### S.I. 54 of 2019

### **BUSINESS TAX ACT**

(Act 28 of 2009)

### Business Tax (Business Tax Return Form) (Amendment) Regulations, 2019

In exercise of the powers conferred by sections 80, 60(2) and 61(2) of the Business Tax Act, the Minister responsible for Finance makes the following regulations—

1. These regulations may be cited as the Business Tax (Business Tax Return Form)(Amendment)Regulations, 2019.

Citation

2. The Business Tax(Business Tax Return Form) Regulation, 2013 is hereby amended in paragraph 2 as follows—

Amendment of S.I. 83 of 2013 as last amended by S.I. 99 of 2014

- (a) by inserting after sub paragraph (b) the following sub paragraph—
  - "(c) the Business Tax Return for nonresident ship owners, aircraft owners and charterers shall be in the forms set out in Schedule 3".
  - (b) by inserting after Schedule 2, the following Schedule —

### "SCHEDULE 3



## SEYCHELLES REVENUE COMMISSION TAX DIVISION

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### D Information

Business Tax Return for non-resisdent ship owners, aircraft owners and charterers

By virtue of the Business Tex 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 Charteres - 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 loadment 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 OR a hardcopy sent to 'Malson 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@erc.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,

Gross Revenue Derived: 1 400,000,00

Box 2 - The tax payable will be =  $Box 1 \times 3\%$ .

e.g Gross Revenue Derived = SR 400,000, Tax rate = 5%, therefore SR 400,000 x 5% = SR 12,000 (Tax Payable).

Tax Pavable @ 3%: 2 12.000.00

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.

Less: Any pre-payment of Business Tax Paid 3

Box 4 - Subtract the amount in <u>Box 3</u> from <u>Box 2</u>, insert the result in <u>Box 4</u>. If it is a payable this is the amount you have to remit to

E.g. Pre-payments of tax during the year was \$85,000, then \$812,000 (tax payable in Box 2) -\$85,000 = \$87,000. Your total tax payable is SR7,000.

Tux Payable/Refundable: 7,000.00

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-resisdent 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 silp. The total business tax to remit includes the tax peyable and any additionally payingots such as penalty if any. Due date for payment is as follows:

For Ship Owners and Charteres - 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 cashler during payment.

MADE this 9th day of September, 2019.

# MAURICE LOUSTAU-LALANNE MINISTER OF FINANCE, TRADE, INVESTMENT AND ECONOMIC PLANNING