

S.I. 44 of 2018

REVENUE ADMINISTRATION ACT

*(Cap 308)***Revenue Administration (Filing of Business Activity Statement) (Amendment) (No.2) Regulations, 2018**

In exercise of the powers conferred by section 99 of the Revenue Administration Act, the Minister responsible for Finance, Trade, Investment and Economic Planning hereby makes the following Regulations —

1. These Regulations may be cited as the Revenue Administration (Filing of Business Activity Statement) (Amendment) (No.2) Regulations, 2018.

Citation and commencement

2. The Revenue Administration (Filing of Business Activity Statement) Regulations, 2016 are hereby amended by repealing the Schedule and substituting therefor the following —

Amendment of S.I. 1 of 2017 as last amended by S.I. 7 of 2018

“SCHEDULE

**Seychelles Revenue Commission
Business Activity Statement**

1



When completing this form, please:

- * leave boxes blank if not applicable (do not use N/A, Nil or Symbols +, -, /, RS)
- * This BAS must be lodged by or on the 21st day of the month following your liability.
- * cheques payable to Seychelles Revenue Commission
- * use the BAS instruction brochure for guidance

Client trading name:

TIN:

Month: Year:

Additional tax for failure to furnish return SR A

Income & Non-Monetary Benefits Tax (INMBT)

No. of Citizen Employees	<input type="text"/>	Full Time	<input type="text"/>	Part Time	<input type="text"/>	Casual	<input type="text"/>
No. of Non-Citizen Employees	<input type="text"/>	Full Time	<input type="text"/>	Part Time	<input type="text"/>		
	Amounts paid (SR)			Amounts withheld (SR)			
Citizen taxable emolument:	<input type="text"/>			<input type="text"/>			I1
Non-Citizen taxable emolument:	<input type="text"/>			<input type="text"/>			I2
Total non-taxable emoluments:	<input type="text"/>						
Non-monetary benefits:	<input type="text"/>	20%	<input type="text"/>				I3
Other payments:		Additional tax & others:	<input type="text"/>				I4
		Income & non-monetary benefits - arrears:	<input type="text"/>				I5
		Social security contribution - arrears:	<input type="text"/>				I6
Total INMBT to remit:	(labels I1+I2+I3+I4+I5+I6)						I Summary

Value Added Tax (VAT)

	Rate	VAT amounts (SR)	
VAT due and payable (From box 10A of VAT Return)	15%	<input type="text"/>	V1
Other payments:	Additional tax & others:	<input type="text"/>	V2
Total VAT to remit:	(labels V1+V2)		V Summary

A VAT Return must be attached for payment of VAT

Voluntary VAT registered businesses must complete the VAT Section of the BAS form and make payment on a quarterly basis

Goods and Services Tax (GST) arrears	<input type="text"/>	G
--------------------------------------	----------------------	---

(This relates to any GST outstanding as at 31st December 2012)

Excise Tax (on locally manufactured goods)

Amounts (SR) (excluding Excise)	Excise amounts (SR)		
Tobacco sales:	<input type="text"/>	E1	
Alcohol sales:	<input type="text"/>	E2	
Other payments:	Additional tax & Others:	<input type="text"/> E3	
Total Excise Tax to remit:	(labels E1+E2+E3)		E Summary

Pay As You Go (PAYG) - Business Tax				
	Amounts paid (SR)	Rate	SR	
Dividends paid to non-residents:	<input type="text"/>		<input type="text"/>	P1
Royalties paid to non-residents:	<input type="text"/>		<input type="text"/>	P2
Interest paid:	<input type="text"/>		<input type="text"/>	P3
Technical Service Fee:	<input type="text"/>		<input type="text"/>	P4
Natural Resources Amount:	<input type="text"/>		<input type="text"/>	P5
Insurance Premium:	<input type="text"/>	5%	<input type="text"/>	P6
Specified business:	<input type="text"/>	5%	<input type="text"/>	P7
Other Withholding Payments:	<input type="text"/>		<input type="text"/>	P8
Total amount of PAYG instalment (provisional tax):			<input type="text"/>	P9
Business Tax	Year: 50	Amount:	<input type="text"/>	P10
Residential Rent (*Exclusive of tax) :	<input type="text"/>	15%	<input type="text"/>	P11
Other Payments:	<input type="text"/>		<input type="text"/>	P12
Total amount PAYG to remit: (labels P1+P2+P3+P4+P5+P6+P7+P8+P9+P10+P11+P12)			<input type="text"/>	P Summary
Corporate Social Responsibility & Tourism Marketing Tax				
	Monthly Turnover (SR)	Rate	SR	
Corporate Social Responsibility Tax	<input type="text"/>	0.50%	<input type="text"/>	F1
	OR <input type="text"/>	0.25%	<input type="text"/>	F2
Advance payment for Corporate Social Responsibility Tax (optional)			<input type="text"/>	F3
Other payments	Additional tax & Others:		<input type="text"/>	F4
Tourism Marketing Tax	<input type="text"/>	0.50%	<input type="text"/>	F5
Additional tax & Others:			<input type="text"/>	F6
Total CSR & TMT to remit (labels F1 or F2 + F3 + F4 + F5 + F6):			<input type="text"/>	F Summary
Summary				SR
Additional tax for failure to furnish return remitted:			<input type="text"/>	A
Total Income & Non monetary benefits tax remitted:			<input type="text"/>	I
Total VAT remitted:			<input type="text"/>	V
Total GST arrears remitted:			<input type="text"/>	G
Total Excise tax remitted:			<input type="text"/>	E
Total PAYG remitted:			<input type="text"/>	P
Total CSR & TMT remitted:			<input type="text"/>	F
Total amount remitted (A+I+V+G+E+P+F):			<input type="text"/>	
Cheque Number or Bank Transfer Code: <input type="text"/>				
<small>A behind an item means you need to supply explanatory or supporting documentation. Check if you supplied your trading name, Tax identification Number (TIN) and the tax period. Any late lodgement or late payment will result in a penalty and /or interest payments. A 'nil return' must be lodged. *Residential Rent - Input the gross amount exclusive of the tax being paid in the box on the left Business Activity statement instruction are also available from www.src.gov.scor can be ordered by phoning 4293737</small>				
Declaration: I declare that the information on this form is true and correct, and that I am authorised to make this declaration.				
Signature: <input type="text"/>			Date: <input type="text"/>	

List of donations for Corporate Social Responsibility Tax 3

TIN:		
Business Name:		
Month:		
Monthly Turnover:		

	Name of Beneficiaries, Organizations, Recipients or Projects	Amount (SR)
1		
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		
19		
20		
21		
22		
23		
24		
25		
26		
27		
28		
29		

This form is an attachment to the BAS Form and must be completed by businesses that have made donations or sponsorships to beneficiaries or projects as per approved guidelines for Corporate Social Responsibility Tax.

MADE this 9th day of July, 2018.

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