

Seychelles

Business Tax Act, 2009

Business Tax (Business Tax Return Form) Regulations, 2013 Statutory Instrument 83 of 2013

Legislation as at 8 November 2017

Note: There are **outstanding amendments** that have not yet been applied:
Statutory Instrument 108 of 2024.

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Business Tax (Business Tax Return Form) Regulations, 2013 (Statutory Instrument 83 of 2013)
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Seychelles

Business Tax Act, 2009

Business Tax (Business Tax Return Form) Regulations, 2013

Statutory Instrument 83 of 2013

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[Amended by [Business Tax \(Business Tax Return Form\) \(Amendment\) Regulations, 2014 \(Statutory Instrument 99 of 2014\)](#) on 15 December 2014]

[SI 83 of 2013; 99 of 2014.]

1. Citation

These Regulations may be cited as the Business Tax (Business Tax Return Form) Regulations, 2013.

2. Business Tax Return Form

The Business Tax Return Form shall be in the following forms—

- (a) the Presumptive Business Tax Return: where the annual turnover is less than SCR1.0 million, shall be in the form set out in Schedule 1;
- (b) the Business Tax Return: where the annual turnover is more than SCR1.0 million shall be in the form set out in Schedule 2.

Schedule 1

Presumptive tax return (BT004): <http://www.seyllii.org/greybook>

[Schedule 1 repealed and substituted by regulation 2 of SI 99 of 2014 w.e.f. 15 December 2014]

Schedule 2

Business tax return (BT005): <https://www.seyllii.org/greybook>