

APPROVED GUIDELINES BY SECTORS FOR PROJECTS AND PROGRAMMES QUALIFYING UNDER CORPORATE SOCIAL RESPONSIBILITY TAX

All projects undertaken in accordance with the programmes defined in the Corporate Social Responsibility (CSR) Guidelines below for the targeted groups specified, shall qualify for sponsorships and donations by businesses with CSR Tax liability.

The objectives are:-

- i. To promote the sense of social engagement and partnership by all national stakeholders in assisting the country to socio-economic goals
- ii. To ensure the Business Community's support to National and Community Based Programmes.
- iii. To support Community Based Organisations (CBOs), Non Governmental Organisations, Registered Associations with the implementation of their respective actions plans that is relevant to the community and national development programmes.
- iv. To enhance working relationships between the business community and actors involved in the development and promotion of corporate social responsible actions.

Qualifying Sectors and Approved Programs

Qualifying Sectors	Approved Programmes	Notable particulars
Protection and Preservation of the Environment	<ul style="list-style-type: none"> • Maintenance of Environment and Natural Conservation Sites • Resource waste management projects • Coastal Management activities • Climate change programs • Cleaning and construction of facilities • Support energy efficient projects/programs 	<ul style="list-style-type: none"> • Restricted to sites classified by the Government • Planting of coastal vegetation, construction of costal facilities and infrastructures



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<p>Education and Capacity Development</p>	<ul style="list-style-type: none"> • Training and Capacity building • Support for learning centers and schools • Provide scholarships to students to attend local or international approved tertiary institution • Promote civic education and responsibility for career guidance • Support to schools and students in terms of school materials and equipments • Educational facilities and supports to schools in need • Assists school in renovation and upgrading of infrastructures 	<ul style="list-style-type: none"> • After school centers, vocational and holiday programs and remedial classes • The Agency for National Human Resources Development must endorse all project • Requests should be made by the School Council or Parents and Teachers Association to the CSR committee
<p>Community Development</p>	<ul style="list-style-type: none"> • Local initiatives to bring benefits to the community • Activities for the disadvantaged group • Activities for promotion and enhancing community values • Development of community based projects/programs – culture related, health, sports, recreational, environment, education, safety etc/ 	<ul style="list-style-type: none"> • Programs undertaken by CBO's, NGOs and charities



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Sports, leisure and recreational activities.	<ul style="list-style-type: none"> • Sponsorships and donations to registered sports clubs, federations and associations • Athletes performing in major games locally and internationally • Organization of sports activities and major events • Excellence in sports programmes. • Maintenance and adoption of regional, district sports and recreational facilities (including play grounds and parks) 	<ul style="list-style-type: none"> • The National Sports Council must endorse and administer all CSR donations and sponsorships
Health needs	<ul style="list-style-type: none"> • Support projects on health care awareness and healthy lifestyle in general • Provide medical checkups and assistance – in special cases overseas treatment • Support to health centers, clinic, hospitals and staffs in terms of materials and equipments • Health facilities and supports to health centers, clinic and hospitals in need • Assists health centers, clinic and hospital in renovation and upgrading of infrastructures 	<ul style="list-style-type: none"> • The Overseas Treatment Board from the Health Care Service Agency of the Ministry of Health must endorse all request made and approval must be granted by the CSR Committee. • Requests should be made by the Health Care Service Agency, the Public Health Authority or the Ministry of Health to the CSR Committee
Social needs	<ul style="list-style-type: none"> • Support home for the elderly, disadvantages persons like orphans, special needs and people with disabilities 	<ul style="list-style-type: none"> • Assistance can be in the form of donations and financial assistance. • Support can be in the form of programs, activities to facilitate integration in the community.



Developments of Arts and Crafts	<ul style="list-style-type: none"> • Programs and projects for the development of performing arts and crafts (including music, poetry, dance, drama, painting etc) • Maintenance of National Heritage Sites 	<ul style="list-style-type: none"> • The National Arts Council must endorse all request made and approval must be granted by the CSR Committee. A breakdown of costing for the project and programs must also be submitted.
Prevention of Drug Abuse and Rehabilitation	<ul style="list-style-type: none"> • Provide assistance for the rehabilitation and integration of victims of substance abuse and prisoners. • Programs and projects to support advisory and counselling initiatives for victims of substance abuse and prisoners. 	

Businesses with CSR Tax liability, could work with public sector organizations; for the example the Government Ministries, departments and parastatals, in order to assist in terms of sponsorships and donations, human resources and technical assistance in carrying out projects in line with the above approved programs. However, such request must be subjected to approval of the CSR Committee.

In the event that sponsorships, donations, financial assistance, human resources and technical assistances is being requested to be offset against CSR liability, but does not fall within the above approved programs for the various sectors, such request must be subjected to approval of the CSR Committee.

Qualifying National Events

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| <ul style="list-style-type: none"> • Festival Creole • National Day • Carnival International • Youth Festival |
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Non - Qualifying Sectors

The following shall not be qualified under CSR scheme

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| <ul style="list-style-type: none"> • Sponsorship for Marketing purposes • Promotion of religious causes and related activities • Contribution to political parties • Contribution for operational and administrative purposes of the requesting entity • Contribution to Trade Unions • Staff welfare such as staff parties • Activities which are against public safety and national interest. |
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Beneficiaries of donations and sponsorships under CSR should:-

- at all cost keep proper records which maybe required for audit purposes by the Seychelles Revenue Commission (SRC), Ministry responsible for Finance and Auditor General.
- Present any financial reports at any given time whenever requested by the CSR committee, Seychelles Revenue Commission (SRC), Ministry responsible for Finance and Auditor General.

Failure to keep proper records and to present any reports could prevent the beneficiaries of receiving future CSR donations and sponsorships.

The CSR Guidelines may be subjected to amendments from time to time, and such amendments will be published on the website of the Seychelles Revenue Commission (www.src.gov.sc)

