S.I. 38 of 2021

REVENUE ADMINISTRATION ACT

(Cap 308)

Revenue Administration (Filing of Business Activity Statement) (Amendment) Regulations, 2021

In exercise of the powers conferred by section 99 of the Revenue Administration Act, the Minister responsible for Finance makes the following regulations —

Citation

1. These regulations may be cited as the Revenue Administration (Filing of Business Activity Statement) (Amendment) Regulations, 2021.

Amendment S.I. 1 of 2017 as last amended by S.I. 44 of 2018

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

SCHEDULE

		nue Commission		
(80)	Business Activity			
Vhen completing this form, please:		Client trading name:		
leave hours black if not applicable (do not use N/A, Nil or Symbols 4/.85)		TIN:		
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 you can drag the instruction box to the side of the form when completing the form.		Month:		Year:
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		ontribution - arrears:		16
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SEYCHELLES REVENUE COMMISSION Tax Division P.O. Box 50, Maison Collet, Seychelles | Phone: 4293737 | Fax: 4225565 | Withholding Tax Remittance Form Year Taxpayer Identification Number (TIN) FROM (Name of Payer) ADDRESS (Address of Payer) ON ACCOUNT OF (Name of ADDRESS (Address of Payee) DESCRIPTION GROSS INCOME APPLICABLE WITAX RATE DTA (if Normal applicable Dividends paid to Non-Residents 15% Royalties paid to Non-Residents 15% Remuneration paid to Non- Resident sport person Remuneration paid to Non-Residents 5% Managerial Fees paid to a Non-Resident by a Financial Institution operating in Seychelles Technical Service Fee 15% Natural Resources Amount 15% Insurance Premium 5% Interest on: Current Account of Residents and / or Non-5% Fixed Deposit (in Seychelles Rupees or other foreign currency) of Residents and / or Non -Residents Call Deposit (Residents / Non-Residents) 5% Bearer Bonds (Residents / Non-Residents) 5% Interest payment by a person being a nonfinancial institution to a person being a non-15% financial institution Treasury Bills (where the recipient is not a resident or non-resident financial institution 5% or carrying on the business as an insurer NAME DESIGNATION DATE SIGN

- Contributing Towards a Stronger Seychelles -

MADE this 11th day of May, 2021.

NAADIR HASSAN MINISTER OF FINANCE, ECONOMIC PLANNING AND TRADE