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 competed 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 —

SCHEDULE I "PAYROLL"

Applicable Year Applicable Month									
Employee Details					Details of Emoluments	oluments			
NIN Su	Surname	Names	Gtizen/Non-		Stramound arrest	1	Management / Board	1-0	
			uame.	Applicable Rate Salary		Allowances	Allowances /Directorfees	emoluments [mol	Fmol
									1
									11
									11
TOTAL									

th Month			anning and	ments of the secon	13th Month	(BTACT)		
Pay	Overtime	Overtime Service Charge Bonus	Bonus	Gratuity	End of Contract Compensation Emoluments	Compensation	Other Non-Taxable Emoluments	Total Non-taxable
								CHICAGO
			-					
1								
1								
1								
-								
-								
-								
-								

Total Emoluments Income Tax Withheld Emoluments Motor Vehicle Housing Food Other Total Withheld Be	Employee Tax Calculation	lation		Non-Monetary Benefits	Benefits				Total Tax Withheld/Remitted	eld/Remitted	
			Net of Tax	Agreement of the Paris	Housing	Food	Ocher	Total	Income Tax Withheld	Non-Monetary Benefits Tax Withheld Total to Remit	Total to Remi
	Total Emoluments	Income Tax Withheid	EMOIDINERIS	MICHAN VEHICLE	9,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	-					
						-	-	-		The second secon	
				The state of the s			-	-	-		
								-			
	-										-
			-	-							
				-	-	-	-	-			
								The second second			-
			-	-							The second second
					-	-	-	-			
											-
											-
			-		-						
							-	-	-		
											-

The same of the same of					Details	Details of Emoluments	ents					Employee Tax Calculation	x Calculation	on
					Taxable	Taxable Emoluments	N			Non-Taxable Emoluments	Ф			
NIM	Surname Names Citizen/	Names	No	n-Applicable Rate	Salary	Man /Boa /Dire Salary Allowance fees	Management /Board /Director e fees	Other taxable emoluments	Other Total 13th taxable Mon emoluments Emoluments Pay	5	Overtime	Income Income Tax Net of Tax Overtime Emoluments Withheld Emolumen	Income Tax Withheld	Net of Tax Emolumen
	-													
													,	
	-													
-														
	-													
TOTAL	-													



"SIMPLIFIED PAYROLL"

SCHEDULE II

[14th May 2018]

Supplement to Official Gazette

1777

SCHEDULE III

"EMPLOYEE STATUS REPORT



Status NIN	Surname	Names	Gender	Job tifle	Total		
					Emoluments	Citizen/Non- Star	Star
						Citizen	
			-				
		-					
						-	-
						-	
			-				
							-
-							
							1
			,				
	1						
							1
	-						
							-

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

	ding Name: able Month:						Applic	TIN:		
Number of I		omestic Workers	:]]] Inc	conte & Non-M	iterest and A	Tax Withheld SR: additional Tax SR: efits- Arrears SR: mit SR: (11+12+13)] 1 12 13
Payroll [1 2 1 1 1 2 1 3 2	assasi) dara				I		Table Search	
Employee D	Name	NIN	Total Taxable emoluments	Total Non- Taxable	Total Emoluments	Income Tax Withheld	Non-Monetary Non-Monetary benefits (NBT)	NBTtax	Total withheld	to remit Net of Tax Emoluments
			·							
Dedaration:	I declare that	the information	on this form is	true and correc	t, and that I ar	n authorised	to make this de	daration.	Date	

MADE this 11th day of May, 2018.

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