

Note: Refunds are processed on a first in first out basis. Refund amount will be transferred to the employer's bank account. Employers are obligated to distribute the refunds to the employees accordingly.

The Income and Non Monetary Benefits Tax (Amendment) Act 2017 and rulling 1 of 2019 can be downloaded on the SRC website .

Seychelles Revenue Commission Information Brochure Income Tax for non-citizen

For more information

This brochure is not intended as an exhaustive explanation of the law. If you require detailed information about your tax obligations you should visit the SRC or write to us.

Visit:

Seychelles Revenue Commission
3rd Floor
Maison Collet
Victoria, Mahé

Write to:

PO Box 50
Victoria, Mahé

**Phone:
4293737**

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commissioner@src.gov.sc
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Income Tax for Non-Citizen as per Act 27 of 2017



**An explanation about
Income Tax for non-citizen**

SEYCHELLES

As of the 1st June 2018, an employed person who is not a citizen of Seychelles but whose country has a Double Taxation Avoidance Agreement (DTAA) should pay the same rate of income tax as a citizen of Seychelles under item 1 of the first schedule of the Income and Non-Monetary Benefits Tax (Amendment Act 2017).

However, the individual has to have been *physically present in Seychelles for a period of, or periods amounting in aggregate to, one hundred and eighty-three days (183) or more in any twelve month (12) period that commences or ends during a tax year.*

List of countries with in force DTAA signed with Seychelles:

Bahrain	Sri Lanka
Belgium	Botswana
Ethopia	Bermuda
Indonesia	Jersey
Malaysia	Quatar
Monaco	United Arab Emirates
South Africa	China
Swaziland	Vietnam
Barbados	

REVENUE

Isle of Man	Luxembourg
Guernsey	San Marino
Oman	Singapore
Mauritius	Cyprus
Thailand	Zambia
Kenya	

What are the applicable income tax rates:

MONTHLY INCOME		Rates
RANGE START	RANGE END	
SR 0	SR 8,555.50	0%
SR 8,555.51	SR 10,000.00	15% of the amount in excess of SR 8,555.50
SR 10,000.01	SR 83,000.00	SR 216.68 plus 20% of the amount in excess of SR 10,000
> SR 83,000.00		SR 14,883.28 plus 30% of the amount in excess of SR 83,333

COMMISSION

What is the way forward for those still applying the non-citizen rates?

SRC advises employers with employees who qualify for the citizen rates, to apply the citizen rates (as stated above) upon withholding of income tax. Excess income tax paid may be claimed through a refund application.

What is the refund process?

Application for refunds must be made by the employer on behalf of their non-citizen employees. A formal letter must be sent to the Commissioner General requesting for the refund accompanied by the following documents:

- Completed copy of the PIT refund request spreadsheet. (The form is available for download on our website).
- Hard copy of payroll for the period in question (If it was not provided to SRC)
- Copy of each employee Passport, NIN and GOP