S.I. 6°bf 2018 /

INCOME AND NON-MONETARY BENEFITS TAX ACT

(Cap 273)

Income and Non-Monetary BenefitsTax (Payroll Withholding Statement) Regulations, 2018

In exercise of the powers conferred by section 19(1) of the Income and Non-Monetary Benefits Tax Act (Cap 273) the Minister of Finance, Trade and Economic Planning hereby makes the following Regulations —

1. These Regulations may be cited as the Income and Non-Monetary Benefits Tax (Payroll Withholding Statement) Regulations, 2018.

2. Every employer shall submit a payroll withholding statement to the Commissioner General within 21 days after the end of the preceding calendar month, in the appropriate form prescribed in the Schedules.

An employer —

3.

- (a) having not less than 10 employed persons shall submit the payroll withholding statement in an electronic form, as prescribed in the Schedule 1;
- (b) having less than 10 employed persons shall submit the payroll withholding statement in an
 electronic form or manually, as prescribed in the Schedule 1;
- (c) having a domestic worker as an employed person shall submit the payroll withholding statement in an electronic form or manually as prescribed in the Schedule 2;

Payroll withholding Statement

Citation

Form of Statement

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Additional information	4. The Commissioner General may, by notice writing, require the employer to submit additional information								
Additional tax for failure to file statement	5. An employer who fails to submit a payr withholding statement as specified in these Regulations liable for an amount of additional tax specified under section of the Revenue Administration Act.								
Repeal of S.L 94 of 2010	6. Income and Non-Monetary Benefits Tax (Payr Withholding Statement) Regulations, 2010 (S.I. 94 of 2010 hereby repealed.								
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Supplement to Official Gazette

[31st January 2018]



Seychelles Revenue Commission

Income & Non Monetary Benefits Tax

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MADE this 25th day of January, 2018.

PETER LAROSE MINISTER FOR FINANCE, TRADE AND ECONOMIC PLANNING

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