



## BUSINESS REGISTRATION FORM FOR COMPANIES. 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)

### 1. Business Details

Registered Company Name*	<input type="text"/>	Trading Name	<input type="text"/>
Company Registration Number Issued by ROC/ FSA)*:	<input type="text"/>	Business Registration Number (BRN)	<input type="text"/>
Date of Incorporation* (DD/MM/YYYY)	<input type="text"/>	Office No.	<input type="text"/>
Email Address	<input type="text"/>	Mobile No.	<input type="text"/>
Website	<input type="text"/>	WhatsApp No.	<input type="text"/>
Business Activity*	<input type="text"/>	Description of business activity*	<input type="text"/>
Estimated Annual Turnover*	<input type="text"/>	Pension fund No.	<input type="text"/>
Commencement Date*	<input type="text"/>	Estimated Taxable Income*	<input type="text"/>

Are you a member of a Multi-National Enterprise? (Tick if "Yes") \*

If yes, state if Ultimate Parent or Constituent Entity:

Ultimate Parent

Constituent Entity

*Either email, mobile no, or office no must be filled. Pension Fund No must be filled if you hire Seychellois employee/s.*

### Type of Legal Arrangements\*

Domestic Company

International Business Company (IBC)

Government / Parastatal

Domestic Association / Foundation / NGO

(Domestic implies registered with the Seychelles Registrar General's Office)

**If International Business Company (IBC) with business activity in Seychelles, Please complete Annex 5- ICSP Details**

## 2. Physical Address

Location and address of principal place of business

Street Name	<input type="text"/>	Building Name	<input type="text"/>
Sub District	<input type="text"/>	District*	<input type="text"/>
Island*	<input type="text"/>		

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

Street Name	<input type="text"/>	Building Name / Apartment No	<input type="text"/>
Sub District	<input type="text"/>	District*	<input type="text"/>
City/Town*	<input type="text"/>	Country*	<input type="text"/>
P.O. Box	<input type="text"/>	Zip Code	<input type="text"/>

## 4. Business Activity and Branches (Mandatory for all Registration types except taxpayers with only IPT, residential rent income)

### Other Business Activities 1 (If Applicable)

Registered Name/ Trading Name	<input type="text"/>				
Registration Date* <small>(DD/MM/YYYY)</small>	<input type="text"/>	Registration No. (BRN)	<input type="text"/>	Commencement Date* <small>(DD/MM/YYYY)</small>	<input type="text"/>
Business Activity*	<input type="text"/>	Description of business activity*	<input type="text"/>	Pension fund No.	<input type="text"/>
<b>Business Location</b> (if different from principal business location)					
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"/>				

### Other Business Activities 2 (If Applicable)

Registered Name/ Trading Name	<input type="text"/>				
Registration Date* <small>(DD/MM/YYYY)</small>	<input type="text"/>	Registration No. (BRN)	<input type="text"/>	Commencement Date* <small>(DD/MM/YYYY)</small>	<input type="text"/>
Business Activity*	<input type="text"/>	Description of business activity*	<input type="text"/>	Pension fund No.	<input type="text"/>
<b>Business Location</b> (if different from principal business location)					
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"/>				

### Other Business Activities 3 (If Applicable)

Registered Name/ Trading Name	<input type="text"/>				
Registration Date* <small>(DD/MM/YYYY)</small>	<input type="text"/>	Registration No. (BRN)	<input type="text"/>	Commencement Date* <small>(DD/MM/YYYY)</small>	<input type="text"/>
Business Activity*	<input type="text"/>	Description of business activity*	<input type="text"/>	Pension fund No.	<input type="text"/>
<b>Business Location</b> (if different from principal business location)					
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"/>				

**Branch Information** (Name, Address/Location)

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"/>

**5. Licenses Issue by Respective Authorities** (e.g. FSA, DICT, SLA, SFA, CBS)

Licensing Authority*	License Nr*	Description*	Start Date*	Registration Number (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"/>

**6. Associated / Related Companies** (If Applicable)

Company Name	Country of Incorporation	TIN (or equivalent)	Postal Address	Association Type
<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"/>

**7. Shareholders**

Name (Surname, Given Names/Company Name)*	Gender (M/F)	NIN / Passport No / TIN*	Address*	Date Acquired*	% Share
<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"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

**8. Taxpayer Representative / Public Officer****Details of Public Officer**

Title*	Mr <input type="radio"/> Mrs <input type="radio"/> Miss <input type="radio"/> Dr <input type="radio"/> Prof <input type="radio"/>	Gender *	Male <input type="radio"/> Female <input type="radio"/>
Surname*	<input type="text"/>	Given Names*	<input type="text"/>
		NIN*	<input type="text"/>
Office No.	<input type="text"/>	Country Code	<input type="text"/>
Mobile No*.	<input type="text"/>	Email Address*	<input type="text"/>
WhatsApp No.	<input type="text"/>	Appointment Date* <small>(DD/MM/YYYY)</small>	<input type="text"/>

**Address**

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"/>	P.O. Box	<input type="text"/>

## 9. Tax Agent / Other Authorized Representative (if Applicable)

Name of Other Authorized Representative / Tax Agent

Tax Identification Number (Tax Agent)

STA No. (If Tax Agent)

## 10. Accounting Period (Mandatory for all Registration types except taxpayers with only IPT, residential rent income)

Tax Accounting Period\* January to December Yes  No

If "No", state the Substitute Tax year

Start Date (DD/MM)

End Date (DD/MM)

Is the Taxpayer required to prepare Consolidated Accounts? Yes  No

## 11. Banking Details

Bank Country\*

Name of Bank\*

Branch Name

Branch Code\*

Name of Account Holder\*

Account No.\*

SWIFT

IBAN

## 12. 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, please indicate if you prefer to pay monthly or 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 the following specified business sectors listed in Annex 3?	Yes <input type="radio"/> No <input type="radio"/>	Commencement Date (DD/MM/YYYY) <input type="text"/>
7. Does your business activity feature in annex 4, with a turnover of more than 1 million?	Yes <input type="radio"/> No <input type="radio"/>	Commencement Date (DD/MM/YYYY) <input type="text"/>
8. Are you a company residential property owner generating income from rent of building or part of it? If Yes, Fill Annex 1- Rented Property Address	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-resident ship owner and/or charterer?	Yes <input type="radio"/> No <input type="radio"/>	Commencement Date (DD/MM/YYYY) <input type="text"/>
12. Are you a non-resident aircraft owner and/or charterer?	Yes <input type="radio"/> No <input type="radio"/>	Commencement Date (DD/MM/YYYY) <input type="text"/>
13. Are you a non-Seychellois residential property owner? If Yes, Fill Annex 2- IPT Details	Yes <input type="radio"/> No <input type="radio"/>	Commencement Date (DD/MM/YYYY) <input type="text"/>

### 13. Details of Directors

Surname*	<input type="text"/>	Given Name(s)*	<input type="text"/>	Gender*	Male <input type="radio"/>	Female <input type="radio"/>
Nationality*	<input type="text"/>	NIN	<input type="text"/>			
Passport No.	<input type="text"/>	Passport Issue Date	<input type="text"/>	Passport Expiry Date	<input type="text"/>	
Office No.	<input type="text"/>	<input type="text"/>	Country Code	Email Address*	<input type="text"/>	
Mobile No.*	<input type="text"/>	<input type="text"/>		Appointment Date*	<input type="text"/>	

#### Address

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"/>		

#### Details of Other Directors (Please attach similar details for more directors if available)

Surname*	<input type="text"/>	Given Name(s)*	<input type="text"/>	Gender*	Male <input type="radio"/>	Female <input type="radio"/>
Nationality*	<input type="text"/>	NIN	<input type="text"/>			
Passport No.	<input type="text"/>	Passport Issue Date	<input type="text"/>	Passport Expiry Date	<input type="text"/>	
Office No.	<input type="text"/>	<input type="text"/>	Country Code	Email Address*	<input type="text"/>	
Mobile No.*	<input type="text"/>	<input type="text"/>		Appointment Date*	<input type="text"/>	

#### Address

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"/>		

### 14. 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)	<input type="text"/>	Date Captured (DD/MM/YYYY)	<input type="text"/>	Captured By	<input type="text"/>
Date Approved (DD/MM/YYYY)	<input type="text"/>	Approved By	<input type="text"/>		

## 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

## Annex 5: ICSP Registered Agent

### Details of International Corporate Service Provider (registered agent)

Name of ICSP*	<input type="text"/>	Office No.*	<input type="text"/>	<input type="text"/>
Email Address*	<input type="text"/>	Mobile No.*	<input type="text"/>	<input type="text"/>
Taxpayer Identification Number (TIN)*	<input type="text"/>	Appointment Date* (DD/MM/YYYY)	<input type="text"/>	

### Physical Address

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"/>		

### Postal Address (If different from above)

Street Name	<input type="text"/>	Building Name / Apartment No	<input type="text"/>
Sub District	<input type="text"/>	District	<input type="text"/>
City / Town	<input type="text"/>	Country	<input type="text"/>
P.O. Box	<input type="text"/>	Zip Code	<input type="text"/>

### Details of contact person in the ICSP

Surname*	<input type="text"/>	Given Name(s)*	<input type="text"/>
National Identity Number (NIN)*	<input type="text"/>	Office Number	<input type="text"/>
		Mobile Number*	<input type="text"/>
Email Address*	<input type="text"/>	Taxpayer Identification Number (TIN)	<input type="text"/>

### Address of the company or office where the accounting records are kept in Seychelles

Taxpayer Identification Number (TIN)	<input type="text"/>	Company Name	<input type="text"/>
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Please provide the following if registering as:

Company	A copy of the Memorandum and Articles of Association, certificate of good standing if IBC, the Company Registration, a list of all Directors and Shareholders and Business License (As applicable)
Trust	A copy of the Trust Deed, a list of all the Trustees
Seychelles International Trade Zone (SITZ)	Certificate of good standing from FSA, ITZ License
Foundation	Local – Certificate of Association Overseas – Certificate of Good Standing from FSA
Association	A copy of the Registration of Association
Companies Special License (CSL)	Certificate of good standing from FSA Memorandum of Articles & Association
Government/Parastatal	Certificate of Registration
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)