

TAX DIVISION

P.O. Box 50, Maison Collet, Republic of Seychelles

Telephone: 4293737, Fax: 4225565, E-Mail Address: commissioner@src.gov.sc

Please address your correspondence to the Commissioner General

Private Ruling & General Guidance Application Form

Please use this application if you are applying for a private ruling or for guidance from the Seychelles Revenue Commission (SRC). You can lodge this application once completed via email, fax, post or hand deliver to the SRC per the details shown above.

DATE:

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Please note: Private Ruling requests maybe refused by the SRC per Section 63(1) of the Revenue Administration Act 2009, including if the request does not provide specific or complete details. Where a Private Ruling cannot be provided the SRC may provide you with non-binding General Guidance instead.

Section A: Contact details		
Who is the contact person for this application?		
1	Name	<u>Title: Mr / Mrs / Miss / Ms / Dr/ Other</u>
	Surname:	
	Given Names:	
2	Contact Number:	
3	Mailing Address:	
4	Email Address:	
5	Business Name:	
6	Position Held:	

Section B: Taxpayer information**Who is the taxpayer this application will apply to?**

A private ruling only applies to persons named in the ruling.

Type: Sole-trader Company Partnership Trust
Other

Tax Identification
Number:

Registered Name:

Trading Name:

Sole-trader Surname:

Sole-trader Given
Names:

Registered Address:

If this application relates to more than one taxpayer, provide the name and TIN for each additional taxpayer in an attached document.

Section C: Questions

Private rulings are only given on specific queries based on specific tax laws and specific tax years.

Questions and issues for this request

List the questions and issues you want the SRC address as well as the tax years applicable (Enter start and end dates, for example 1 January 2014 to 31 December 2014).

Do not list facts here.

Section D: Facts

Facts describing the arrangement or circumstance

If you do not provide enough facts or documents then only non-binding general guidance may be provided.

Give a full description of the arrangement. Include all facts, assumptions, transaction dates and the names of other parties actively involved. Send copies of any relevant supporting documents with this application including invoices and contracts.

Your arguments and references (optional)

You may provide research and analysis, including references to any relevant legislation, and case law with your application.

Completing this may reduce our need to ask for further information and may speed up the ruling process.

If there is insufficient space, attach a separate document with all relevant details.

Section E: Checklist*Please complete each question.*

1.	Is there, or has there been, a SRC audit on the issues raised in this ruling request, or have you been notified of a proposed audit?	Yes <input type="checkbox"/>	No <input type="checkbox"/>
If you answered Yes to the above question , please provide the details of the name(s) of the SRC officer(s) who is conducting the audit.			
2.	Are you aware if a ruling has been sought on any of these issues before?	Yes <input type="checkbox"/>	No <input type="checkbox"/>
If you answered Yes to the above question , please provide details.			

Section F: Declaration and Signature**Tax agents or legal representatives**If you are a tax agent or legal representative, by signing this form you are declaring that:

- this document and any attached documents have been prepared according to information supplied by the taxpayer identified in this form
- you have received a declaration from the taxpayer stating that the information provided to you to prepare this form is true and correct, and
- you are authorised by the taxpayer to give this application to the SRC.

Your own declarationIf you are the taxpayer identified in this form, by signing this form you are declaring that:

- the information contained in this document, and any attached documents, is true and correct.

Name:	
Signature:	

Lodge this application once completed via email, fax or post to P.O. Box 50, Maison Colet, | Fax: 4225565 | E-Mail: commissioner@src.gov.sc