

S.I. 31 of 2018**INCOME AND NON-MONETARY BENEFITS TAX ACT***(Cap 273)***Income and Non-Monetary Benefits Tax (Payroll withholding statement) (Amendment) Regulations, 2018**

In exercise of the powers conferred by section 19(1) of the Income and Non-Monetary Benefits Tax Act (Cap 273) the Minister of Finance, Trade, Investment and Economic Planning hereby makes the following Regulations —

1. These Regulations may be cited as the Income and Non-Monetary Benefits Tax (Payroll withholding statement) (Amendment) Regulations, 2018.

Citation

2. The Income and Non-Monetary Benefits Tax (Payroll Withholding Statement) Regulations, 2018 are hereby amended as follows —

Amendment of
S.I. 6 of 2018

- (a) by renumbering regulation 2 as subregulation (1) of that regulation;
- (b) by repealing subregulation (1) so renumbered, the words “withholding statement”;
- (c) by inserting after subregulation (1) so renumbered, the following subregulations

“(2) An employer shall submit the payroll under subregulation (1) in the form provided in Schedule I to the Commissioner General on the 21st July 2018.

(3) An employer shall submit to the Commissioner General, the completed

employee status report in the form provided under Schedule III on the 21st July 2018 and thereafter within 21 days after the 1st January of every year.

(d) in regulation 3,—

(i) by repealing paragraph (a) and substituting therefor the following paragraph—

“(a) who employs less than 10 employees and who does not pay to any of those employees any other exempt emoluments than the 13th month pay or overtime allowance shall submit to the Commissioner General, the completed payroll in the form provided in schedule II;

(b) who pays any other emoluments except those exempted under the Income and Monetary Benefits Tax Act shall submit the completed payroll in the form provided in Schedule I.”;

(ii) by repealing paragraph (c) and substituting therefor the following—

“(c) who employs a domestic worker shall—

(i) where the emolument paid to the domestic worker is SCR8555.50 or below, submit to the Commissioner General, the completed payroll in the form provided in Schedule IV

on the 21st January and 21st July of every year;

- (ii) where the emoluments paid to the domestic worker is above SCR8555.50 submit to the Commissioner General, every month, the completed payroll in the form provided in Schedule IV.
- (e) A payroll to be submitted under these regulations may be submitted either in electronic form or manually;
- (f) by repealing Schedule 1 and substituting therefor the following Schedules —

Employer Name	
Employer TIN	
Applicable Year	
Applicable Month	

[illegible][illegible]

[illegible]

[illegible]

SCHEDULE III

“EMPLOYEE STATUS REPORT



Employer Name	
Employer TIN	

[illegible]

Status

A A new employee is being ADDED to the existing list
R The employee is being REMOVED from the existing list

SCHEDULE IV

"DOMESTIC WORKERS"



Seychelles Revenue Commission

Income & Non Monetary Benefits Tax

Domestic Workers

Clients Trading Name: <input type="text"/>	TIN: <input type="text"/>
Applicable Month: <input type="text"/>	Applicable Year: <input type="text"/>

Number of Citizen Domestic Workers: <input type="text"/>	Income Tax Withheld SR: <input type="text"/> I1	
Number of Non-Citizen Domestic Workers: <input type="text"/>	Interest and Additional Tax SR: <input type="text"/> I2	
Total Taxable Paid: SR <input type="text"/>	Income & Non-Monetary Benefits- Arrears SR: <input type="text"/> I3	
Total Non-Taxable Paid: SR <input type="text"/>	Total INMBT to Remit SR: (I1+I2+I3) <input type="text"/> I	

Payroll Details

Employee Details			Details of Emoluments				Non-Monetary benefits		Total to remit	
Surname	Name	NIN	Total Taxable emoluments	Taxable emoluments	Total Emoluments	Income Tax Withheld	Non-Monetary benefits (NBT)	NBT tax withheld	Total withheld	Net of Tax Emoluments

Declaration: I declare that the information on this form is true and correct, and that I am authorised to make this declaration.

Name <input type="text"/>	Signature <input type="text"/>	Date <input type="text"/>
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MADE this 11th day of May, 2018.

MAURICE LOUSTAU-LALANNE
MINISTER OF FINANCE, TRADE, INVESTMENT
AND ECONOMIC PLANNING