



VOLUNTARY DISCLOSURE PROGRAMME APPLICATION FORM

All fields marked with an asterisk sign (*) are mandatory to completed by the applicant. The applicant can also attach additional documentation to support the application including amended return to this application where applicable.

1. Taxpayer information

1.1. Taxpayer

*Entity type (Tick where applicable)	*Client Trading Name	*Taxpayer Identification Number
<input type="checkbox"/> Sole trader		
<input type="checkbox"/> Company		
<input type="checkbox"/> Partnership		
<input type="checkbox"/> Trust		
Other – please specify:		

1.2. Taxpayer’s contact details

Address:	
*Telephone number:	

* Email address:	
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1.3. Taxpayer's authorised person or representative

Name of authorised representative:

Capacity of authorised person or representative: *(Tick one)*

Public Officer

Senior Partner

Tax Agent

Authorised Person

Address:	
*Telephone number:	
*Email address:	

2. Eligibility conditions for making a valid disclosure

2.1. Qualifying person

a. *Have you already benefited from voluntary disclosure relief under the VDP in respect of the same tax type for the same tax year?	<input type="checkbox"/> Yes <input type="checkbox"/> No
b. *Have you failed to comply with the conditions relating to a previous grant of voluntary disclosure relief within the past four tax years?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Not applicable
c. *Are you being investigated for tax-related, fraud or tax evasion offences or some other financial crimes or have been found guilty of such an offence?	<input type="checkbox"/> Yes <input type="checkbox"/> No

d. *Are you subject to an audit by SRC into your tax affairs that has not been concluded?	<input type="checkbox"/> Yes <input type="checkbox"/> No
e. *Are you subject to an investigation by SRC into your tax affairs that has not been concluded?	<input type="checkbox"/> Yes <input type="checkbox"/> No
f. *Have you been previously convicted for any tax-related, fraud or tax evasion offence or some other financial crime?	<input type="checkbox"/> Yes <input type="checkbox"/> No

2.2. Details of default (Please tick the applicable category)

a. *Which tax type does the disclosure relate to?

- Business Tax
- Income & Non-Monetary Benefits Tax
- Value Added Tax
- Tourism Marketing Tax
- Accommodation Turnover Tax
- Tourism Environmental Levy
- Immovable Property Tax
- Assets held abroad not reported in the Tax Return
- Other Taxes (please specify)

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b. *Categories of Default	Yes	Amount (SCR), where applicable
Failure to report the correct income/expenses/emoluments/ non-monetary benefits/VAT output or input /other taxes	<input type="checkbox"/>	
Failure to submit return	<input type="checkbox"/>	
Failure to pay any taxes due and owing e.g. withholding taxes, etc.	<input type="checkbox"/>	
Failure to declare Seychelles sourced income held overseas	<input type="checkbox"/>	
Failure to declare assets for which tax should have been paid in Seychelles, including immovable property and cash held in foreign bank accounts	<input type="checkbox"/>	
Non- payment of any outstanding debts to SRC	<input type="checkbox"/>	
Failure to register business within 28 days after commencement	<input type="checkbox"/>	

c. Please provide details of the default

Include a description of the disclosed default, the amounts payable to SRC (where applicable), the circumstances and facts around the default. If necessary, please attach additional sheet

d. * Which tax period does the disclosure relate to?

e. * Does the disclosure result in a refund due by the SRC? (Yes/No)

3. *Declaration

By signing this application, the applicant and any authorised representative on the behalf of the applicant is taken to have acknowledged and unequivocally accepted the declarations set out below.

- a. I declare that the information and documentation submitted with this application is, to the best of my knowledge and belief, true and complete.
- b. I acknowledge that SRC may verify any information provided in this application, whether or not the applicant is accepted for relief by the VDP.
- c. I understand and acknowledge that, if the applicant is found to have failed to disclose any information that is material to this application or otherwise to have provided false, misleading, incomplete or fraudulent information, SRC may:
 - i. withdraw any relief granted in favour of the applicant under the VDP;
 - ii. regard an amount paid in terms of the voluntary disclosure agreement to constitute part payment of any further outstanding tax in respect of the relevant default; and
 - iii. pursue relevant legal action that may be appropriate against the applicant and/or the authorised representative in the circumstances.

Date: ___/___/___

Signature Of Applicant: _____

Signature Of Public Officer/Authorised Person: _____

Full Name: _____

TAX AGENT'S DECLARATION:

Agent's Signature: _____

Agent's Full Name: _____

Date: ___/___/___

Agent's Registered Number: _____