



BUSINESS REGISTRATION FORM FOR PRESUMPTIVE PARTNERSHIPS 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)

Partnership Businesses are only allowed to have one TIN. All business activities must be consolidated to this. This Registration form is applicable to small partnerships with annual turnover of less than SCR 1 million.

1. Business Details

| | | | |
|---------------------------------|----------------------|---------------------------|----------------------|
| Partnership Registered Name* | <input type="text"/> | Other Name (if different) | <input type="text"/> |
| Registration Date* (DD/MM/YYYY) | <input type="text"/> | Registration No.(BRN)* | <input type="text"/> |
| Commencement Date* (DD/MM/YYYY) | <input type="text"/> | Business Activity* | <input type="text"/> |
| Estimated Turnover* | <input type="text"/> | Pension Fund No. | <input type="text"/> |

| | | | | | |
|---------------|----------------------|----------------------|--------------|----------------------|----------------------|
| Office No. | <input type="text"/> | <input type="text"/> | Mobile No. | <input type="text"/> | <input type="text"/> |
| Email Address | <input type="text"/> | | Fax No. | <input type="text"/> | <input type="text"/> |
| Website | <input type="text"/> | | WhatsApp No. | <input type="text"/> | <input type="text"/> |

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

2. Address of Partnership Location and address of principal place of business

| | | | |
|--------------|----------------------|------------------------------|----------------------|
| 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"/> | | |

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)

Partnership Registered Name Commencement Date*
(DD/MM/YYYY)

Registration Date* Registration No. (BRN) Business Activity*
(DD/MM/YYYY)

Business Location (if different from principal business location)

Street Name Building Name /Apartment No.

Sub District District*

Island* Pension Fund No.

Other Business Activities 2 (If Applicable)

Partnership Registered Name Commencement Date?*
(DD/MM/YYYY)

Registration Date* Registration No. (BRN) Business Activity*
(DD/MM/YYYY)

Business Location (if different from principal business location)

Street Name Building Name /Apartment No.

Sub District District*

Island* Pension Fund No.

Other Business Activities 3 (If Applicable)

Partnership Registered Name Commencement Date*
(DD/MM/YYYY)

Registration Date* Registration No. (BRN) Business Activity*
(DD/MM/YYYY)

Business Location (if different from principal business location)

Street Name Building Name /Apartment No.

Sub District District*

Island* Pension Fund No.

Branch Information (Name, Address/Location)

Branch Name (If Applicable) Head Office* Yes No

Street Name Building Name /Apartment No.

Sub District District*

Island* Commencement Date*
(DD/MM/YYYY)

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. Details of Resident Partner Managing the business

| | | | | | |
|--------------------------------|---------------------------------------------------------|--------------|----------------------|----------------------|----------------------|
| TIN (if a registered taxpayer) | <input type="text"/> | Surname* | <input type="text"/> | Given Names* | <input type="text"/> |
| NIN/Passport No.* | <input type="text"/> | Expiry Date* | <input type="text"/> | Date of Appointment* | <input type="text"/> |
| Office No. | <input type="text"/> | Mobile No. | <input type="text"/> | | |
| Email Address | <input type="text"/> | WhatsApp No. | <input type="text"/> | | |
| Gender* | Male <input type="radio"/> Female <input type="radio"/> | % Share* | <input type="text"/> | | |

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

Address (of Resident Partner)

| | | | |
|--------------|----------------------|------------------------------|----------------------|
| 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"/> | | |

6. Details of other Partners

| TIN (if a registered Taxpayer) | Full Name* | Gender* (M/F) | NIN / Passport No.* | Mobile No* | Email* | % 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"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |

7. Shares in other Businesses / Entities (If Applicable)

| TIN* | Business Name* | Date Acquired* | % 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"/> |

8. 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)

9. Bank Details

| | | | | |
|---------------|----------------------|-------------------------|----------------------|----------------------|
| Bank Country* | <input type="text"/> | Name of Bank* | <input type="text"/> | |
| Branch Name | <input type="text"/> | Branch Code* | <input type="text"/> | |
| Account No.* | <input type="text"/> | Name of Account Holder* | <input type="text"/> | |
| | SWIFT | <input type="text"/> | IBAN | <input type="text"/> |

10. Tax Agent (If Applicable)

Tax Identification Number Name of Tax Agent STA No.

11. Authorized Representative

Title* Mr Mrs Miss Dr Prof Gender* Male Female

Surname* Given Names*

National Identity Number* Contact Number Email Address

Street Name Building Name /Apartment No.

Sub District District*

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

Either email, contact no must be filled.

12. 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 <input type="text"/> (DD/MM/YYYY) |
| 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 <input type="text"/> (DD/MM/YYYY) |
| 3. Do you work in specified business sectors listed in Annex 2? | Yes <input type="radio"/> No <input type="radio"/> | Commencement Date <input type="text"/> (DD/MM/YYYY) |
| 4. Are you a partnership 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 <input type="text"/> (DD/MM/YYYY) |
| 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 <input type="text"/> (DD/MM/YYYY) |
| 6. Do you make remuneration to a non-resident entertainer or sports person? | Yes <input type="radio"/> No <input type="radio"/> | Commencement Date <input type="text"/> (DD/MM/YYYY) |

13. 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* | <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: 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:

| | |
|---------------|-----------------------------------------------------------------------------------|
| Partnership | A copy of the Partnership Registration, a list of all Partners & Business Licence |
| 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