

Guidelines to the export of fish and fishery products to the EU market

A Guide to Exporting fish and fishery products to the EU under the preferential treatment introduced by the interim Economic Partnership Agreement (iEPA) concluded between the European Union and the Eastern and Southern Africa (ESA) countries

Author: Danilo Desiderio

Introduction

The fishing sector represents an important economic sector for Seychelles. This is not necessarily reflected in the rate of preferential exports to the European Union (EU). Not only because the Rules of Origin (RoO) in the interim Economic Partnership Agreement (iEPA) concluded with the EU are quite strict for products from this sector, but also because of the limited knowledge by the Seychelles trade community of the rules introduced by this Agreement. This manual aims at filling this gap.

These guidelines give guidance on what is needed in order to take full advantage of the iEPA, and which steps have to be taken by the Seychelles fishing industry in order to meet the RoO introduced by such Agreement, so that they can export at preferential customs duty rates their products to the EU market. Accordingly, the document provides steps for consideration in developing an export strategy to the EU, as a product entering in such market exempt from customs duties can be sold at a more competitive price.

The guidelines also give an overview of the Sustainable Fisheries Partnership Agreement (SFPA) between Seychelles and the European Union (EU) and of the recent Agreement (published on the Official Journal of the EU L 83 of 22.3.2023) between the European Union and the Republic of Seychelles on the access for Seychelles fishing vessels to the waters of Mayotte, which will enter into force on the date on which the Parties notify each other of the completion of the respective ratification procedures.

A diagram annexed to these guidelines provides a synoptic view of the topics, to help readers to better navigate through this document.

TABLE OF CONTENTS

1.	Exporting Fishery Products	6
1.1.	Main regulation of fishery activities in Seychelles.....	6
1.2.	Authorities responsible for the management of the fisheries in Seychelles.....	7
1.3.	Seychelles Export Requirements	7
1.3.1.	Restricted products.....	9
1.4.	EU's Import Requirements.....	9
1.4.1.	Catch certificate	10
1.4.2.	Aquaculture products	11
1.4.3.	Labelling, Marking and Packaging Requirements.....	12
1.4.4.	Specific labelling rules for certain fishery products.....	14
2.	The EU-ESA Interim Economic Partnership Agreement (iEPA).....	15
3.	Rules of Origin and their function.....	16
4.	RoO in the iEPA	16
4.1.	Wholly obtained products	16
4.1.1.	Determination of origin of fish and fishery products	17
4.2.	Sufficiently transformed products and list rules	19
4.3.	Derogations.....	22
4.3.1.	Specific derogation for preserved tuna and tuna loins	23
4.4.	Insufficient Processing	24
4.5.	Principle of territoriality and non-alteration rule.....	25
4.6.	Tolerance rule	26
4.7.	Cumulation of origin	28
4.7.1.	Cumulation in the Community.....	29
4.7.2.	Cumulation in the ESA States.....	30
4.7.3.	Cumulation with neighbouring developing countries	31
4.8.	Supplier declaration	31
4.9.	Accounting segregation	32
5.	Proofs of origin.....	32
5.1.	EUR.1 certificate	33
5.1.1.	Retrospective certificate EUR.1 and duplicates.....	33
5.2.	Origin declaration	34
5.3.	Cases where the exporter is not the producer of the exported goods.....	34
5.4.	Self-certification of origin (REX system)	35
5.4.1.	Registration to the REX	35

5.4.2.	The REX pre-application form	36
5.4.3.	Generation of the AREX form and its submission to the Customs Division	36
5.4.4.	Processing of the registration application in the REX system	38
5.4.5.	Statement on origin	38
5.4.6.	Statement on derogations	39
5.4.7.	Obligations of registered exporters.....	39
6.	The Sustainable Fisheries Partnership Agreement between Seychelles and the EU	39
6.1.	Fishing authorisations for EU vessels to operate in Seychelles waters.....	40
6.2.	Fishing authorisations for Seychelles vessels to operate in EU waters.....	41
	Annex I – Synoptic view of the topics treated in the publication.....	44

LIST OF ACRONYMS

Abbreviations	Meaning
ACP	Africa, Caribbean and Pacific
AfCFTA	African Continental Free Trade Agreement
CEO	Chief Executive Officer
COA	Certificate of Authorisation
CTH	Change in Tariff Heading
CVO	Classification, Valuation and Origin
EC	European Community
EEZ	Exclusive Economic Zone
EPA	Economic Partnership Agreement
ESA	Eastern and Southern Africa
ESA-5	Comoros, Madagascar, Mauritius, Seychelles and Zimbabwe
EU	European Union
EUR	Euro
EXW	Ex Works
FIQCU	Fish Inspection and Quality Control Unit
FTA	Free Trade Area (FTA)
GDP	Gross Domestic Product
HS	Harmonised System
iEPA	Interim Economic Partnership Agreement
IOTC	Indian Ocean Tuna Commission
IUU	Illegal, Unreported and Unregulated (fishing)
MoU	Memoranda of Understanding
OCTs	Overseas Countries and Territories
PSR	Product-Specific Rule
REX	Registered Exporter system
RFMO	Regional Fisheries Management Organization
RoO	Rules of Origin
SBS	Seychelles Bureau of Standards
SFA	Seychelles Fishing Authority
SFPA	Sustainable Fisheries Partnership Agreement
SRC	Seychelles Revenue Commission
UNCLOS	United Nations Convention on the Law of the Sea
WCO	World Customs Organization
WTO	World Trade Organisation

1. Exporting Fishery Products

Like any business venture, success in exporting fishery products depends heavily on the ability of the exporting company to stay in touch with important changes in the target markets. Given that regulations are frequently modified without international notification, it is important that Seychelles exporters contact the foreign buyers directly to ensure that fishery products meet current specifications and requirements in their destination market.

Seychelles signed an Interim Economic Partnership Agreement (iEPA) with the EU in 2009, along with three other Eastern and Southern African (ESA) countries, namely Mauritius, Madagascar and Zimbabwe, starting its provisional¹ application in May 2012. In January 2019, also Comoros ratified such Agreement. Collectively, these five (5) countries are indicated in these guidelines as “ESA-5” countries. The iEPA allows products originating from the four Indian Ocean islands and Zimbabwe to be imported into the EU duty and quota free, provided they meet specific rules of origin that are set out in the Agreement².

The objective of these guidelines is to provide a description of such RoO and to provide an overview of the regulation that governs exports of fish and fishery to the EU.

1.1. Main regulation of fishery activities in Seychelles

The main pieces of legislation regulating the fisheries sector in Seychelles are the [Fisheries Act \(2014\)](#) and the [Fisheries Regulations \(1987\)](#). Other regulations applicable to the sector are the [Fisheries \(Shark Finning\) Regulations, 2006](#), which sets the conditions for the issuance of the authorization (by the Seychelles Fishing Authority) for the removal of fins from sharks, and the [Fishery Aquaculture Regulations 2020](#).

The [Export of Fishery Products \(Sanitary\) Regulations, 2010 and the Export of Fishery products Act 1996](#) set the sanitary rules that Seychelles producers have to fulfil for the export of fishery products. The Regulations establish that no person can export fishery products for human consumption from Seychelles unless they are prepared, processed or packed in an establishment, a freezer vessel, or a factory vessel which has been granted with a permit by the Chief Executive Officer (CEO) of the Seychelles Bureau of Standards. The term “**establishment**” is referred to any premises where fishery products intended for export are prepared, processed, chilled, frozen, packaged or stored and does not include auction or wholesale markets where fishery products are only displayed and sold by wholesalers. On the other hand, “**freezer vessel**” are defined as vessels on which freezing of fishery products intended for export is carried out after preparatory work such as bleeding, heading, gutting and removal of fins and where necessary wrapping and packaging takes place, while “**factory vessel**” means any vessel on which fishery products intended for export undergo any one or

¹ EPAs have been designed by the EU to create Free Trade Areas with six (6) regional groupings (Caribbean and Pacific, SADC, ECOWAS, ESA, EAC, CEMAC). However, due to the difficulties encountered in the negotiations of such regional Agreements, in many cases, “interim” EPAs have been concluded between the EU and single states or small groups of states that are expected to be replaced, in future, by a single and coherent EPAs for each of the above six regional groupings.

² In view of its withdrawal from the EU, the United Kingdom negotiated a separate [Economic Partnership Agreement with the ESA countries](#), whose provisions basically replicate those of the EU-ESA iEPA. These guidelines do not cover also this Agreement.

more of the following operations, namely, filleting, slicing, skinning, mincing or processing followed by packaging, chilling or freezing.

The [Export of fishery products \(Designated landing Sites\) Order, 2015](#), designates as landing sites for the export of all fishery products intended for human consumption the Victoria Fishing Port and the Providence Artisanal Fishing Port.

1.2. Authorities responsible for the management of the fisheries in Seychelles

The authorities most relevant for the management of the fisheries within the waters of Seychelles are the Ministries responsible for fisheries and trade, the Seychelles Fishing Authority, the Seychelles Bureau of Standards (which is under the responsibility of the Ministry of Investment, Industry & Entrepreneurship Development), and the Indian Ocean Tuna Commission (IOTC). The Ministries directly involved are the Ministry of Fisheries and Blue Economy and the Ministry of Finance, National Planning and Trade.

The [Seychelles Fishing Authority \(SFA\)](#), established by the [Seychelles Fishing Authority \(Establishment\) Act, Chapter 214](#), is a parastatal organization which functions as the executive arm of the Government for fisheries and aquaculture. It is responsible for promoting, organizing and developing fishing, fishing industries and fishing resources in Seychelles. The SFA assists the Seychelles government in the formulation and implementation of national policies with respect to fishing, fishing industries and fishing resources, and it is the body responsible to conduct negotiation whether at a national or international level, on behalf of the Republic of Seychelles, with regard to fishing or fisheries and the establishment or operation of fishing industries.

The [Indian Ocean Tuna Commission \(IOTC\)](#) is a Regional Fisheries Management Organization (RFMO) that promotes cooperation among the Contracting Parties (Members) and Cooperating Non-Contracting Parties of the IOTC. Its main objective is to ensure, through appropriate management, the conservation and optimum utilisation of stocks covered by the organisation's establishing Agreement and encouraging sustainable development of fisheries based on the tuna stocks in the Indian Ocean. The IOTC has the power to take decisions and adopt conservation and management measures that are legally binding on its Contracting Parties, which include Seychelles.

1.3. Seychelles Export Requirements

Products of Seychelles that require an export permit are listed by the [Seychelles Customs Management \(Export Permit\) Regulations, 2014](#), which also introduces a specimen of application for export permit (Figure 1), to be submitted to the concerned authority responsible for the issuance of such permits. According to the nature of goods, this authority can be the Ministry of Health, the Ministry of Environment and Energy, the Ministry of Natural Resources, the Seychelles Agricultural Agency, the Seychelles Fishing Authority or the Ministry of Home Affairs and Transport.

Figure 1: Application for export permit

Republic of Seychelles Form AIP (R3)		Application for EXPORT PERMIT				Page of	Permit No.
Exporters Particulars 1. Name 2. Address 3. N.I.N / Passport No. 4. Phone 5. Contact Name 6. Fax 7. E-mail 8. Freight type <input type="checkbox"/> Air <input type="checkbox"/> Sea			9. Expected Month of Shipment		Agent Contact Name Contact Phone Contact E-mail		
			Consignee's particulars 10. Name 11. Address Country of which goods consigned Fax No. Phone Signature of Applicant				
L	Description of Goods	HS Code	Total Quantity	Weight	Total Value FOB/GT (Seychelles Rupees)	Origin	
1.							
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							
11.							
12.							

Once the application is received, the competent authority verifies the eligibility of the applicant to obtain the permit, granting the export authorisation with reference to the goods mentioned therein (Figure 2).

Figure 2: Seychelles export permit

Republic of Seychelles Form AEP (R3)		EXPORT PERMIT			Page 1 of 1	Permit No:	
Exporter Particulars BRN: Name: Address: Phone: Fax: Mobile: Freight Type:		Expected Shipment Date:			FOR OFFICIAL USE ONLY		
		Consignee Particulars Name: Address: Phone: Fax: Country:			Dated Received: Valid From: Valid To: Signature of Approved Officer		
Line	Description of Goods	Country of Origin	HS Code	Price Per Unit	Total Quantity	Total Weight	Total Value
						Total Permit Value:	
Remarks:							

1.3.1. Restricted products

The [Seychelles Customs Management \(Export Permit\) Regulations, 2014](#), include fish and fishery products among the “restricted products” for which a specific permit is required for their export. More precisely, products that require an export permit are: fish and crustaceans, molluscs and other aquatic invertebrates classified under the Chapter 03 of the Harmonised System (HS), as well as prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs, crustaceans, molluscs and other aquatic invertebrates, prepared or preserved classified under the Sub-Headings from 1604.1100 to 1605.9090 of the HS, as shown in the Table below. The Seychelles Fishing Authority is the authority competent for its issuance of the permit.

Table 1: List of restricted goods and authority responsible for grant of export permit for such goods (excerpt)

Goods, export of which require permit	HS Code	Description of goods	Authority responsible for grant of export permit
Fish and Fisheries Product	Chapter 03; HS codes from 1604.1100 to 1605.9090	Fish and crustaceans, molluscs and other aquatic invertebrates; Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs. Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved.	Seychelles Fishing Authority

1.4. EU's Import Requirements

To export to any member State of the European Union (EU), Seychelles fishery exporters must be certified through the Fish Inspection and Quality Control Unit (FIQCU) at the Seychelles Bureau of Standards (SBS). Seafood and other fishery products may only be imported into the EU if they come from authorised processing plants, factory vessels, freezer vessels and cold stores, which have been approved by the FIQCU, and included in specific **establishment lists** that are published on the EU Commission [website](#).

As the regulations governing hygiene rules for food of animal origin in the EU is subject to frequent changes, Seychelles exporters are advised to verify their applicability on the [EUR-lex website](#), the database of the European law managed by the Publications Office of the EU, which provides information on their current status, indicating whether they are still in force or have been repealed.

Currently, the [EU Regulation 2017/625](#) governs the official controls on products of animal origin for human consumption in the EU. This regulation establishes that all imports of food of animal origin in the EU can take place only if their country of origin (or region thereof) appears on specific lists of countries from which imports of those products are permitted. These lists are contained in the Annex VIII and IX of the [Commission Implementing Regulation \(EU\) 2021/405 of 24 March 2021](#). In particular, Annex VIII refers to live, chilled, frozen or processed bivalve molluscs (e.g., mussels and clams), echinoderms (e.g., sea urchins), tunicates and marine gastropods (e.g., sea-snails and conchs). These products are admitted at import in the EU only if they come from authorised production areas. At the moment

Seychelles is not included in the list and therefore the export of such products in the EU market is not admitted.

Conversely, Annex IX refers to fishery products and products of animal origin intended for human consumption, which also includes gelatine and collagen and highly refined products derived from them. Seychelles is included in the list of countries from which these products can be exported to the EU, with the remark “only wild catch”. This means that, at the moment, the entry in the EU market of fish and derived products from Seychelles is admitted only if such products were caught in the wild. Consequently, if farmed in a controlled environment, their entry is not permitted. Similarly, the [Commission Implementing Regulation \(EU\) 2022/2293 of 18 November 2022](#) lists the countries that are authorised to export to the EU market **aquaculture products**. At the moment Seychelles is not included in the relevant list.

A **health certificate** is also required, for sanitary reasons, for the import of seafood and other fishery products in the EU. In order to obtain it, the producer must be a company approved and listed by the FIQCU as meeting all the regulatory requirements for export. For each consignment for export, the company must submit a standard application letter to the FIQCU with accompanying details of the consignment. Physical samples of the fish and fish products can be requested by the FIQCU for issuance of a health certificate. After its issuance, the FIQCU will perform continuous monitoring of the whole production chain from fishing vessel, landing sites, cold stores, factories, means of transport in the form of in-depth, interim and spot check inspections, sampling of products and water, ice, etc. for analysis, for compliance.

Non-commercial health certificates can also be issued to individuals when travelling and carrying a box of either frozen or chilled fish on ice as part of their luggage. Usually, they are not allowed to carry more than 20 kg and have to bring the fish to the FICQU for inspection before issuance of health certificates. This certificate is much simpler in content than the commercial export certificates.

1.4.1. Catch certificate

Any consignment of fish or fish products intended for export to the European Union must be accompanied by a **catch certificate** issued by the Seychelles Fishing Authority. The catch certificate aims at preventing, deterring and eliminating illegal, unreported and unregulated fishing activity. Its objective is to guarantee the legal origin of fishery products entering the EU, while for Seychelles authorities, this document allows them to trace and to certify that the fish has been caught legally. Requirements and the specimen of the catch certificates are set out at Annex IV of the [Council Regulation \(EU\) 1005/2008 of 29 September 2008](#). The catch certificate includes information on the processing plant or the exporter (if different from the processing plant), the commodity code (also known as product code), with the amount of fish being exported, the references to the health certificate (number and date) and the endorsement of the competent authority (which in Seychelles is the SFA), as shown in the Figure 3 below.

Figure 3: Catch Certificate specimen

ANNEX IV

Statement under Article 14(2) of Council Regulation (EC) No .../2008 of 29 September 2008 establishing a Community system to prevent, deter and eliminate illegal, unreported and unregulated fishing

I confirm that the processed fishery products: ... (product description and Combined Nomenclature code) have been obtained from catches imported under the following catch certificate(s):

Catch certificate number	Vessel name(s) and flag(s)	Validation date(s)	Catch description	Total landed weight (kg)	Catch processed (kg)	Processed fishery product (kg)

Name and address of the processing plant:

.....

Name and address of the exporter (if different from the processing plant):

.....

Approval number of the processing plant:

.....

Health certificate number and date:

.....

Responsible person of the processing plant:	Signature:	Date:	Place:
---	------------	-------	--------

Endorsement by the competent authority:

.....

Official:	Signature and seal:	Date:	Place:
-----------	---------------------	-------	--------

1.4.2. Aquaculture products

Compared to capture fisheries, that have considerably progressed with the development of industrial tuna fisheries, the aquaculture sector in Seychelles is quite small in terms of importance and has been most exclusively focuses on three projects: prawn farm, pearl oyster farm and giant clam farm.

The Fisheries Act outlines a general framework for the regulation of aquaculture and defines the latter as *“the cultivation, propagation or farming at sea or on land of fish from eggs, spawn, spat, fingerling or seed; and includes the rearing and ranching of fish taken locally or imported into Seychelles”*. According to art. 9 of the Seychelles [Fishery Aquaculture Regulations 2020](#), in order to engage in an aquaculture activities in Seychelles, a license must be obtained from the Aquaculture Department of the Seychelles Fishing Authority (SFA). Licenses are of two main types: 1) operational licenses (for activities related to aquaculture production) and 2) research licenses (for research and development). Operational licenses

can be issued for a period of not less than 10 years and not exceeding 20 years, and are renewable.

Aquaculture activities carried out in inshore locations (defined as “the area seaward of the high-water mark of the spring tide to a distance of 2 nautical kilometres”), are reserved to local investors, i.e., to citizens of Seychelles or to companies registered in Seychelles of which at least 51% are owned by one or more citizens of Seychelles.

For exporting aquaculture products to the EU, a control plan on heavy metals, contaminants, residues of pesticides and veterinary drugs must be in place in Seychelles to verify compliance with EU requirements. The plan must be submitted to the European Commission annually for approval. Countries with approved plans are listed in the [Commission Implementing Regulation \(EU\) 2022/2293 of 18 November 2022](#). Seychelles has established an annual monitoring programme on aquaculture products with the [Export of Fishery Products \(Aquaculture\) Regulations, 2010](#), but currently is not yet included in the EU list.

1.4.3. Labelling, Marking and Packaging Requirements

Fishery products marketed in the EU are subject to the general labelling rules for foodstuffs. However, general labelling rules for fishery products also apply, while specific labelling rules are laid down for certain fishery products.

The [Regulation \(EU\) 1169/2011 of the European Parliament and the Council of 25 October 2011](#) on the provision of food information to consumers establishes that all foodstuffs marketed in the EU must contain the following particulars:

- The name under which the product is sold;
- The net weight of pre-packaged products;
- The date of minimum durability;
- Any special conditions for keeping or use;
- The name or business name and address of the manufacturer, packager or seller established in the EU;
- The lot marking (on pre-packaged products) with the marking preceded by the letter 'L'.

According to the Regulation, a nutrition declaration has to be included in the label, with the indication of the energy value and the amounts of fat, saturates, carbohydrate, sugars, protein and salt in the product. The content of the nutrition declaration may be supplemented with additional (voluntary) information on the amounts of mono-unsaturated fats, polyunsaturated fats, polyols, starch or fibre.

The [Regulation \(EU\) 2018/775](#) describes how the information on the origin of the primary ingredient³ should be displayed on labels, when it is not the same as the given country of origin or the given place of provenance of the food.

³ According to the Regulation (EU) No 1169/2011 of the European Parliament and of the Council of 25 October 2011, ‘primary ingredient’ means an ingredient or ingredients of a food that represent more than 50 % of that

In accordance with [Regulation \(EU\) 1379/2013 of the European Parliament and the Council of 11 December 2013](#), fishery and aquaculture products listed in the Table 2 below, irrespective of their origin or of their marketing method, may be offered for sale to the final consumer or to a mass caterer in the EU only if they bear an appropriate marking or labelling containing specific information.

Table 2: Fishery and aquaculture products referred to in points (a), (b), (c) and (e) of Annex I to Regulation (EU) 1379/2013

Category	HS code	Description of the goods
a	0301	Live fish
	0302	Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 0304
	0303	Fish, frozen, excluding fish fillets and other fish meat of heading 0304
	0304	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen
b	0305	Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; flours, meals and pellets of fish, fit for human consumption
c	0306	Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine; flours, meals and pellets of crustaceans, fit for human consumption
	0307	Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine; flours, meals and pellets of aquatic invertebrates other than crustaceans, fit for human consumption
e	1212.2000	Seaweeds and other algae

The specific information to be included in the marking or labelling of the above products are the following:

- The commercial and scientific designation of the species (for this purpose, EU Member States publish a list of the commercial designations accepted in its territory);
- Production method indicated by using one of the following wordings: “...caught...”, “...caught in freshwater...”, or “...farmed...”;
- Information on the catch area: with the following options: a) caught at sea⁴; b) caught in freshwater (with the reference to the country of origin); c) aquaculture (with the reference to the country in which the product is farmed);

food or which are usually associated with the name of the food by the consumer and for which in most cases a quantitative indication is required.

⁴ Art. 38 of Regulation (EU) 1379/2013 establishes that the indication of the catch or production area shall consist: (a) in the case of fishery products caught at sea, by indicating the name in writing of the sub-area or division listed in the FAO fishing areas, as well as the name of such zone expressed in terms understandable to the consumer, or a map or pictogram showing that zone, or, by way of derogation from this requirement, for fishery products caught in waters other than the Northeast Atlantic (FAO Fishing Area 27) and the Mediterranean and Black Sea (FAO Fishing Area 37), the indication of the name of the FAO fishing area; (b) in the case of fishery products caught in freshwater, a reference to the body of water of origin in the Member State or third country of provenance of the product; (c) In the case of aquaculture products, a reference to the Member State or third country in which the product reached more than half of its final weight or stayed for more than half of the rearing period or, in the case of shellfish, underwent a final rearing or cultivation stage of at least six months. In addition to such information, operators may indicate a more precise catch or production area.

- Information on whether the product has been defrosted. However, this requirement does not apply to: a) ingredients present in the final product; b) foods for which freezing is a technologically necessary step in the production process; c) fishery and aquaculture products previously frozen for health safety purposes; d) fishery and aquaculture products which have been defrosted before the process of smoking, salting, cooking, pickling, drying or a combination of any of those processes;
- The date of minimum durability, where appropriate.

1.4.4. Specific labelling rules for certain fishery products

The [Council Regulation \(EC\) 2406/96 of 26 November 1996](#) lists some specific [fishery products](#) that may be marketed in the EU only if presented in packages with the following details clearly and legibly marked:

- Country of origin in roman letters at least 20 millimetres high;
- Scientific name and trade name;
- Presentation;
- Freshness and size categories;
- Net weight in kilograms;
- Date of grading and date of dispatch;
- Name and address of consignor.

The fishery products covered by the Council Regulation (EC) 2406/96 are shown in the following Table.

Table 3: Fishery products subject to the labelling requirement set forth by the Council Regulation (EC) 2406/96

Type	Designation
(a) Saltwater fish falling under HS code 0302:	<ul style="list-style-type: none"> • Plaice (<i>Pleuronectes platessa</i>), • Albacore or longfinned tuna (<i>Thunnus alalunga</i>), • Bluefin tuna (<i>Thunnus thynnus</i>), • Bigeye tuna (<i>Thunnus</i> or <i>Parathunnus obesus</i>), • Herring of the species <i>Clupea harengus</i>, • Cod of the species <i>Gadus morhua</i>, • Sardine of the species <i>Sardina pilchardus</i>, • Haddock (<i>Melanogrammus aeglefinus</i>), • Saithe (<i>Pollachius virens</i>), • Pollack (<i>Pollachius pollachius</i>), • Mackerel of the species <i>Scomber scombrus</i>, • Mackerel of the species <i>Scomber japonicus</i>, • Horse mackerel (<i>Trachurus</i> spp.), • Dogfish (<i>Squalus acanthias</i> and <i>Scyliorhinus</i> spp.), • Redfish (<i>Sebastes</i> spp.), • Whiting (<i>Merlangius merlangus</i>), • Blue whiting (<i>Micromestistius poutassou</i> or <i>Gadus poutassou</i>), • Ling (<i>Molva</i> spp.), • Anchovy (<i>Engraulis</i> spp.), • Hake of the species <i>Merluccius merluccius</i>, • Megrim (<i>Lepidorhombus</i> spp.), • Ray's bream (<i>Brama</i> spp.), • Anglerfish (<i>Lophius</i> spp.),

	<ul style="list-style-type: none"> • Dab (<i>Limanda limanda</i>), • Lemon sole (<i>Microstomus kitt</i>), • Pouting (<i>Trisopterus luscus</i>), and poor cod/Mediterranean cod (<i>Trisopterus minutus</i>), • Bogue (<i>Boops boops</i>) • Picarel (<i>Maena smaris</i>), • Conger (<i>Conger conger</i>), • gurnard (<i>Trigla</i> spp.), • mullet (<i>Mugil</i> spp.), • skate (<i>Raja</i> spp.), • Common flounder (<i>Platichthys flesus</i>), • sole (<i>Solea</i> spp.), • scabbardfish (<i>Lepidopus caudatus</i> and <i>Aphanopus carbo</i>), • Striped or red mullet (<i>Mullus barbatus</i>, <i>Mullus surmuletus</i>), • Black sea bream (<i>Spondylionosoma cantharus</i>), • Sprat (<i>Sprattus sprattus</i>);
(b) Crustaceans falling under HS code 0306 whether presented live, fresh or chilled, or cooked by steaming or by boiling in water:	<ul style="list-style-type: none"> • Shrimps (<i>Crangon crangon</i>) and pandalid shrimps (<i>Pandalus borealis</i>), • Edible crabs (<i>Cancer pagurus</i>), • Norway lobsters (<i>Nephrops norvegicus</i>);
(c) Cephalopods falling under HS code 0307	Cuttlefish (<i>Sepia officinalis</i> and <i>Rossia macrosoma</i>);
d) Common scallop and other aquatic invertebrates falling within the HS code 0307	<ul style="list-style-type: none"> • Common scallop (<i>Pecten maximus</i>), • Common whelk (<i>Buccinum undatum</i>).

In addition, the Council Regulation (EC) 2406/96 prescribes that each lot of the above species must contain products of the same size and uniform freshness. The freshness category, size category and presentation must be clearly and indelibly marked, in characters of at least 5 cm. high, on labels affixed to the lot. The information provided by labels must be easy to understand, easily visible, clearly legible and indelible and must appear in the official language(s) of the Member State where the product is marketed.

More information on labelling requirements for the import of fishery products in the EU is available [here](#).

2. The EU-ESA Interim Economic Partnership Agreement (iEPA)

The EU-ESA iEPA has several distinct objectives. First, it aims at the reduction and eventual eradication of poverty. Second, it intends to promote regional integration within the ESA region and to facilitate its gradual integration into the world economy, by strengthening the relations between the EU and the ESA partners. A further objective of the Agreement is to improve the trade capacity and the regulatory framework for trade and investment in the ESA region.

The iEPA focuses on market access for trade in goods, and is periodically reviewed and upgraded subject to the agreement of both Parties. However, negotiations between the EU and ESA states are currently ongoing with the aim of widening and deepening the scope of the Agreement, so to expand it to other policy areas. Currently, the iEPA eliminates tariffs on 97.40% of EU imports in Seychelles, while 2.60% of goods are excluded from the application of the Agreement. In return, all exports to the EU originating from Seychelles benefit from duty free and quota free access to such a market. The iEPA also provides for additional areas of cooperation where development can be supported. These are in: Fisheries, Agriculture, Trade Promotion, Infrastructure and Private Sector Development.

3. Rules of Origin and their function

Basically, the main function of the Rules of Origin (RoO) is to avoid traders to profit from the existence of a Free Trade Area (FTA) by redirecting those products they import from non-preferred countries through the territory of a member of the FTA that has the lowest external tariff, from where it will be shipped to the destination country, thereby circumventing the higher tariffs of the final destination country. This practice is commonly known as “trade deflection”.

Because of RoO, goods originating from a third country, once imported in a member of the FTA, do not obtain the importing country’s origin. They maintain that originating country’s status even if they are successively reexported, because sold, to another country in the FTA, where they will attract another customs duty again. This is why the certification of the origin of products covered by Free Trade Agreements is critical.

All Free Trade Agreements have their own RoO, which accordingly, change from Agreement to Agreement. In the case of the EU-ESA iEPA, such rules are contained in the Titles II and IV of the Agreement and in its Protocol 1.

4. RoO in the iEPA

In order for Seychelles fish and fishery products to be eligible to the tariff preferences established by the Interim Economic Partnership Agreement (iEPA) between the European Union (EU) and the Eastern and Southern Africa (ESA) States, it is necessary to satisfy a series of RoO that are contained in the [Agreement and in its Protocol 1 on Origin](#). These rules are described in the following Sections.

4.1. Wholly obtained products

The Protocol 1 to the EU-ESA iEPA lists at Art. 6, par. 1, a series of goods that are automatically considered to be of local origin without any additional requirements, because of the total absence of imported inputs in their production. The list typically includes minerals and metals obtained through mining activities; agricultural products grown and harvested locally (or processed agricultural products made from inputs grown and harvested locally); livestock born and raised there; fish caught there, or any other processed good that is made up exclusively from local inputs. All the products listed in art. 6, par. 1, are therefore considered “wholly obtained.”

4.1.1. Determination of origin of fish and fishery products

With specific regard to fish, in order to be considered as wholly obtained (and declared as of Seychelles preferential origin at the moment of its import in an EU member State), it must be caught by fishing in the inland territory or territorial waters of Seychelles. The territorial waters correspond to the belt of the coastal sea extending at 12 nautical miles, i.e., 22 km., from the baseline coast. Sea fish captured within the Seychelles territorial waters is therefore always considered as originating from Seychelles.

Conversely, fish which is captured **outside the territorial waters** of Seychelles (including in its Exclusive Economic Zone, see Figure 4), and **processed fish products** which are made aboard factory ships follow a different rule. As a matter of fact, these products are considered as originating from Seychelles if the following conditions cumulatively occur:

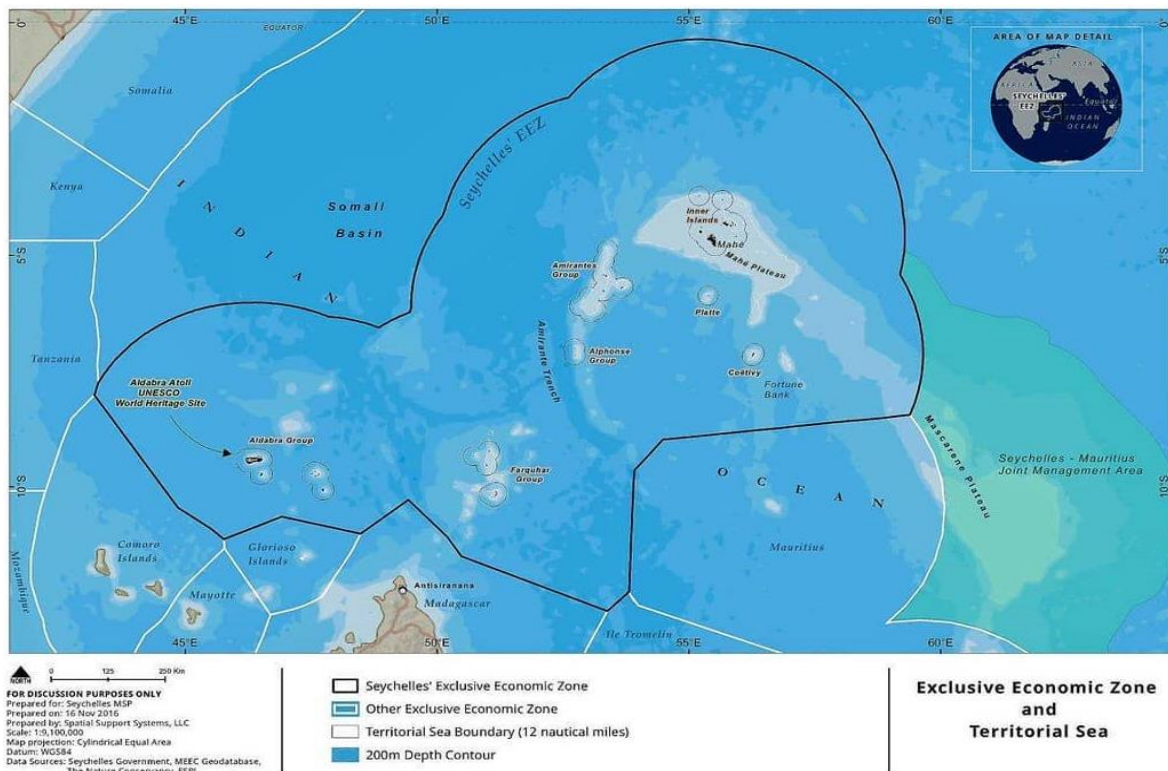
- 1) fish is caught (or the fish products have been made with fish captured) by a vessel sailing under a Seychelles flag;
- 2) the vessel is registered in Seychelles⁵;
- 3) the vessel is owned by either a national of Seychelles or, alternatively, by a company that has its head office and main place of business in Seychelles and which is owned at least 50% by a Seychelles national⁶.

Instead, for products of aquaculture and mariculture, they are considered originating from Seychelles if they are both born and raised there. Accordingly, fish caught in country other than Seychelles and just raised in the latter, is not eligible to be exported preferentially to the EU market as a Seychelles originating good because it was not born in Seychelles.

⁵ When a ship is newly built, it is generally “registered” with a flag state. The flag state is the country that the ship is deemed to be a “national” of, and the country in which the ship’s owner is based. Once a ship is registered with a flag state, it will generally continue to fly that flag throughout its working life. A ship may change flag state if its owner relocates to a different country, or if the ship is sold to an owner based in a different country. Moreover, an important development in recent years has been the increasingly widespread practice whereby a vessel registered in one State is permitted to fly the flag of a second State for a fixed period.

⁶ One of the main changes to the RoO under the EPAs of the EU involves the removal of the conditions relating to the crew of the vessel. This means that EPA RoO no longer link the origin of fish to the nationality of the crew. In the previous preferential trade agreements adopted by the EU, at least 50 percent of the crew (master and officers included), were required to be nationals of States party to the Agreement. The vessel ownership conditions are also slightly simplified. Previously, additional conditions were required. For instance, in the case of companies owning fishing vessels, the Chairman of the Board of Directors or Supervisory Board and the majority of members of such boards, had to be nationals of States that were party to the Agreement.

Figure 4: Territorial Sea and Exclusive Economic Zone (EEZ) of Seychelles



With the [Exclusive Economic Zone \(No. 2\) Order, 1978](#), Seychelles has established the limit of its EEZ, in the northern part of the archipelago at 200 nautical miles (370 Km.) from the nearest land mass, while in the southern part it corresponds to the median line equidistant between Seychelles and the territories of Mauritius, Madagascar, the Glorieuses Islands (France), Mayotte Island (France), Comoros Islands and Mafia Island (Tanzania), as shown in the above map. 9. Art. 9 of the [Maritime Zones Act](#), as amended, clarifies that the EEZ of Seychelles comprises the areas beyond and adjacent to the territorial sea, having, as their seaward limit, a line measured seaward every point of which is at a distance of 200 nautical miles from the nearest point on the baselines. Seychelles has, in relation to its EEZ: (a) sovereign rights for the purpose of the exploration, exploitation, conservation and management of the natural resources, whether living or non-living, of the seabed of the zone and the subsoil of and suprajacent waters to the seabed as well as for producing energy from tides, winds and currents; (b) exclusive rights to construct and to authorise and regulate the construction, operation and use of artificial islands, installations and other structures; (c) exclusive rights to authorise and to regulate the construction, operation and use of, and jurisdiction over installations and structures which may interfere with the exercise by Seychelles of rights in respect of the exclusive economic zone; (d) exclusive jurisdiction over artificial islands, installations and structures; (e) exclusive jurisdiction to regulate, authorise and control marine scientific research; (f) jurisdiction to preserve and protect the marine environment and to prevent and control marine pollution; and (g) such other rights and jurisdiction as are recognised by international law.

Illustrative Example - Fish and Fish Products

A Seychelles fishing company sources fish from its own vessels operating off the Seychelles Coast. It is active in the export market and focuses on tuna. Persons of various nationalities

are employed by the company as crew and captain(s). Most of its vessels are registered in Seychelles, although some are registered in a third country through a 50:50 joint venture subsidiary with a non-European company.

Example 1

Case	Answer
<i>Tuna is caught outside the territorial waters with crew and captain of different nationalities (<50% are Nationals of an ACP country or the EU). The vessel is owned exclusively by a Seychelles company, is registered locally and flies under the Seychelles flag. All fish caught is landed locally and further processed locally into canned tuna.</i>	<i>According to the EU-ESA-iEPA RoO, as crew requirement is not a relevant for determining the origin of fish, the latter qualifies to preferential treatment irrespective of the further processing done locally.</i>

Example 2

Case	Answer
<i>Tuna caught outside Seychelles' territorial waters by a vessel registered in a third country, but owned 49% by a Seychellois company and used exclusively in Seychelles waters, with relevant local fishing license in place. Fish is landed locally for further processing.</i>	<i>According to the EU-ESA-iEPA RoO, the fish cannot be considered as originating, as it fails to meet the ownership (≥50%) criteria and the registration requirement.</i>

Example 3

Case	Answer
<i>Tuna is caught outside Seychelles' EEZ with a Seychelles registered and owned vessel. Half of the crew component is from a third country. Fish is landed and processed in Seychelles.</i>	<i>According to the EU-ESA-iEPA RoO, the fish is considered originating as the crew requirement is not a requirement for obtaining the local origin, while local landing and processing have no relevance in the determination of the origin.</i>

4.2. Sufficiently transformed products and list rules

To date, most of processed goods that are traded internationally are the result of working or processing operations conducted in more than one country, with both local and imported materials combined in the manufacturing process of the final product. With regard to these products, the EU-ESA iEPA (art. 7) establishes that they will be considered as originating in the country or territory where they have received a **sufficient working or processing**. In other terms, products manufactured in Seychelles that incorporate non-originating inputs can be considered originating in Seychelles if they have been sufficiently worked or processed

therein. In the EU-ESA iEPA, a series of Product-Specific Rules (PSRs), also known as “list rules”, specify product by product when such “sufficient working or processing” can be deemed to have occurred. PSRs are contained in a table attached to the Annex II to the Protocol 1 to the Agreement, and are preceded by introductory notes (Annex I) guiding their interpretation. In addition, the EU-ESA iEPA lists in the Annex II(a) some products for which additional and more flexible rules can be used in order to determine their origin. These rules are called “derogations” as they can be applied alternatively (on the exporter's choice) to the PSRs dictated in the Annex II with reference to that product (see next Section).

In the table containing the list rules, the first two columns describe the final product obtained from the working or processing operation. The first column indicates the Chapter or Heading number under which that product is classified according to the Harmonized System (HS), while the second column gives its commercial description. For each entry, the rule describes the working or processing operation that must be carried out on non-originating materials in order the final product to obtain the originating status. This rule is specified in the column 3 (primary rule). In some cases, a secondary rule is associated to the rule in the column 1, as shown in the example at Figure 5. When this happens, the exporter is free to determine the origin of his product according to the rule that he finds more convenient.

Where the Chapter or Heading number in the first column is preceded by the wording ‘ex’ (as in the example below), this means that the rules in columns 3 or 4 apply **exclusively** to the part of that Heading that is specifically described in column 2. Accordingly, for products not expressly mentioned in the column 2, the rules in columns 3 or 4 do not apply.

Figure 5: Example of list rule in the EU-ESA iEPA

HS heading No. (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status	
		(3)	(4)
ex Chapter 34	Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, ‘dental waxes’ and dental preparations with a basis of plaster; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
		(Primary rule)	(Secondary rule)

PSRs, as indicated above, define the exact circumstances where a product is deemed to have received a sufficient transformation. They are generally based on three (3) key methodologies:

- 1) The **change of tariff classification**: this methodology refers to a rule under which the requirement for sufficient transformation is met when the product can be classified under a tariff classification which is different from its (non-originating) inputs. Also known as “tariff jump” method, the change of tariff classification is based on the Harmonized System (HS) nomenclature, and it is usually applied at the 4-digit (Heading) level, but may also use a different level of disaggregation, for example the

2-digit (Chapter) level, or 6-digit (Sub-Heading) level. It is commonly known as the “Change in Tariff Heading” (CTH) test.

- 2) The **Value-Added** methodology: it refers to a rule which specifies the maximum value of imported (non-originating) content in relation to the ex-works (EXW) price of a product, expressed in a certain percentage (ex. 40%). This is the methodology that is predominantly used in the iEPA PSRs for determining the origin of fish processed products that incorporate non-originating materials. In certain instances, this methodology is expressed in the form of minimum threshold value that the original materials must have with respect to the EXW price of a product.
- 3) The **technical test**, better known as “**specific processing**”: exactly identifies, for certain products, the local processing activities that is necessary to carry out on non-originating materials in order the final product to be considered of local origin.

In some cases, the applicable rule may involve a combination of the above criteria.

The HS system: The Commodity Description and Coding System, generally referred to as "Harmonized System" or simply "HS" is an international coding system used to classify goods traded internationally which is administered by the World Customs Organization (WCO) and governed by "[The International Convention on the Harmonized Commodity Description and Coding System](#)". The HS comprises more than 5,000 commodity groups, organised in a hierarchical structure, from raw materials to products with a higher level of sophistication, classified in Chapters (first two digits of the code), Headings (first 4 digit) and Sub-Headings (6 digits), as shown in the example below.



Countries that have adopted the HS as a basis for their Customs tariffs and for the collection of international trade statistics, are allowed to add longer codes to the first six digits for further classification. The [Seychelles Customs tariff](#) expands such code of further 2 digits, for a total of 8 digits.

Each of the above methodologies has its own strengths and weaknesses. The change of tariff classification is generally the simplest to implement, but has the main inconvenience is that some transformations, despite sufficient to confer origin, not necessarily lead to a change of tariff classification. There are a number of cases where unprocessed and processed goods remain classified within the same Heading even if they have undergone a sufficient transformation. This happens because, as indicated above, the change of tariff classification method is based on the HS nomenclature, which is a system of classification of goods that was not developed for the purpose of determining the origin of goods.

The value added-based system is a more straightforward method, but it may not be the most appropriate for determining the origin of certain products, especially those that are manufactured by using commodities whose prices are primarily determined by the forces of supply and demand in international markets. Indeed, the main inconvenience of such a methodology is that the origin of goods depends on the cyclical fluctuations of the non-originating inputs used for their manufacture. This method also does not offer protection against those cases where a depreciation of the local currency makes imported materials

relatively more expensive, which in turn may increase their relative share of total content (and, by extension, push the value of non-originating inputs beyond the permissible threshold in terms of the RoO). Another inconvenience of this methodology is that it obliges the manufacturer to establish a method to compute the value-added percentage added to the final product. This means that an accounting system has to be adopted that accurately documents the costs of all (both originating and non-originating) inputs used in the manufacturing process, with the contribution of each intermediate good to the value of the final output. Therefore, the determination of origin based on the value-added criterion is costly for businesses, especially small ones, that usually have limited resources for investing in such accounting systems.

The specific processing methodology is expressed by lists describing product-by-product the processing or working operations that exactly confer the origin to the final product. Even though this criterion offers the advantages of simplicity and predictability, its application is sometimes problematic as the lists of processing or working operations conferring the origin are long, detailed, and describe very specific operations to be carried out on non-originating material. Accordingly, this methodology is more complicated to implement. It has to be noted that in the EU-ESA iEPA, the Note 7 to the introductory rules to the PSRs contained in the Annex I of Protocol 1, clarifies which are the ‘specific processes’ mentioned by the list rules with regard to some specific HS Headings (e.g., HS 2707, 2713 to 2715, ex 2901, ex 2902 and ex 3403, etc.).

It must also be noted that energy, fuel, plants, equipment, machines and tools used in the manufacturing process of the final good, and other goods which do not enter and are not intended to enter into the final composition of the product (e.g., glue, solvents, etc.), are not relevant for the purposes of determining the origin, as they are considered (art. 12 iEPA) as “neutral elements”.

4.3. Derogations

For some products specifically listed in the Annex II(a) of Protocol 1 of the EU-ESA iEPA, a series of additional criteria called “*derogations*”, which are alternative with respect to the PSR set forth in the Annex II, can be applied by exporters for the determination of the origin of their products, when incorporating materials originating from other countries. For a derogation to apply, the exporter has to invoke it by adding the following statement to the proof of origin accompanying the shipment of his products:

Derogation – Annex II(a) of Protocol 1 to the interim Economic Partnership Agreement between the Eastern and Southern Africa States and the European Community and its Member States – Materials of HS heading No ... originating from ... used.

In the EUR.1 certificate of origin (see Section 5.1.), the above statement must be added in box 7, while in case of invoice declaration it can be added after the text of the invoice declaration itself. The statement must mention the HS Heading (first 4 digits) of the imported inputs used in the manufacture of the final product, together with the indication of the country/s of which they are originating.

In the following example (Table 4), the PSR applicable to lac, natural gums, resins, etc. of the HS Heading 1301 establishes that such products can be exported preferentially to the EU even if they incorporate non-originating materials, on condition that the value of any of such materials does not exceeds 50 % of the EXW price of the final product (i.e., the price of the product as it leaves the factory, excluding the transport cost and costs for onloading the products on the means of transport).

Table 4: Example of derogation

HS heading	Description of product	PSR		Derogation
		Primary rule	Secondary rule	
1301	Lac; natural gums, resins, gum- resins and oleoresins (for example, balsams)	Manufacture in which the value of any materials of heading No 1301 used may not exceed 50 % of the ex-works price of the product	/	Manufacture in which the value of all the materials of heading 1301 used does not exceed 60 % of the ex-works price of the product

The derogation allows lac, natural gums, resins, etc. of HS Heading 1301 to be exported preferentially to the EU even if they incorporate non-originating materials whose total value (in their complex), does not exceed 50 % of the EXW price of the product. In order to activate such derogation, the exporter has to include in the proof of origin of his goods the statement: *“Derogation – Annex II(a) of Protocol 1 to the interim Economic Partnership Agreement between the Eastern and Southern Africa States and the European Community and its Member States – Materials of HS heading No 1301 originating from [...with the indication of the third country from which the non-originating materials have been imported, ex.” Ethiopia”]* used.

4.3.1. Specific derogation for preserved tuna and tuna loins

Art. 44, par. 8 of the Protocol 1 to the EU-ESA iEPA states that “derogations concerning canned tuna and tuna loins” shall be granted within annual quotas of 8,000 tonnes for canned tuna and of 2,000 tonnes for tuna loins through a Decision to be taken by the ESA-EU Customs Cooperation Committee⁷. On 2 October 2017, the ESA-EU Customs Cooperation Committee adopted the Decision No 1/2017, granting such derogation with regard to preserved tuna and tuna loins of the HS Heading 1604 imported into the EU from 1 January 2018 to 31 December 2022. This derogation has been subsequently extended indefinitely⁸ by the [Decision No 1 of 19 October 2022](#), so that it still applies. It sets out an annual quota of 8,000 tonnes for preserved tuna, and of 2,000 tonnes for tuna loins to be shared among the ESA States tuna exporting countries, i.e.: Mauritius, Seychelles and Madagascar⁹. The three Ocean Indian Island States have agreed to share such quota through a Memorandum of Understanding

⁷ Art. 64 of the iEPA establishes an EPA Committee as the body responsible for the administration of the iEPA, composed of representatives of both the EU Commission and the ESA States. The EPA Committee works through different sub-Committees, of which one is the ESA-EU Customs Cooperation Committee.

⁸ Art. 2 of the Decision No 1 of 19 October 2022 states that the derogation for tuna and tuna loins will cease to apply insofar as Article 44(8) of Protocol 1 to the interim EPA is no longer in force or is amended or replaced.

⁹ Comoros at the moment does not participate to this derogation, which therefore does not apply to this country.

(MOU) signed on 24 June 2013 that grants Seychelles an annual quota of 3,000 tonnes for preserved tuna and of 750 tonnes for tuna loins.

According to the derogation, preserved tuna of HS Headings 1604.1421, 1604.1431 and 1604.1441 as well as of HS Headings 1604.1428, 1604.1438 and 1604.1448 and of ex 1604.20.70 can be exported preferentially to the EU (within the quota) even if it incorporates non-originating materials, on condition that they are classified within a HS Chapter other than Chapter 16. The term “preserved tuna” comprises canned tuna, as well as tuna in any form of packaging, whereby the product is considered as preserved within the meaning of HS Heading 1604 (ex. tuna vacuum-packed in plastic bags or other containers).

Similarly, tuna loins of HS Headings 1604.1426, 1604.1436 and 1604.1446 can be exported preferentially to the EU even if they incorporate non-originating materials, on condition that such materials are classified within a HS Chapter other than Chapter 16 (See Table 5).

In Seychelles, the Customs Division of the Seychelles Revenue Commission (SRC) is the authority responsible to monitor the allocations provided for by Decision No 1/2022 of the ESA-EU Customs Cooperation Committee, until exhaustion of the quotas. It carries out this task by conducting quantitative checks on the utilization of the quota by Seychelles exporters.

Table 5: Derogations ex Decision No 1/2022 of the ESA-EU Customs Cooperation Committee

Order No.	Combined Nomenclature	Description of goods	Period	Annual quota for exports from ESA EPA States into the European Union (metric tonnes, net weight)	Product Specific Rule of Origin
09.1618	1604 14 21, 31 and 41 1604 14 28, 38 and 48 ex 1604 20 70 ⁽¹⁾	Preserved tuna ⁽²⁾	From 1 January to 31 December	8 000	Manufacture in which all the materials used are classified within a chapter other than that of the product
09.1619	1604 14 26, 36 and 46	Tuna loins	From 1 January to 31 December	2 000	Manufacture in which all the materials used are classified within a chapter other than that of the product

⁽¹⁾ TARIC codes 1604 20 70 30, 1604 20 70 40, 1604 20 70 50, 1604 20 70 92 and 1604 20 70 94.

⁽²⁾ In any form of packaging whereby the product is considered as preserved within the meaning of HS heading 1604.

In order to benefit from the above derogation, exporters must add to the proof of origin (EUR.1 certificate or invoice declaration) the following statement:

Derogation – Decision No 1/2022 of the ESA-EU Customs Cooperation Committee of 19 October 2022.

4.4. Insufficient Processing

The EU-ESA iEPA also contain at art. 8 a list of working or processing operations that on their own, or in combination with each other, are never considered as sufficient to confer the local origin. This list effectively supersedes the list rules, and disqualifies products even if the stipulated PSR (for example a change in tariff heading) has been met by the producer. In effect, these rules aim at avoiding that the origin is conferred through processing that adds little or no local value. Thus, it helps avoid the risk of trade deflection.

The current list of “insufficient” operations contained into the EU-ESA iEPA is fairly lengthy and includes operations to ensure the preservation of goods, simple cleaning operations (e.g., dust removal, washing, painting, etc.), affixing of labels, changes of packaging and repackaging, simple mixing of products, simple assembly of parts, slaughter of animals, peeling and shelling of fruit and so forth.

For fishery products, the washing, de-boning, freezing and cutting operations are insufficient to confer the local origin. Conversely, drying, salting, brining, and smoking of fish (whether or not cooked before or during the smoking process), or its transformation in flours, meals and pellets of fish fit for human consumption, are considered as operations conferring the local origin, on condition that the value of any non-originating materials of Chapter 3 used in their manufacturing process does not exceed 15 % of the EXW price of the final product (list rule applicable to the HS heading 0305).

The same rule applies to crustaceans, whether in shell or not (list rule applicable to the HS Heading ex 0306) to molluscs, whether in shell or not (list rule applicable to the HS Heading ex 0307) and to Aquatic invertebrates other than crustaceans and molluscs (list rule applicable to the HS Heading ex 0308).

Operations that go beyond the “insufficient processing” should in principle confer the originating character to the final product, but before to come to such a conclusion, it is in any case necessary to verify what the PSR for that product (Annex II to Protocol 1) exactly says and if a derogation to the rule is applicable (Annex II A to Protocol 1). In the end, these will be the key criteria that will guide the operator in the determination of the origin of the product he wants to export. Rules of list and derogations, however, do not cover all the products of the Customs tariff. For those not covered, it will be therefore necessary determine the origin according to the general rules of the Agreement. In other words, it will be necessary to verify that the product has undergone a “sufficient” transformation that has gone well beyond the simple working or processing operations not conferring the origin listed at art. 8 of the iEPA.

4.5. Principle of territoriality and non-alteration rule

The principle of territoriality is a prerequisite for receiving preferences. It requires that the production process must be carried out **without interruption** within a Free Trade Area (FTA). In the case of the EU-ESA iEPA, this agreement creates an FTA between the EU and five ESA member States (Comoros, Madagascar, Mauritius, Seychelles and Zimbabwe). According to the territoriality principle, a product shall be considered as originating only if it does not undergo further production or other operations outside the FTA, and remains under customs control if it goes outside the territories of the State Parties of such FTA. This means that if, for instance, goods originating from Seychelles or another ESA State are exported to the EU return back to one of such States, they will be considered as non-originating, unless it can be demonstrated to the satisfaction of the customs authorities that returned goods are exactly the same goods as those exported and they have not undergone any operation beyond those necessary to preserve them in good condition while in a third country. Therefore, in case the consignment is transhipped or moves in transit through the territory a third country, goods have to remain constantly under the vigilance of customs authorities of such countries.

However, an exception to this rule is foreseen if the exporter applies a cumulation of origin scheme, as described in Section 4.7.

On the other hand, the non-alteration rule is an administrative requirement that aims at preventing circumvention and abusive manipulations of originating goods during transportation. In addition to unloading, reloading and the operations necessary to preserve the products in good condition, other additional operations that are allowed by the non-alteration rule are: a) adding or affixing marks, labels, seals or any other documentation to the products to ensure their compliance with specific domestic requirements of the country of import; b) storage of the products and c) the splitting of consignments in the transit/transshipment country. On their discretion, the customs authorities of the EU member State of import may request the importer to provide evidence of compliance to the non-alteration rule, which he can give by any means. This includes the possibility to produce the contractual transport documents (e.g., bills of lading) or any other factual or concrete evidence based on marking or numbering of packages or related to the goods themselves.

4.6. Tolerance rule

Aside from PSRs and derogations, other provisions of the EU-ESA iEPA must be taken into account, as they may also have an impact on the determination of origin. The *de minimis* rule (also known as “tolerance”) is one of these. This rule (art. 7, par. 4 iEPA) allows producers to use non-originating materials in the manufacture of their product up to a certain threshold, notwithstanding the applicable PSR excludes this possibility. In the EU-ESA iEPA this threshold is set at **15 percent**, based on the EXW price of the product¹⁰.

For instance, if the PSR or the derogation applicable to a certain product requires that the latter must be entirely obtained from wholly originating products (as in the example in Table 6 below), the tolerance allows the producer to use non-originating ingredients up to the 15% threshold, even if this possibility is not mentioned in the PSR or the derogation itself.

Table 6: Example of application of a tolerance

HS heading	Description of product	Derogation
ex Chapter 4	Dairy produce, - with a content of materials of Chapter 17 not more than 20 % by weight	Manufacture in which all the materials of Chapter 4 used are wholly obtained

In the example above, a Seychelles producer of the products described in the column 2 (description of product) intends to use some imported ingredients in their manufacture that are classified under the Chapter 4 of the HS. He finds that despite a derogation exists with regard to his product, the rule establishes that if he/she will use non-originating (imported) ingredients of Chapter 4 of the HS, this will cause his product to lose the Seychelles origin.

¹⁰ It has however to be noted that according to art. 7, par. 5 of the iEPA, the tolerance does not apply to textile and clothing products classified in Chapters from 50 to 63 of the HS.

Accordingly, it cannot be exported preferentially to the EU under the iEPA. Notwithstanding this, thanks to the tolerance, he can use ingredients of the HS Chapter 4 that are imported from another country on condition that their value does not exceed the 15% of the EXW of the final product. The product in this case can be declared as of Seychelles origin, and therefore be exported preferentially to the EU.

It has to be noted, however, that the tolerance cannot be used to circumvent the lower thresholds set in the PSRs or derogations. In the case of fishery products this is not a problem because all PSRs referred to such products that are based on the value-added rule test, set a threshold for non-originating materials that never exceeds the 15% of the EXW price of the product (see Table 7). Concerning the derogations, there are no derogations for fishery products that are based on the value-added rule test.

Table 7 : Fishery products for which the value-added rule test is adopted in the PSRs for the determination of origin

HS heading No. (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
0304	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen	Manufacture in which the value of any materials of Chapter 3 used does not exceed 15 % of the ex-works price of the product	
0305	Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; flours, meals and pellets of fish, fit for human consumption	Manufacture in which the value of any materials of Chapter 3 used does not exceed 15 % of the ex-works price of the product	
ex 0306	Crustaceans, whether in shell or not, dried, salted or in brine; smoked crustaceans, whether in shell or not, whether or not cooked before or during the smoking process; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine; flours, meals and pellets of crustaceans, fit for human consumption	Manufacture in which the value of any materials of Chapter 3 used does not exceed 15 % of the ex-works price of the product	
ex 0307	Molluscs, whether in shell or not, dried, salted or in brine; smoked molluscs, whether in shell or not, whether or not cooked before or during the smoking process; flours, meals and pellets of molluscs, fit for human consumption	Manufacture in which the value of any materials of Chapter 3 used does not exceed 15 % of the ex-works price of the product	

ex 0308	Aquatic invertebrates other than crustaceans and molluscs, dried, salted or in brine; smoked aquatic invertebrates other than crustaceans and molluscs, whether or not cooked before or during the smoking process; flours, meals and pellets of aquatic invertebrates other than crustaceans and molluscs, fit for human consumption	Manufacture in which the value of any materials of Chapter 3 used does not exceed 15 % of the exworks price of the product	
1604 and 1605	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs; Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved	Manufacture in which the value of any materials of Chapter 3 used does not exceed 15 % of the ex-works price of the product	

4.7. Cumulation of origin

Cumulation adds flexibility to RoO. It allows materials that originate within a certain group of countries that are members of a Preferential Trade Area and that undergo a series of processing operations within this area, to be considered as originating in the final exporting country where it has been lastly processed, even though this processing cannot be considered a “sufficient transformation”. The concept of cumulation allows therefore countries which are part of a preferential trade scheme to share production and jointly comply with the relevant rules of origin provisions.

Cumulation regimes are particularly important for producers in those countries that have limited availability of inputs (like in the case of Seychelles), which may be available from other countries within the Preferential Trade Area. In fact, such regimes encourage the use of input materials from countries within the Preferential Trade Area, rather than from third countries. Seychelles manufacturers who incorporate non-originating materials in their products have all the interest to source inputs from manufacturers located in the cumulation area, as this will allow them to comply with the EU-ESA iEPA RoO more easily, without the need to meet the stricter criteria set out in the PSR applicable to their products. However, a main condition for the use of cumulation, is that such inputs receive in Seychelles a transformation that **goes beyond** the insufficient operations listed at art. 8 of the iEPA (see Section 4.4).

In its simplest form, bilateral cumulation allows production sharing between host and preference-receiving country, while other forms of cumulation permit production sharing on a regional or inter-regional level. The Protocol 1 to the EU-ESA iEPA (Articles 3 to 5) lists 3 types of cumulation of origin:

- 1) **Cumulation in the Community;**
- 2) **Cumulation in the ESA States;**
- 3) **Cumulation with neighbouring developing countries.**

The first two types of cumulation include both the “bilateral cumulation” (between the EU and ESA States) and the “diagonal cumulation”, which is a form of cumulation extended to the territories of the EU, the ESA States, the Africa, Caribbean and Pacific (ACP) States and Overseas Countries and Territories (OCTs)¹¹. Bilateral cumulation is the most common schemes of cumulation of origin, which is present in almost all types of Preferential Trade Agreements. This scheme operates between two countries (or groups of countries) who have an FTA in place, such as in the case of the EU and the ESA-5 States. It allows producers in either partner country (or group of countries) to use materials and components originating from their counterparts, as if they originated in their own territory, and provided that they receive in such a territory a working or processing goes beyond the “insufficient” operations listed at Article 8, IEPA¹².

4.7.1. Cumulation in the Community

The cumulation in the Community scheme is specifically addressed to the EU producers. It allows them to use inputs sourced by ESA States, ACP States or OCTs in the manufacture of their products, without such products losing the EU origin. The list of ACP States with which this form of cumulation is applicable is contained at the Annex XI to Protocol 1 of the iEPA, while the list of OCTs is in the Annex IX.

In order to benefit from the cumulation in the Community scheme, two alternate conditions are foreseen:

- 1) EU producers are required to subject non-originating inputs to working or processing operations in their territory that go beyond the operations referred to in Article 8.
- 2) In case the previous condition does not hold, the products can still be considered as originating in the EU if the value added in the EU territory is greater than the value of the materials originating in the ESA States, ACP States or OCTs used for their manufacture.

If none of the above conditions is met, the final product will then be considered as originating in the country or territory which contributed for the highest value to its manufacture.

¹¹ Overseas Countries and Territories (OCTs) are a group of countries and territories located in the Atlantic, Antarctic, Arctic, Caribbean and Pacific regions having special relations with some of the EU member States. OCTs are not sovereign countries, but depend to varying degrees on three EU Member States with which they maintain special links, namely: Denmark, France and the Netherlands. OCTs have wide-ranging autonomy in various areas, including economic affairs and customs, while defence and foreign affairs usually remain within the remit of the EU Member States.

¹² As seen in Section 4.4., Insufficient operations are those operations simply consisting in: a) ensuring that the products remain in good condition during transport and storage; b) breaking-up and assembly of packages; c) washing, cleaning; removal of dust, oxide, oil, paint or other coverings; d) ironing or pressing of textiles; e) painting and polishing operations; f) husking, partial or total bleaching, polishing, and glazing of cereals and rice; g) colouring sugar or form sugar lumps; partial or total milling of crystal sugar; h) peeling, stoning and shelling of fruits, nuts and vegetables; i) sharpening, simple grinding or simple cutting; j) sifting, screening, sorting, classifying, grading, matching; (including the making-up of sets of articles); k) simple placing in bottles, cans, flasks, bags, cases, boxes, fixing on cards or boards and all other simple packaging operations; l) affixing or printing marks, labels, logos and other like distinguishing signs on products or their packaging; m) mixing of products, whether or not of different kinds; mixing of sugar with any other material; n) simple assembly of parts of articles to constitute a complete article or disassembly of products into parts; o) a combination of two or more operations specified in the previous letters; and p) slaughter of animals.

According to art. 1 EU-ESA iEPA, **the value added must be determined by subtracting to the EXW price of the final product the customs value of each of non-originating materials incorporated.**

Par. 6 of art. 3, iEPA establishes that the cumulation in the Community scheme may only be applied if the countries involved in the acquisition of the originating status and the country of destination: a) have concluded an **agreement on administrative cooperation**, b) adopt the same rules of origin, and c) the European Commission and the ESA States have notified to each other the date on which the cumulation with the various groups of countries may be applied.

The EU Commission has published a [summary list](#) updated to January 2023 of the countries with whom EU manufacturers can cumulate the origin of their goods. According to the table, all types of cumulation under the Agreement are currently possible.

4.7.2. Cumulation in the ESA States

The cumulation in the ESA States exactly mirrors the cumulation in the Community scheme. It allows producers in one of the five ESA States that are a Party to the iEPA to use inputs sourced from another ESA State, from the EU, from one or more African, Caribbean and Pacific (ACP) States or from Overseas Countries and Territories (OCTs)¹³, in the manufacture of their products, without such products losing the local origin. In order to benefit from this scheme, ESA producers are required to subject such inputs to working or processing operations in their territory that go beyond the operations referred to in Article 8. If this is not the case, their products can still be considered as originating in their territory if the value added produced there is greater than the value of the materials originating in the EU, ACP States or the OCTs. If also this condition is not met, the product obtained will then be considered as originating in the country or territory which contributed for the highest value to its manufacture.

Also in this case, Par. 6 of art. 4, iEPA establishes that the cumulation in the ESA States scheme may only be applied if the countries involved in the acquisition of the originating status and the country of destination have concluded an Agreement on Administrative Cooperation and on condition that both the ESA States the European Commission have gazetted the dates on which this cumulation regime with the various groups of countries may be applied.

In the case of the ESA States, negotiations of Agreements on Administrative Cooperation with ACP countries have proven to be long and complicated. The list of countries with which cumulation is possible is [here](#). However, to avoid the signing of a network of bilateral agreements between the ESA States and each ACP country, the ACP Secretariat has developed a **Joint Undertaking on Administrative Cooperation for the Implementation of cumulation provisions contained in the EPAs signed between ACP regions/countries and the EU**, which

¹³ Overseas Countries and Territories (OCTs) are a group of countries and territories located in the Atlantic, Antarctic, Arctic, Caribbean and Pacific regions having special relations with some of the EU member States. This is the case, for instance of the Reunion island, that the EU Customs Code (Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013) excludes from the customs territory of the EU, being subject to the special provisions of Part Four of the Treaty on the Functioning of the European Union (articles 198 to 204). OCTs are not sovereign countries, but depend to varying degrees on three Member States with which they maintain special links, namely: Denmark, France and the Netherlands. Despite this, OCTs have wide-ranging autonomy in various areas, including economic affairs and customs, while defence and foreign affairs usually remain within the remit of the EU Member States.

however has been signed so far only by a few countries. Moreover, the only ESA-5 State that has fulfilled the administrative requirements required by Par. 6 of art. 3, iEPA (notification to the EU Commission of the details of each agreement on administrative cooperation concluded with third countries), and may therefore apply the cumulation provided for under Article 4 of Protocol 1 to the EU-ESA iEPA, is [Mauritius](#). Mauritius can therefore cumulate the origin with the following countries: Botswana, Cameroon, Guinea, Kenya, Lesotho, Madagascar, Mozambique, Namibia, Seychelles, South Africa, Eswatini, Zimbabwe and the OCTs of the Kingdom of the Netherlands¹⁴. Seychelles has not yet completed the administrative requirements for the cumulation with OCTs and with other ACP countries to apply.

4.7.3. Cumulation with neighbouring developing countries

The third type of cumulation regulated by the iEPA is the cumulation with neighbouring developing countries. According to such a scheme, materials originating in a neighbouring developing country belonging to a coherent geographical entity other than an ACP State, may be considered as materials originating in the EPA States when incorporated into a product obtained there. The list of neighbouring countries is specified in Annex VIII of Protocol 1. These are: Algeria, Egypt, Libya, Morocco, Tunisia and Maldives.

For the cumulation with neighbouring developing countries to apply, it is required that the working or processing carried out in the ESA State must exceed the insufficient operations listed in Article 8. Moreover, the ESA States, the EU and the neighbouring developing countries must have in place an Agreement on Administrative Cooperation. Notably, art. 5 does not list the need to have in place the same rules of origin with respect to this form of cumulation. The Annex X to Protocol 1 lists however some products (sugar and cocoa powder) in relation to which the cumulation provisions are not applicable. The Customs Cooperation Committee, with its Decision, can exclude other products from this type of cumulation.

4.8. Supplier declaration

Exporters from an ESA State who want to benefit from a cumulation scheme can, as an alternative to the movement certificate EUR.1, ask their suppliers to issue a supplier declaration where they state that their inputs are originating from one of the countries in the cumulation area, by using the specimen that appears in Annexes V-A and Annex V-B to Protocol 1. The first one of such specimens (see Figure 6, left), is a supplier declaration for products having preferential origin status. This declaration must be used when the supplier of the non-originating materials is located in an ESA State, another ACP State, an OCT or in the EU. In other words, with this declaration he will state that the non-originating materials he supplied to the producer of the final product, have an ESA State, other ACP State, OCT or EU origin.

The supplier declaration of products not having preferential origin status (see Figure 6, right), should be instead be used when the supplier of the non-originating materials is located in a third country not covered by the cumulation provisions of the iEPA. With this declaration, the supplier states that the non-originating materials he sourced to the producer of the final product do not have an ESA State, other ACP State, OCT or EU origin.

¹⁴ Aruba, Curaçao, Sint Marteen and the Caribbean part of the Netherlands (Bonaire, Sint Eustasius and Saba).

Figure 6: Supplier Declaration of products having (left) and not having (right) preferential origin status

<p style="text-align: center;">ANNEX V A to Protocol 1 Supplier declaration for products having preferential origin status</p> <p>I, the undersigned, declare that the goods listed on this invoice.....⁽¹⁾ were produced in.....⁽²⁾ and satisfy the rules of origin governing preferential trade between the ESA States and the European Community.</p> <p>I undertake to make available to the customs authorities, if required, evidence in support of this declaration.⁽³⁾.....⁽⁴⁾⁽⁵⁾</p> <p>NOTE</p> <p>The above mentioned text, suitably completed in conformity with the footnotes below, constitutes a supplier's declaration. The footnotes do not have to be reproduced.</p> <p>⁽¹⁾ If only some of the goods listed on the invoice are concerned they should be clearly indicated or marked and this marking entered on the declaration as follows:..... listed on this invoice and marked..... were produced..... If a document other than an invoice or an annex to the invoice is used (see Article 29(3)), the name of the document concerned shall be mentioned instead of the word 'invoice'.</p> <p>⁽²⁾ The Community, Member State, ESA State, OCT or other ACP State. Where an ESA State, OCT or an other ACP State is given, a reference must also be made to the Community customs office holding any EUR.1(s) concerned, giving the No of the certificate(s) concerned and, if possible, the relevant customs entry No involved.</p> <p>⁽³⁾ Place and date.</p> <p>⁽⁴⁾ Name and function in company.</p> <p>⁽⁵⁾ Signature.</p>	<p style="text-align: center;">ANNEX V B TO PROTOCOL 1 Supplier declaration for products not having preferential origin status</p> <p>I, the undersigned, declare that the goods listed on this invoice.....⁽¹⁾ were produced in.....⁽²⁾ and incorporate the following components or materials which do not have an ESA State, other ACP State, OCT or Community origin for preferential trade:⁽³⁾.....⁽⁴⁾.....⁽⁵⁾⁽⁶⁾</p> <p>I undertake to make available to the customs authorities, if required, evidence in support of this declaration.⁽⁷⁾.....⁽⁸⁾⁽⁹⁾</p> <p>NOTE</p> <p>The abovementioned text, suitably completed in conformity with the footnotes below, constitutes a supplier's declaration. The footnotes do not have to be reproduced.</p> <p>⁽¹⁾ If only some of the goods listed on the invoice are concerned they should be clearly indicated or marked and this marking entered on the declaration as follows:..... listed on this invoice and marked..... were produced..... If a document other than an invoice or an annex to the invoice is used (see Article 29(3)), the name of the document concerned shall be mentioned instead of the word 'invoice'.</p> <p>⁽²⁾ The Community, Member State, ESA State, OCT or another ACP State.</p> <p>⁽³⁾ Description is to be given in all cases. The description must be adequate and should be sufficiently detailed to allow the tariff classification of the goods concerned to be determined.</p> <p>⁽⁴⁾ Customs values to be given only if required.</p> <p>⁽⁵⁾ Country of origin to be given only if required. The origin to be given must be a preferential origin, all other origins to be given as 'third country'.</p> <p>⁽⁶⁾ 'and have undergone the following processing in [the Community] [Member State] [ESA State] [OCT] [other ACP State].....', to be added with a description of the processing carried out if this information is required.</p> <p>⁽⁷⁾ Place and date.</p> <p>⁽⁸⁾ Name and function in company.</p> <p>⁽⁹⁾ Signature.</p>
--	---

4.9. Accounting segregation

When a manufacturer uses in its production both originating and non-originating materials that are fungible¹⁵ (i.e., identical and interchangeable), he/she must keep them separated in his premises. However, instead of keeping those materials physically segregated in separate stocks (which may represent for him a huge financial burden), the exporter can ask an authorization to Customs to be allowed to use accounting methods to determine and track the different origins of input materials or goods he uses in the manufacture of his products.

For Seychelles exporters, the account segregation must be held according to the applicable general accounting principles. The accounting method also applies to originating and non-originating raw sugar not containing added flavouring or colouring matter and destined for further refining, of the HS subheadings 1701.12, 1701.13, 1701.14, which are being physically combined or mixed in an ESA State or before exportation to the EU.

Customs may withdraw the authorisation for accounting segregation whenever the beneficiary makes an improper use of it or fails to fulfil any of the other conditions for which the authorization was granted.

5. Proofs of origin

Proofs of origin are documental trails that give evidence of the fact that a product is considered as originating in a certain territory for the purpose of benefitting of customs duty exonerations at import in the EU. In the EU-ESA iEPA, these documents can take two forms:

¹⁵ According to par. 8 of art. 13 of the EU-ESA iEPA, fungible materials are those materials that are of the same kind and commercial quality, with the same technical and physical characteristics, and which cannot be distinguished from one another for origin purposes.

- 1) a movement certificate EUR.1;
- 2) an origin declaration.

5.1. EUR.1 certificate

The movement certificate EUR.1 is a document prepared by the exporter (or his/her customs representative) and endorsed by Customs, which certifies the origin of the goods described therein. EUR.1 certificates are required for each consignment destined for the EU (even if made up of different items) and are a pre-requisite for benefitting from customs duties exemptions in its member States. In Seychelles, EUR.1 certificates are issued by the Classification, Valuation and Origin (CVO) section of the Customs Division of the SRC, which has the faculty to request the producer to procure, with the collaboration of his supplier, an **information certificate** endorsed from the customs authorities of the country where the latter is located, that certifies the origin of inputs.

The Protocol 1 Origin to the EU-ESA iEPA, at Annex III contains a specimen of the EUR.1 (Figure 7), with introductory notes bearing instructions on how to print the relevant certificates (e.g., size, type of paper to be used and serial number), and post-notes that explain how they have to be compiled (e.g., they cannot contain erasures or words written over one another, alterations must be made by deleting the incorrect particulars and adding any necessary corrections, etc.).

Figure 7: Specimen of EUR.1 movement certificate

MOVEMENT CERTIFICATE			
1. Exporter (name, full address, country)	EUR.1 No A 000.000 See notes overleaf before completing this form		
3. Consignee (name, full address, country) (Optional)	2. Certificate used in preferential trade between and (insert appropriate countries, groups of countries or territories)		
	4. Country, group of countries or territory in which the products are considered as originating	5. Country, group of countries or territory of destination	
6. Transport details (Optional)	7. Remarks		
8. Item number; Marks and numbers; Number and kind of package ⁽¹⁾ ; Description of goods	9. Gross mass (kg) or other measure (litres, m ³ , etc.)	10. Invoices (Optional)	
11. CUSTOMS ENDORSEMENT Declaration certified Export document ⁽²⁾ Form No Customs office Issuing country or territory Date (Signature)	Stamp	12. DECLARATION BY THE EXPORTER I, the undersigned, declare that the goods described above meet the conditions required for the issue of this certificate. Place and date (Signature)	
13. Request for verification, to:		14. Result of verification Verification carried out shows that this certificate (*) was issued by the customs office indicated and that the information contained therein is accurate. does not meet the requirements as to authenticity and accuracy (see remarks appended). (Place and date) Stamp (Signature) (*) Insert X in the appropriate box.	
(1) If goods are not packed, indicate number of articles or state 'In bulk' as appropriate		(2) Complete only where the regulations of the exporting country or territory required	

5.1.1. Retrospective certificate EUR.1 and duplicates

A movement certificate EUR.1 may be issued also retrospectively (i.e., after exportation of the products to which it relates) if one of these two circumstances occur: (a) the certificate it was not issued at the time of exportation because of errors or involuntary omissions or special circumstances; or (b) despite a movement certificate EUR.1 was issued, this was not accepted at importation for technical reasons. The exporter must clearly state the reasons for the request of the retrospective EUR.1 by indicating in his application the place and date of exportation of the products to which the movement certificate EUR.1 relates. A duplicate of

the EUR.1 can also be requested to Customs in the event of theft, loss or destruction of the original on the basis of the export documents in possession of the exporter.

5.2. Origin declaration

The origin declaration, more correctly called “statement on origin”, is a declaration that is included by the exporter itself on the invoice or another commercial document that accurately describe the goods (e.g., packing list), which certifies that the goods described in such document are originating from a certain country. The exporter can so avoid to ask to Customs to have an EUR.1 certificate endorsed (which takes time), by declaring himself the origin of his goods, under his responsibility. Being a facilitation measure, the issuance of a statement on origin is allowed if certain requirements are met.

The apposition of the origin declaration does not require any requirement only for shipments whose total value is not superior to 6,000 EUR. For goods above this threshold, the exporter has to possibility to issue the statement of origin only in two cases: 1) he obtains the status of “authorized exporter”, or if is registered to the Registered System (REX) system of the EU (see Section 5.4.). The status of “approved exporter” consists in an authorization issued by Customs to an exporter who makes frequent shipments of products to the EU under the iEPA preferences. The approved exporter authorization allows him to make out invoice declarations irrespective of the value of the products concerned. Requirements and guarantees that the exporter need to provide for obtaining such authorization, are defined by Customs at their satisfaction. Customs legislation of Seychelles does not regulate the status of “approved exporter”, so Seychelles exporters can issue statements on origin only if registered to the REX.

5.3. Cases where the exporter is not the producer of the exported goods

The exporter is not always the producer of the goods being exported. Often such goods or the inputs used in the production of such goods are supplied from a local producer. When this happens, the exporter needs to obtain information from the supplier, which is generally referred to as a supplier’s declaration, so that Customs can ascertain whether or not the goods satisfy the applicable origin criteria. A supplier's declaration is a document in which a supplier provides information on the preferential originating status of the goods he sources. As indicated in Section 4.8, the Protocol 1 of the EU-ESA iEPA contains at the Annexes V-A and V-B the specimens of such declarations. Suppliers have no legal obligation to release such declarations, their issuance being part of the contractual relations with the importer.

For what concerns verifications of the supplier declarations, these are carried out by the customs authorities of the country where they have been issued on the basis of risk analysis and at random or whenever they have reasonable doubts on the veracity and correctness of the information given. The customs authorities to which a supplier’s declaration is submitted, may also request the customs authorities of the State where the declaration was made, to issue an **information certificate** confirming that the information given in the supplier’s declaration is correct. A specimen of the information certificates appears in Annex VI to Protocol 1 (see Figure 8). Alternatively, the certifying authorities to which a supplier’s declaration is submitted may directly contact the exporter, asking him to obtain the information certificate form his Customs. A copy of the information certificate must be preserved by the office which has issued it for at least three (3) years.

Figure 8: Information certificate to facilitate the issuance of the EUR.1 certificate

1. Supplier ⁽¹⁾		INFORMATION CERTIFICATE to facilitate the issue of a MOVEMENT CERTIFICATE for preferential trade between the EUROPEAN COMMUNITY and THE ESA STATES		IMPORTED GOODS USED				
2. Consignee ⁽¹⁾				12. Harmonized Commodity Description and Coding System heading/subheading number (HS code)		13. Country of origin	14. Quantity ⁽³⁾	15. Value ⁽²⁾⁽⁵⁾
3. Processor ⁽¹⁾				4. State in which the working or processing has been carried out		16. Nature of the working or processing carried out		
6. Customs office of importation ⁽¹⁾		5. For official use		17. Remarks				
7. Import document ⁽²⁾ Form No : Series : Date <input type="text"/>				18. CUSTOMS ENDORSEMENT		19. DECLARATION BY THE SUPPLIER		
				Declaration certified:		I, the undersigned, declare that the information on this certificate is accurate.		
				Document :				
				Form : No				
				Customs office		Place : Date:.....		
				Date: <input type="text"/>				
GOODS SENT TO THE STATES OF DESTINATION								
8. Marks, numbers, quantity and kind of package	9. Harmonized Commodity Description and Coding System heading/subheading number (HS code)	10. Quantity ⁽¹⁾						
		11. Value ⁽⁶⁾						
		Official Stamp						
		(Signature)		(Signature)				

(1)(2)(3)(4)(5) See footnotes on verso

5.4. Self-certification of origin (REX system)

In order to benefit from tariff preference at import in the EU customs territory, fish and fishery products must be accompanied by a movement certificate EUR.1. However, [starting from 1th July 2023](#), originating fish products from Seychelles that are imported into the EU under the preferences introduced by the EU-ESA iEPA, will benefit from preferential tariff treatment upon submission of a statement of origin made out by an exporter registered in the REX system. As a result, **the issuance of movement certificates EUR.1 by the Customs Division of the SRC for the purposes of the EU-ESA iEPA preferences will be discontinued from 1th July 2023¹⁶**.

5.4.1. Registration to the REX

The issuance of a statement on origin does not require a registration to the REX system if the total value of the originating products in a consignment does not exceed 6,000 EUR. For goods above this threshold, the exporter has instead to complete the registration to the REX, for which the Customs Division of the SRC has issued specific instructions, with the [Customs Guidelines N. 1/2023 of 6th February 2023](#).

The registration to the REX system is made up of two phases. The first phase consists of the submission of a REX “pre-application” by filling out a form available on the website of the EU Commission, at this [link](#). The second phase consists of printing the preapplication, signing it

¹⁶ It has to be noted that the use of the REX system is not foreseen by the Economic Partnership Agreement that Seychelles has concluded with the United Kingdom prior to latter’s withdrawal from the EU. Accordingly, with regard to this Agreement, EUR.1 certificates will continue to be used as the main proof of origin needed to access the United Kingdom at preferential duty rates.

and transmitting it to the Classification, Valuation and Origin (CVO) section of the Customs Division with the information sheet attached to the [SRC Customs Guidelines 1/2023](#).

Traders that are not manufactures of the goods, as well as agents (e.g., shippers or freight forwarders) can also request to become a registered exporter, provided that they hold, at any time, appropriate evidence of the origin of the products to be exported, for the purpose of checks carried out by the customs authorities. Both these entities however, not being the owner of the goods, will need to procure all necessary documents allowing them to justify the origin of the goods declared in such statements, as they may be subject to verifications by Customs. Among these documents, the supplier's declarations have a particular importance (see Section 4.8).

5.4.2. The REX pre-application form

In the online REX pre-application form, the exporter has to provide all information required by filling out (6) tabs, by paying particular attention to correctly write the information hereunder:

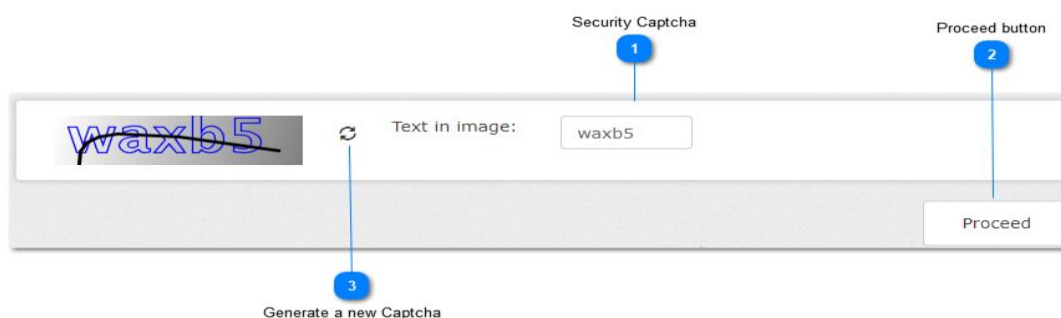
1. Exporter Information
<ul style="list-style-type: none"> • Exporter's Tax Identification Number (TIN); • Exporter name and full address; • Country: Seychelles.
2. Exporter Contact Persons Information
Details of the exporter's contact person/s (for instance, the person in charge of origin matters in the company).
3. Exporter Activities
The exporter's main activity (production or trading of the products to be exported. This can be one of the two or both.
4. Description of Goods
Description of the goods to be exported to the EU which qualify for preferential treatment. Exporters have to indicate the Harmonized System tariff heading at four (4) digits for each product to be exported. The list of goods in this field is indicative. Therefore, if an exporter makes out a statement on origin for products not indicated in the tab, this is not a reason for refusal of the statement on origin by the customs authorities of the importing country in the EU. However, it is recommended to indicate with accuracy the products to be exported, as the issuance of a statement on origin for products not included in the list can be considered by customs authorities in the importing country as a case for starting a post-clearance verification of the concerned consignment.
5. Undertakings to be given by an Exporter
The undertaking to be given by the exporter (name and job title of the person who declares the information in the pre-application form).
6. Prior specific and informed consent of exporter to the publication of his data on the public website
The exporter can declare his consent for the publication on the EU website of the data filled out in the REX pre-application form, by flagging the box "Indication of consent of exporter to the publication of his/her data on the public website". In case the exporter does not give his consent, then only an anonymous subset of data will be published which is however sufficient to verify the validity of a registration number.

The status of registration of an exporter to the REX System can be checked at the following [link](#), by writing his REX number in the box "Search on REX number". In case the exporter is not registered, the window will show the message "This REX number does not exist".

5.4.3. Generation of the AREX form and its submission to the Customs Division

Once completed the pre-application form, the exporter has to validate the information entered by typing the text (security captcha) that appears at the bottom left of the screen in the "Text in image" box, and then click the "proceed" button, as shown in the Figure 9 below.

Figure 9: Transmission of the REX pre-application form



The system then generates a REX Application Form (AREX Form) that must be printed out, signed and sent jointly with the information sheet available in the [Customs Guidelines N. 1/2023 of 6th February 2023](#) (see Table 8 below) to the Customs Division of the SRC. The information sheet provides information on the origin of the non-originating materials used in the manufacturing process of the final product with the description of the processing or transformation operations that are carried out on them. Both the signed AREX form and the information sheet can be submitted either physically to Customs Division (to the Customs House Newport), or electronically to the following email: cvo@src.gov.sc

Table 8: Information sheet to be attached to the AREX form

Originating products to be exported	Main materials used in the manufacture of the product				Nature of the processing or transformation operations carried out in Seychelles
	Tariff heading	Commercial designation	Tariff heading	Commercial designation	
Ex. 0304.9990	Frozen fillets of tuna	0303.4200	Yellowfin tuna	Mauritius, Seychelles	Beheading, skinning, cutting, removal of fins and scales, fileting, washing, refrigeration, packaging

In the above example, the exporter has declared that he produces frozen fillets of tuna of tariff heading 0304.9990 by using both local and imported from Mauritius yellowfin tuna. The PSR for the HS Heading 0304 specifies that the frozen tuna fillets which include non-originating materials of Chapter 3, can be considered as of Seychelles origin if the value of any of the non-originating materials used in its preparation does not exceed 15 % of the EXW price of the tuna fillets. The exporter must keep at disposal of Customs, in case of controls, all the documentation that proves that he has respected this condition in the shipment exported to the EU¹⁷. As Mauritius is one of the ESA-5 countries that implements the iEPA, the exporter can also use one the cumulation in ESA States scheme to determine the origin of his product, or he can invoke a derogation if applicable. If so, the exporter should specify in the column: “Nature of the processing or transformation operations carried out in Seychelles”, after the description of the relevant operations, the wording “*Cumulation with Mauritius applied*” or

¹⁷ This means that the exporter must ensure the respect of the above threshold (15%) not in each single item composing the shipment to which the EUR.1 certificate or the statement of origin refers to. This can be impossible to do. For instance, if each package of products contains two frozen cut tuna fillets, how the exporter can ensure that in each package, only 15% of those fillets is originating from Mauritius? The 15% limit must be guaranteed therefore with respect to the whole shipment.

"Derogation - Decision No 1/2022 of the ESA-EU Customs Cooperation Committee of 19 October 2022 applied".

5.4.4. Processing of the registration application in the REX system

The CVO Section of the Customs Division of the SRC, after receipt of the AREX form and of the information sheet (see Table 8 in the previous Section), proceeds with the registration of an exporter in the REX system after having verified that all data in the form is complete and the information provided is correct. If the control carried out by the CVO is successful, the AREX is validated. Accordingly, the CVO assigns to the exporter a **REX number** that is notified to the applicant via e-mail. The exporter has to mention the REX number in his statements of origin. In case of rejection of the AREX form, a justification of the refusal to REX registration is sent to the applicant via e-mail.

The registration to the REX system is done by the exporter once. The REX number which is assigned to an exporter is valid for all exports to any of the EU member States.

5.4.5. Statement on origin

After registration in the REX and having ascertained that the preferential origin criteria of the EU-ESA iEPA are met before each shipment, the exporter can self-certify the origin of the products by including the statement of origin shown below on the invoice, a delivery note or any other commercial document describing the products concerned in sufficient detail to enable them to be identified. It has to be noted that such a statement must indicate the REX number of the entity who makes it.

<p><i>The exporter of the products covered by this document declares that, except where otherwise clearly indicated, these products are of preferential origin.</i></p> <p>REX number: _____</p> <p style="text-align: right;">_____</p> <p style="text-align: right;"><i>(Place and date)*</i></p>

*The indication of the place and of the date may be omitted if such information is already contained on the invoice, delivery note or any other commercial document describing the products.

In case the exporter is just a trader that has imported from another ESA State (e.g., Madagascar) the goods to be exported, without carrying out any working or processing operation on them, he will need to declare in his statement the origin of such State, by using the wording *"The exporter of the products covered by this document declares that, except where otherwise clearly indicated, these products are of **Madagascar** preferential origin"*.

Exporters should be aware that in case of indication in the statement on origin of an incorrect or inaccurate origin, the CVO can revoke the registration to the REX system, which will preclude the possibility to issue statements on origin above the 6,000 EUR threshold. However, also in case of revocation, the exporter can apply for a new REX registration by re-submitting the REX pre-application form. In this case, he does not need to prove to Customs that the regularization of the situation that led to the revocation of the REX number, as in the new REX pre-application form, he/she will state, under his responsibility, that the situation which led to the revocation of a REX has been remedied (box n. 5: Undertakings to be given

by an exporter)¹⁸. If accepted by Customs, the REX registration request will be followed by the attribution of a new REX number.

5.4.6. Statement on derogations

As seen in Section 4.3.1., Seychelles, Mauritius and Madagascar have been granted by the EU Commission an annual derogation for 8,000 tons of canned tuna and 2,000 tons of tuna loins to be shared among themselves. The derogation enables such States to use non-originating tuna sourced from third countries in the manufacturing process of their products. For the derogation to apply, registered exporters have to add to the statement on origin an additional wording, where they indicate the HS Heading code at 4 digits of the non-originating materials that they have used in the manufacture of their product, together with the indication of the country/s from which they are originating:

Derogation – Annex II(a) of Protocol 1 to the ESA-EU interim Economic Partnership Agreement - Materials of HS heading No originating from used.

5.4.7. Obligations of registered exporters

Registered exporters have two fundamental obligations:

- They have to retain **for seven (7) years** all documents relating to the non-originating materials used in the manufacturing process of the exported products as well as all appropriate documents proving their originating status;
- They have to put at disposal of the Customs Division, if requested, all documents and supporting evidence proving the preferential origin of the exported goods. To this end, the Customs Division Customs may also conduct audits and verifications at their premises by accessing to his accounting books and records.

The obligation to keep the above-mentioned documents is also applicable those who have issued a supplier's declaration¹⁹ on behalf of their customers. If the supplier is established in a country other than Seychelles, its obligation to retain such documents is limited to three (3) years.

Additional information on the REX system is available [here](#).

6. The Sustainable Fisheries Partnership Agreement between Seychelles and the EU

Seychelles has in place a bilateral Sustainable Fisheries Partnership Agreement (SFPA) with the European Union (EU)²⁰ that allows EU vessels to fish for surplus stocks²¹ in the country's

¹⁸ Customs have in any case the faculty to carry out controls on the exporter or to ask him to prove that the situation which caused the revocation of a REX registration was remedied.

¹⁹ As indicated at Section 4.8., the supplier's declaration is a declaration by which the supplier declares the originating status of the goods he provided to his customer, who in turn needs this information to certify the preferential origin of the goods he exports to the EU under the EU-ESA iEPA.

²⁰ Seychelles already had in place an Agreement with the European Union, signed on 28 February 2007 and entered into force on 2 November 2007 for a duration of 6 years.

²¹ According to Article 62(2) and (3) of the [United Nations Convention on the Law of the Sea](#) (UNCLOS), surplus of allowable catch means the portion of the allowable catch that a State does not harvest, which results in an overall exploitation rate for individual stocks that remains below levels at which stocks are capable of restoring

Exclusive Economic Zone (EEZ)²². Under this agreement, the EU accepted to pay a financial contribution to the country as a compensation for accessing to its fishing resources. Access of Seychelles vessels to EU waters, on the other hand, is covered by separate access agreements with the EU. Currently, Seychelles-flagged vessels are allowed fishing in Mayotte, which is part of the EU customs territory (see Section 6.2).

SFPAs are generally of two types: 1) **Tuna Agreements** and 2) **Mixed Agreements**. Tuna Agreements allow EU vessels to pursue migrating tuna and tuna-like species stocks as they move along the shores of Africa and through the Indian Ocean. Mixed Agreements provide access of EU vessels to a wide range of species of fish stocks in the partner country’s EEZ. The EU has Mixed Agreements in place only with 3 African countries: Morocco, Mauritania and Guinea-Bissau. The remaining eight (8), including the one with Seychelles, are all Tuna Agreements²³.

The SFPA between Seychelles and the EU is complemented by an [implementing Protocol](#) that establishes the fishing opportunities provided to the EU fleet and the corresponding financial contribution to be paid by the EU and the ship-owners. Currently, 40 vessels and 8 surface long liners are allowed to fish in the Seychelles EEZ, allocated among 4 EU Member States (Spain, France, Italy and Portugal) as shown in the following Table:

Table 9: Fishing authorisations allocations

Fishing possibilities for EU vessels in Seychelles waters					
	SPAIN	FRANCE	ITALY	PORTUGAL	TOTAL VESSELS
Tuna seiners	22	16	2	-	40
Surface long liners*	2	4	-	2	8

* Boats less than 24 Metres in length that use long main linewidth bated hooks attached at intervals via short branch lines called snoods or ganglions.

The current SFPA, applicable from 24.2.2020 to 23.2.2026, establishes a financial contribution of EUR 5,300,000 per year, of which EUR 2,800,000 is earmarked for the support of the fisheries sector of Seychelles.

6.1. Fishing authorisations for EU vessels to operate in Seychelles waters

Fishing vessel flying the flag of a Member State of the EU and registered in the EU may fish for surplus stocks in the fishing zone of Seychelles or to engage in fishing-related activities for the purpose of scientific research, on condition that they are in possession of a fishing license, whose application form is contained in the Appendix 1 of the [Implementing Protocol to the EU-Seychelles Fisheries Partnership Agreement](#). This license, called **Certificate of Authorisation (COA)**, is issued by the SFA and is valid for a period not exceeding five years. The COA is issued against the payment of a shipowner fee whose amount is established in

themselves and the maintenance of populations of harvested species above desired levels based on the best available scientific advice.

²² For the definition of EEZ, see Section 4.1.1. of this Guide.

²³ In case of Senegal and Gambia, the relevant SFPAs also cover the capture of hake.

EUR 80 per tonne for the first and second year of the Protocol's application (2021 and 2022), and of EUR 85 per tonne from 2023 to 2026 (see previous Section).

All vessels authorised to fish in the Seychelles' EEZ under the SFPFA are also obliged to regularly communicate their catches to the SFA. To this end, EU vessels have to fill, on a daily basis, a **statement of catch** for each trip they undertake. The statement has to be signed by the master of the vessel or his representative and must be compiled by using the specimen set out in the Appendix 3 of the Implementing Protocol to the SFPFA. The submission of the statement of catch is mandatory also in the absence of catches.

Long liners are subject to the obligation to keep a fishing logbook sheet (in the format attached at Appendix 4 of the Implementing Protocol of the SFPFA), except in the case the SFA has authorized them to replace such logbook with a radio communication through a specific radio frequency.

6.2. Fishing authorisations for Seychelles vessels to operate in EU waters

Seychelles concluded in 2013 an agreement with the EU to regulate access for its fishing vessels to waters and marine biological resources of **Mayotte**, which on 1 January 2014 ceased to be an OCT, becoming part of the customs territory of the European Union²⁴. This Agreement was tacitly renewed on 20 May 2020, until it was replaced by a [new Agreement](#) which will enter into provisional application on the date on which the Parties will notify each other of the completion of the respective ratification procedures. The Agreement permits eight (8) tuna purse seine vessels to operate in Mayotte's waters for six (6) years, with ship owners directly responsible for the payment of licence and catch fees. Support vessels²⁵ may be authorised subject to the conditions set out in the Annex to the Agreement and in accordance with the relevant IOTC resolutions. The fees to be paid by shipowners are set in EUR 135 per tonne of fish caught. Tuna purse seine vessels have to pay an annual advance payment of EUR 13,500, corresponding to 100 tonnes of tuna and tuna-like species caught within the Mayotte fishing zone. For support vessels, the advance payment is of EUR 5,000 per vessel.

Seychelles vessels can exercise fishing activities²⁶ in Mayotte waters within a fishing zone corresponding to the island's EEZ, as shown in Figure 10. According to the Chapter I of the Annex to the Agreement, the EU Commission will provide Seychelles, before the provisional

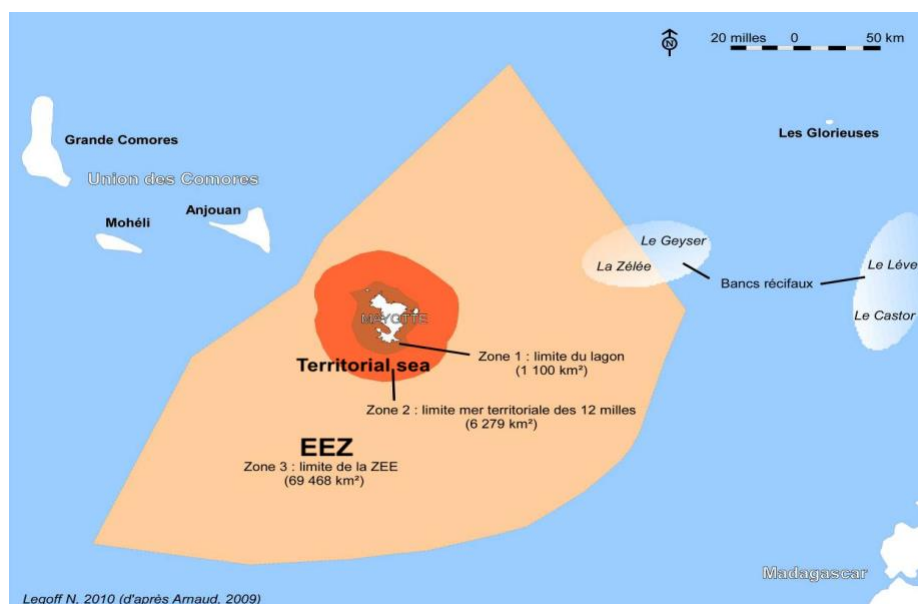
²⁴ On 11 July 2012, the European Council adopted the [Decision 2012/419/EU](#) amending, with effect from 1 January 2014, the status of Mayotte with regard to the EU. From that date, Mayotte has ceased to be an OCT, and became an outermost region of the Union.

²⁵ The European Commission may authorise Seychelles vessels that are in possession of a fishing authorisation to be assisted by support vessels. The support vessels must fly the flag of Seychelles, and must not be equipped for catching fish or be used for transshipments. The reporting requirements regarding support vessels must respect relevant IOTC obligations and other relevant national legislative provisions. Support vessels flying the flag of Seychelles are subject to the same authorisation procedures governing the obtaining and the transmission of fishing authorisation applications for tuna purse seine vessels.

²⁶ According to the Agreement, "fishing activity" means searching for fish, setting, towing, hauling of fishing gear, taking catch on board, processing on board, transferring, caging, fattening and landing of fish and fishery products.

application of the Agreement, with the exact geographic coordinates of the fishing zone in which Seychelles vessels may operate²⁷. Seychelles vessels are in any case prohibited from using any purse-seine on tuna and tuna-like schools of fish inside the areas within 24 nautical miles of the coasts of Mayotte.

Figure 10: Mayotte EEZ



Fishing activities in the fishing zone are permitted on the basis of specific fishing authorisations issued by the EU Commission which will allow the catch of the highly migratory species listed in the Table 10, with the exclusion of the following species: *Carcharodon carcharias*, *Carcharhinus falciformis*, *Carcharhinus longimanus*.

Table 10: List of highly migratory species for which fish authorisations are valid

1	<i>Albacore tuna: Thunnus alalunga.</i>
2	<i>Bluefin tuna: Thunnus thynnus.</i>
3	<i>Bigeye tuna: Thunnus obesus.</i>
4	<i>Skipjack tuna: Katsuwonus pelamis.</i>
5	<i>Yellowfin tuna: Thunnus albacares.</i>
6	<i>Blackfin tuna: Thunnus atlanticus.</i>
7	<i>Little tuna: Euthynnus alletteratus; Euthynnus affinis.</i>
8	<i>Southern bluefin tuna: Thunnus maccoyii.</i>
9	<i>Frigate mackerel: Auxis thazard; Auxis rochei.</i>
10	<i>Pomfrets: Family Bramidae.</i>
11	<i>Marlins: Tetrapturus angustirostris; Tetrapturus belone; Tetrapturus pfluegeri; Tetrapturus albidus; Tetrapturus audax; Tetrapturus georgei; Makaira mazara; Makaira indica; Makaira nigricans.</i>
12	<i>Sail-fishes: Istiophorus platypterus; Istiophorus albicans.</i>
13	<i>Swordfish: Xiphias gladius.</i>
14	<i>Sauries: Scomberesox saurus; Cololabis saira; Cololabis adocetus; Scomberesox saurus scombroides.</i>
15	<i>Dolphin: Coryphaena hippurus; Coryphaena equiselis.</i>
16	<i>Oceanic sharks: Hexanchus griseus; Family Carcharhinidae; Family Isurida.</i>
17	<i>Cetaceans: Family Physeteridae; Family Balaenopteridae; Family Balaenidae; Family Eschrichtiidae; Family Monodontidae; Family Ziphiidae; Family Delphinidae.</i>

²⁷ Regulations on the exercise of fishing activities in the Mayotte waters are available [here](#).

The fishing authorisation are valid for one calendar year and must be kept in original or copy on board of the vessel. In order to obtain them, Seychelles vessels must: a) be authorized to carry out fishing activities under the SFP; b) be on the list of authorised fishing vessels of the IOTC; c) not be included in any list of Illegal, Unreported and Unregulated (IUU) fishing of any regional fisheries management organization; d) have complied with obligations deriving from its previous activities in the EEZ of Mayotte and paid the applicable advance fee as foreseen in the Annex to the Agreement.

Similar to EU vessels operating in Seychelles waters, Seychelles vessels have to complete on a daily basis a **statement of catch form** complying with IOTC resolutions for every set of each fishing trip they undertake. Even in the absence of catches, the form must always be filled in and signed by the master of the vessel or his representative. The accuracy of the data recorded and transmitted in the statement of catch form is always the responsibility of the master.

While in Mayotte waters, Seychelles vessels must report every three days to the EU Commission and Seychelles authorities, by electronic means, the information contained in the tables shown at Figure 11.

Figure 11: Communication Format Reports

Entry Report (COE) (1)

Content	Transmission
Destination	FRA
Action code	COE
Vessel Name	
IRCS	
Position of entry	LT/LG
Date and Time (UTC) of entry	DD/MM/YYYY - HHMM
Quantity (Metric tons (Mt)) of fish on board per species:	
Yellowfin (YFT)	(Mt)
Bigeye Tuna (BET)	(Mt)
Skipjack (SKJ)	(Mt)
Others (Specify)	(Mt)

Exit Report (COX) (1)

Content	Transmission
Destination	FRA
Action code	COX
Vessel Name	
IRCS	
Position of exit	LT/LG
Date and Time (UTC) of exit	DD/MM/YYYY - HHMM
Quantity (Mt) of fish on board per species:	
Yellowfin (YFT)	(Mt)
Bigeye Tuna (BET)	(Mt)
Skipjack (SKJ)	(Mt)
Others (Specify)	(Mt)

Prior Notification (PNO) (1)

Content	Transmission
Destination	FRA
Action code	PNO
Vessel Name	
IRCS	
Port code	
Date and Time (UTC) of intended arrival	DD/MM/YYYY - HHMM
Quantity (Mt) of fish on board per species:	
Yellowfin (YFT)	(Mt)
Bigeye Tuna (BET)	(Mt)
Skipjack (SKJ)	(Mt)
Others (Specify)	(Mt)

Daily Fishing Activity Report (FAR) once inside Union Fishing Zone (1)

Content	Transmission
Destination	FRA
Action code	FAR
Vessel Name	
IRCS	
Date and Time (UTC) of report	DD/MM/YYYY - HHMM
Quantity (Mt) of fish on board per species:	
Yellowfin (YFT)	(Mt)
Bigeye Tuna (BET)	(Mt)
Skipjack (SKJ)	(Mt)
Others (Specify)	(Mt)
Number of sets made since last report	

All reports shall be transmitted to the competent authority through the following email addresses: cnsp-france@deve.loppement-durable.gouv.fr
appd.dpma@agriculture.gouv.fr

(1) Sent 6 Hours before entering the Union Fishing Zone.
(1) Sent 6 Hours before exiting the Union Fishing Zone.

(1) Sent prior to arrival in port.
(1) Every 3 days after entering the Union Fishing Zone.

Annex I – Synoptic view of the topics treated in the publication

