SUPPLEMENT TO OFFICIAL GAZETTE

S.I. 19 of 2024

INCOME AND NON-MONETARY BENEFITS TAX ACT

(Cap 273)

Income and Non-Monetary Benefits Tax (Payroll) Regulations, 2024

Arrangement of Regulations

Regulations

- 1. Citation
- 2. Furnishing of payroll statement and payment
- 3. Remittal of tax
- 4. Forms of statement
- 5. Submission of forms
- 6. Additional information
- 7. Additional tax for failure to file forms
- 8. Repeal of S.I. 78 of 2018

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S.I. 19 of 2024

INOME AND NON-MONETARY BENEFITS TAX ACT

(Cap 273)

Income and Non-Monetary Benefits Tax (Payroll) Regulations, 2024

In exercise of the powers conferred by section 19(1) of the Income and Non-Monetary Benefits Tax Act (Cap 273) the Minister of Finance, National Planning and Trade makes the following regulations —

Citation

1. These Regulations may be cited as the Income and Non-Monetary Benefits Tax (Payroll) Regulations, 2024.

Furnishing of payroll statement and payment

2. An employer shall, subject to regulation 3 and 4, submit a Payroll Withholding Statement, a Simplified Payroll Withholding Statement or a Domestic Worker Payroll Withholding Statement and a 13th Month Payroll Withholding Statement in the forms provided in Schedule I or II or IV as the case may be, to the Commissioner General in accordance with section 3 of the Revenue Administration Act (Cap 308).

Remittal of tax

3. The tax withheld by an employer shall be remitted to the Commissioner General in accordance with section 20 of the Revenue Administration Act (Cap 308).

Forms of statement

- **4.** An employer
 - (a) who employs not less than 10 employees shall submit to the Commissioner General, electronically, the payroll withholding statement in the Form provided in Schedule I;

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- (b) who employs less than 10 employees and who does not pay to any of those employees any exempt emoluments other than the 13th month pay or overtime allowance, and any non-monetary benefits, shall submit to the Commissioner General, the Simplified Payroll Withholding Statement in the Form provided in Schedule II;
- (c) who employs less than 10 employees and who pays nonmonetary benefits tax and any other emoluments including those exempted from tax under the Income and Non-Monetary Benefits Tax Act, shall submit the payroll in the Form provided in Schedule I;
- (d) who employs a domestic worker, shall submit monthly to the Commissioner General, the completed Form provided in Schedule III;
- (e) who pays the 13th month pay, submit the payroll withholding statement provided in Schedule IV,

in accordance with section 3 of the Revenue Administration Act (Cap 308).

Submission of forms

- **5.** An employer
 - (a) who employs not less than 10 employees shall submit the Forms provided in Schedules I, II, III or IV as appropriate using the Seychelles Revenue Commission Tax Portal.
 - (b) who employs less than 10 employees or a domestic worker shall submit the Forms provided in Schedules I, II, III or IV as appropriate, using the Seychelles Revenue Commission Tax Portal or in person.

Additional information

6. The Commissioner General may, by notice in writing, require the employer to submit any additional information as the Commissioner General may require, in relation to the payroll withholding statement.

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Additional tax for failure to file forms

7. An employer who fails to submit any of the payroll withholding statements, as specified under these Regulations shall be liable to an amount of additional tax specified under section 42 of the Revenue Administration Act (Cap 308).

Repeal of S.I. 78 of 2018

8. The Income and Non-Monetary Benefits Tax (Payroll and Employees Status Report) Regulations, 2018 (S.I. 78 of 2018) is repealed.

SCHEDULE I

(Regulation 2)

Payroll Withholding Statement

Employer Name	
National Identity Number (if an individual)	
Business Registration Number	
Applicable Year	
Applicable Month	

	(Approximal)										
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SCHEDULE II

(Regulation 2)

Simplified Payroll Withholding Statement

Employer Name	
National Identity Number (if an individual)	
Business Registration Number	CARLES I
Applicable Year	
Applicable Month	

Employee Details .										
National Identity Number (NIN))/ NIN is not available please state the GOP number)	Employer SPF Number	Employer TIM	Surname	Names	Start Date (DD/MM/YY)	End Date (DD/MMI/YY	Gender	Job Title	Citizen/Non- Citizen	Applicable Rate
		-	-	-	-	-				

	Details of Emoluments								Employee Tax Calculation				
		Taxable Emolu	entents		Non-Taxable	Emokument (sub)	ct to the legal requirements of the second schedule of the INMBT Act)						
Salary		Management /Board /Director fees	Other taxable emoluments	Total Taxable Emolements	Overtime	Other Non- Taxable Emoluments	Total Non-taxable Emoluments	Total Emoluments	Income Tax Withheld	Net of Tax Emoluments			
									-				

SCHEDULE III

(Regulation 2)

Domestic Worker Payroll Withholding Statement

Employer Name	
National Identity Number (if an individual)	
Business Registration Number	
Applicable Year	
Applicable Month	

Employee Details										
National Identity Number (NIN) (# NIN is not available please state the GOP number)	Employer SPF Number	Employer TIN	Sumame	Names	Start Date (DD/MMI/YY)	End Date (DD/MM/YY)	Gender	Job Title	Citizen/Non- Citizen	Applicable Rate
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Details of E	moluments	Nor	-monetary Ber	Total to remit			
Total Non- taxable Emoluments	Total Emoluments	Income Tax Withheld	Taxable Non- monetary Benefits	Non-Taxable Non- monetary Benefits	Non- monetary Benefits Tax payable	Total withheld	Net of Tax Emoluments
	Total Non- taxable	taxable Total Emoluments	Total Non- taxable	Total Non-taxable Frequencies Withheld monetary	Total Non-taxable Total Emoluments Total Emoluments Total Emoluments Total Emoluments Total Emoluments Taxable Non-monetary Mithheld Taxable Non-monetary Reposits Reposits	Total Non-taxable Emoluments Total Emoluments Non-monetary Benefits Non-monetary Benefits Non-monetary Benefits Non-monetary Benefits Non-monetary Benefits Non-monetary Benefits	Total Non-taxable Emoluments Total Emoluments Non-monetary Benefits Total Non-Taxable Non-Mon-monetary Mithheld Total Emoluments Non-monetary Non-monetary Non-monetary Mithheld Total Problements Non-monetary Non-monetar

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

Name		 Sig	nature	
Date				
			_	

SCHEDULE IV

(Regulation 2)

13th Month Payroll Withholding Statement

Employer Name	
National Identity Number (if an individual)	
Business Registration Number	CONTRACTOR TO SECURITY
Applicable Year	IN CONTRACTOR AND ADDRESS OF THE PARTY.
Applicable Month	

Copie Mil										
tional Identity Number (NIII) (if NIII is not Abbie please state the GOP mumber)	Employer SPF Number	Engloye TM	Senate		Stati Gute (DD/MM/M)	End Date (DQ/MM/Tr)	inter	Jula Title	Chien/Non-Others	Applicable Bate

	Details	of 13th Pay as applicabe				
Taxable 13th month pay		Non-Taxable 13th Month pay				
Basic Salary (only for data capture purposes)	Total Taxable Emoluments	13th Month Pay (If it is> than SR45,450)	13th Month Pay If equal or below SR 45,450	Income Tax Withheld	Net of Tax Emoluments	Total to Remit

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MADE this 20th day of February, 2024.

NAADIR HASSAN MINISTER OF FINANCE, NATIONAL PLANNING AND TRADE