S.I. 99 of 2014

BUSINESS TAX ACT 2009

(Act 28 of 2009)

Business Tax (Business Tax Return Form) (Amendment) Regulations, 2014

In exercise of the powers conferred by sections 80 of the Business Tax Act, 2009 the Minister of Finance, Trade and Investment makes the following Regulations —

1. These Regulations may be cited as the Business Tax (Business Tax Return Form) (Amendment) Regulations, 2014.

Citation

2. The Business Tax (Business Tax Return Form)
Regulations, 2013 is hereby amended by repealing Schedules
1 and 2 and substituting therefor the following—

Amendment of S.I. 83 of 2013

"SCHEDULE 1.

To be completed by businesses with a turnover below SR 1million



YEAR:

SEYCHELLES REVENUE COMMISSION TAX DIVISION PRESUMPTIVE TAX RETURN

A Business Information	
If the business has been in operation for less than 12	
months, please indicate the commencement date and	
end date to which the annual turnover applies.	From: Date/Month/Year To: Date/Month/Year
Company Sole trader Partnership	Trust
TAXPAYER IDENTIFICATION NUMBER (TIN)	
NAME OF TAXPAYER / BUSINESS	
FULL NAME OF PUBLIC OFFICER / SENIOR PARTNER	THE PERSON NAMED IN THE PE
NATIONAL IDENTIFICATION NUMBER	TO THE REPORT OF THE PARTY OF T
Postal Address for service of notices (Use Block Letters) [Please Rick # address has changed]	and organization to the state of the state o
Business Telephone Number:	
E-Mail Address:	
Full Details of Nature of Business:	Ular Sale y Le Worm note: In the Committee of the Committ
B Tax Computation	
Please refer to Section D overleaf for guidance about filling	
1 Annual Turnover	up this section.
The state of the s	SR .
Tax rate (1.5% of the Annual Turnover)	1.5%
2 Tax Payable:	2 SR
3 Less: Presumptive Tax Installment Paid	SR
4 Tax Payable/Refundable:	4 SR
Total Assets and Total Liabilities at the end of the Year	
Date of Acquisition Nature of Asset/I	Liebitity Amount (SR)
Assets	Automat (pm)
tabilities	
The second secon	
Seychelles Revenue Commi	
Business Activity Statement f	
Payment of Presumptive Tax	
Year Year	
PRESUMPTIVE TAX	TIV:
Tax Payable SR	Penalty and Others S
	Penalty and Others S
	Total Presumptive Tax to Remit:
eclaration: I declare that the information on this form is true and	
51	gnature: Date:

De			

DECLARATION OF PUBLIC OFFICER/AUTHORISED PERSON

I, the person making this return, declare that the particulars shown herein are true and correct in every particular, and disclose without reservation or exception a full and complete statement of the total annual turnover derived from all sources in Saychalles by the business during the year of income. I am aware of the penalties that I may incur in the event that I am selected for a random swill and it is found that I have made a misleading declaration to Seychelles Revenue Commission.

....day of

SIGNATURE OF PUBLIC OFFICER/AUTHORISED PERSON .. FULL MAME: ...

' TAX AGENTS' CERTIFICATE OF DECLARATION

To be completed by any person who charges directly, or indirectly, any fee for preparing or assisting to prepare this return. , having charged the business a fee for preparing or assisting in the preparation of this return, hereby certify that this return has been prepared in accordance with the information supplied by the Business, including books, accounts, records and other relevant documentation and that to the best of my knowledge, the return correctly reflect the data and transactions to

which they relate. Agent's Signature:

. Agent's Full Name: .. Agent's registered number:

Dane:

D Information

Presumptive Tax Return

By virtue of the Business Tax Act, 2009 (as amended) and the Revenue Administration Act, 2009, you are hereby required to make on this form a true and correct statement of Annual Turnover from all the sources computed in accordance with the said Act, and to lodge the form together with the payment within 3 months following the calendar year to which the annual turnover applies.

THAT IS NO LATER THAN 31st MARCH. Late lodgment of return will result in additional tax in accordance with section 42 of the Seycholles Revenue Administration Act 2009.

Calendar year: A one-year period that begins on January 1" and ends on December 31"

ONLY BUSINESSES THAT ARE IN THE PRESUMPTIVE TAX REGIME SHOULD FILL UP THIS FORM.

The return must be lodged with the Seychelles Revenue Commission, Orion Mall, P.O. Box 50, Victoria, Mahe, Seychelles or sent to

the Revenue Commissioner post free in an envelope addressed to "THE REVENUE COMMISSIONER".

Telephone 4293737. Fax 4225565, e-mail commissioner@src.gov.sc.

Guidance for Section B

Presumptive Tax: Presumptive tax effectively replaces business tax on small businesses with a turnover of less than one million. The Tax is calculated by applying the relevant tax rate (1.5%) to the annual turnover of the small business.

Annual Turrever (Rex 1) are the gross receipts or gross sales of a business in a year and must be supported by proper cash receipts upon request by the Seychelles Revenue Commission,

The tax payable will be 1.5% of the annual turnover of the business (Box 2)

e.g Turnover= SR 500,000, therefore SR 500,000 x 1.5% = SR 7,500 (Tax Payable)

Subtract the installments of Tax if any (8ox 3)

insert the result in the Total Tax Payable/Refundable, whichever is applicable, in the space provided (Box 4).

This return must be submitted yearly on the 31st March and must reflect the previous calendar year's annual turnover,

or since the commencement of the business assuming the business was not in operation for the whole of the previous calendar year.

Payment for Presumptive Tax should be made using the BAS Form found at the bottom of this return (See Below).

Business Activity Statement (BAS)

For the purpose of the Presumptive Tax Regime, payment for the amount payable should be made using this slip. The total presumptive tax to remit includes the tax payable and any additionally payments such as penelty if any. Due date for payment is \$1st MARCH

The existing BAS form which allows a business to report and pay for a range of taxes into one statement should be used when making payments for other taxes such as income & Non Monetary Benefits Tax.

The payment slip should be handed over to the cashier during payment.

SCHEDULE 2

SEYCHELLES REVENUE COMMISSION TAX DIVISION BUSINESS TAX RETURN YEAR ENDED:.... A About This Return This return must include income derived from all sources in the Republic of Seychelles during the twelve months from Month Year To Month Year (Please specify period including part year or approved substituted period) Tax Paid in Excess (Refund Owing) Balance of Tax Payable (Further Tax Due) Not Taxable (No Refund or Tax Payable) B Business Information Company Sole trader Partnership TAXPAYER IDENTIFICATION NUMBER (TIN) NAME OF TAXPAYER / BUSINESS FULL NAME OF PUBLIC OFFICER / SENIOR PARTNER National Identity Number Postal Address for service of notices (Use Block Letters) (Pfease tick if address has charged) Address where business is conducted Full Details of Nature of Business (E.g. the kind of manufacturer, retailer, hotel, etc.) Business Telephone Number E-Mail Address: Other Butinets Activities (If Any) Nature of Butiness Turnover Expenses Taxable Income Tax Payable What books of account are kept by or on behalf of the business? C Business Tax Return By virtue of the Business Tax Act, 2009 (as amended) and the Revenue Administration Act, 2009, you are hereby required to make on this form a true and correct return of income from all the sources computed in accordance with the said Act, in the period ended. as shown below and to deliver such return duly signed to the Revenue Commissioner within 3 months of the close of this period, THAT IS NO LATER THAN 31 MARCH every year, This return must be submitted in an electronic format using our E-Service QR a hardcopy sent to the Seychelles Revenue

Commission or sent to 'Orion Mail, P.O. Box S0, Victoria, Mahe', post free in an envelope addressed to "THE REVENUE.

COMMISSIONER", Telephone 4293727. Fax 4225565, e-mail commissioner start nov.st. It is most important that you prepare a full set of accounts before compiling the return

Assets and Liabili	ties Report	Page 2
D Assets		
Non-current assets.	/	
1 Property	1 SR	The second secon
2 Plant and Equipment	2 SR	
Motor Vehicles	3 SR	
4 Other Non-Current Assets	4 SR	
5 Less Accumulated Depreciation	S SR	
6 Total Non-Current Assets(rotal Box 1 to Box 4 - Box 5)	6 SR	THE STATE OF THE S
Current assets		
7 Closing Stock	7 SR	
8 Work in Progress	8 SR	
9 Accounts Receivable	9 SR	
10 Prepayments	10 SR	
11 Other Debtors	11 SR	
12 Bank and Cash	12 SR	
13 Other Current Assets	13 SR	
14 Total current asset (rotal Box 7 to Box 13)	14 SR	
15 Total assets (80x 6 + 80x 14)		15 SR
E Liabilities		
Capital Employed	- 7	All the same of th
16 Shareholders' Capital Accounts	16 SR	HICKIES AND A STATE OF THE STAT
17 Share Capital	17 SR	
18 Retained Earnings (Revenue Reserves)	18 SR	
19 Drawings	19 SR	
20 Shareholder's Loan	20 SR	
21 Reserve	21 SR	
22 Total Capital Employed (Yotal acx 16 to 21)		22 SR
Non-current liabilities		A / CONTROL CONTROL OF
23 Loans & Borrowings	25 SR	
24 Other Non-Current Liabilities	24 SR	
25 Total Non-Current Liabilities (Total 80x 23 to 24)	25 SR	
	laws No. 1	
Current liabilities	from a 1	
26 Accounts Payable	26 SR	
27 Bank Loans & Overdrafts	27 SR	
28 Other Current Liabilities	28 SR	
29 Total Current Liabilities (rotal Box 26 to Box 28)	29 SR	
30 Total Liabilities (Box 25 + Box 29)		30 SR
F Other Information		
31 Opening Stock	31 SR	
32 Add: Purchases and other costs	32 SR	
33 Less: Closing Stock	93 SR	
34 Cost of Goods Sold (Box 31 + Box 32 - Box 33)		34 SR

Sales of Goods (Wholesele/Retail)	Page 3
36 Sale of Goods Manufactured 37 Sale of Services 38 Investments Income 39 Gross Interest Income 39 Gross Interest Income 40 Commercial Rent Received 40 Six 40 Six 40 Six 40 Six 41 Residential Rent Received 42 Leasing/Hiring Income 43 Dividends Received 43 Dividends Received 44 Exchange Gains (*pl Josses (*)) 45 Gains on Disposal of Assets 46 Reyeltins 47 Other Income 48 Total Income 48 Total Income 48 Total Income 49 Cost of Goods Solid (From Box 35) 50 Contractor/Sub-Centractor Expenses 51 Six 52 Rental Expenses 53 Rental Expenses 54 Technical Service fees 55 Interest Expenses 56 Reyelty Expenses 57 Depreciation Expenses 58 Motor-Vehicle Expenses 59 Repairs & Maintenance Expenses 59 Repairs & Maintenance Expenses 50 Six 51 Other Employee Selection 50 Six 51 Insurance 51 Six 52 Six 53 Rental Expenses 55 Six 56 Six 57 Other Employee Selection 57 Training Expenses 58 Six 59 Six 50 Six 50 Six 51 Other Employee Selection 55 Six 56 Six 57 Training Expenses 56 Six 57 Training Expenses 57 Training Expenses 58 Six 59 Six 50 Six 50 Six 51 Training Expenses 50 Six 51 Training Expenses 52 Six 53 Training Expenses 54 Training Expenses 55 Six 56 Training Expenses 56 Training Expenses 57 Training Expenses 58 Six 59 Six	
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65 Training Expenses	
66 Traveling Expenses	
67 Transport Costs 67 SR	
68 Legal & Professional Fees 68 SR	
OCCUPATION PROPERTY AND ADDRESS OF THE PARTY	
69 Approved Donations (Other than CSR) 69 SR	
70 Utilities. 70 SR	
71 Communication expenses 71 SR	
72 Other Operating Expenses 72 SR	
73 Total Deductions (Total of Box 49 to 72) 73 SR	
74 Profit or Loss (80x 48 - 80x 73) 74 SR	

Business Tax Computa	tion	Page 4
74 Profit/loss (From Box 74 on Page 3)	74 SR	
Add		
75 Expenditure relating to deriving exempt income	75 SR	
76 Other non-deductible expenses (including capital or private	expenditure) 76 SR	
77 Unrealized exchange losses	77 SR	
78 Depreciation charged in accounts	78 SR	
79 Provisions	79 SR	
80 Emoluments/Non-Monetary Benefits where no income Tax	paid or withheld 80 SR	
81 Goods taken for own use	81 SR	Argent Marie
82 Services rendered where pay as you go specified business no	ot deducted 82 SR	
83 Payments made without deductions of withholding tax	83 SR	
84 Adjustment for private or non-business portion of expenses	84 SR	
85 Sub/total additions (Total of Box 75 to 84)	85 58	
J Subtract		
86 Exemptincome	86 SR	10 00
87 Depreciation deduction	87 SR	
88 Unrealized exchange gains	98 SR	HE BOTH M
89 Other deguctible expenses	89 SR	
90 Sub/total subtractions (Total of box 86 to 89)	90 58	
91 Taxable income or Loss For The Year (Box 74 + Box 8		
K Loss Adjustments		
92 Previous year losses	92 SR	
93 Total Income/Loss for the year (80x 91 + or - 80x 92)	93 SR	
L Tax Calculation	336 00	THE RESERVE OF THE PERSON NAMED IN
94 Taxable Income	94 SR	
95 Tax Payable	95 SR	
96 Less: PAYG Instalment of Tax	96 SR	-
97 Less: PAYG Deduction At Source	97 SR	
B Less: Business Tax Already Paul (Current Year)	98 SR	
99 Total Tax Payable/Refundable (80x 95 - 80x 96 - 80x 5	(8) 99 SR	HEALTH AND
VI Declaration		
DECLARATION OF PUBLIC OFFICER/AUTH the person making this return, declare that the particulars shares better use the envision or exception a full and complete statement of taxable too me derived as of ascence. I are sweet of the penalties that I may too in the event that I am indealing declaration to Seychelles Revenus Commission. The statement above and all other sources of most and discover the whole of the business process from all sources.	and covered in every particular, and disclose within from all sources at Soyabelles by the business during a school for an unit seed it is found that I have ma-	of the
and this day of 50		
7	SCONATURE OF PUBLIC OFFICESSAUTHORS	SED PERSON
(This declaration and all attached elinets start he signa	ed by the Public Officer)	
TAX ACENTS' CERTIFICATE OF DE- To be completed by any person who obserges directly, or indirectly, any for		
CERTIFICATE	no buckered or pressed to business are untile	
, having that golf the hosiness a fee for property	ng or seximing in the propagation of this return.	

and other relevant documentation and that in the best of my knowledge, the nature and the assumptioning documentation committy reflect the data and throughout to which they relate

Agency's Fall News.

Agency's Fall News

enchy contry that this estirat has been prepared at accordance with the information expelled by the Education, including books, according

		ASSESSION.	Schedules	2000	152/AN-15		Page 5	
N	Schedule	of Related Party T	ransactions					
	Name of Rela	eted Party	Address			Transactions	Anicum Peid	
915 915								
						10000		
0	Schedule Name of She	of Dividends Paid			CHIEF CO.	Dividend Paid/Credited		
	Name of Sha	reholders	Address/Country	Address/Country		Dividend Paid/Credited	Withholding Tax Paid	
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	Name of Pey		Address/Country	Tremest		Amount Paid	Witholding Tax Paid	
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		MARKS NE					V-1-11-1-1-1-1-1-1	
Q		e of Rental Expense		Paid				
H	Name of Lan	dleed/Commission Agent	Address of Landlord	s of Landland Address of Pro		perty	Amount Peld	
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T							THE REAL PROPERTY.	
-	Schedule of Losses							
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					Year	Manufacture and	E TESSELLE VALUE	
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						Property and the second		
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Made this 2nd day of December, 2014.

PIERRE LAPORTE MINISTER OF FINANCE, TRADE AND INVESTMENT