

APPLICATION FOR EXEMPTION OF TAXES

1. *Article 36 of the Vienna Convention on Diplomatic Relations states inter-alia that “the Receiving State” shall, in accordance with such laws and regulations as it may adopt, permit entry or grant exemption from all customs duties, taxes and related charges on :*
 - (a) *articles for the official use of the Mission/International Organization; and*
 - (b) *articles for the personal use of a diplomatic agent or members of his/her family forming part of his/her household, including articles for his/her establishments.*

2. *Applications for exemptions of duty free goods should be made on the appropriate form addressed directly to the Ministry of Foreign Affairs’ Protocol Section.*

The Missions/International Organizations should forward specimen of authorized Officer’s signature for exemption of taxes to Protocol Office who will transmit to the Revenue Commission for control when requests are received.

3. *Applications for exemptions on importations should be made on the appropriate form and addressed to the Protocol accompanied by a Note Verbal.*

4. *VAT will be refunded on the basis of reciprocity and upon prior approval by the Ministry of Foreign Affairs Protocol Section.*

5. *Reimbursement and tax exemption will be done by the Seychelles Revenue Commission after having been recommended by the Protocol Section.*

6. *Conditions for exemptions and reimbursement can be obtained from the Ministry of Foreign Affairs.*