

*Template to be used by the Competent Authority of Seychelles for Requests Information under the carrying out of Exchange of Information provisions under a Tax Agreement.*

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The completed form constitutes a *confidential communication* between the relevant competent authorities.

1.	To: <sup>i</sup>		
2.	From: <sup>ii</sup>		
3.	Contact point <sup>iii</sup>	Name:	
		Email:	
		Telephone:	
		Fax:	
		Language skills:	
4.	Legal Basis:		
5.	Reference numbers and related matters	Reference number: <sup>iv</sup>	
		Initial request:	Please check the box: <input type="checkbox"/> Yes <input type="checkbox"/> No If no, please provide reference number(s) and date(s) of any related request(s):
		Acknowledgement needed:	Please check the box: <input type="checkbox"/> Yes <input type="checkbox"/> No
		Number of attachments to the request:	
		Total number of pages for all attachments:	
6.	Urgency of reply	Date, if any, after which information would no longer be useful:	
		Urgent reply required due to:	Please check the box: <input type="checkbox"/> Statute of limitation; date: <input type="checkbox"/> Suspected fraud <input type="checkbox"/> Court case <input type="checkbox"/> Other reasons (please specify):
7.	Identity of person(s) under examination or investigation: <sup>v</sup>		
8.	Request to refrain from notifying the	Please check the box:	

	taxpayer(s) involved: <sup>vi</sup>	<input type="checkbox"/> No <input type="checkbox"/> Yes Reasons:  <input type="checkbox"/> If yes, the competent authority confirms that the requesting country would be able to refrain from notification in similar circumstances.
9.	Time period or taxable event for which or in relation to which the information is sought: <sup>vii</sup>	
10.	Tax(es) to which the request relates: <sup>viii</sup>	
11.	Tax purpose for which the information is requested:	Please check the box: <input type="checkbox"/> determination, assessment and collection of taxes <sup>ix</sup> , <input type="checkbox"/> recovery and enforcement of tax claims <sup>x</sup> , <input type="checkbox"/> investigation or prosecution of tax matters <sup>xi</sup> , <input type="checkbox"/> other (please specify):
12.	Relevant background: <sup>xii</sup>	
13.	Information requested: <sup>xiii</sup>	
14.	Grounds for believing that the requested information is held in the requested jurisdiction or is within the possession or control of a person within its jurisdiction:	
15.	Name and address of any person believed to be in possession of the information requested (to the extent known):	
16.	Form, if any, in which information is requested: <sup>xiv</sup>	For copies of documents what type of authentication, if any, is requested:
		Other form requirements, if any:
17.	Translation of reply requested:	Please check the box: <input type="checkbox"/> Yes <input type="checkbox"/> No

		Language requested:
18.	<p>In making the request, the requesting competent authority states that:</p> <p>(a) all information received in relation to this request will be kept confidential and used only for the purposes permitted in the agreement which forms the basis for this request;</p> <p>(b) the request is in conformity with its law and administrative practice and is further in conformity with the agreement on the basis of which it is made;</p> <p>(c) the information would be obtainable under its laws and the normal course of its administrative practice in similar circumstances;</p> <p>(d) it has pursued all means available in its own territory to obtain the information, except those that would give rise to disproportionate difficulties.</p>	

\_\_\_\_\_  
Date  
authority

\_\_\_\_\_  
Authorised signature of requesting competent  
authority

<sup>i</sup> Please add name and address of the competent authority of the jurisdiction information is being requested from

<sup>ii</sup> Please add name and address of the competent authority of the requesting jurisdiction.

<sup>iii</sup> The contact point should have the authority to exchange information.

<sup>iv</sup> Please provide a reference number that the requested competent authority should use in case of questions and that allows you to retrieve the request and the related file.

<sup>v</sup> Information about the identity of the person(s) under examination or investigation must be understood within the meaning of the commentary to Article 5(5) of the OECD Model Agreement on Exchange of Information on Tax Matters.

<sup>vi</sup> Some countries have rules that require them in certain cases to notify the taxpayer concerned about the request for information. Those rules provide for exceptions from the notification requirement in certain cases, for instance, in cases where the information request is of a very urgent nature or the notification is likely to undermine the chance of success of the investigation in the requesting country. This section indicates that the competent authority of the requesting country wishes to avail itself of any such exceptions and explains the reasons why the request may fall within the scope of such an exception.

<sup>vii</sup> The request should specify the taxable periods to which request relates. As an alternative the language refers to an “event” in cases where there is no taxable period, for instance, in case of the imposition of a withholding tax.

<sup>viii</sup> Please add the name of the tax(es), e.g. I corporate income tax. Add also the type of tax(es) (personal, corporate etc.) if the name of the tax(es) is not sufficiently indicative of the type of tax.

<sup>ix</sup> It is understood that the investigation of civil/administrative tax matters falls under this heading. The term “collection of taxes” is used to describe the normal method of collecting taxes and can involve collection via third parties such as an employer deducting tax on wages or a bank deducting tax on interest paid.

<sup>x</sup> The terms “recovery and enforcement of tax claims” are used to refer to the processes used when there is a tax claim and can cover legal actions such as court orders, sequestration of funds, use of bailiffs and insolvency procedures.

<sup>xi</sup> It is understood that the investigation or prosecution of criminal tax matters falls under this heading.

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<sup>xii</sup> Please provide the necessary background information which would typically include a brief summary of the ongoing examination or investigation and how the requested information relates to this examination or investigation. Where any other persons (e.g. individuals, companies, partnerships, trusts, etc), including foreign persons, are relevant to the examination or investigation and the request, please specify, to the extent known, their relationship to the taxpayer and provide information sufficient to identify these persons.

<sup>xiii</sup> Please be as specific as possible about the information you are requesting as it will form the basis for any domestic information gathering measures taken by the requested competent authority.

<sup>xiv</sup> Please specify in the relevant fields the format in which the information is requested. For instance, some countries have rules that require the information requested to be in a specific format in order to be properly introduced into evidence in a court proceeding. For example, there may be specific formats for the deposition of witnesses or the manner in which copies of original documents are authenticated.