



BUSINESS REGISTRATION FORM FOR PRESUMPTIVE 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 applicable to small individual taxpayers whose annual turnover is less than SCR 1 million.

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.

Either email address, office no or mobile no must be filled.

WhatsApp No.

Nationality *

NIN

Issue Date
(DD/MM/YYYY)

Passport Nr.

Expiry Date
(DD/MM/YYYY)*Either NIN or Passport Nr must be filled. Issue and Expiry dates are mandatory if Passport Nr is entered.*

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"/>	Commencement Date * <small>(DD/MM/YYYY)</small>	<input type="text"/>
Business Activity *	<input type="text"/>	Description of business activity*	<input type="text"/>
		WhatsApp Nr.	<input type="text"/>
		Pension Fund No.	<input type="text"/>

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"/>
Business Location (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"/>
Business Location (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"/>
Business Location (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 (if applicable)

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

9. Authorized Representative (if applicable)

Title * Mr Mrs Miss Dr Prof Gender * Male Female

Surname * Given Names *

National Identity Number (NIN) * Email Address

Contact Number *Either email, contact no must be filled.*

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. As a small taxpayer, would you like to pay your presumptive tax in 12 installments?	Yes <input type="radio"/> No <input type="radio"/>	Commencement Date (DD/MM/YYYY) <input type="text"/>
2. 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"/>
3. Are you a 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"/>
4. 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"/>
5. 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"/>
6. 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"/>
7. 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"/>
8. 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"/>
9. 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"/>

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

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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*

Street Name

Building Name /
Apartment No

Sub District

District *

Island *

Other Property Address 2 (If Applicable)

Property Parcel No*

Street Name

Building Name /
Apartment No

Sub District

District *

Island *

Other Property Address 3 (If Applicable)

Property Parcel No*

Street Name

Building Name /
Apartment No

Sub District

District *

Island *

Annex 2: IPT Details

Property Parcel No*

Property Description:

Property Registration No*

Property Registration
Date*

Percentage Ownership:

Percentage Ownership
Start Date:

First time Owner?

Property Valuation
Currency:

Property Value:

Property Valuation Date:

Property Valuation Start
Date:

Street Name

Building Name /
Apartment No

Sub District

District *

Island *

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

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:

3rd 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