Seychelles Revenue Commission

PUBLICATION INFORMATION MANUAL

Prepared in terms of Section 53 of the Promotion of Access to Information Act 2018

DATE OF COMPILATION: 30/01/26

Contents

1. List of Acronyms and Abbreviations

I.	**"AEO"**	Authorized Economic Operator
II.	**"ATIA"**	Access to Information Act
III.	**"CbCr"**	Country by country Reporting
IV.	**"CRS"**	Common Reporting Standard
V.	**"EOIR"**	Exchange of Information Request
VI.	**"HOIH"**	Head of Information Holder
VII.	**"IC"**	Information Commission
VIII.	**"IO"**	Information Officer
IX.	**"SRC"**	Seychelles Revenue Commission
X.	**"TMS"**	Tax Management System

2. Purpose of Publication Manual

This Publication Manual is useful for the public to:

1. Check the nature of the records which may already be available at the Seychelles Revenue Commission (SRC) without the need for submitting a formal Access to Information Act (ATIA) request;

2. Have an understanding of how to make a request for access to a record of the SRC.

3. Access all the relevant contact details of the persons who will assist the public with the records they intend to access;

4. Know all the remedies available from the SRC regarding request for access to the records, before approaching the information commission;

5. The description of the services available to members of the public from the SRC, and how to gain access to those services;

6. A description of the guide on how to use ATIA, as updated by the information commission and how to obtain access to it;

7. If the body will process personal information, the purpose of processing of personal information and the description of the categories of data subject and of the information or categories of information relating thereto;

8. Know if the SRC has planned to transfer personal information outside the Republic of Seychelles and the recipients or categories of recipients to whom the personal information may be supplied; and

9. Know whether the SRC has appropriate security measures to ensure the confidentiality,

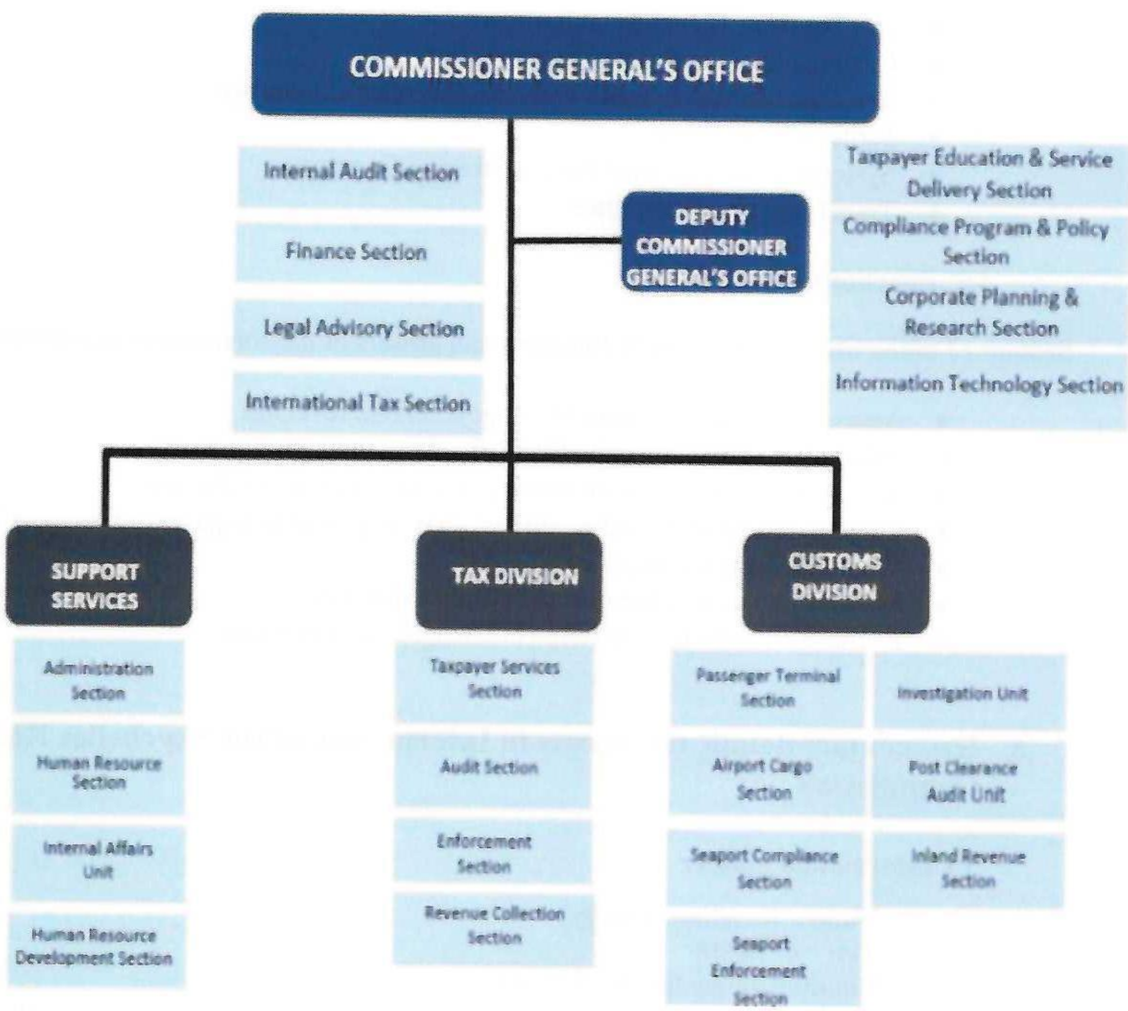
integrity and availability of the personal information, which is to be processed.

3. Establishment of the Seychelles Revenue Commission

The SRC was established on the 1st 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. SRC is also functioning under the guidance of a Governing Board as per the SRC Act.

4. Structure of the Seychelles Revenue Commission and functions

4.1. Structure



SRC Board Committees:

- Audit and Risk committee
- Human Resource and Remuneration Committee

Other committees:

- Asycuda Project Committee
- Compliance Risk Management Working Group- Tax Division
- Customs Risk Committee
- Customs Authorized Economic Operator (AEO) Committee
- Customs Paperless Project committee
- Enterprise Risk Management and Business Continuity Committee
- Results-Based Management Committee
- Social Committee
- Tax Division Technical committee
- Customs Division Technical committee
- Tax Management System(TMS) SRC Project Committee
- Write-off committee
- System and Governance Project Steering Committee
- Transformation Committee

4.2. Functions

Section 13 of the SRC Act defines the functions and powers of the commission as follows:

- Asses, Collect and account for all government revenues
- Administer efficiently and effectively all revenue laws in force.
- Advise the Government on matters of policy relating to revenue
- Improve the standard and quality of services provided to payers of revenue
- Counteract revenue evasion
- Monitor and control the cost of revenue collection.
- Exchange information in terms of tax agreement or treaty.

5. Key contact details for Access to Information of the Seychelles Revenue Commission

5.1 Information Officer

Name: Roseline Lepathy
Tel: 4294938
Email: roseline.lepathy@src.gov.sc

5.2 Head of Information Holder

Name:	Mrs Varsha Singh
Tel:	(+248) 4293702
Email:	commissioner@src.gov.sc

5.3 Head Office Contact

Postal Address:	Commissioner General Seychelles Revenue Commission 2nd Floor, Maison Collet, Victoria
Physical Address:	Seychelles Revenue Commission 2nd Floor, Maison Collet, Victoria Mahe, Seychelles
Telephone:	(+248) 4293737
Email:	advisory.center@src.gov.sc
Website:	www.src.gov.sc

6. Description of all remedies available in respect of an ATIA or failure to act by the Seychelles Revenue Commission

Review of Response.

As per **Part IV** of the Access to Information Act;

A requestor may apply for a review of any decision taken by the Information Officer.

Where the SRC's information officer has not replied to an access to information request, a review of the response could be made to the Head of Information Holder (HOIH).

- An application for a review must be submitted to SRC's Information Officer within **sixty days** of receiving the relevant decision. The application should clearly state the request made and the decision taken by the Information Officer. Within **five days**, the SRC's Information Officer will forward the review application to the HOIH.

- The HOIH will render a decision and communicate the outcome to the requester in writing within **fifteen days.**

- Where the HOIH determines that the requester should be provided with information contrary to the decision made by the Information Officer, they may either (i) issue an order directing the Information Officer to furnish such information to the requester, in full or in part; or (ii) directly provide the information to the requester, in full or in part.

- The requester will be notified in writing of the decision, including any applicable reproduction or transcription fees and the form in which the information will be delivered.
- In the event that the HOIH determines not to grant access, the requestor will be notified of the reason for refusal, and contain a reference to specific provision of the act.
- If the HOIH refuses to provide information without any reasonable grounds, the requester may appeal to the information commission **fifteen days** after submitting the request to the HOIH.

Appeal to the information commission

As per Part VII of the ATIA;

- A requestor may appeal against the decision of a HOIH in writing to the Information Commission.

Direct Appeal

- Where a requestor, who seeks access to information believed to be necessary to safeguard the life or liberty of a person is either
  - refused access to information within 48 hours or;
  - does not receive a notice of the decision of the information officer within 48

hours of the request, may appeal directly to the Information Commission.

The

7. Categories of records of the Seychelles Revenue Commission which are available without a person having to request access.

Note: Any categories which have not been listed below will have to be requested: such as the taxpayer's records or officers' personal file as these are confidential information and are only provided if it is required under the law. Similar approach is adopted towards requests of taxpayers' information received from other Government entities. Such requests are handled with due care and are only provided to the extent that it is mandated under the entities' respective Act. SRC ensures that the disclosure of personal data also complies with Part III of the Data Protection Act, 2023. The latter, is enforced and implemented by the Information Commission as the Competent Authority.

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Categories	Document Type	Available on website	Available upon ATIA request
Legislations / Regulations	**All Acts and related amendment acts and statutory instruments administered by the SRC** • Seychelles Revenue Commission Act, 2009 • Business Tax Act , 2009 • Customs Management Act, 2011 • Excise Tax Act, 2022 • Immovable Property Act, 2020 • Income and Non-Monetary Benefits Tax Act, 2010 • Revenue Administration Act, 2009 • Seychelles Petroleum (Taxation) Act 2008 • Tourism Marketing Tax Act, 2013 • Accommodation Turnover Tax Act, 2022	X https://src.gov.sc/enabling-laws/ https://src.gov.sc/legislation/	

	• Value Added Tax Act, 2010 • Corporate Social Responsibility Tax Act, 2013 (repealed in 2021) • Environment Protection (Tourism Environmental Sustainability Levy) Regulations, 2023 • Environment Protection (Tourism Environmental Sustainability Levy) Amendment Regulations, 2025 https://src.gov.sc/about-us/ • Financial Laws Amendment Act, 2023		
Agreements	**Tax Information Exchange Agreement in Force** • Denmark • Faroe Island • Finland • Greenland • Guernsey • Iceland • India • Netherlands • Norway • Sweden • Swiss Confederation	X https://src.gov.sc/agreements/#TIEA	

	Double Taxation Avoidance Agreement • Bahrain • Barbados • Belgium • Bermuda • Botswana • China • Cyprus • Ethiopia • Guernsey • Indonesia • Isle of Man • Jersey • Kenya • Kuwait • Luxemburg • Malaysia • Mauritius • Monaco • Oman • Qatar • San Marino • Singapore • South Africa • Sri Lanka • Swaziland • Thailand • United Arab Emirates	https://src.gov.sc/agreements/#DATAA	

	• Vietnam • Zambia		
Public Rulings	**Tax** **Customs**	X https://src.gov.sc/publications/#rulings	
Strategic Documents	• **Organizational profile** (Vision Mission, Values, Motto Organizational structure, and functions); • **Annual Reports;** (2017, 2018, 2010, 2021) • **Strategic Plans;** (2020-2022, 2023-2025)	X https://src.gov.sc/about-us/ X https://src.gov.sc/publications/#Annual_Reports https://src.gov.sc/publications/#strategic_plan	
Careers	• Application process and form • List of vacancies	X https://src.gov.sc/about-us/	
Forms	**Tax** • 13th Month Payroll • 13th Month Pay • 7th December Disaster Deferred Application Form 2023 (XLSX) • 7th December Disaster Deferred Application Form 2023 (PDF) • Approved Gifts • Appeal Application Form (PDF)	X https://src.gov.sc/download/#Forms	

	• Appeal Application Form (XLSX) • Accommodation Turnover Tax Return Form • Business Activity Statement Form • Business Activity Statement Form Electronic Version • Business Tax Return – Simplified (2025) • Business Tax Return – Large (2025) • Business Tax Return Form • Business Tax Return Form Electronic Version • Business Activity Statement Form For Advanced Payment of Presumptive Tax • Business Tax Return – Non Resident Ship Owners, Aircraft and Charterers • Business Cessation Form • Company Registration Form General • Company Registration Form – Residential Rent • Company Registration Form – NGOs, Associations and Foundations • Certificate Application Form • Debt Write-Off • IBC Registration Form • Individual Application Form General • Individual Registration Form – Presumptive • Individual Registration Form – Residential Rent • Individual Registration Form- Employer With Domestic Worker • IPT Payment Slip – Updated 2026 • Objection Application Form • Partnership Application Form General • Partnership registration form Presumptive • Partnership Registration Form – Residential Rent • Payroll Template 2024 • Payroll – Domestic 2024		

	• Payroll – Simplified 2024 • Private Ruling and General Guidance Application Form • Presumptive Tax Return Form Electronic Version • Residential Rent and PAYG Payment Slip Multiple Months (PDF) • Residential Rent and PAYG Payment Slip Multiple Months (XLSX) • Residential Rent Return (PDF) • Residential Rent Return (XLSX) • Simplified Presumptive Tax Return Form • Suspension Application Form (PDF) • Suspension Application Form (XLSX) • Tax Payment Slip • Tax Clearance Form • Tourism Levy Register • Tourism Marketing Tax Return (PDF) • Tourism Marketing Tax Return (XLSX) • Tourism Environmental Levy Return Form • VAT Credit Form • VAT Deferred Payment Form • VAT Deferred Payment Form Electronic Version • VAT Cessation Form • VAT Registration Form • VAT Return (PDF) • VAT Return Form (XLSX) • Withholding Form **Customs** • Application for outside verification • ASYCUDA Training Form • Application for Tax and Customs agents		

	• Application For Change of Ownerhip Of Goods • Advance Ruling Binding Valuation Information Form • Advance Ruling Origin Form • Advance Ruling Tariff Form • Advance Ruling Binding Valuation Information Form • Application for Direct Delivery (special release) • Application for extension for Temporary Importation • Application for Movement of Goods Prior to Lodgement of Bill of Entry • Application for Pre-payment Account • Customs Appeal Notice – PDF • Customs Appeal Notice – Excel • Customs Important Dates • Customs E-Payment Registration • Declaration Form for Personal Effect • Undertaking Form in Respect of Temporary Admission of Goods • Fuel Refund for Cargo Vessels Application Form • Refund Application Form • Small Craft Report • UNDERTAKING IN RESPECT OF TEMPORARY ADMISSION OF GOODS – Vessel 2023		
Educational Materials and Brochures	**Tax Rights and Obligations** • Penalties Brochure • Record Keeping Brochure • Tax Audit Brochure • Important Dates **List of Tax Agents**	X https://src.gov.sc/download/#Educational_Materials%E2%80%8E	

	Tourism Marketing Tax • Tourism Marketing Tax Brochure **Business Tax** • Allowable Deductions Brochure • Business Activity Statement Guidance • Business Registration and Declaration Operation • Completing the Presumptive Tax Return Brochure • Frequently Asked Questions for IBC Brochure • Normal Business Tax Rates • Pay As You Earn Brochure • Presumptive Tax Brochure **Income and Non-Monetary Benefits Tax** • Electronic Lodgment of Payroll Guide • Income and Non-Monetary Benefits Tax Guide • Income Tax Exempt Emoluments Brochure • Income Tax for Non-Citizen Brochure • Progressive Income Tax Brochure • Income and Non-Monetary Benefits Amendment VAT • Compulsory VAT Registration Brochure • Deferred VAT Payment Brochure • VAT Credit Refund Brochure • VAT for Non-Resident Brochure • VAT Guideline • Voluntary VAT Registration Brochure • Zero-Rated Supplies VAT Brochure		

<table>
<tr><td></td><td>VAT exempted goods HS updated 2019
Customs
Advance Rulings Fact Sheet – Binding Tariff, Valuation and Origin Advice
Application for Certificate of Origin Brochure
Binding Tariff Information Brochure
Customs Import Procedures Brochure
Customs Instructions for Passengers Brochure
Direct Delivery Brochure
Manifest Procedures Brochure
Opening a Pre-Payment Account Brochure
Pre-lodgment of Bill of Entry Brochure
Procedures for Clearance of Goods by Post Brochure
Rules of Origin Brochure
Value Added Tax on Importation Brochure
Verification of Goods Outside Customs Office Brochure</td><td></td><td></td></tr>
<tr><td>Overview of tax systems</td><td><u>Seychelles Tax system</u>
Self-Assessment
Registration
Record keeping
submission of business tax return
Updating Tax records
suspension of tax obligations
suspension of tax status
Business de-registration
Dormant taxpayers
offences and penalties</td><td>X
https://src.gov.sc/seychelles-tax-system/</td><td>X</td></tr>
</table>

	• SRC Bank details **<u>Business tax</u>** <u>Presumptive tax</u> • Applicability • Tax Rate • Filing and lodgment of return • Extension of lodgments • Pay as you Earn Scheme **<u>Withholding tax</u>** • Applicability • Tax rate • Deduction at source • payment method • credit for tax withheld **<u>Value Added Tax</u>** • VAT rates on Taxable supplies • VAT on zero-rated Supplies • Exempt supplies • VAT Credit • VAT on importation • Registration **Immovable Property Tax** • Registration • Payment • Imposition of tax		

	• Tax rate • Exemption on Payment of Immovable Property • Valuation Payment of Immovable Property in Foreign Currency • Valuation Payment of Immovable Property in Seychelles Rupees • Payment of Immovable Property Tax in Foreign Currency • Payment of Immovable Property Tax in Seychelles Rupees **Tourism Marketing Tax** • Applicability • Tax rate • Filing of return and payment due date **Accommodation Turnover Tax** • Applicability • Threshold for liability • Tax rate • Payment • Penalties • Refund process **Tourism Environmental Levy** • Applicability • Threshold for liability and tax rate • Payment, exemption, penalties • Accounts and records		

	Transfer Pricing • Related Party Dealings (RPD) schedule • Transfer Pricing Documentation		
International Taxation	**Exchange of Information upon request (EOIR)** • Overview **Peer Review** • Overview • Seychelles Compliance (First round Supplementary report 2015 and Second Round EOIR Report 2019) **Common Reporting Standard (CRS)** • Overview • Due date for CRS Submissions • Main obligations of CRS **Country by Country Reporting (CbCr)** • Overview • Due date for CbCr submissions **Foreign Account Tax Compliance Act (FATCA)** • Overview	X International Tax – Seychelles Revenue Commission	
Others	• Customs and tax "frequently asked questions" • Feedback mechanism (complaints, suggestions) • Addresses for headquarters, tax, customs and other	X https://src.gov.sc/contact-us/	X

	divisions • Booking appointment • News • List of Tax Agents		

Note: The SRC is required to release records that are responsive to your request unless they contain legally protected information. As per part III of the ATIA there are 12 exceptions that allow public bodies to withhold certain types of records.

8. Services Available to members of the public from the Seychelles Revenue Commission and how to gain access to those services.

8.1. Services available.

Services	Description	Guides/ booklets
Taxation Division		
Taxpayer Registration and deregistration.	• Enrollment of individuals/ businesses for the fulfillment of their tax obligation. • Removal of individuals/ businesses from the tax registry.	**Booklet:**https://src.gov.sc/wp-content/uploads/2023/04/Business-Registration-and-Declaration-Operation.pdf Contact via email registry@src.gov.sc **Location:** **3rd floor Maison Collet, Victoria, Mahe:** 8:00 am- 4:00 pm **Providence Service Counter, Leve Debrouye Building Zone 18:** Every 21st of each month. 8.15 am to 2.15pm. **Pension Fund Building, Grand Anse Praslin:** 8:00 am to 4:00 pm weekdays. **JW Enterprise Building, Eve Island – Baie Ste Anne Praslin**: 8:00 am- 4:00 pm weekdays. **Pension Fund Building – La Digue**: 8:00 am- 4:00 pm weekdays. **Maison Royale Building, Mahe-** 8:00 am to 4:00 pm weekdays

Submission of returns	Submission of tax returns for individuals and businesses	Electronic submissions via dedicated mailboxes: Payrolls - pit@src.gov.sc All other returns – taxreturns@src.gov.sc **Location**: **3rd floor Maison Collet, Victoria, Mahe:** 8:00 am- 4:00 pm **Providence Service Counter, Leve Debrouye Building Zone 18:** Every 21st of each month. 8.15 am to 2.15pm. **Pension Fund Building, Grand Anse Praslin:** 8:00 am to 4:00 pm weekdays. **JW Enterprise Building, Eve Island – Baie Ste Anne Praslin**: 8:00 am- 4:00 pm weekdays. **Pension Fund Building – La Digue**: 8:00 am- 4:00 pm weekdays. **Maison Royale Building, Mahe-** 8:00 am to 4:00 pm weekdays
Taxpayer Education and advice.	Providing information and education to taxpayers about their rights, obligations, and available tax incentives.	**Location**: **3rd floor Maison Collet -** 8am to 4pm including lunchtime. Or contact via email at advisory.center@src.gov.sc. Phone: 4293737 **Providence Service Counter, Leve Debrouye Building Zone**

		18: Every 21st of each month. 8.15 am to 2.15pm. **Pension Fund Building, Grand Anse Praslin:** 8:00 am to 4:00 pm weekdays. **JW Enterprise Building, Eve Island – Baie Ste Anne Praslin**: 8:00 am- 4:00 pm weekdays. **Pension Fund Building – La Digue**: 8:00 am- 4:00 pm weekdays. **Maison Royale Building, Mahe-** 8:00 am to 4:00 pm weekdays
Cashier Services	Collection of taxes.	**Location:** **3rd floor Maison Collet, Victoria, Mahe:** 8:30 am- 3 pm Monday to Thursday 8.30 – 2.30pm - Fridays **Providence Service Counter, Leve Debrouye Building Zone 18:** Every 21st of each month. 8.15 am to 2.pm. **Pension Fund Building, Grand Anse Praslin:** 8:.30 am to 2.45pm weekdays. **JW Enterprise Building, Eve Island – Baie Ste Anne Praslin**: 8:30 am- 2.45 pm weekdays. **Pension Fund Building – La Digue**: 8:30 am- 2.45 pm weekdays. **Maison Royale Building, Mahe-** 8:.30 am to 2 pm weekdays

Issuance of certificates	• Tax clearance certificate • Withholding Tax certificate • Tax residency certificate • Income Tax certificate • Immovable Property Tax clearance certificate	Certificate application forms are available at: https://src.gov.sc/download/ **Location:** **3rd floor Maison Collet, Victoria Mahe**: 8:00 am- 4:00 pm weekdays. **Pension Fund Building, Grand Anse Praslin**: 8:00 am to 4:00 pm weekdays **JW Enterprise Building, Eve Island – Baie Ste Anne Praslin**: 8:00 am- 4:00 pm weekdays **Pension Fund Building – La Digue**: 8:00 am- 4:00 pm weekdays **Maison Royale Building- Mahe:** 8:00 am to 4:00 pm weekdays
Legal assistance	Tax advice, rulings and guidance	**Location**: **3rd floor Maison Collet, Victoria Mahe:** 8:00 am- 4:00 pm
Customs Division		
Bills of Entry	Processing and amendments of Bills of Entry.	**Location:** **Airport Cargo:** 8.30am to 3pm daily, and until 12pm on Saturdays. **Customs house, Latanier road:** 8am to 4pm on weekdays.

Cashier Services	Payment of customs duties, and related taxes.	**Location:** **Customs house, Latanier road:** 8.30am to 3pm daily, until 2.30pm on Fridays and until 11.30am on Saturdays. **Seaport Operations- Port of Victoria:** 8:30am- 3pm daily, until 12pm on Saturdays Closed for lunchtime(12pm-1pm) **Airport Cargo:** 8.30am to 3pm daily, and until 12pm on Saturdays. **Sunshine House providence:** 8am - 4pm (collect taxes on concession goods)
Opening of pre-payment account	Opening of account to deposit money with SRC for automatic payment on tax liability when clearing goods.	**Brochure:** https://src.gov.sc/wp-content/uploads/2022/12/Opening-a-Pre-Payment-Account-Brochure.pdf **Location:** **Customs house, Latanier road:** 8:00 am – 4:00 pm.
Private bonded warehouse license.	Allows traders to operate a secure facility where imported goods can be stored without immediate payment of import duties and taxes.	**Sunshine House Providence:** 8:00 am – 4:00 pm weekdays.
Excise manufacturers	Conducts registration and issues certificate for excise manufacturers.	**Sunshine House Providence:** 8:00 am to 4:00 pm weekdays.
Clearance of goods/	Facilitating the entry and exit of goods	https://src.gov.sc/wp-content/uploads/2022/12/Customs-

passenger clearance	across borders by processing customs declarations, assessing duties and taxes, and granting clearance for import or export.	Instructions-for-Passengers-Brochure.pdf **Clearance of goods by post:** https://src.gov.sc/wp-content/uploads/2022/12/Procedures-for-Clearance-of-Goods-by-Post-Brochure.pdf **Locations;** Clearance of small packets: **Seychelles Post Office**; 8am to 3.30 pm daily, and until 11am on Saturday **Seaport Operations- Port of Victoria:** 8:30am- 3pm daily, until 12pm on Saturdays Closed for lunchtime(12pm-1pm) **Airport Cargo**: 8:30am-3pm daily.
Boarding, Manifest, Export	• Boarding and clearance of vessels. • Accept appointments for examination of goods to be exported. • Verification and final approval of documents to be exported. • Processing of cargo manifest (de-groupage and amendments due to excess or shortage of goods).	**Seaport Operations- Port of Victoria:** 8.30am – 4:00 pm daily.
Verification of goods outside of customs offices.	The Seychelles Revenue Commission offers customers the possibility for verification of containers on their own premises. However, outside verification is upon request and approval by	https://src.gov.sc/wp-content/uploads/2025/09/outside-verification-17sept-active.pdf

	Customs	
Direct Delivery	Direct Delivery is a facility for clearance of certain authorized goods which are considered to be urgent goods or consignments. These goods require special treatment due to their nature, condition or use.	https://src.gov.sc/wp-content/uploads/2022/12/Direct-Delivery-Brochure.pdf
Advance rulings (Tariff Advice Valuation Advice, Origin advice) Certificate of origin Issuance of Binding Tariff Information	SRC-Customs provide formal advice detailing how laws will be applied to certain goods for importation A Certificate of Origin is used by Customs to establish the origin of goods imported into the country. It determines whether the imported goods fulfill the requirements to be considered as originating from a particular country for the importer to benefit from preferential tariff treatment (lower or no Customs duties)	**Facts sheet**: https://src.gov.sc/wp-content/uploads/2022/12/Fact-Sheet-Advance-Rulings-2022.pdf https://src.gov.sc/publications/#rulings **Certificate of origin:** https://src.gov.sc/wp-content/uploads/2022/12/Application-for-Certificate-of-Origin-Brochure.pdf **Customs House Latanier road** 8:00 am to 4:00pm on weekdays.
Trainings and Capacity Building	The SRC offers **Asycuda training** for Direct Trade Input Users and clearing agents: • To be able to have access to ASYCUDA World, a trader must submit an application in writing to	https://src.gov.sc/wp-content/uploads/2025/01/ASYCUDA-Traning-FORM-final.pdf

	the Assistant Commissioner of Customs seeking authorization to be a Direct Trade Input user. • Clearing agents requesting ASYCUDA training for their employees:	
Education and provision of advice	Providing information and education to traders about their rights, obligations. Offering assistance and support to help traders understand and meet their responsibilities.	**3rd floor Maison Collet** – 8:00 am to 4:00 pm including lunchtime. Or contact via email at advisory.center@src.gov.sc. Phone: 4293737 **Airport Cargo:** 8:30 am -3:00 pm daily **Providence Service center, leve debourye building zone 18:** 8.15am-2.15pm weekdays **Pension Fund Building, Grand Anse, Praslin:** 8:00 am to 4:00 pm weekdays. **Pension Fund Building – La Digue**: 8:00 am- 4:00 pm weekdays **Maison Royale Building- Mahe:** 8:00 am to 4:00 pm weekdays

9. Public Involvement in the formulation of policy or the exercise of powers or performance of duties by the Seychelles Revenue Commission

- **Public consultations**

  SRC often holds public consultations in collaboration with the Ministry of Finance as the parent Ministry relating to new policies, amendment to existed tax or Customs related laws, or initiation of significant project. This may also be done in partnership with other Government entities affected by the changes. During these sessions, stakeholders can voice their opinions, enquire about any related implementation implications or propose new ideas.

- **Customer feedback**

  The SRC allows for continuous input from the public through feedback mechanism.
  Link: https://src.gov.sc/contact-us/

- **Whistleblowing**

  The SRC Whistleblowing Policy is designed to provide a secure and confidential channel for individuals to report concerns related to fraudulent activities, corruption, and misconduct within the revenue administration.
  Members of the public can report suspected tax fraud activities on SRC's hotline **(2824747)**

10. Availability of the Manual

This Manual is made available in the following official language -

1. English;

A copy of this Manual or the updated version thereof, is also available as follows-

1. On www.src.gov.sc if any, of the public body;
2. At the head office of the public body for public inspection during normal business hours:
3. To any person upon request
4. To the information Commission upon request

11. Updating of the Manual

The Seychelles Revenue Commission will, if necessary, update and publish this Manual annually. The manual is last updated in January 2026.

Issued by:

Miss Roseline Lepathy

Information Officer

30/01/26

Date

Mrs Varsha Singh

Head of Information Holder

30/01/26

Date

Seychelles
Revenue
Commission

OFFICAL STAMP