



TAXPAYER'S CHARTER

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OCTOBER 2023

VERSION 1

Taxpayers' Charter

Contents:

- **Who We Are**
- **What We Aim To**
- **Your Rights**
- **Your Obligations**

INTRODUCTION

This Taxpayer's Charter is available to all taxpayers be it sole traders, companies, partnerships transacting with the Seychelles Revenue Commission (SRC) on their tax matters.

This charter outlines your rights and obligations as a taxpayer, and our commitment of what you can expect from us as taxpayer when dealing with us.

This charter will help you to understand your rights (legislative) and your obligations, in addition to guiding you as to what you can do if you are not satisfied with the service, or responses you have received from us.

Through a better understanding of your rights and obligations, we envisage a more efficient working relationship with you as a taxpayer, and adherence to the revenue laws, to enable us to better perform our duties towards you.

Please note that this Taxpayer's Charter cannot be used as a reference document in appeals or any legal matters; as this document is not a legal document and has been created purely for public relations and educational purposes.

TAXPAYER'S CHARTER

Who We Are

The Seychelles Revenue Commission (SRC), 2009 was established on 1 January 2010, following the enactment of the Seychelles Revenue Commission Act 2009 (SRC Act). SRC is responsible for the administration of revenue laws in the Seychelles, under the Act, and is mandated to operate as an independent authority with the responsibility of conducting its affairs in a transparent and efficient manner, under the purview of the Ministry of Finance, National Planning and Trade, the body overseeing major fiscal policy issues affecting revenue collection.

We Aim To:

- **Deliver quality and efficient service** by assisting you with advice to deliver all your tax affairs promptly, remain confidential with your information, provide transparency and encourage voluntary compliance.
- **Be fair and just** by providing the same level of service to all taxpayers and by allowing taxpayers to exercise their rights at all levels possible including for an objection or appeal.
- **Communicate to you clearly** by responding promptly, respectfully and effectively; ensuring you are provided relevant information that is coherent with your business.
- **Educate, support and assist** by using helpful materials such as forms, brochures, leaflets and others to educate you about your obligations as a taxpayer.
- **Improve service delivery** and therefore we remain open to your suggestions and feedback.
- **Increase accountability to taxpayers** by publishing and reviewing our service standards on a regular basis.

YOUR RIGHTS

SRC will:

1. Treat you honestly; fairly, reasonably and respectfully

- We will remain honest with you and trust that you will also reciprocate the same treatment by providing accurate assessments of your tax liability timely.
- We acknowledge that mistakes can occur, hence we will provide you the opportunity to correct them. We will not tolerate deliberate false declarations.
- We expect you to comply with the revenue laws in force by lodging and paying the correct amount of taxes due.

2. Provide quality service at all times and will help you get things right

- In line with our service standards, we aim to meet your expectations, remain committed to you by providing a timely service of high standard upon visiting our offices or when contacting us by phone or e-mail.
- Provide up-to-date, accurate, consistent and clear information through various media channels at all times including our website at www.src.gov.sc, our social media platforms, and through collaterals such as educational leaflets, guides, and our quarterly newsletter.
- Answer your general queries through our Advisory Centers located on Mahe, Praslin and La Digue or via email at advisory.center@src.gov.sc.

- Publish all public rulings to interpret how a revenue law will be applied through a notice of the ruling on our website while private rulings will be issued to you as an individual taxpayer upon written application to us.

3. Respect your choice to be represented by another person or body;

- You can appoint a representative (a person or body e.g. a tax or custom agent) of your choice to act on your behalf when dealing with us and keep us in writing who you have appointed as your representative and whenever your representative changes.
- Treat your authorized representative with respect and fairness. We will listen and discuss your tax matters with your representative when needed however note that there are limits to what your representative can do. The responsibility for the accuracy of the information provided to us will rely entirely on you, as the taxpayer, even if it is your representative who prepares your tax return or other tax related documents.

4. Allow access to information

- We will allow you access to certain information that we hold in regards to your tax and customs affairs only upon request in writing to the Commissioner General. We will not provide information shared with us in confidence that would jeopardize the prevention or detection of crime.

5. Remain confidential and respect your privacy

- As our employees are sworn to the administration's privacy and secrecy, we will keep your tax affairs strictly confidential and only provide information to you or your authorized representative.

- Pursuant to the legislation, we will disclose your information during legal cases if any. We remain available to assist you, should you believe that the privacy or the confidentiality of your tax information has been compromised.

6. Remain accountable for our decisions and actions and respect your right to an explanation and review;

- You will be provided with reasons for decisions taken regarding your tax and customs affairs as clearly as possible.
- As a taxpayer we are accountable to you, to the Seychelles Government and the Seychelles community. We share our performance annually through our annual report.
- We will do our best to resolve any problems as quickly as possible and will provide further guidance if need be to ensure that your reviews are conducted by another SRC officer other than the one who made the original decision.

7. Respect your right to an objection for any decision taken;

- We encourage you to contact us to discuss the assessment or decision taken regarding your case first so that we can explore ways to resolve your issue before you proceed to lodge an objection.
- If you are still dissatisfied with your tax assessment or the decision taken, after discussion has taken place, in accordance with the law, you can exercise your right to object and appeal against the assessment.
- You will need to submit your objection to us in writing within 60 calendar days and provide us with details of the assessment or the decision you are objecting to, supporting documents to

substantiate your objection, and the reasons you believe them to be incorrect. We will consider your objection in all fairness.

8. Respect your right to an appeal;

- In the event that you are still not satisfied with the decision taken after you have made an objection, you have the right to make an appeal for your tax and customs affairs.
- There is established a Revenue Tribunal, independent of SRC, to hear applications for review of reviewable decisions made under the revenue law. A reviewable decision can be challenged only under this part.
- After having exhausted all means, if you are still not happy with the decision of the Revenue Tribunal, you may appeal to the Supreme Court against the decision.

Note: While the above mentioned process are ongoing, you are still expected to make your return or payments to SRC as per the law.

9. Respect your right to complain

- We value your feedback and will do our best to resolve any issue as quickly as possible. To share your complaint, simply fill up the complaint form on our website or submit your complaint letter at any of our offices on Mahe, Praslin and La Digue; or simply call us on number: 4293737/4293702.

Your Obligations

We expect you to:

1. **Register** as a taxpayer whether you are liable for a business license or not within 28 days of trading. If you have employees, you must register all your employees within 7 days of employment.
 - Provide us with relevant information and documents pertaining to the type of business you are conducting such as your business name, commencing date, business address and nature, estimated income and others.
 - You will be issued a Tax Identification Number (TIN) which will identify you as a registered taxpayer and must be used as a reference on all correspondences with us.
2. **Lodge your returns and pay your tax timely and correctly** on the 21st day of the following applicable month or on 31st March of the following year for business tax and presumptive tax. Failure to submit within the aforementioned timeframe will result in additional penalties, interest and charges.
3. **Keep your records** such as books, sales ledgers, expenses, assets, receipts of cash, purchases, banking records and relevant data up to date for a period of 7 years as may be prescribed in English, French or Creole.
4. **Notify us of any relevant changes** that relates to your business status, address, functions, mergers, closure, phone numbers plus others, to ensure that we hold the latest details about your business activity into our system, to further facilitate the way we communicate or share information with you.

- To note, the Commissioner General may, in processing an application for registration, request additional information from the applicant. Hence, to remain compliant to the law, taxpayers must make certain to advise SRC of any changes which may have occur with any information shared upon registration of their business, within 28 days of the change occurring; or provide any information requested by the Commissioner General within 28 days of the request.
 - Failing to commit to the timeline, will result in the taxpayer committing an offence liable on conviction to imprisonment for a term of one year, or to a fine of SCR 50,000 or to both such fine and imprisonment.
- 5. Notify us voluntarily of any mistakes made** for any anomalies without being prompted by a member of our staff to obtain reduced penalties. The law provides for the imposition of a penalty for an incorrect return/entry, including prosecution in cases of gross negligence or fraud.
- 6. Provide appropriate facilities and documents to SRC's auditors** to enable them to conduct the tax audits appropriately. If you are subject to an audit, we will;
- Notify you of the audit before it starts through a letter or a phone call.
 - Notify you of the exact time and date of the arrival of the tax auditors at your premises and the documents required.
 - Provide you the final opportunity to voluntarily disclose any inaccurate reporting made to possibly reduce the penalties.

ENDS



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