

**S.I. 41 of 2023****ACCOMMODATION TURNOVER TAX ACT***(Act 34 of 2022)***Accommodation Turnover Tax (Amendment of Schedule)  
Regulations, 2023**

In exercise of the powers conferred by section 6(b) of the Accommodation Turnover Tax Act, 2022, the Minister responsible for Finance hereby makes the following regulations —

**Citation and commencement**

1. These Regulations may be cited as the Accommodation Turnover Tax (Amendment of Schedule) Regulations, 2023, and shall be deemed to have come into operation on the 1<sup>st</sup> January, 2023.

**Amendment of Schedule I**

2. Schedule I of the Accommodation Turnover Tax Act is amended by —

- (a) by repealing in column (2) the word and figure “SCR25,000,000.00” and substituting therefor the word and figure SCR100,000,000.00”; and
- (b) by repealing the Form of Accommodation Tax Returns and substituting therefor the following Form.

**“SCHEDULE 2***[Section 5(2)]*

 <p><b>SRC</b> Seychelles Revenue Commission</p>	
<p><b>Accommodation Turnover Tax Return</b> <i>Accommodation Turnover Tax Act, 2022</i></p>	
<p><b>Month:</b> <input style="width: 90%;" type="text"/></p> <p><b>Year:</b> <input style="width: 90%;" type="text"/></p> <p><b>Monthly Turnover (SCR):</b> <input style="width: 90%;" type="text"/></p> <p><b>Tax Rate:</b> <input style="width: 90%;" type="text"/></p> <p><b>Tax Payable:</b> <input style="width: 90%;" type="text"/></p>	<p><b>Taxpayer's Name:</b> <input style="width: 90%;" type="text"/></p> <p><b>Trading Name:</b> <input style="width: 90%;" type="text"/></p> <p><b>TIN:</b> <input style="width: 90%;" type="text"/></p> <p><b>Payment Advice Number:</b> <input style="width: 90%;" type="text"/></p> <p style="text-align: center;"><input style="width: 90%;" type="text"/> 2.00% <input style="width: 90%;" type="text"/></p>
<p><b>DECLARATION</b></p>	
<p>I <input style="width: 80%;" type="text"/> (full name) declare that the particulars provided on this form are true and correct. I also affirm that I am authorised to make this declaration.</p>	
<p><b>Signature:</b> <input style="width: 90%;" type="text"/></p>	<p><b>Date:</b> <input style="width: 90%;" type="text"/></p>

**MADE this 22<sup>nd</sup> day of May, 2023.**

**NAADIR HASSAN  
MINISTER OF FINANCE,  
NATIONAL PLANNING AND TRADE**

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