

## S.I. 78 of 2018

## INCOME AND NON-MONETARY BENEFITS TAX ACT

(Cap 273)

**Income and Non-Monetary Benefits Tax (Payroll and Employees Status Report) 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, Investment and Economic Planning hereby makes the following Regulations —

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

Citation

2.(1) Subject to regulation 3(d), an employer shall submit a payroll to the Commissioner General within 21 days after the coming into operation of these regulations in the forms provided in Schedule I and II and thereafter on a monthly basis within 21 days after the preceding calendar month.

Payroll  
withholding  
Statement

(2) An employer shall submit to the Commissioner General, the completed employee status report in the form provided under Schedule III within 21 days after the coming into operation of these regulations and thereafter within 21 days after the 31st of December of every year.

3. An employer —

Forms of  
Statements

(a) who employs not less than 10 employees shall submit to the Commissioner General, in electronic form, the payroll provided in Schedule I,

(b) who employs less than 10 employees and who does not pay to any of those employees any

- exempt emoluments other than the 13th month pay or overtime allowance shall submit to the Commissioner General, the completed payroll in the form provided in Schedule II;
- (c) who employs less than 10 employees and who pays any other emoluments including those exempted from tax under the Income and Non-Monetary Benefits Tax Act shall submit the completed payroll in the form provided in Schedule I;
- (d) who employs a domestic worker shall —
- (i) where the emolument paid to the domestic worker is SCR8555.50 or below, submit yearly to the Commissioner General, two completed forms provided in Schedule IV; one for the period of January to June, within 21 days after the coming into force of these regulations and thereafter within 21 days after the 30th of June of every year, and the other for the period of July to December within 21 days after the 31st of December.
- (ii) where the emoluments paid to the domestic worker is above SCR8555.50, submit monthly to the Commissioner General, the completed form provided in Schedule IV, within 21 days after the end of the preceding calendar month.
- (e) who employs not less than 10 employees shall submit a payroll and an employee status report in electronic form as provided in Schedules I, II and III;
- (f) who employs less than 10 employees shall submit the payroll and employee status report

either in electronic form or manually as provided in Schedules I, II and III;

- (g) who employs a domestic worker shall submit the payroll and employee status report either in electronic form or manually as provided in Schedule IV.

4. The Commissioner General may, by notice in writing, require the employer to submit additional information.

Additional information

5. An employer who fails to submit a payroll and employees status report as specified in these regulations shall be liable for an amount of additional tax specified under section 42 of the Revenue Administration Act. (Cap 308).

Additional tax for failure to file statement

6. Income and Non-Monetary Benefits Tax (Payroll Withholding Statement) Regulations, 2010 (S.I. 6 of 2018) is hereby repealed.

Repeal of S.I. 6 of 2018







**SCHEDULE III  
EMPLOYEE STATUS REPORT**

Employer Name
Employer TIN



Status	NIN	Surname	Names	Gender	Job title	Total Emoluments	Citizen/Non-Citizen	Start date	End date

Status  
A - A new employee is being ADDED to the existing list  
R - The employee is being REMOVED from the existing list

**SCHEDULE IV**  
**"DOMESTIC WORKERS"**



**Seychelles Revenue Commission**  
**Income & Non Monetary Benefits Tax**  
**Domestic Workers**

Clients Trading Name: <input type="text"/>	TIN: <input type="text"/>
Applicable Month: <input type="text"/>	Applicable Year: <input type="text"/>

Number of Citizen Domestic Workers: <input type="text"/>	Income Tax Withheld SR: <input type="text"/> 11
Number of Non-Citizen Domestic Workers: <input type="text"/>	Interest and Additional Tax SR: <input type="text"/> 12
Total Taxable Paid: SR <input type="text"/>	Income & Non-Monetary Benefits- Arrears SR: <input type="text"/> 13
Total Non-Taxable Paid: SR <input type="text"/>	Total INMBS to Remit SR: (11+12+13) <input type="text"/> 1

**Payroll Details**

Employee Details			Details of Enrolments			Non-Monetary benefits		Total to remit		
Surname	Name	TIN	Total Taxable enrolments	Total Non-Taxable enrolments	Total Enrolments	Income Tax Withheld	Non-Monetary benefits (NBS)	NBS tax withheld	Total withheld	Net of Tax Enrolment

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

Name

Signature

Date

**MADE this 29th day of November, 2018.**

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