

S.I. 1 of 2017**REVENUE ADMINISTRATION ACT***(Cap 308)***Revenue Administration (Filing of Business Activity Statement) Regulations, 2016**

In exercise of the powers conferred by section 99 of the Revenue Administration Act, 2009, the Minister of Finance, Trade and Economic Planning hereby makes the following Regulations—

1. These Regulations may be cited as Revenue Administration (Filing of Business Activity Statement) Regulations, 2016 and shall come into force on 1st January, 2017.

Citation and commencement

2.(1) The Business Activity Statement filed under a revenue law shall be in the Form set out in the Schedule.

Form of Business Activity Statement

(2) The Business Activity Statement may also be filed using the online facility provided by the Revenue Commissioner.

3. A person who fails to file the Business Activity Statement under any revenue law shall be liable for the same penalty as specified under section 42 of the Act.

Penalty

SCHEDULE



Seychelles Revenue Commission
Business Activity Statement

1

When completing this form, please:

* This BAS must be lodged by or on the 21st day of the month following your liability.

* Cheques payable to Seychelles Revenue Commission

* Leave boxes blank if not applicable (do not use N/A, Nil or Symbols +, -, /, RS)

* Use the BAS instruction brochure for guidance from SRC website: www.src.gov.sc

Client trading name: TIN: Month: Year: Additional tax for failure to furnish return SR A1

Income & Non-Monetary Benefits Tax (INMBT)

No. of Seychellois Employees	<input type="text"/>	Full Time	<input type="text"/>	Part Time	<input type="text"/>	Casual	<input type="text"/>
No. of Non-Seychellois Employees	<input type="text"/>	Full Time	<input type="text"/>	Part Time	<input type="text"/>		
Total emolument paid: SR	<input type="text"/>			SR	<input type="text"/>		I1 <input type="text"/>
Non-Seychellois emolument paid:	<input type="text"/>	15%	<input type="text"/>				I2 <input type="text"/>
Seychellois emolument paid: SR	<input type="text"/>	15%	<input type="text"/>				I3 <input type="text"/>
Emolument paid under specific program or approved project	<input type="text"/>	2.5%	<input type="text"/>				I4 <input type="text"/>
Non-Monetary Benefits paid: SR	<input type="text"/>	20%	<input type="text"/>				I5 <input type="text"/>
Bonus Paid liable to Income Tax: SR	<input type="text"/>	15%	<input type="text"/>				I6 <input type="text"/>
Fixed rate payments SR:	<input type="text"/>						I7 <input type="text"/>
Other payments:		Surcharge & others:	<input type="text"/>				I8 <input type="text"/>
		Income & non-monetary benefits-arrears:	<input type="text"/>				I9 <input type="text"/>
		Social security contribution -arrears:	<input type="text"/>				I10 <input type="text"/>
Total INMBT to remit: (labels I2+I3+I4+I5+I6+I7+I8+I9+I10)	<input type="text"/>						I Summary <input type="text"/>

Value Added Tax (VAT)

	Rate	VAT amounts (SR)	
VAT due and payable (From box 10A of VAT Return)	15%	<input type="text"/>	V1 <input type="text"/>
Other payments:	Surcharge & others:	<input type="text"/>	V2 <input type="text"/>
Total VAT to remit: (labels V1+V2)		<input type="text"/>	V Summary <input type="text"/>

A VAT Return must be attached for payment of VAT

Voluntary VAT registered businesses must complete the VAT Section of the BAS form and make payment on a quarterly basis

Goods and Services Tax (GST) Arrears

(This relates to any GST outstanding as at 31st December 2012)

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Excise Tax (on locally manufactured goods)

Amounts (SR) (excluding Excise)	Excise amounts (SR)	
Tobacco sales:	<input type="text"/>	E1 <input type="text"/>
Alcohol sales:	<input type="text"/>	E2 <input type="text"/>
Other payments:	Surcharge & others:	E3 <input type="text"/>
Total Excise Tax to remit: (labels E1+E2+E3)	<input type="text"/>	E Summary <input type="text"/>

Pay As You Go (PAYG) - Business Tax

2

	Amounts paid (SR)	Rate	SR	
Dividends paid to non-residents:	<input type="text"/>		<input type="text"/>	P1 <input type="text"/>

Royalties paid to non-residents:	<input type="text"/>		P2 <input type="text"/>
Interest paid:	<input type="text"/>		P3 <input type="text"/>
Technical Service Fee:	<input type="text"/>		P4 <input type="text"/>
Natural Resources Amount:	<input type="text"/>		P5 <input type="text"/>
Insurance Premium:	<input type="text"/>	5%	P6 <input type="text"/>
Specified business:	<input type="text"/>	5%	P7 <input type="text"/>
Other Withholding Payments:	<input type="text"/>		P8 <input type="text"/>
Total amount of PAYG instalment (provisional tax):	<input type="text"/>		P9 <input type="text"/>
Business Tax	Year: <input type="text"/>	Amount: <input type="text"/>	P10 <input type="text"/>
Residential Rent (*Exclusive of Tax)	<input type="text"/>	15%	P11 <input type="text"/>
Other Payments:	<input type="text"/>		P12 <input type="text"/>
Total amount PAYG to remit: (labels P1+P2+P3+P4+P5+P6+P7+P8+P9+P10+P11+P12)	<input type="text"/>		P Summary <input type="text"/>

Corporate Social Responsibility & Tourism Marketing Tax

Amount (SR)	Monthly Turnover	SR	
Corporate Social Responsibility Tax	<input type="text"/>	0.50%	F1 A <input type="text"/>
	OR <input type="text"/>	0.25%	F1 B <input type="text"/>
Advance payment for Corporate Social Responsibility (optional)	<input type="text"/>		F2 <input type="text"/>
Tourism Marketing Tax	<input type="text"/>	0.50%	F3 <input type="text"/>
Total CSR & TMT to remit: (labels F1A or F1B or F2+F3)	<input type="text"/>		F Summary <input type="text"/>

Summary

Additional tax for failure to furnish return remitted:	<input type="text"/>	A <input type="text"/>
Total Income & Non monetary benefits tax remitted:	<input type="text"/>	I <input type="text"/>
Total VAT remitted:	<input type="text"/>	V <input type="text"/>
Total GST Arrears remitted:	<input type="text"/>	G <input type="text"/>
Total Excise Tax remitted:	<input type="text"/>	E <input type="text"/>
Total CSR & TMT remitted:	<input type="text"/>	F <input type="text"/>
Total PAYG remitted:	<input type="text"/>	P <input type="text"/>
Total amount remitted: (I+V+G+E+F+P)	<input type="text"/>	<input type="text"/>

Cheque Number or Bank Transfer Code (Reference): * A behind an item means you need to supply explanatory or supporting documentation.

Any late lodgement or late payment will result in a penalty and /or interest payments.

A 'nil return' must be lodged.

*Residential Rent - Input the gross amount exclusive of the tax being paid in the box on the left.

Activity statement instruction are available from www.src.gov.sc or can be ordered by phoning 4293737

Declaration: I declare that the information on this form is true and correct, and that I am authorised to make this declaration.

Signature: Date:

MADE this 23rd day of December, 2016.

PETER LAROSE
MINISTER OF FINANCE, TRADE
AND ECONOMIC PLANNING