

Seychelles

Income and Non-Monetary Benefits Tax Act, 2010

## Income and Non-Monetary Benefit Tax (Payroll Withholding Statement) (Amendment) Regulations, 2011

Statutory Instrument 44 of 2011

Legislation as at 8 November 2017

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Income and Non-Monetary Benefit Tax (Payroll Withholding Statement) (Amendment) Regulations,  
2011

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## Seychelles

### Income and Non-Monetary Benefits Tax Act, 2010

# Income and Non-Monetary Benefit Tax (Payroll Withholding Statement) (Amendment) Regulations, 2011

## Statutory Instrument 44 of 2011

Commenced on 1 July 2011

*[This is the version of this document at 8 November 2017.]*

#### 1. Citation

These Regulations may be cited as the Income and Non-Monetary Benefit Tax (Payroll Withholding Statement) (Amendment) Regulations, 2011.

#### 2. Payroll withholding statement

Every employer shall submit a payroll withholding statement to the Seychelles Revenue Commissioner within 21 days after the end of the preceding calendar month, in the form prescribed in the Schedule.

#### 3. Electronic form

An employer having not less than 25 employed persons shall submit the payroll withholding statement in an electronic form, as prescribed in the schedule.

#### 4. Additional information

The Revenue Commissioner may, by notice in writing, require the employer to submit additional information.

#### 5. Revocation of [SI 94 of 2010](#)

The Income and Non-Monetary Benefit (Payroll Withholding Statement) Regulations, 2010 is hereby revoked.

#### 6. Transitional

Any acts done, decision taken, information provided, authorisation or permission granted under and in accordance with the repealed regulations shall continue to have effect in accordance with their terms until amended, annulled or withdrawn in accordance with the written regulations.

*[Note: There is no Schedule to the Regulations as gazetted: the prescribed form (reproduced below) is simply appended to the end of the Regulations.]*

|  |                                |                     |                           |                         |  |  |
|--|--------------------------------|---------------------|---------------------------|-------------------------|--|--|
| Employer Name:<br>Employer Tax Identification Number:<br>Applicable Month:<br>Applicable Year: | TOTAL WITHHELD AND/OR REMITTED |                     | Total                     |                         |  |  |
|  |                                |                     | Non-monetary Benefits Tax |                         |  |  |
|  |                                |                     | SPF                       |                         |  |  |
|  |                                |                     | Income Tax                |                         |  |  |
|  | NON-MONETARY BENEFITS          |                     | Total                     |                         |  |  |
|  |                                |                     | Other                     |                         |  |  |
|  |                                |                     | Food                      |                         |  |  |
|  |                                |                     | Housing                   |                         |  |  |
|  |                                |                     | Motor Vehicle             |                         |  |  |
|  | PENSION FUND DETAILS           |                     | EMPLOYEE                  | Total SPF               |  |  |
|  |                                |                     |                           | Voluntary Contribution  |  |  |
|  |                                |                     |                           | Compulsory Contribution |  |  |
|  |                                |                     |                           | Rate                    |  |  |
|  |                                |                     | EMPLOYER                  | Voluntary Contribution  |  |  |
|  |                                |                     |                           | Compulsory Contribution |  |  |
| Rate   |                                |                     |                           |                         |  |  |
| Net Salary   |                                |                     |                           |                         |  |  |
| SALARY DETAILS   |                                | Income Tax Withheld |                           |                         |  |  |

|  |                  |                                      |  |  |
|--|------------------|--------------------------------------|--|--|
|  |                  | Income Tax Rate                      |  |  |
|  |                  | Total Non Taxable Salary             |  |  |
|  |                  | Other Non Taxable Salary             |  |  |
|  |                  | Non-Taxable Payment in lieu of leave |  |  |
|  |                  | Non-Taxable Overtime                 |  |  |
|  |                  | Non-Taxable Bonus                    |  |  |
|  |                  | Total Taxable Salary                 |  |  |
|  |                  | Other Taxable Salary                 |  |  |
|  |                  | Taxable Bonus                        |  |  |
|  |                  | Fees                                 |  |  |
|  |                  | Allowances                           |  |  |
|  |                  | Basic Pay                            |  |  |
|  | EMPLOYEE DETAILS | End Date                             |  |  |
|  |                  | Start Date                           |  |  |
|  |                  | Other Names                          |  |  |
|  |                  | Surname                              |  |  |
|  |                  | NIN                                  |  |  |