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S.I. 2 of 2013

BUSINESS TAX ACT

(Act 28 of 2009)

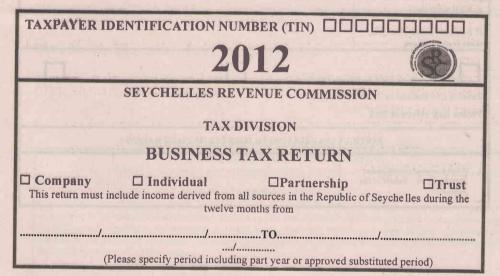
Business Tax (Business Tax Return Form) Regulations, 2013

In exercise of the powers conferred by sections 80 and 57 (2) of the Business Tax Act, the Minister of Finance, Trade and Investment makes the following regulations —

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

2. The Business Tax Return Form shall be in the following prescribed manner—

Business Tax Return Form 5



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 above 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 2013.

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FULL NAME OF TAXPAYER / BUSINESS	A PERSONAL A PARTICIPAL A PARTI
FULL NAME OF PUBLIC OFFICER / SENIOR PARTNER IF COMPANY OR PARTNERSHIP National Identity Number Postal Address for service of notices (Use Block Letters)	Address Changed? OFFICE USE Yes Actioned No Date
Address where business is conducted	A Three Statemations new be articles the Basin
Full Details of Nature of Business (E.G. the kind of manufacturer, retailer, mechanic, etc)	The standy mark in house in the
Business Telephone Number And E-Mail Address:	
If Business name changed, state former name	
Tax Has Been Paid in Taxable (No Refund or Tax F Please tick relevant Box	
PART	ICULARS RELATING TO SOUR CES OF INFORMATION
 What books of accounts are kept by or on behalf of the business? 	
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2. By whom are the books kept ? (State full name and address)	were provident and the strength
3. Who audits the books of account each year?	Participante de la companya anticipante de la comp
4. Is the return in accordance with the books?	
5. If not, on what basis and upon what information has the return been prepared?	the second of the second second second

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 income derived from all sources in Seychelles 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 audit and it is found that I have made a misleading declaration to Seychelles Revenue Commission.

I am satisfied that the books of account mentioned above and all other sources of information upon which the return is based are correct and disclose the whole of the business income from all sources.

Dated this......day of......20......

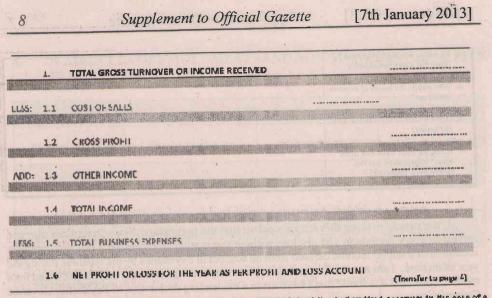
SIGNATURE OF PUBLIC

7.

OFFICER/AUTHORISED PERSON

FULL NAME.....

(This declaration and all atitached sheets must be s	igned by the Public Officer)
TAX AGENTS CERTIFICATE OF D	DECLARATION
To be completed by any person who charges directly, or in	ndirectly, any fee for preparing or assistin g to
prepare this return.	
CERTIFICATE	
I,, ha	ving charged the business a fee for preparing
or assisting in the preparation of this return, hereby certify that thi the information supplied by the Business, including books, accoun and that to the best of my knowledge, the return and the accompan and transactions to which they relate.	ts, records, and other relevant documentation
Agents Signature Name	Agents Full
Date	Agents registered number
STA	



Note: A detailed trading and profit and loss account (or a copy of the full set of and ted accounts in the case of a company) must be submitted with this exteen.

2. SCHEDULES OF BUSINESS TRANSACTIONS LIABLE TO WITHHOLDING TAX ON DIVIDEND PAID TO NON RESIDENTS

Name of Shareholder	Address of Shareholder	Dividemd Paid/Credlited during the year	Rate of Withholdin g Tax	Withholding Tax Paid
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Name of Payee	Address of Payee	Type of Payment	Payment credited/made in tax year	Rate of Withholding Tax	Withholding Tax Paid
			and the second		
					*

ithholding Tax	Rate of Withholding Tax	Withholding Tax Paid

3. SCHEDULES OF RELATED PARTY TRANSACTIONS

Name of Related Party	Y TRANSACTION (Plea Address	Transactions	Amount Paid
	Station and the state	State of the second	
	The Alexander		
	12 A 44 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4	3	

9

4. SCHEDULES OF EMOLUMENTS AND NON-MONETARY BENEFITS PAID

Emoluments Paid	Rate of Income Tax	Income Tax Paid	Income Tax Unpaid
		1. 我们是为国人主义"	
T Soloria			
	and the set of the set of the set of the set of the set	Print Party and a second read and	KING STATE
NON-MONETARY	BENEFITS LIABLE TO spa	20% TAX (Please attach a ce)	list if insufficient

5. SCHEDULE OF RENTAL EXPENSES AND COMMISSION PAID

Name of Landlord/Commissi on Agent	Address of Landlord/Commission Agent	Address of Property	Amount Paid
	A CARLES		
	the second second second		

6.	TAX COMPUTATION			
	and the second of the second	1021 14/11	110	
	rofit Or Loss Per Profit And Loss Account	(Transfer from page	2)	
Δ				
Er	moluments and non -monetary benefits, where So come Tax not withheld or paid	al Security Contributio	n not paid or	
- iterate	penditure incurred relating to deriving exempt inco	ne		and the second se
	yments made without deduction of Withholding Tax		And a second sec	
Ite	ms not allowable as deductions (including capital, priv	ite or domestic expenditure)		
ARTIST	iditions to provisions and reserves			ę
	vices rendered to business where Pay As You Go for	Specified Business was no	t dedu eted	
建設設置	vate or non-business portion of business expenses	TANIN' HANNED COMPANY STREET	CUDE Department	·····
ERS				
 SUI	3-TOTAL			
	Notes and the second	THE PROPERTY OF THE PROPERTY O	CONSIGNATION OF THE OWNER	
AUESDIA	STRACT			
CIRCUMPTION CONTRACTOR CONTRACTON	Exempt Income Depreciation Deductible	a faith a said		
BSR and	er items			
and the second				
	Net Income/(Loss) As Adjusted		The second s	
	Previous Year Losses Recouped		Construction of the second s	
	ABLE INCOME/(LOSS) FOR THE YEAR	and the second second		
	ANCE OF PREVIOUS YEAR LOSSES TO BE CAI AL TAXABLE INCOME/(LOSS)	RIED FORWARD	******	
	TAX PAYABLE			and the second
E C	LESS: PAY AS YOU GO INSTALM	INT S OF TAY	-	
	AND/OR PAY AS YOU GO DEDUCTI			

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RECONCILIATION OF	GOODS AND SERVICES TAX	The strate we can be a present of the second s
Income returned for Business Tax Purposes	Income Returned for Goods & Services Tax Purposes	GST Paid

Deduction at Source Income	Deduction at Source as per records	Variance/Adjustments
	and the second	

Processed By	Checked By	Attachments
Date	Date	Yes No (Please tick as appropriate)

MADE this 31st day of December, 2012.

PIERRE LAPORTE MINISTER OF FINANCE, TRADE AND INVESTMENT