S.I. 83 of 2013

BUSINESS TAX ACT

(Act 28 of 2009)

Business Tax (Business Tax Return Form) Regulations, 2013

In exercise of the powers conferred by sections 81 as read with section 57(2) 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 (Tax Return Form) Regulations, 2013.

Citation

Business Tax Return Form

2. The Business Tax Return shall be furnished in the following forms—

- the Presumptive Business Tax Return: where the annual turnover is less than SCR1.0 million,
- (b) the Business Tax Return: where the annual turnover is more than SCR1.0 million shall be in the form set out in Schedule 2.

shall be in the form set out in Schedule 1;

SCHEDULE 1



SEYCHELLES REVENUE COMMISSION TAX DIVISION

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			Total Presumptive Tax to	Remit

C Declaration	CONTROL F DE DE DESIGNES Y CALLES
DECLARATION OF PUB	LIC OFFICER/AUTHORISED PERSON
, the person making this return, declare that the particulars	shown herein are true and correct in every particular, and disclose without
reservation or exception a full and complete statement of ti	he total annual turnover derived from all sources in Seychelles by the business
	I may incur in the event that I am selected for a random audit and it is found
that I have made a mislanding declaration to Seychelles Rev	
Dated thisday of20	
	SIGNATURE OF PUBLIC OFFICER/AUTHORISED PERSON
TAX AGENTS' CE	RTIFICATE OF DECLARATION
To be completed by any person who charges direct	tly, or indirectly, any fee for preparing or assisting to prepare this return.
	ed the business a fee for preparing or assisting in the preparation of this return,
hereby certify that this return has been prepared in accorda	nce with the information supplied by the Business, including books, accounts,
ecords and other relevant documentation and that to the b	est of my knowledge, the return correctly reflect the data and transactions to
which they relate.	
Agent's Signature:	Agent's Full Name:
Date	

D Information

Presumptive Tax Return

By virtue of the Business Tax Act, 2009 (as amended) and the Revenue Administration, Act, 2009, you are hereby required to make on this form a true and correct statement of Annual Turnover from all the sources computed in accordance with the said Act, and to lodge the form together with the payment within 3 months following the calendar year to which the annual turnover applies.

THAT IS NO LATER THAN 31st MARCH. Late lodgment of return will result in additional tax in accordance with section 42 of the Seychelles Revenue Administration Act 2009.

Calendar year: A one-year period that begins on January 1st and ends on December 31st

ONLY BUSINESSES THAT ARE IN THE PRESUMPTIVE TAX REGIME SHOULD FILL UP THIS FORM
The return must be lodged with the Seychelles Revenue Commission, Orion Mall, P.O. Box 50, Victoria, Mahe, Seychelles or sent to

the Revenue Commissioner post free in an envelope addressed to "THE REVENUE COMMISSIONER".

Telephone 4293737. Fax 4225565, e-mail commissioner@src.gov.sc.

Guidance for Section B

Presumptive Tax: Presumptive tax effectively replaces business tax on small businesses with a turnover of less than one million.

The Tax is calculated by applying the relevant tax rate (1.5%) to the annual turnover of the small business.

Annual Turnover (Box 1) are the gross receipts or gross sales of a business in a year and must be supported by proper cash receipts upon request by the Seychelles Revenue Commission.

The tax payable will be 1.5% of the annual turnover of the business (Box 2)

e.g Turnover= SR 500,000, therefore SR 500,000 x 1.5% = SR 7,500 (Tax Payable)

Subtract the installments of Tax if any (8ox 3)

insert the result in the Total Tax Payable/Refundable, whichever is applicable, in the space provided (Box 4).

This return must be submitted yearly on the 31st March and must reflect the previous calendar year's annual turnover,

or since the commencement of the business assuming the business was not in operation for the whole of the previous calendar year.

Payment

Payment for Presumptive Tax should be made using the BAS Form found at the bottom of this return (See Bolow).

Business Activity Statement (BAS)

or the purpose of the Presumptive Tax Regime, payment for the amount payable should be made using this slip. The total presumptive tax to remit includes the tax payable and any additionally payments such as penalty if any. Due date for payment is 31st MARCH

The existing BAS form which allows a business to report and pay for a range of taxes into one statement should be used when making payments for other taxes such as Income & Non Monetary Benefits Tax.

The payment slip should be handed over to the cashier during payment.

SCHEDULE 2

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is shown below and to deliver such return d	uly signed to th	he Revenue Com	intsston	er withi	in 3 mon	ths of the c	lose of t	his period.	
THAT IS NO LATER THAN 31 MARCH e This return must be submitted in an electron	very year.								

Assets and Lia	bilities Report	Pag
Assets		
Non-current assets		
1 Property	1 SR	
2 Plant and Equipment	2 SR	
3 Motor Vehicles	3 SR	
4 Other Non-Current Assets	4 SR	
5 Less Accumulated Depreciation	SS SR	
6 Total Non-Current Assets(Total Box 1 to Box 4 - Box	5) 6 SR	
Current assets		
7 Closing Stock	7 SR	
8 Work in Progress	& SR	
9 Accounts Receivable	9 SR	
10 Prepayments	10 SR	
11 Other Debtors	11 SR	
12 Bank and Cash	12 SR	
13 Other Current Assets	13 SR	all and the state of the state
14 Total current asset (Total Box 7 to Box 13)	14 SR	10 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
15 Total assets (Box 6 + Box 14)		15 SR
E Liabilities		
Capital Employed	32,130,63	
L6 Shareholders Capital Accounts	16 SR	
17 Share Capital	17 SR	
8 Retained Earnings (Revenue Reserves)	III SR	
19 Drawings	19 SR	
20 Shareholder's Loan	20 SR	
21 Reserve	21 SR	
22 Total Capital Employed (Total Box 16 to 21)		22 SR
Non-current liabilities		The state of the s
23 Loans & Borrowings	28 SR	all you are a proposed that
24 Other Non-Current Liabilities	26 SR	1980
25 Total Non-Current Liabilities (Total Box 23 to 24)	25 SR	CONTRACTOR OF THE PROPERTY.
Current liabilities		Triglight for his Shares
26 Accounts Payable	26 SR	The state of the s
27 Bank Loans & Overdrafts	207 SR	10000000000000000000000000000000000000
28 Other Current Liabilities	28 SR	SALE AND SALES
29 Total Current Liabilities (Total Box 26 to Box 28)	29 SR	
30 Total Liabilities (Box 25 + Box 29)		30 SR
F Other Information	AND PLANTS	
31 Opening Stock	31 SR	
32 Add: Purchases and other costs	32 SR	Table 1 Caprille and Parket
33 Less: Closing Stock	33 SR	the soul or seem of soul of the
34 Cost of Goods Sold (Box 31 + Box 32 - Box 3	- Committee	34 SR

	k Deductions Report	Pa
G Income		
35 Sales of Goods (Wholesale/Retail)	35 SR	
36 Sale of Goods Manufactured	36 SR	
37 Sale of Services	37 SR	
38 Investments Income	38 SR	The second second
39 Gross Interest Income	39 SR	to the second se
40 Commercial Rent Received	40 SR	
41 Residential Rent Received	41 SR	HE RELEASED THE STATE OF THE ST
42 Leasing/Hiring income	42 SR	
43 Dividends Received	43 SR	
44 Exchange Gains (+)/ Losses (-)	44 SR	
45 Gains on Disposal of Assets	45 SR	
46 Royalties	46 SR	
47 Other Income	47 SR	
8 Total Income (Total of Box 35	to 47)	48 SR
H Deductions		
19 Cost of Goods Sold (From Box 33)	49 SR	
O Contractor/Sub-Contractor Expenses	50 SR	
1 Commission Expenses	55 SR	
2 Bad Debts	52 SR	
3 Rental Expenses	S3 SR	
4 Technical Service fees	54 SR	
S Interest Expenses	55 SR	
6 Royalty Expenses	56 SR	
7 Depreciation Expenses	57 SR	
8 Motor-Vehicle Expenses	58 SR	
9 Repairs & Maintenance Expenses	59 SR	
O Total Employee Salaries and Wages	60 SR	
1 Other Employee Benefits	61 SR	
2 Work Permit GOP	62 SR	
3 Insurance	63 SR	
Advertising & Promotion Expenses	64 SR	
Training Expenses	65 SR	
Travelling Expenses	66 SR	
Transport Costs	67 SR	
Legal & Professional Fees	68 SR	
Approved Donations (Other than CSR)	69 SR	
Utilities	70 SR	
Communication expenses	71 SR	
Other Operating Expenses	72 SR	
Total Deductions (Total of Box 49 to 72		
Profit or Loss (Box 48 - Box 73)		73 SR

Business Tax Computation	Page 4
All Colors and Colors	74 SR
4 Profit/loss (From Box 74 on Page 3)	CHARLES A SECRETARIA
5 Expenditure relating to deriving exempt income	75 SR
6 Other non-deductible expenses (including capital or private expenditure)	76 SR
	77 SR
7 Unrealized exchange losses	78 SR
8 Depreciation charged in accounts	79 SR
9 Provisions	80 SR
© Emoluments/Non-Monetary Benefits where no Income Tax paid or withheld	81 SR .
1 Goods taken for own use	82 SR
2 Services rendered where pay as you go specified business not deducted	83 SR
3 Payments made without deductions of withholding tax	84 SR
Adjustment for private or non-business portion of expenses	85 SR
SS Sub/total additions (Total of Box 75 to 84)	75 69
Subtract	[leden]
36 Exempt income	86 SR
37 Depreciation deduction	87 SR
38 Unrealized exchange gains	88 SR
39 Other deductible expenses	89 SR
on Sub/total subtractions (Total of box 86 to 89)	90 SR
1 Taxable Income or Loss For The Year (Box 74 + Box 85 - Box 90)	91 SR
Loss Adjustments	
92 Previous year losses	92 SR
93 Total Income/Loss for the year (Box 91 + or - Box 92)	93 SR
L Tax Calcualtion	
94 Taxable Income	94 SR
	95 SR
95 Tax Payable	96 SR
96 Less: PAYG Instalment of Tax	97 SR
97 Less: PAYG Deduction At Source	98 SR
98 Total Tax Payable/Refundable (Box 95 - Box 96 - Box 97)	311
DECLARATION OF PUBLIC OFFICER/AUTHORISED PERSON the person making this return, declare that the particulars shown herein are true and correct in every pareservation or exception a full and complete statement of taxable income derived from all sources in Seywarr of income. I am aware of the penalties that I may neut in the event that I am selected for an audit arimsleading declaration to Seychelles Revenue Commission am satisfied that the books of account mentioned above and all other sources of information upon which on the control of the business income from all sources.	nd it is found that I have made
Dated this day of 20	LIC OFFICER AUTHORISED PERSON
FULL NAME	The state of the s
(This declaration and all attached sheets must be signed by the Public Officer)	
TANK ACCOUNTS CERTIFIC ATE OF DECLARATION	ng to prepare this return
To be completed by any person who charges directly, or indirectly, any fee for preparing or assistin CERTIFICATE	
the preparation of the business of the for preparing or assisting in the preparation	ation of this return.
becover certify that this return has been prepared in accordance with the information supplied by the Business, including and other relevant documentation and that to the best of my knowledge, the return and the accompanying documentation.	on correctly reflect the data
and transactions to which they relate Agent's Signature	
Date	

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N	Schedule of Related	Party T	ransaction	S			
1	Name of Related Party	Address				Transactions	Amount Paid
			110 80 11 5	-113/10			
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0	Schedule of Divider	de Poid	to Non Do	of dants			
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MADE this 27th day of December, 2013.

PIERRE LAPORTE MINISTER OF FINANCE, TRADE AND INVESTMENT