



SEYCHELLES REVENUE COMMISSION
BUSINESS AND EMPLOYER REGISTRATION FORM
REVENUE ADMINISTRATION ACT, 2009 & VALUE ADDED TAX ACT 2010

TAXPAYER DETAILS:

1	Type of Business/Legal Arrangements	<input type="checkbox"/> ¹ Company <input type="checkbox"/> ² IBC <input type="checkbox"/> Partnership <input type="checkbox"/> Individual <input type="checkbox"/> Trust/ Association <input type="checkbox"/> Government / Parastatal
2	If you hold a licence issued by the Financial Services Authority (FSA) entitling you to tax exemptions or tax concession, please select the licence you hold	<input type="checkbox"/> ICSP <input type="checkbox"/> CSL <input type="checkbox"/> ITZ <input type="checkbox"/> Fund Administrator <input type="checkbox"/> Licensed Fund <input type="checkbox"/> Non-Domestic Insurer <input type="checkbox"/> Licence under the Securities Act
3	Where is the source of income for your business going to be derived from?	<input type="checkbox"/> Seychelles only <input type="checkbox"/> Foreign only * <input type="checkbox"/> Both <input type="checkbox"/> Not a business *note that "Both" means Seychelles & Foreign source.
4	Are you a member of a Multi-National Enterprise? ³ If yes, state if Ultimate Parent or Constituent Entity	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Ultimate Parent <input type="checkbox"/> Constituent
5	If taxpayer is an individual/ partnership	<i>Title: Mr / Mrs / Miss / Ms / Dr</i>
	Surname:	
	Given Names:	
	National Identity Number (NIN)	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> - <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> - <input type="checkbox"/> <input type="checkbox"/> - <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>
	Date of Birth	-----/-----/----- [dd/mm/year]
	Business Registered Name/ Trading Name (<i>if applicable</i>)	
	Name of partnership:	<hr/> <i>Proceed to section 11 to input details of senior partners and other partners</i>
6	Company/Entity Name:	
7	Date of Incorporation:	-----/-----/----- [dd/mm/year]
	Business Registration Number/Company Number Issued by Registrar of Companies (ROC) /Financial Services Authority (FSA):	
	Trading name of the company	

¹ "company" means a company formed and registered under **COMPANIES ORDINANCE, 1972**

² International business company means as defined in section 5(1); **INTERNATIONAL BUSINESS COMPANIES ACT, 2016**

³ As defined under the Country-by- Country Regulations

⁴ The address shall be the principal place of business of the company's registered agent in Seychelles

8	If an International Business Company (IBC) provide details of the registered agent (Mandatory Information)	Name of ICSP:..... Address:..... Office Number: Mobile Office:	
	Details of the contact person in the ICSP	Name: Surname: NIN: <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> Office Number: Mobile Number:	
10	Detailed address of the company or office where the accounting records are being kept in Seychelles. ⁴ (Mandatory information) <i>Refer to footnote on page 1</i>	Name of the company: Physical Address: Office Number: Mobile Number:	
11	Particulars of Public Officer, Trustee or Senior Partner as applicable (if an individual)	<input type="checkbox"/> Public Officer <input type="checkbox"/> Trustee <input type="checkbox"/> Senior Partner	
Surname:		<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	
Given Names:		<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	
NIN:		<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> - <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> - <input type="checkbox"/> - <input type="checkbox"/> - <input type="checkbox"/> <input type="checkbox"/>	
Position Held:			
Details of other partners if a p/ship		Names: NIN: - - - - - Names: NIN: - - - - -	
Particulars of Public Officer (if an ICSP)		Company Name: Company No: Name and NIN of Director 1: <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> - <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> - <input type="checkbox"/> - <input type="checkbox"/> - <input type="checkbox"/> <input type="checkbox"/>	
12		Type of Business Activity:	
13		Date of Commencement of Business -----/-----/----- [dd/mm/year]	
14		Business Address in Seychelles (Physical Location): Street name: District Name: Island:	
15		Postal Address:	
16		Telephone Number of the business (Work)..... (Mobile)..... (Home).....	
17		Fax Number:	
18		Email Address:	

19	Name of the Tax Agent (if applicable)	
20	Receipt of electronic notifications: (a) Would you like to receive notifications electronically?	<input type="checkbox"/> Yes <input type="checkbox"/> No
	(b) State telephone number/email address to be used	Telephone number: Email Address:
21	Value Added Tax (VAT) Registration: (a) Will the business be making taxable supplies in Seychelles?	<input type="checkbox"/> Yes <input type="checkbox"/> No
	(b) Based on your best estimation, do you expect your annual sales turnover to exceed the VAT threshold of SR 2 Million?	<input type="checkbox"/> Yes <input type="checkbox"/> No
	(c) If your annual sales turnover is not expected to exceed the VAT threshold of SR 2 Million, do you wish to voluntarily register for VAT?	<input type="checkbox"/> Yes <input type="checkbox"/> No
22	Registration for Taxation E-Service (a) Would you like to register for e-service?	<input type="checkbox"/> Yes <input type="checkbox"/> No
	(b) If Yes, state Authorized Officer ¹ and proceed to link https://eservice.egov.sc	Authorized Officer: NIN:
23	⁵ An estimate of the Turnover and net profit of the business expected to be derived in the first year of its operation in Seychelles	Turnover: Net Profit:
24	Do you have employees liable to income tax in Seychelles?(If yes proceed below)	<input type="checkbox"/> Yes <input type="checkbox"/> No
	Date First Employment Commenced:	
	Monthly Average Number of Employees:	
	Estimated Average Monthly Salary:	
	Estimated Average Monthly Income Tax:	

I hereby apply for registration as a taxpayer under the Revenue Administration Act, 2009. I certify that the particulars provided in this application are true and correct in every detail.

SIGNED

.....

DATE:

.....

¹INDIVIDUAL

¹PUBLIC OFFICER

¹TRUSTEE

¹SENIOR PARTNER

Please Provide The Following Documents If Registering As A:

Company	A copy of the Memorandum and Articles of Association, certificate of good standing, the Company Registration, a list of all Directors and Shareholders and Business Licence (As applicable)
Trust	A copy of the Trust Deed, a list of all Trustees.
Partnership	A copy of the Partnership Registration, a list of all Partners and Business Licence.
Individual	A copy of the Business Licence & Business Registration name (if applicable)
Association	A copy of the Registration of Association
All Employers	A list of all your Employees

Regulation 4 –Revenue Administration (Business Registration) Regulation 2010

4. Any new business commencing operations in Seychelles on or after 1 January 2010 shall, within 14 days after the date on which the business commences, apply for registration in the approved form providing the following particulars –
- the name of the business;
 - the date the business commenced;
 - the name and address of the owner of the business and where the owner is a partnership, the name and address of each of the partner in the partnership;
 - the nature of the activities of the business;
 - an estimate of the net income the business is expected to derive in the first tax year of its operation. **

Section 6 – INCOME & NON-MONETARY BENEFITS TAX ACT, 2010

Payment of tax withheld

6. (1) Tax required to be withheld by an employer shall be paid to the Revenue Commissioner within 21 days after the end of the month in which the employer was required to withhold the tax.
- (2) In the event that an employer fails to satisfy the provisions of this section, the Revenue Commissioner may involve the powers under Part V of the Revenue Administration Act to ensure compliance.

Section 7 – Value Added Tax Act, 2010

7. (1) A person must apply to the Revenue Commissioner for registration for VAT –
- at the beginning of any 12 months' period, if there are reasonable grounds to expect that the person will exceed the registration threshold in that period; or
 - at the end of any 12 month or lesser period, if in that period the person exceeds the registration threshold.

Should You Require Any Assistance In Completing This Application Please Contact The Seychelles Revenue Commission Offices:

- 3rd Floor, Maison Collet, Mahe - Tel: 4293737,
- Grand'Anse, Praslin - Tel: 4233666,
- Baie Ste Anne, Praslin – Tel: 2814393,
- At the SLA Office, La Digue – Tel: 2822556.