

S.I. 25 of 2012

## BUSINESS TAX ACT

*(Act 28 of 2009)***Business Tax (Withholding Tax Certificate)  
Regulations, 2012**

In exercise of the powers conferred by sections 80 and 72 of the Business Tax Act, the Minister of Finance, Trade and Investment makes the following regulations —

1. These Regulations may be cited as the Business Tax (Withholding Tax Certificate) Regulations, 2011.

Citation

2. The Withholding Tax Certificate shall be in the following prescribed manner —

Withholding  
Tax  
Certificate**WITHHOLDING TAX CERTIFICATE:**

To whom it may concern:

Description of Income

Name and address of person from whom tax was withheld

Name and address of withholding agent

Amount of gross income and date of payment

Amount of tax withheld and date of payment

Relevant provisions of law	
<p>I hereby certify that the amount of tax withheld shown above has been paid to the Seychelles Revenue Commission. This certificate is issued upon the request of the above taxpayer for any legal purpose it may serve.</p> <p>.....</p> <p>Name of Officer Post Title For: Revenue Commissioner</p>	

**MADE this 3rd day of May, 2012.**

**PIERRE LAPORTE  
MINISTER OF FINANCE, TRADE  
AND INVESTMENT**

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