

**S.I. 44 of 2018****REVENUE ADMINISTRATION ACT***(Cap 308)***Revenue Administration (Filing of Business Activity Statement) (Amendment) (No.2) Regulations, 2018**

In exercise of the powers conferred by section 99 of the Revenue Administration Act, the Minister responsible for Finance, Trade, Investment and Economic Planning hereby makes the following Regulations —

1. These Regulations may be cited as the Revenue Administration (Filing of Business Activity Statement) (Amendment) (No.2) Regulations, 2018.

Citation and commencement

2. The Revenue Administration (Filing of Business Activity Statement) Regulations, 2016 are hereby amended by repealing the Schedule and substituting therefor the following—

Amendment of S.I. 1 of 2017 as last amended by S.I. 7 of 2018

**"SCHEDULE**



**Seychelles Revenue Commission**

**Business Activity Statement**

1

Client trading name:

When completing this form, please:

- \* leave boxes blank if not applicable (do not use N/A, Nil or Symbols +, -, /, RS)
- \* This BAS must be lodged by or on the 21st day of the month following your liability.
- \* cheques payable to Seychelles Revenue Commission
- \* use the BAS instruction brochure for guidance

TIN:

Month:  Year:

Additional Return of All Other Taxable Income  A

Income & Non-Monetary Benefits Tax (INMBT)			
No. of Citizen Employees	<input type="text"/>	Full Time	<input type="text"/>
		Part Time	<input type="text"/>
		Casual	<input type="text"/>
No. of Non-Citizen Employees	<input type="text"/>	Full Time	<input type="text"/>
		Part Time	<input type="text"/>
		Casual	<input type="text"/>
Citizen taxable emolument:	<input type="text"/>	Amounts paid (SR)	<input type="text"/>
		Amounts withheld (SR)	<input type="text"/>
Non-Citizen taxable emolument:	<input type="text"/>		<input type="text"/>
Total non-taxable emoluments:	<input type="text"/>		<input type="text"/>
Non-monetary benefits:	<input type="text"/>	20%	<input type="text"/>
Other payments:	<input type="text"/>	Additional tax & others:	<input type="text"/>
		Income & non-monetary benefits - arrears:	<input type="text"/>
		Social security contribution - arrears:	<input type="text"/>
<b>Total INMBT to remit:</b>	<b>(labels I1+I2+I3+I4+I5+I6)</b>		<input type="text"/>
			I Summary

Value Added Tax (VAT)			
		Rate	VAT amounts (SR)
VAT due and payable (From box 10A of VAT Return)	<input type="text"/>	15%	<input type="text"/>
Other payments:	<input type="text"/>	Additional tax & others:	<input type="text"/>
<b>Total VAT to remit:</b>	<b>(labels V1+V2)</b>		<input type="text"/>
			V Summary
A VAT Return must be attached for payment of VAT			
Voluntary VAT registered businesses must complete the VAT section of the BAS form and make payment on a quarterly basis			
Goods and Services Tax (GST) arrears	<input type="text"/>		<input type="text"/>
			G
(This relates to any GST outstanding as at 31st December 2012)			

Excise Tax (on locally-manufactured goods)			
Amounts (SR) (excluding Excise)	<input type="text"/>	Excise amounts (SR)	<input type="text"/>
Tobacco sales:	<input type="text"/>		<input type="text"/>
Alcohol sales:	<input type="text"/>		<input type="text"/>
Other payments:	<input type="text"/>	Additional tax & Others:	<input type="text"/>
<b>Total Excise Tax to remit:</b>	<b>(labels E1+E2+E3)</b>		<input type="text"/>
			E Summary

Pay As You Go (PAYG) - Business Tax				
	Amounts paid (SR)	Rate	SR	
Dividends paid to non-residents:	<input type="text"/>		<input type="text"/>	P1
Royalties paid to non-residents:	<input type="text"/>		<input type="text"/>	P2
Interest paid:	<input type="text"/>		<input type="text"/>	P3
Technical Service Fee:	<input type="text"/>		<input type="text"/>	P4
Natural Resources Amount:	<input type="text"/>		<input type="text"/>	P5
Insurance Premium:	<input type="text"/>	5%	<input type="text"/>	P6
Specified business:	<input type="text"/>	5%	<input type="text"/>	P7
Other Withholding Payments:	<input type="text"/>		<input type="text"/>	P8
Total amount of PAYG Instalment (provisional tax):				P9
Business Tax	Year: <input type="text"/>	Amount: <input type="text"/>	<input type="text"/>	P10
Residential Rent (*Exclusive of tax) :	<input type="text"/>	15%	<input type="text"/>	P11
Other Payments:	<input type="text"/>		<input type="text"/>	P12
Total amount PAYG to remit: * (labels P1+P2+P3+P4+P5+P6+P7+P8+P9+P10+P11+P12)				P Summary

Corporate Social Responsibility & Tourism Marketing Tax				
	Amounts paid (SR)	Rate	SR	
Corporate Social Responsibility Tax	<input type="text"/>	0.50%	<input type="text"/>	F1
OR	<input type="text"/>	0.25%	<input type="text"/>	F2
Advance payment for Corporate Social Responsibility Tax (optional):				F3
Other payments	Additional tax & Others:		<input type="text"/>	F4
Tourism Marketing Tax	<input type="text"/>	0.50%	<input type="text"/>	F5
Total CSR & TMT to remit (labels F1 or F2 + F3 + F4 + F5 + F6):				F Summary

Summary		
Additional tax for failure to furnish return remitted:	<input type="text"/>	A
Total Income & Non monetary benefits tax remitted:	<input type="text"/>	I
Total VAT remitted:	<input type="text"/>	V
Total GST arrears remitted:	<input type="text"/>	G
Total Excise tax remitted:	<input type="text"/>	E
Total PAYG remitted:	<input type="text"/>	P
Total CSR & TMT remitted:	<input type="text"/>	F
Total amount remitted (A+I+V+G+E+P+F):		
Cheque Number or Bank Transfer Code: <input type="text"/>		

A behind an item means you need to supply explanatory or supporting documentation. Check if you supplied your trading name, Tax Identification Number (TIN) and the tax period. Any late lodgement or late payment will result in a penalty and/or interest payments. A 'nil return' must be lodged. \*Residential Rent - Input the gross amount exclusive of the tax being paid in the box on the left. Business Activity statement instruction are also available from [www.src.gov.scot](http://www.src.gov.scot) can be ordered by phoning 4293737

Declaration: I declare that the information on this form is true and correct, and that I am authorised to make this declaration.

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

MADE this 9th day of July, 2018.

**MAURICE LOUSTAU-LALANNE**  
**MINISTER OF FINANCE, TRADE, INVESTMENT**  
**AND ECONOMIC PLANNING**

Corporate Social Responsibility Tax		
TIN:		
Business Name:		
Month:		
Monthly Turnover:		
	Name of Beneficiaries, Organizations, Recipients or Projects	Amount (SR)
1		
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		
19		
20		
21		
22		
23		
24		
25		
26		
27		
28		
29		

This form is an attachment to the BAS Form and must be completed by businesses that have made donations or sponsorships to beneficiaries or projects as per approved guidelines for Corporate Social Responsibility Tax.