



# SEYCHELLES REVENUE COMMISSION

## TAX DIVISION Business Tax Return

FOR NON-RESIDENT SHIP OWNERS, AIRCRAFT OWNERS & CHARTERERS

YEAR: \_\_\_\_\_ QUARTER (if applicable): \_\_\_\_\_

To be completed by  
businesses liable to  
Business Tax under  
Section 60 and 61 of  
the BTA 2009

### A Business Information

Indicate the commencement date and end date to which the gross revenue derived applies.

From: Date/Month/Year To: Date/Month/Year

Taxpayer Identification Number (TIN)

Name of Taxpayer/ Business

Name of Public Officer/Senior Partner

National Identification Number (NIN)

Postal Address for service of notices (Use Block Letters)

(Please tick if address has changed)

Business Telephone Number:

E-Mail Address:

Full Details of Nature of Business:

### B Tax Computation

Please refer to Section E overleaf for guidance about filling up this section.

1	Gross Revenue Derived:	1		SR
2	Tax Payable @ 3%:	2		SR
3	Less: Any pre-payment of Business Tax Paid	3		SR
4	Tax Payable/Refundable:	4		SR

### C Declaration

#### DECLARATION OF PUBLIC OFFICER/AUTHORISED PERSON

I, the person making this return, declare that the particulars shown herein are true and correct in every particular, and disclose without reservation or exception a full and complete statement of the total annual turnover derived from all sources in Seychelles by the business during the year of income. I am aware of the penalties that I may incur in the event that I am selected for a random audit and it is found that I have made a misleading declaration to Seychelles Revenue Commission.

Dated this \_\_\_\_\_ day of \_\_\_\_\_ 20\_\_

Signature:

Full name:

#### TAX AGENTS' CERTIFICATE OF DECLARATION

To be completed by any person who charges directly, or indirectly, any fee for preparing or assisting to prepare this return.

I,....., having charged the business a fee for preparing or assisting in the preparation of this return, hereby certify that this return has been prepared in accordance with the information supplied by the Business, including books, accounts, records and other relevant documentation and that to the best of my knowledge, the return correctly reflect the data and transactions to which they relate.

Dated this \_\_\_\_\_ day of \_\_\_\_\_ 20\_\_

Agent's Signature:

Agent's registered number:

Agent's Full Name:



### Seychelles Revenue Commission Business Activity Statement

PAYMENT OF BUSINESS TAX FOR NON-RESIDENT SHIP OWNERS,  
AIRCRAFT OWNERS AND CHARTERERS

Year : \_\_\_\_\_ Quarter (If applicable): \_\_\_\_\_

Trading Name:

TIN:

#### Business Tax

Tax Payable SR

Penalty and Others SR

Total Business Tax to Remit:

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: \_\_\_\_\_

**D Information****Business Tax Return for non-resident ship owners, aircraft owners and charterers**

By virtue of the Business Tax Act, 2009 (as amended) and the Revenue Administration Act, 2009, you are hereby required to make on this form a true and correct statement of gross income derived from all the sources computed in accordance with the said Act, and to lodge the form and the payment as prescribed in the Business Tax Act 2009 Section 60 and 61. i.e,

For Ship Owners and Charterers - Before departure of a ship owned or chartered from a port in Seychelles.

For Aircraft Owners and Charterers - 21 days after the end of each respective quarter

Late lodgment of the return will result in additional tax in accordance with Section 42 of the Revenue Administration Act, 2009.

**ONLY NON-RESIDENT SHIP OWNERS, AIRCRAFT OWNERS AND CHARTERERS UNDER SECTION 60 AND 61 OF THE BUSINESS TAX ACT 2009 SHOULD FILL UP THIS FORM.**

Refer to Section 60 and 61 of the Business Tax Act 2009 for additional information.

This return must be submitted in an electronic format using our E-Service QR a hardcopy sent to 'Maison Collet, Victoria, Mahe' or P.O. Box 50, 'Victoria, Mahe', post free in an envelope addressed to "The Revenue Commissioner".

Telephone 4293737. Fax 4225565. commissioner@src.gov.sc

**E Guidance for Section B**

The tax applicable on non-resident ship owners, aircraft owners and charterers is on the gross revenue derived.

Section B: The tax payable is calculated by applying the applicable tax rate to the gross revenue derived.

**Box 1 -** Insert the exact amount of gross revenue derived received for the period.

e.g. For the period your gross revenue derived was SR 400,000.

1	Gross Revenue Derived:	1	400,000.00	SR
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**Box 2 -** The tax payable will be = **Box 1** x 3%.

e.g Gross Revenue Derived = SR 400,000, Tax rate = 3%, therefore SR 400,000 x 3% = SR 12,000 (Tax Payable).

2	Tax Payable @ 3%:	2	12,000.00	SR
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**Box 3 -** Insert pre-payments of Business Tax (if any).

e.g For the respective period you have made a pre-payment of SR5,000.

3	Less: Any pre-payment of Business Tax Paid	3	5,000.00	SR
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**Box 4 -** Subtract the amount in **Box 3** from **Box 2**. Insert the result in **Box 4**. If it is a payable this is the amount you have to remit to SRC.

E.g. Pre-payments of tax during the year was SR5,000, then SR12,000 (tax payable in Box 2) - SR5,000 = SR7,000. Your total tax payable is SR7,000.

4	Tax Payable/Refundable:	4	7,000.00	SR
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**Payment**

Payment for Business Tax liable under section 60 & 61 under the Business Tax Act 2009 should be made using the Business Activity Statement (BAS) form below.

**Business Activity Statement (BAS) for payment of Business Tax for non-resident ship owners, aircraft owners and charterers**

For the purpose of the business tax applicable to non-resident Ship owners, Aircraft owners and Charterers, payment for the amount payable should be made using this slip. The total business tax to remit includes the tax payable and any additional payments such as penalty if any.

Due date for payment is as follows:

For Ship Owners and Charterers - Before departure of a ship owned or chartered from a port in Seychelles.

For Aircraft Owners and Charterers - 21 days after the end of each respective quarter.

The existing BAS form which allows a business to report and pay for a range of taxes into one statement should be used when making payments for other taxes such as Income & Non Monetary Benefits Tax.

The payment slip should be handed over to the cashier during payment.

