



**SEYCHELLES REVENUE COMMISSION
APPLICATION FOR TAXPAYER IDENTIFICATION NUMBER
REVENUE ADMINISTRATION ACT, 2009**

Ref	APPLICANT'S 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.
	Why are you applying for a TIN?	<input type="checkbox"/> Bank purposes * <input type="checkbox"/> Other *If other please specify
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	Title: Mr / Mrs / Miss/ Ms / Dr (<i>Delete as applicable</i>)
	Surname:	
	Given Names:	
	National Identity Number	<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	
6	Company/ Entity Name:	
	Date of incorporation	-----/-----/----- [dd/mm/year]
	Details of the contact person in Seychelles	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"/> Office Number: _____ Mobile Number: _____

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 (S.I 25 of 2019)

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

7	Business Registration Number/Company Number Issued by Registrar of Companies /Financial Services Authority (FSA)	
8	In the case of an IBC, the name and address of the IBC's Registered Agent. Mandatory Information	Name of ICSP:..... Address:..... Office Number: Mobile Number:
	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"/> Office Number: Mobile Number:
9	TIN application date:	-----/-----/----- [dd/mm/year]
10	Detailed address of the company or office where the accounting records are being kept in Seychelles. ⁴ (Mandatory information) Refer to footnote on page 1	Name of the company: Physical Address: Phone number:
11	Type of Business Activity:
12	Telephone Number:	(Work)..... (Mobile)..... (Home).....
13	Fax Number:	
14	Email Address:	
15	Postal Address:	
16	Receipt of electronic notifications: (a) Would you like to receive notifications electronically? (b) State telephone number/email address to be used	<input type="checkbox"/> Yes <input type="checkbox"/> No
		Telephone number: Email Address:

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

SIGNED

DATE:

Please Provide The Following Documents If Applying As:

Company (Domestic)	A copy of the Memorandum and Articles of Association, certificate of good standing the Company Registration, a list of all Directors and Stakeholders 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

IMPORTANT INFORMATION

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 –
- (a) the name of the business;
 - (b) the date the business commenced;
 - (c) 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;
 - (d) the nature of the activities of the business;
 - (e) an estimate of the net income the business is expected to derive in the first tax year of its operation. **

**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.

RELEVANT LEGISLATIVE PROVISIONS

REVENUE ADMINISTRATION ACT, 2010

PART VII - TAXPAYER IDENTIFICATION NUMBERS

Section 35 - Issue of Taxpayer Identification Numbers

- 35.** (1) The Revenue Commissioner may, for the purposes of identification and cross-checking, require persons liable for revenue to apply for a Taxpayer Identification Number.
- (2) An application for a Taxpayer Identification Number shall be —
- (a) in the approved form;
 - (b) accompanied by documentary evidence of the person's identity as prescribed; and
 - (c) lodged in the prescribed manner.
- (3) If a person has applied for a Taxpayer Identification Number as required under subsection (1) and the Revenue Commissioner is satisfied that the applicant's identity has been established, the Revenue Commissioner shall issue a Taxpayer Identification Number to the applicant by written notice.
- (4) The Revenue Commissioner shall refuse an application under this section —
- (a) if the Revenue Commissioner is not satisfied as to the applicant's true identity;
 - (b) if the applicant has already been issued with a Taxpayer Identification Number that is still in force; or
 - (c) for any other reason the Revenue Commissioner considers appropriate.
- (5) The Revenue Commissioner shall serve the applicant with written notice of the decision to refuse an application under this section within fourteen days after making the decision.
- (6) The Revenue Commissioner shall, without an application being made, issue a Taxpayer Identification Number to any person liable for revenue.

Section 36: Cancellation of Taxpayer Identification Number

- 36.** (1) A person who ceases to be a taxpayer shall apply to the Revenue Commissioner, in the approved form, for cancellation of the person's Taxpayer Identification Number within thirty days of the date on which the person ceased to be a taxpayer.
- (2) The Revenue Commissioner may, by notice in writing, cancel a Taxpayer Identification Number —
- (a) if satisfied that the person has ceased to be a taxpayer;
 - (b) if satisfied that a Taxpayer Identification Number has been issued to the person under an identity that is not the person's true identity;
 - (c) if satisfied that the person had been previously issued with a Taxpayer Identification Number that is still in force; or
 - (d) for any other reason the Revenue Commissioner considers appropriate.

- (3) The Revenue Commissioner may, at any time, by notice in writing, cancel the Taxpayer Identification Number issued to a person and issue the person with a new Taxpayer Identification Number.

Section 37: Quotation of a Taxpayer Identification Number

37. The Revenue Commissioner may require a taxpayer to state the taxpayer's Taxpayer Identification Number in any return, notice, or other document used for the purposes of a revenue law.

DIVISION III – OFFENCES

Section 49: Offence of improper use of Taxpayer Identification

49. (1) Any person who fails to apply for a Taxpayer Identification Number as required under section 35 commits an offence and on conviction is liable to a fine of R1,000.

(2) Any person who knowingly uses a false Taxpayer Identification Number on a return or document prescribed or used for the purposes of a Revenue law commits an offence and on conviction is liable to a fine of not less than R10,000 but not more than R100,000 and to imprisonment for not less than one month and not more than 12 months.

(3) A person who uses the Taxpayer Identification Number of another person is treated as having used a false Taxpayer Identification Number, unless the Taxpayer Identification Number has been used with the permission of that other person on a document relating to the revenue affairs of that other person.

(2) Any person who fails to apply for cancellation of the person's Taxpayer Identification Number as required under section 36(1) commits an offence and on conviction is liable to a fine of R 1,000.

(5) Any person who fraudulently obtains a Taxpayer Identification Number using false or forged documents commits an offence and on conviction is liable to a fine of not less than R50,000 but not more than R500,000 or to imprisonment for not less than one month but not more than 12 months or to both such fine and imprisonment.