



## BUSINESS REGISTRATION FORM FOR INDIVIDUALS REVENUE ADMINISTRATION ACT, 2009 & VALUE ADDED TAX ACT 2010

OFFICE USE ONLY

APPLICATION NR

TIN

- BEFORE YOU FILL IN THIS FORM, PLEASE READ THE NOTE AT THE BACK. FILL IN THE RELEVANT BOXES AND IF NOT APPLICABLE, INDICATE "N/A".
- PLEASE COMPLETE ALL SECTIONS, ESPECIALLY THE MANDATORY FIELDS INDICATED WITH A \* IN ENGLISH, AND SIGN THE DECLARATION.
- IF THE BOXES PROVIDED IN THIS FORM IS NOT SUFFICIENT, PLEASE USE ADDITIONAL FORMS AND MAKE SURE TO INDICATE YOUR BUSINESS NAME / TIN ON EACH FORM.

### DECLARATION \*

I  (Full Name) certify that the particulars provided herein are true and correct in every detail.

Signature:

Date:  
(DD/MM/YYYY)

Individuals are only allowed to have one TIN. All business activities must be consolidated to this. This form is for sole traders.

### 1. Personal Details\*

Surname \*  Given Names \*

Title \* Mr  Mrs  Miss  Dr  Prof

Gender \* Male  Female

Date of Birth \*   
(DD/MM/YYYY)

Office No.

Country Code

Email Address

Mobile No.

WhatsApp No.

Nationality \*

NIN

Issue Date  
(DD/MM/YYYY)

Passport Nr.

Expiry Date \*  
(DD/MM/YYYY)

Either email, office no or mobile no must be filled. Issue date is mandatory if you fill Passport Nr.

### 2. Registered Address Location and address of principal place of business

Street Name

Building Name /  
Apartment No

Sub District

District \*

Island \*

### 3. Postal Address (If different from above)

Street Name

Building Name /  
Apartment No.

Sub District

District \*

City / Town \*

Country \*

P.O. Box

Zip Code

**4. Business Details** (Mandatory for all Registration types except taxpayers with only IPT, residential rent income or only Paying taxes for Domestic workers)

Registered Name/Trading Name	<input type="text"/>	Other Name	<input type="text"/>
Registration Date * <small>(DD/MM/YYYY)</small>	<input type="text"/>	Registration No. (BRN)	<input type="text"/>
Estimated Turnover *	<input type="text"/>	Estimated Taxable Income	<input type="text"/>
Business Activity *	<input type="text"/>		Commencement Date * <small>(DD/MM/YYYY)</small>
			<input type="text"/>
			WhatsApp Nr. <input type="text"/>
			Pension Fund No. <input type="text"/>

*Mandatory if taxpayer has Seychellois employees.***Other Business Activities 1** (If Applicable)

Registered Name/Trading Name	<input type="text"/>	Other Name	<input type="text"/>
Registration Date * <small>(DD/MM/YYYY)</small>	<input type="text"/>	Registration No. (BRN)	<input type="text"/>
<b>Business Location</b> (if different from principal business location)		Business Activity *	<input type="text"/>
Street Name	<input type="text"/>	Building Name / Apartment No	<input type="text"/>
Sub District	<input type="text"/>	District *	<input type="text"/>
Island *	<input type="text"/>	Commencement Date * <small>(DD/MM/YYYY)</small>	<input type="text"/>
			Pension Fund No. <input type="text"/>

**Other Business Activities 2** (If Applicable)

Registered Name/Trading Name	<input type="text"/>	Other Name	<input type="text"/>
Registration Date * <small>(DD/MM/YYYY)</small>	<input type="text"/>	Registration No. (BRN)	<input type="text"/>
<b>Business Location</b> (if different from principal business location)		Business Activity *	<input type="text"/>
Street Name	<input type="text"/>	Building Name / Apartment No	<input type="text"/>
Sub District	<input type="text"/>	District *	<input type="text"/>
Island *	<input type="text"/>	Commencement Date * <small>(DD/MM/YYYY)</small>	<input type="text"/>
			Pension Fund No. <input type="text"/>

**Other Business Activities 3** (If Applicable)

Registered Name/Trading Name	<input type="text"/>	Other Name	<input type="text"/>
Registration Date * <small>(DD/MM/YYYY)</small>	<input type="text"/>	Registration No. (BRN)	<input type="text"/>
<b>Business Location</b> (if different from principal business location)		Business Activity *	<input type="text"/>
Street Name	<input type="text"/>	Building Name / Apartment No	<input type="text"/>
Sub District	<input type="text"/>	District *	<input type="text"/>
Island *	<input type="text"/>	Commencement Date * <small>(DD/MM/YYYY)</small>	<input type="text"/>
			Pension Fund No. <input type="text"/>

**Branch Information** (If Applicable)

Branch Name <small>(If Applicable)</small>	<input type="text"/>	Head Office*	Yes <input type="radio"/> No <input type="radio"/>
Street Name	<input type="text"/>	Building Name / Apartment No	<input type="text"/>
Sub District	<input type="text"/>	District*	<input type="text"/>
Island*	<input type="text"/>	Commencement Date* <small>(DD/MM/YYYY)</small>	<input type="text"/>

**Licenses issued by respective authorities (e.g. FSA, DICT, SLA, SFA, CBS')**

Licensing Authority*	License Nr*	Description*	Start Date*	Registration No. (BRN)
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

### 5. Shares in other Businesses / Entities (If Applicable)

TIN *	Business Name *	Commencement Date *	% Shares *
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

### 6. Accounting Period (Mandatory for all Registration types except taxpayers with only IPT, residential rent income or only Paying taxes for Domestic workers)

Tax Accounting Period \* January to December Yes  No  If "No", state the Substitute Tax year

Start Date  End Date

### 7. Bank Details

Bank Country\*  Name of Bank\*

Branch Name  Branch Code\*  Name of Account Holder\*

Account No.\*  SWIFT  IBAN

### 8. Tax Agent

Tax Identification Number (Tax Agent)  Name of Tax Agent  STA No. (If Tax Agent)

### 9. Authorized Representative

Title \* Mr  Mrs  Miss  Dr  Prof  Gender \* Male  Female

Surname \*  Given Names \*

National Identity Number (NIN) \*  Email Address \*

Contact Number \*  Country Code

Street Name  Building Name / Apartment No

Sub District  District \*

Island \*  Appointment Date \*   
(DD/MM/YYYY)

## 10. Tax Obligations

Question	Answer	If Yes, Provide the Additional Information
1. Is your actual or expected annual turnover (including income from renting commercial properties) above 1 million SCR?	Yes <input type="radio"/> No <input type="radio"/>	Commencement Date (DD/MM/YYYY) <input type="text"/>
2. If "No" to question 1, would you like to file and pay Business Tax?  If you prefer to be a Presumptive taxpayer, you need to choose to pay monthly of annually.  Check this box if you want to pay monthly <input type="checkbox"/>	Yes <input type="radio"/> No <input type="radio"/>	Commencement Date (DD/MM/YYYY) <input type="text"/>
3. Do you expect your annual taxable supplies to exceed the VAT threshold of SCR 2 million?	Yes <input type="radio"/> No <input type="radio"/>	Commencement Date (DD/MM/YYYY) <input type="text"/>
4. If "No" to question 3, Do you wish to voluntarily register for VAT even though actual or forecasted taxable supplies is below SR 2 million? If yes, then provide the reason,  <input type="text"/>	Yes <input type="radio"/> No <input type="radio"/>	Commencement Date (DD/MM/YYYY) <input type="text"/>
5. Do you have workforce (including domestic workers for individuals) or intend to hire workforce?	Yes <input type="radio"/> No <input type="radio"/>	Commencement Date (DD/MM/YYYY) <input type="text"/>
6. Do you work in specified business sectors listed in Annex 3?	Yes <input type="radio"/> No <input type="radio"/>	Commencement Date (DD/MM/YYYY) <input type="text"/>
7. Do you work in tourism related sectors listed in Annex 4?	Yes <input type="radio"/> No <input type="radio"/>	Commencement Date (DD/MM/YYYY) <input type="text"/>
8. Are you an individual (Seychellois and non-Seychellois) residential property owner generating income from rent of building or part of it? If Yes, Annex 1: Rented Property Address must be filled.	Yes <input type="radio"/> No <input type="radio"/>	Commencement Date (DD/MM/YYYY) <input type="text"/>
9. Do you make payments to non-resident in respect of dividend, interest, royalty, insurance, or technical service fee?	Yes <input type="radio"/> No <input type="radio"/>	Commencement Date (DD/MM/YYYY) <input type="text"/>
10. Do you make remuneration to a non-resident entertainer or sports person?	Yes <input type="radio"/> No <input type="radio"/>	Commencement Date (DD/MM/YYYY) <input type="text"/>
11. Are you a non-Seychellois residential property owner? If Yes, Annex 2: IPT Details must be filled.	Yes <input type="radio"/> No <input type="radio"/>	Commencement Date (DD/MM/YYYY) <input type="text"/>
12. Are you a non-resident ship owner or charterer?	Yes <input type="radio"/> No <input type="radio"/>	Commencement Date (DD/MM/YYYY) <input type="text"/>
13. Are you a non-resident aircraft owner or charterer?	Yes <input type="radio"/> No <input type="radio"/>	Commencement Date (DD/MM/YYYY) <input type="text"/>

## 11. Electronic Facilities

Would you like to receive notifications electronically? \* Yes  No  If "Yes", SRC will serve acts, and deliver communications and notices to the registered email address of the taxpayer

### For Office use Only

Date Received (DD/MM/YYYY)  Date Captured (DD/MM/YYYY)  Captured By   
Date Approved (DD/MM/YYYY)  Approved By

## Annex 1: Rented Property Address

Property Parcel No*	<input type="text"/>	Building Name / Apartment No	<input type="text"/>
Street Name	<input type="text"/>	District *	<input type="text"/>
Sub District	<input type="text"/>		
Island *	<input type="text"/>		

### Other Property Address 2 (If Applicable)

Property Parcel No*	<input type="text"/>	Building Name / Apartment No	<input type="text"/>
Street Name	<input type="text"/>	District *	<input type="text"/>
Sub District	<input type="text"/>		
Island *	<input type="text"/>		

### Other Property Address 3 (If Applicable)

Property Parcel No*	<input type="text"/>	Building Name / Apartment No	<input type="text"/>
Street Name	<input type="text"/>	District *	<input type="text"/>
Sub District	<input type="text"/>		
Island *	<input type="text"/>		

## Annex 2: IPT Details

Property Parcel No*	<input type="text"/>	Property Description:	<input type="text"/>
Property Registration No*	<input type="text"/>	Property Registration Date*	<input type="text"/>
Percentage Ownership:	<input type="text"/>	Percentage Ownership Start Date:	<input type="text"/>
First time Owner?	<input type="text"/>	Property Valuation Currency:	<input type="text"/>
Property Value:	<input type="text"/>	Property Valuation Date:	<input type="text"/>
Property Valuation Start Date:	<input type="text"/>		
Street Name	<input type="text"/>	Building Name / Apartment No	<input type="text"/>
Sub District	<input type="text"/>	District *	<input type="text"/>
Island *	<input type="text"/>		

### **Annex 3: Specified Business Sectors (PAYG Specified Business)**

- Building Contractor
- Maintenance Contract
- Mechanic (motor vehicle, marine or refrigeration)
- Hirer or operator of plant, equipment including sea vessels, motor vehicle used for the transportation of goods and for towing
- Hirer of public omnibus

### **Annex 4: Tourism Sectors**

- Hotels, guest houses, self-catering establishments
- Cafés or restaurants
- Fixed or rotary wing passenger air transport services
- Domestic ferry services for the transport of freight or passengers
- Boat or yacht charterers (including live-aboard)
- Car hire operators
- Underwater diver operators or dive centers
- Water sports operators
- Travel agents
- Tour operators
- Tour and or tourist guides
- Equestrian operators
- Banks
- Insurance companies (excluding brokers)
- Telecommunication service providers.
- Building contractor (class 1)
- Casino operators

**Please provide the following if registering as:**

Individual	A copy of the Business Licence & Business Registration name (if applicable)
All Employers	A List of all Employees

**Regulation 4 – Revenue Administration (Business Registration) Regulation 2010**

4. Any new business commencing operations in Seychelles on or after 1 January 2010 shall, within 14 days after the date on which the business commences, apply for registration in the approved form providing the following particulars –

- (a) the name of the business;
- (b) the date the business commenced;
- (c) the name and address of the owner of the business and where the owner is a partnership, the name and address of each the partner in the partnership;
- (d) the nature of the activities of the business
- (e) an estimate of the net income the business is expected to derive in the first tax year of its operation

**Section 6 – Income & Non-Monetary Benefits Tax Act, 2010**

Payment of Income Tax withheld

6. (1) Tax required to be withheld by an employer shall be paid to the Commissioner General within 21 days after the end of the month in which the employer was required to withhold the tax.
- (2) In the event that an employer fails to satisfy the provisions of this section, the Commissioner General may involve the powers under Part V of the Revenue Administration Act to ensure compliance.

**Section 7 – Value Added Tax Act, 2010**

7. (1) A person must apply to the Commissioner General for registration for VAT –

- (a) at the beginning of any 12 months' period, if there are reasonable grounds to expect that the person will exceed the registration threshold in that period; or
- (b) at the end of any 12 month or lesser period, if in that period the person exceeds the registration threshold

**Should you require any assistance in completing this application please contact the Seychelles Revenue Commission Offices:**

**3<sup>rd</sup> Floor, Maison Collet, Mahe – Tel: 4293737/ Grand Anse Praslin – Tel 4233666/ Baie Ste Anne Praslin – Tel 2814383/ SLA Office, La Digue – Tel 2822556**

**Registry E-mail address: [registry@src.gov.sc](mailto:registry@src.gov.sc)**