[26th February 2024]

REPUBLIC OF SEYCHELLES

SUPPLEMENT TO OFFICIAL GAZETTE

S.I. 15 of 2024

BUSINESS TAX ACT

(Cap 20)

Business Tax (Filing of Withholding Tax Remittance Form) Regulations, 2024

Arrangement of Regulations

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- 1. Citation
- 2. Filing of return
- 3. Self-assessment
- 4. Penalty SCHEDULE

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S.I. 15 of 2024

BUSINESS TAX ACT

(Cap 20)

Business Tax (Filing of Withholding Tax Remittance Form) Regulations, 2024

In exercise of the powers conferred by section 81 of the Business Tax Act 2009, the Minister responsible for finance makes the following regulations —

Citation

1. These Regulations may be cited as the Business Tax (Filing of Withholding Tax Remittance Form) Regulations, 2024.

Filing of return

2. A person required to withhold tax under the Act shall, within the time specified in section 3(1)(a) or (b) of the Revenue Administration Act (Cap 308) or within such further time as the Commissioner General may allow by notice in writing, lodge with the Commissioner General a withholding tax remittance form as specified under the Schedule.

Self-assessment

3. A person who files a withholding tax remittance form for a month shall be treated as having made a self-assessment of the withholding tax for the month as specified in the form.

Penalty

4. A person who fails to file a withholding tax remittance form shall be liable to the same penalty as specified under section 42 of the Revenue Administration Act (Cap 308).

REPUBLIC OF SEYCHELLES

SUPPLEMENT TO OFFICIAL GAZETTE

SCHEDULE

(Regulation 2)

Withholding Tax Remittance Form

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MADE this 20th day of February, 2024.

NAADIR HASSAN MINISTER OF FINANCE, NATIONAL PLANNING AND TRADE