



## Reminder Notice

### Filing of Country-by-Country Reporting (CbCR) Notification Forms

*As per S.I. 25 of 2019*

A Constituent Entity of an MNE Group that is resident for tax purposes in Seychelles shall notify the Commissioner General whether it is the Ultimate Parent Entity.

A Constituent Entity of an MNE Group that is resident for tax purposes in Seychelles but is not the Ultimate Parent Entity, shall notify the Commissioner General of the identity and tax residence of the Reporting Entity.

The filing of the notification form shall be made no later than the last day of the reporting tax year that is by *31 December, 2022*.

**\*Failure to comply with the requirements of these regulations is an offence as per Section 12 and shall be liable to a penalty of SCR 20,000.**

Email address to submit the form: [cbrsey@src.gov.sc](mailto:cbrsey@src.gov.sc)

For more details, contact:

Miss. Julienne on 4294921 or Miss. Payet on 4294944.