SUPPLEMENT TO OFFICIAL GAZETTE

S.I. 108 of 2024

BUSINESS TAX ACT

(Cap 20)

Business Tax (Business Tax Return Form) (Amendment) Regulations, 2024

Arrangement of Regulations

Regulations

- 1. Citation
- 2. Retrospective application
- 3. Amendment of Regulation 2
- 4. Amendment of Schedule 2
- 5. Amendment of Schedule 3

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S.I. 108 of 2024

BUSINESS TAX ACT

(Cap 20)

Business Tax (Business Tax Return Form) (Amendment) Regulations, 2024

In exercise of the powers conferred by section 81 as read with section 57(2) of the Business Tax Act, 2009, the Minister responsible for finance and trade makes the following regulations —

Citation

1. These Regulations may be cited as the Business Tax (Business Tax Return Form) (Amendment) Regulations, 2024.

Retrospective application

2. These Regulations applies retrospectively to the tax year 2024.

Amendment of Regulation 2

- **3.** The Business Tax (Business Tax Return Form) Regulations, 2013 (S.I.83 of 2013), in this Regulation referred to as the "principal Regulation" is amended in regulation 2 by inserting after subparagraph (c), the following subparagraph
 - "(d) the Business Tax Return for Large Businesses, Multinational Businesses and Businesses that are part of a group shall be in the forms set out in Schedule 3."

Amendment of Schedule 2

4. The principal Regulation is amended by repealing Schedule 2 and substituting it with the following —

"SCHEDULE 2

SEYCHELLES REVENUE COMMISSION

TAX DIVISION BUSINESS TAX RETURN YEAR ENDED:.... A About This Return This return must include income derived from all sources in the Republic of Seychelles during the twelve months from Date Date Month Month Year То Year (Pleasespecify period in duding part year or approved substituted period) Tax Paid in Excess (Refund Owing) Balance of Tax Payable (Further Tax Due) Not Taxable (No Refund or Tax Payable) B Business Information Trust Association Company Sole trader **Partnership** TAXPAYERIDENTIFICATION NUMBER (TIN) TAXPAYERNAME (If company write company name, if partnership write partnership name) Public Officer/Managing Partner NATIONAL IDENTIFICATION NUMBER (NIN) TRADING NAME/BUSINESS NAME Full Details of Nature of Business (E.g. the kind of manufacturer, retailer, hotel, etc.) Other Business Activities (If Any) Are you reporting on a cash basis or accrual basis? Cash Accrual Tick the relevant C Business Tax Return By virtue of the Business Tax Act, 2009 (as amended) and the Revenue Administration Act, 2009, you are hereby required to make on this form a true and correct return of income from all the sources computed in accordance with the said Act, in the period ended as shown below and to deliver such return duly signed to the Commissioner General within 3 months of the close of this period, THAT IS NO LATER THAN 31 MARCH every year. This return must besub mitted in an electronic format using our E-Service <u>OR</u> a hardcopy sent to the Seychelles Revenue Commission or sent to Maison Collet, P.O. Box 50, Victoria Mahe, post free in an envelope addressed to "THE COMMISSIONER GENERAL". Telephone 4293737, e-mail commissioner@srcqov.sc It is most important that you prepare a full set of accounts before compiling the return

	Assets	and Liabilities Re	p	ort	t	Page 2		
Ε	Assets							
	Non-current assets		Т					
1	Property		1 5	SR				
2	Plant and Equipment		2 5	SR				
3	Intangible Assets		3 5	SR				
4	Motor Vehicles	4	1 5	SR				
5	Other Non-Current Assets	į	5 5	ŝ₽				
6	Less Accumulated Depreciation/Amo	rtisation	5 5	SR				
7	Total Non-Current Assets(Total Box 1 to E	30x 5 - Box 6)	7 5	SR				
	Current assets							
	Closing Stock		3 5	SR				
9	Workin Progress	9	9 5	SR				
10	Accounts Receivable	10	9	SR				
11	Prepayments	1	1 9	SR				
12	Other Debtors	12	2 5	SR				
13	Bank and Cash	13	3 5	SR				
14	Other Current Assets	14	1 5	SR				
15	Total current asset (Total Box 8 to Box 14)	15	5 5	SR				
16	Total assets (Box 7 + Box 15)					16	SR	
F	Liabilities							
	Capital Employed							
17	Shareholders' Capital Accounts	17	7 5	SR				
18	Share Capital	18	3 5	ŝR				
19	Retained Earnings (Revenue Reserves)	19	9 5	SR				
20	Drawings	20) 5	SR				
21	Shareholder's Loan	2	1 5	SR				
22	Reserve	22	2 5	SR				
23	Total Capital Employed (Total Box 17 to 22	2)				23	SR	
	Non-current liabilities							
24	Loans & Borrowings	24	1 5	SR				
	Other Non-Current Liabilities		5 5	$\overline{}$				
26	Total Non-Current Liabilities (Total Box	24 to 25) 26	5 5	SR				
	Current liabilities							
27	Accounts Payable	27	7 5	SR				
28	Bank Loans & Overdrafts	28	3 5	SR				
29	Other Current Liabilities	29	9 5	ŝ₽				
30	Total Current Liabilities (Total Box 26 to B	ox30) 30) 5	SR				
31	Total Liabilities (Box 25 + Box 29)					31	SR	

	Income & Deductions Report					Page 3
G	Income					
32	Sales of Goods (Wholesale/Retail)	32	SR	1		
33	Sale of Goods Manufactured	33	SR			
34	Sale of Services	34	SR			
35	Total Sales/Gross Turnover	35	SR			
36	Cost of Goods Sold	36	OI C			
37	Opening Stock	37	SR			
38	Add: Purchases and other costs	38	SR			
39	Less: Closing Stock	39	SR			
40	Cost of Goods Sold (Box 37 + 38 -39)	40	SR			
41	Gross Profit (Box 35 - Box 40)	41				
	Other Income		1011			
42	Investment Income	42	SR			
43	Gross Interest Income	43	SR			
44	Commercial Rent Received	44	SR			
45	Residential Rent Received	45	SR			
46	Leasing/Hiring income	46	SR			
47	Dividends Received	47	SR			
48	Gross Exchange Gains	48	SR			
49	Gains on Disposal of Assets	49	SR			
	Non-taxable business income ¹(Please complete					
50	Schedule A for breakdown of Non-Taxable Business	50				
	Income)					
51	Royalties	51	SR			
52	Any Other Income (Please complete Schedule B for	52	SR			
	breakdown of Any Other Income)	32	SK .			
53	Total Other Income (Total of Box 42 to	52)		53	SR	•
Н	Deductions					
				ı		
54	Contractor/Sub-Contractor Expenses (Please complete	54	SR			
54 55	Schedule C of contractor expenses)	54	SR SR			
55	Schedule C of contractor expenses) Commission Expenses (Please complete Schedule K)	55	SR			
55 56	Schedule C of contractor expenses) Commission Expenses (Please complete Schedule K) Bad Debts	55 56	SR SR			
55 56 57	Schedule C of contractor expenses) Commission Expenses (Please complete Schedule K) Bad Debts Rental Expenses(Please complete Schedule K)	55 56 57	SR SR SR			
55 56 57 58	Schedule C of contractor expenses) Commission Expenses (Please complete Schedule K) Bad Debts Rental Expenses(Please complete Schedule K) Technical Service fees	55 56 57 58	SR SR SR SR			
55 56 57 58 59	Schedule C of contractor expenses) Commission Expenses (Please complete Schedule K) Bad Debts Rental Expenses(Please complete Schedule K) Technical Service fees Interest Expenses	55 56 57 58 59	SR SR SR SR SR			
55 56 57 58 59 60	Schedule C of contractor expenses) Commission Expenses (Please complete Schedule K) Bad Debts Rental Expenses(Please complete Schedule K) Technical Service fees Interest Expenses Royalty Expenses	55 56 57 58 59 60	SR SR SR SR SR SR			
55 56 57 58 59 60 61	Schedule C of contractor expenses) Commission Expenses (Please complete Schedule K) Bad Debts Rental Expenses(Please complete Schedule K) Technical Service fees Interest Expenses Royalty Expenses Depreciation Expenses (Please complete Schedule F)	55 56 57 58 59 60 61	SR SR SR SR SR SR SR			
55 56 57 58 59 60 61 62	Schedule C of contractor expenses) Commission Expenses (Please complete Schedule K) Bad Debts Rental Expenses(Please complete Schedule K) Technical Service fees Interest Expenses Royalty Expenses Depreciation Expenses (Please complete Schedule F) Motor-Vehicle Expenses	55 56 57 58 59 60 61 62	SR SR SR SR SR SR SR SR			
55 56 57 58 59 60 61 62 63	Schedule C of contractor expenses) Commission Expenses (Please complete Schedule K) Bad Debts Rental Expenses(Please complete Schedule K) Technical Service fees Interest Expenses Royalty Expenses Depreciation Expenses (Please complete Schedule F) Motor-Vehicle Expenses Repairs & Maintenance Expenses	55 56 57 58 59 60 61	SR SR SR SR SR SR SR SR SR			
55 56 57 58 59 60 61 62	Schedule C of contractor expenses) Commission Expenses (Please complete Schedule K) Bad Debts Rental Expenses(Please complete Schedule K) Technical Service fees Interest Expenses Royalty Expenses Depreciation Expenses (Please complete Schedule F) Motor-Vehicle Expenses Repairs & Maintenance Expenses Total Emoluments	55 56 57 58 59 60 61 62 63	SR SR SR SR SR SR SR SR			
55 56 57 58 59 60 61 62 63 64	Schedule C of contractor expenses) Commission Expenses (Please complete Schedule K) Bad Debts Rental Expenses(Please complete Schedule K) Technical Service fees Interest Expenses Royalty Expenses Depreciation Expenses (Please complete Schedule F) Motor-Vehicle Expenses Repairs & Maintenance Expenses Total Emoluments Gross Exchange Losses	55 56 57 58 59 60 61 62 63 64	SR S			
55 56 57 58 59 60 61 62 63 64 65	Schedule C of contractor expenses) Commission Expenses (Please complete Schedule K) Bad Debts Rental Expenses(Please complete Schedule K) Technical Service fees Interest Expenses Royalty Expenses Depreciation Expenses (Please complete Schedule F) Motor-Vehicle Expenses Repairs & Maintenance Expenses Total Emoluments	55 56 57 58 59 60 61 62 63 64 65	SR SR SR SR SR SR SR SR SR SR SR			
55 56 57 58 59 60 61 62 63 64 65 66	Schedule C of contractor expenses) Commission Expenses (Please complete Schedule K) Bad Debts Rental Expenses(Please complete Schedule K) Technical Service fees Interest Expenses Royalty Expenses Depreciation Expenses (Please complete Schedule F) Motor-Vehicle Expenses Repairs & Maintenance Expenses Total Emoluments Gross Exchange Losses Work Permit GOP Insurance	55 56 57 58 59 60 61 62 63 64 65	SR SR SR SR SR SR SR SR SR SR SR SR			
55 56 57 58 59 60 61 62 63 64 65 66	Schedule C of contractor expenses) Commission Expenses (Please complete Schedule K) Bad Debts Rental Expenses(Please complete Schedule K) Technical Service fees Interest Expenses Royalty Expenses Depreciation Expenses (Please complete Schedule F) Motor-Vehicle Expenses Repairs & Maintenance Expenses Total Emoluments Gross Exchange Losses Work Permit GOP Insurance Marketing & Promotion Expenses	55 56 57 58 59 60 61 62 63 64 65 66	SR SR SR SR SR SR SR SR SR SR SR SR SR			
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55 56 57 58 59 60 61 62 63 64 65 66 67 68 69 70 71 72	Schedule C of contractor expenses) Commission Expenses (Please complete Schedule K) Bad Debts Rental Expenses(Please complete Schedule K) Technical Service fees Interest Expenses Royalty Expenses Depreciation Expenses (Please complete Schedule F) Motor-Vehicle Expenses Repairs & Maintenance Expenses Total Emoluments Gross Exchange Losses Work Permit GOP Insurance Marketing & Promotion Expenses Training Expenses Travelling Expenses Transport Costs Legal & Professional Fees	555 566 577 588 599 60 611 622 633 644 655 666 677 688 699 70	SR S			
55 56 57 58 59 60 61 62 63 64 65 66 67 68 69 70 71 72 73	Schedule C of contractor expenses) Commission Expenses (Please complete Schedule K) Bad Debts Rental Expenses(Please complete Schedule K) Technical Service fees Interest Expenses Royalty Expenses Depreciation Expenses (Please complete Schedule F) Motor-Vehicle Expenses Repairs & Maintenance Expenses Total Emoluments Gross Exchange Losses Work Permit GOP Insurance Marketing & Promotion Expenses Travelling Expenses Travelling Expenses Transport Costs Legal & Professional Fees Utilities	555 566 577 588 599 600 611 622 633 644 655 666 677 688 699 700 711 722 733 744	SR S			
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55 56 57 58 59 60 61 62 63 64 65 66 67 68 69 70 71 72 73 74	Schedule C of contractor expenses) Commission Expenses (Please complete Schedule K) Bad Debts Rental Expenses(Please complete Schedule K) Technical Service fees Interest Expenses Royalty Expenses Depreciation Expenses (Please complete Schedule F) Motor-Vehicle Expenses Repairs & Maintenance Expenses Total Emoluments Gross Exchange Losses Work Permit GOP Insurance Marketing & Promotion Expenses Training Expenses Travelling Expenses Travelling Expenses Travelling Expenses Travelling Expenses Transport Costs Legal & Professional Fees Utilities Communication expenses Approved Donations	555 566 577 588 599 600 611 622 633 644 666 677 688 699 70 711 722 733 744 755	SR SR SR SR SR SR SR SR SR SR			
55 56 57 58 59 60 61 62 63 64 65 66 67 68 69 70 71 72 73 74 75 76	Schedule C of contractor expenses) Commission Expenses (Please complete Schedule K) Bad Debts Rental Expenses(Please complete Schedule K) Technical Service fees Interest Expenses Royalty Expenses Depreciation Expenses (Please complete Schedule F) Motor-Vehicle Expenses Repairs & Maintenance Expenses Total Emoluments Gross Exchange Losses Work Permit GOP Insurance Marketing & Promotion Expenses Travelling Expenses Travelling Expenses Travelling Expenses Utilities Communication expenses Approved Donations Expenses related to non-taxable business income 1 Other Operating Expenses (Please complete	555 566 577 588 599 600 611 622 633 644 655 666 677 717 727 737 747 75	SR S			
55 56 57 58 59 60 61 62 63 64 65 66 67 70 71 72 73 74 75 76 77	Schedule C of contractor expenses) Commission Expenses (Please complete Schedule K) Bad Debts Rental Expenses(Please complete Schedule K) Technical Service fees Interest Expenses Royalty Expenses Depreciation Expenses (Please complete Schedule F) Motor-Vehicle Expenses Repairs & Maintenance Expenses Total Emoluments Gross Exchange Losses Work Permit GOP Insurance Marketing & Promotion Expenses Travelling Expenses Travelling Expenses Travelling Expenses Utilities Communication expenses Approved Donations Expenses related to non-taxable business income 1 Other Operating Expenses (Please complete Schedule D for breakdown of Other Operating Expenses)	555 566 577 588 599 600 611 622 633 644 666 677 688 699 70 711 722 733 744 755	SR SR SR SR SR SR SR SR SR SR	78	SR	
55 56 57 58 59 60 61 62 63 64 65 66 67 68 69 70 71 72 73 74 75 76 77	Schedule C of contractor expenses) Commission Expenses (Please complete Schedule K) Bad Debts Rental Expenses(Please complete Schedule K) Technical Service fees Interest Expenses Royalty Expenses Depreciation Expenses (Please complete Schedule F) Motor-Vehicle Expenses Repairs & Maintenance Expenses Total Emoluments Gross Exchange Losses Work Permit GOP Insurance Marketing & Promotion Expenses Training Expenses Travelling Expenses Transport Costs Legal & Professional Fees Utilities Communication expenses Approved Donations Expenses related to non-taxable business income 1 Other Operating Expenses (Please complete Schedule D for breakdown of Other Operating Expenses) Total Deductions (Total of Box 54 to 77)	555 566 577 588 599 600 611 622 633 644 666 677 688 699 70 711 722 733 744 755	SR SR SR SR SR SR SR SR SR SR			
55 56 57 58 59 60 61 62 63 64 65 66 67 70 71 72 73 74 75 76 77	Schedule C of contractor expenses) Commission Expenses (Please complete Schedule K) Bad Debts Rental Expenses(Please complete Schedule K) Technical Service fees Interest Expenses Royalty Expenses Depreciation Expenses (Please complete Schedule F) Motor-Vehicle Expenses Repairs & Maintenance Expenses Total Emoluments Gross Exchange Losses Work Permit GOP Insurance Marketing & Promotion Expenses Travelling Expenses Travelling Expenses Travelling Expenses Utilities Communication expenses Approved Donations Expenses related to non-taxable business income 1 Other Operating Expenses (Please complete Schedule D for breakdown of Other Operating Expenses)	55 56 57 58 60 61 62 63 64 65 66 67 71 72 73 74 75 76	SR SR SR SR SR SR SR SR SR SR SR SR SR S	78 79	SR SR	

gn.	Business Tax Computation Profit/loss (From Box 74 on Page 3)	80	SP	Page
	Add	80	SR	
				T
81	Expenditure relating to deriving exempt income(Please complete Schedule G for	81	SR	
~~	Expenses related to deriving exempt income)			
	Other non-deductible expenses (including capital or private expenditure)	-	SR	
	Unrealized exchange losses	83		
	Depreciation charged in accounts	84		
	Provisions	85		
86	Emoluments/Non-Monetary Benefits where no Income Tax paid or withheld	86		
	Goods taken for own use	87	SR	
88	Services rendered where pay as you go specified business not deducted	88		
89	Adjustment for private or non-business portion of expenses	89	SR	
90	Expenses related to deriving non-taxable business income	90	SR	
91	Income subject to incentives or concessions(Please complete Schedule H	91	SR	
	of Tax Incentives)	٠.	١٠.٠	
92	Sub/total additions (Total of Box 81 to 91)	92	SR	
Ĵ	Subtract			
93	Exempt income	93	SR	
94	Depreciation deduction	94	SR	
95	Unrealized exchange gains	95	SR	
	Non-taxable business income	96	SR	
97	Residential Rent	97	SR	
	Expenses subject to incentives/concessions (Please complete Schedule H	98	SR	
	of Tax Incentives)			
99	Other deductible expenses	99	SR	
	Sub/total subtractions (Total of box 93 to 99)	100	SR	
	Taxable Income or Loss For The Yea(Box 80 + Box 92 - Box 100)	101	SR	
	Loss Adjustments			
	Previous year losses(Please complete Schedule E)	102	SR	
	Total Income/Loss for the year (Box 101 tor - Box 102)	103		
Ĺ	Tax Calculation	103	O.	
	Taxable Income	104	ISR	
		-	SR	
	Tax Payable			
	Less: PAYG Instalment of Tax		SR	
	Less: PAYG Deduction At Source	107		
	Less: Prepayment of Business Tax		SR	
	Total Tax Payable/Refundable (Box 105 - Box 106 - Box 107 - Box 108)	109	SR	
	Declaration			
	ARATION OF PUBLIC OFFICER/AUTHORISED PERSON person making this return, declare that the particulars shown herein are true and correct in every partic	oulor	and a	diaglaca without
	ation or exception a full and complete statement of taxable income derived from all sources in Seyche			
	f income. I am aware of the penalties that I may incur in the event that I am selected for an audit and			
	eading declaration to Seychelles Revenue Commission.			
	atisfied that the books of account mentioned above and all other sources of information upon which th t and disclose the whole of the business income from all sources.	e retu	ırn is	based are
	this			
Jaled	SIGNATURE OF PUBLIC OFFICER/AUTHOR	ISED	PER	SON:
	FULL NAME			
	(This declaration and all attached sheets must be signed by the Public Office	cer)		
	TAX AGENTS' CERTIFICATE OF DECLARATION	tine !		are this ret:
	To be completed by any person who charges directly, or indirectly, any fee for preparing or assist	ting to	prep	pare this return.
	CERTIFICATE I,, having charged the business a fee for preparing or as	egietin	n in th	e preparation of this rotu
	hereby certify that this return has been prepared in accordance with the information supplied by the Business,			
a	nd other relevant documentation and that to the best of my knowledge, the return and the accompanying documentation are that to the best of my knowledge, the return and the accompanying documentation are the companying documentation and that to the best of my knowledge, the return and the accompanying documentation are the companying documentation and that to the best of my knowledge, the return and the accompanying documentation are the companying documentation and that to the best of my knowledge, the return and the accompanying documentation are the companying documentation are the companying documentation and the accompanying documentation are the companying documentation and the companying documentation are the companying documentation ar			
	and the second s			
	nsactions to which they relate. 's Signature			

A Schedule of Non-Tax	able Busines	s Income	•						
Income Description	Address/Jui	risdiction	for source of income	Amount received	Active/Passive				
B Schedule for breakd		ther Inco	ome						
Descrip	otion		Amount (SR)						
C Schedule for contract		contracto							
Name of Contra	ctor		Transaction	ion Amount Paid					
					_				

D Sched	lule of br			r Operati	ng Expense	es						
		Des	cription				,	Amount				
E Schedule of Losses												
Year	Loss	Re	coup	Year	La	pse		C/F				
F Sched	lule of De	precia										
	Month of		Opening WDV (Cost	Desc	cription	Closing WD\		Month of	Disposal	Gain/Loss on		
Description	purchase	Cost	less	Rate	Depreciation	previous and		Disposal	Price	Disposal		
	paronaco		previous	Nate	Amount	deprec	iation	Влороса.	11.00	Diopodai		

G Schedule of expenses re	ating to derivi	ng exempt inco	ome			•
Expense descript	ion		Amo	ount Receiv	ed	
H Schedule of Tax Incentive	es					
Type of Tax Incentive		Description		Am	ount	Rate
I Schedule of Payments m						
Name of Payee	Irai	nsaction	Amount	paid (SR)	Witholding	Tax (if applicable)

J Schedule of Payment	s made to Residents liable	e to Witholding Tax		
Name of Payee	Transaction	Amount of paid	Withholding Tax (if a	oplicable)
K Schedule of Rental Ex	xpenses And Commission	Paid Address of		
Name of Landlord & TIN	Name of Commission	Landlord/Commission	Address of Property (If rental	Amount Paid
ramo or zamarora a rm	Agent & TIN	Agent	expenses)	/ III dant i did
L Notes to the Account				

SUPPLEMENT TO OFFICIAL GAZETTE

Amendment of Schedule 3

5. The principal Regulation is amended by repealing Schedule 3 and substituting it with the following —

"SCHEDULE 3

SEYCHELL	ES RE	VENU	JE	C	OI	VII	MIS	SS	OIS	N		SRC
TAX DIVISIO	N											
BUSINESS TA	X RETUI	RN _{(LAF}	RGE	Ξ, Μι	JLTII	NA [.]	TION	IAL	BUS	INE	ESS	SES, BUSINESSES
WHICH FORM PART												
YEAR ENDED:.		, ,										
A About This Return												
This return must include incom	e derived from all	sources in	the R	epubli	c of Se	eych	elles d	uring	the tw	elve ı	nont	ths from
Date Month Year	То	Date		м	onth	-	Year	-				
(Please specify period including			ituted									
				Tax Pa		xces	s (Ref	und C	Owina)			
									her Tax	Due		
			_								,	
				Not la	xable ((NO F	cetuna	or 1a	ax Paya	DIE)		
B Business Informati	ion											
Company	Sole trader		Part	nersh	ip		Trus	t				Association
TAXPAYER IDENTIFICATION NUMBE	R (TIN)											
TAXPAYER NAME												
(if company write company nam		write partne	rship)								
Public Officer/Managing Partne												
NATIONAL IDENTIFICATION NU TRADING/BUSINESS NAME	MBER (NIN)					-		-				
Full Details of Nature of Busines	96				_	-		-		-		
(E.g. the kind of manufacturer, retailer,					_			-				
Other Business Activities (If		+			_			-				
Please confirm if you have r		rual basis	Yes			N	10		Tic	k the	rele	evant
What books of account are kept by o	or on behalf of the b	usiness?										
C This section is only app	plicable to a qu	ıalifying c	omp	any u	ınder	the	Eleve	enth	sched	lule	of tl	ne Business Tax Act . If
you are not a qualifyin	g company, ki	ndly proce	ed t	o Sec	tion I	D						
As a qualifying company u	ınder the Eleve	enth sched	dule,	has	he co	mp	any d	erive	ed inc	ome	fro	m sources in Seychelles
through either -												
i. Activities conducted in S	-											
ii. Goods situated in Seych												
iii Rights used in Seychelle If Yes, proceed to Page 2 on		_						_				
.,				-		-		-				
If No, proceed to Schedule E		a autaida (h = 11 = =	10.18	a Marit					- L	
outside Seychelles?	ne irom activitie	es outside a	Seyc	nelles	, IS IL	auni	Julabi	e io	a Pem	nane	iii =	stablishment
Yes If yes, provide	substantiating of	locument a	s pro	oot ot	havin	g Pe	rman	ent E	stabli	shme	ent d	outside Seychelles
No			Ė			Ī						
D Business Tax Retu	rn											<u> </u>
By virtue of the Business Tax A		ded) and the	e Rev	enue A	Admini	istrat	ion Ac	t 200	19 VOII	are h	ereh	v required to make
on this form a true and correct												
as shown below and to deliver			e Rev	enue (ommi	issio	ner wit	hin 3	month	s of t	he c	lose of this period,
THAT IS NO LATER THAN 31 MA	ARCH every year.											
This return must be submitted i												
Commission or sent to Maison							velope	add	ressed	to "T	HE (COMMISSIONER
GENERAL". Telephone 429373						_		-	_	-		
It is most important that you pro	epare a run set of	accounts be	PIOTE	compi	iiig th	e ret	urn					I

Non-current assets 1 Property 1 SR	
1 Property 1 SR 2 Plant and Equipment 2 SR 3 Intangible Assets 3 SR 4 Motor Vehicles 4 SR 5 Other Non-Current Assets 5 SR 6 Less Accumulated Depreciation/Amortisation 6 SR	
2 Plant and Equipment 2 SR 3 Intangible Assets 3 SR 4 Motor Vehicles 4 SR 5 Other Non-Current Assets 5 SR 6 Less Accumulated Depreciation/Amortisation 6 SR	
3 Intangible Assets 3 SR 4 Motor Vehicles 4 SR 5 Other Non-Current Assets 5 SR 6 Less Accumulated Depreciation/Amortisation 6 SR	
4 Motor Vehicles 4 SR 5 Other Non-Current Assets 5 SR 6 Less Accumulated Depreciation/Amortisation 6 SR	
5 Other Non-Current Assets 6 Less Accumulated Depreciation/Amortisation 6 SR	
6 Less Accumulated Depreciation/Amortisation 6 SR	
7 Total New Comment Assets	
7 Total Non-Current Assets (Total Box 1 to Box 5 - Box 6) 7 SR	
Current assets	
8 Closing Stock 8 SR	
9 Work in Progress 9 SR	
10 Accounts Receivable 10 SR	
11 Prepayments 11 SR	
12 Other Debtors 12 SR	
13 Bank and Cash	
14 Other Current Assets 14 SR	
15 Total current asset (Total Box 8 to Box 14) 15 SR	
16 Total assets(Box 7 + Box 15)	SR
F Liabilities	
Capital Employed	
17 Shareholders' Capital Accounts 17 SR	
18 Share Capital 18 SR	
19 Retained Earnings (Revenue Reserves) 19 SR	
20 Drawings 20 SR	
21 Shareholder's Loan 21 SR	
22 Reserve 22 SR	
23 Total Capital Employed (Total Box 17 to 22)	SR
Non-current liabilities	İ
24 Loans & Borrowings 24 SR	
25 Other Non-Current Liabilities 25 SR	
26 Total Non-Current Liabilities (Total Box 24 to 25) 26 SR	
Current liabilities	
27 Accounts Payable 27 SR	
28 Bank Loans & Overdrafts 28 SR	
29 Other Current Liabilities 29 SR	
30 Total Current Liabilities (Total Box 26 to Box 30) 30 SR	
31 Total Liabilities(Box 25 + Box 29)	SR

	Income & Deductions Report					Page :
G	Income					
32	Sales of Goods (Wholesale/Retail)	32	SR			
33	Sale of Goods Manufactured	33	SR			
34	Sale of Services	34	SR			
35	Total Sales/Gross Turnover	35	SR			
36	Cost of Goods Sold	36				
37	Opening Stock	37	SR			
38	Add: Purchases and other costs	38	SR			
39	Less: Closing Stock	39	SR			
40	Cost of Goods Sold (Box 37 + 38 -39)	40	SR			
41	Gross Profit (Box 35 - Box 40)	41	SR			
	Other Income					
42	Investment Income	42	SR			
43	Gross Interest Income	43	SR			
44	Commercial Rent Received	44	SR			
45	Residential Rent Received	45	SR			
46	Leasing/Hiring income	46	SR			
47	Dividends Received	47	SR			
48	Gross Exchange Gains	48	SR			
49	Gains on Disposal of Assets	49	SR			
50	Non-taxable business income ¹ (Please complete Schedule	50				
	B for breakdown of Non-Taxable Business Income)		on.			
51	Royalties	51	SR			
52	Any Other Income (Please complete Schedule C for breakdown of Any Other Income)	52	SR			
	Total Other Income (Total of Box 42 to 52			E2	SR	
53 H	Deductions (10tal 01 Box 42 to 52	,		33	31	
п	Deductions		1	1		
	Contractor/Sub-Contractor Expenses (Please complete					
54						
	Schedule D of contractor expenses)	54	SR			
55	Commission Expenses (Please complete Schedule L)	55	SR			
56	Commission Expenses (Please complete Schedule L) Bad Debts	55 56	SR SR			
56 57	Commission Expenses (Please complete Schedule L) Bad Debts Rental Expenses (Please complete Schedule L)	55 56 57	SR SR SR			
56 57 58	Commission Expenses (Please complete Schedule L) Bad Debts Rental Expenses(Please complete Schedule L) Technical Service fees	55 56 57 58	SR SR SR SR			
56 57 58 59	Commission Expenses (Please complete Schedule L) Bad Debts Rental Expenses(Please complete Schedule L) Technical Service fees Interest Expenses	55 56 57 58 59	SR SR SR SR SR			
56 57 58 59 60	Commission Expenses (Please complete Schedule L) Bad Debts Rental Expenses (Please complete Schedule L) Technical Service fees Interest Expenses Royalty Expenses	55 56 57 58 59 60	SR SR SR SR SR SR			
56 57 58 59 60 61	Commission Expenses (Please complete Schedule L) Bad Debts Rental Expenses(Please complete Schedule L) Technical Service fees Interest Expenses Royalty Expenses Depreciation Expenses (Please complete Schedule G)	55 56 57 58 59 60 61	SR SR SR SR SR SR SR SR			
56 57 58 59 60 61 62	Commission Expenses (Please complete Schedule L) Bad Debts Rental Expenses(Please complete Schedule L) Technical Service fees Interest Expenses Royalty Expenses Depreciation Expenses (Please complete Schedule G) Motor-Vehicle Expenses	55 56 57 58 59 60 61 62	SR SR SR SR SR SR SR SR SR			
56 57 58 59 60 61 62 63	Commission Expenses (Please complete Schedule L) Bad Debts Rental Expenses(Please complete Schedule L) Technical Service fees Interest Expenses Royalty Expenses Depreciation Expenses (Please complete Schedule G) Motor-Vehicle Expenses Repairs & Maintenance Expenses	55 56 57 58 59 60 61 62 63	SR			
56 57 58 59 60 61 62 63 64	Commission Expenses (Please complete Schedule L) Bad Debts Rental Expenses (Please complete Schedule L) Technical Service fees Interest Expenses Royalty Expenses Depreciation Expenses (Please complete Schedule G) Motor-Vehicle Expenses Repairs & Maintenance Expenses Total Emoluments	55 56 57 58 59 60 61 62 63	SR S			
56 57 58 59 60 61 62 63 64 65	Commission Expenses (Please complete Schedule L) Bad Debts Rental Expenses(Please complete Schedule L) Technical Service fees Interest Expenses Royalty Expenses Royalty Expenses Depreciation Expenses (Please complete Schedule G) Motor-Vehicle Expenses Repairs & Maintenance Expenses Total Emoluments Gross Exchange Losses	55 56 57 58 59 60 61 62 63 64 65	SR S			
56 57 58 59 60 61 62 63 64 65 66	Commission Expenses (Please complete Schedule L) Bad Debts Rental Expenses(Please complete Schedule L) Technical Service fees Interest Expenses Royalty Expenses Depreciation Expenses (Please complete Schedule G) Motor-Vehicle Expenses Repairs & Maintenance Expenses Total Emoluments Gross Exchange Losses Work Permit GOP	55 56 57 58 59 60 61 62 63 64 65	SR SR SR SR SR SR SR SR SR SR SR SR SR			
56 57 58 59 60 61 62 63 64 65 66	Commission Expenses (Please complete Schedule L) Bad Debts Rental Expenses (Please complete Schedule L) Technical Service fees Interest Expenses Royalty Expenses Depreciation Expenses (Please complete Schedule G) Motor-Vehicle Expenses Repairs & Maintenance Expenses Total Emoluments Gross Exchange Losses Work Permit GOP Insurance	55 56 57 58 59 60 61 62 63 64 65 66	SR SR SR SR SR SR SR SR SR SR SR SR SR S			
56 57 58 59 60 61 62 63 64 65 66 67	Commission Expenses (Please complete Schedule L) Bad Debts Rental Expenses(Please complete Schedule L) Technical Service fees Interest Expenses Royalty Expenses Depreciation Expenses (Please complete Schedule G) Motor-Vehicle Expenses Repairs & Maintenance Expenses Total Emoluments Gross Exchange Losses Work Permit GOP Insurance Marketing & Promotion Expenses	55 56 57 58 59 60 61 62 63 64 65 66 67	SR SR SR SR SR SR SR SR SR SR SR SR SR S			
56 57 58 59 60 61 62 63 64 65 66 67 68	Commission Expenses (Please complete Schedule L) Bad Debts Rental Expenses(Please complete Schedule L) Technical Service fees Interest Expenses Royalty Expenses Depreciation Expenses (Please complete Schedule G) Motor-Vehicle Expenses Repairs & Maintenance Expenses Total Emoluments Gross Exchange Losses Work Permit GOP Insurance Marketing & Promotion Expenses Training Expenses	55 56 57 58 59 60 61 62 63 64 65 66 67 68	SR S			
56 57 58 59 60 61 62 63 64 65 66 67 68 69 70	Commission Expenses (Please complete Schedule L) Bad Debts Rental Expenses(Please complete Schedule L) Technical Service fees Interest Expenses Royalty Expenses Depreciation Expenses (Please complete Schedule G) Motor-Vehicle Expenses Repairs & Maintenance Expenses Total Emoluments Gross Exchange Losses Work Permit GOP Insurance Marketing & Promotion Expenses Training Expenses Travelling Expenses	55 56 57 58 59 60 61 62 63 64 65 66 67 68 69 70	SR S			
56 57 58 59 60 61 62 63 64 65 66 67 68 69 70	Commission Expenses (Please complete Schedule L) Bad Debts Rental Expenses(Please complete Schedule L) Technical Service fees Interest Expenses Royalty Expenses Royalty Expenses Depreciation Expenses (Please complete Schedule G) Motor-Vehicle Expenses Repairs & Maintenance Expenses Total Emoluments Gross Exchange Losses Work Permit GOP Insurance Marketing & Promotion Expenses Training Expenses Travelling Expenses Transport Costs	555 566 57 58 59 60 61 62 63 64 65 66 67 68 69 70	SR SR SR SR SR SR SR SR SR SR SR SR SR S			
56 57 58 59 60 61 62 63 64 65 66 67 68 69 70 71	Commission Expenses (Please complete Schedule L) Bad Debts Rental Expenses(Please complete Schedule L) Technical Service fees Interest Expenses Royalty Expenses Royalty Expenses Depreciation Expenses (Please complete Schedule G) Motor-Vehicle Expenses Repairs & Maintenance Expenses Total Emoluments Gross Exchange Losses Work Permit GOP Insurance Marketing & Promotion Expenses Training Expenses Travelling Expenses Transport Costs Legal & Professional Fees	555 566 577 588 599 60 611 622 633 644 655 666 677 688 699 70	SR SR SR SR SR SR SR SR SR SR SR SR SR S			
56 57 58 59 60 61 62 63 64 65 66 67 68 69 70 71 72 73	Commission Expenses (Please complete Schedule L) Bad Debts Rental Expenses (Please complete Schedule L) Technical Service fees Interest Expenses Royalty Expenses Depreciation Expenses (Please complete Schedule G) Motor-Vehicle Expenses Repairs & Maintenance Expenses Total Emoluments Gross Exchange Losses Work Permit GOP Insurance Marketing & Promotion Expenses Travelling Expenses Travelling Expenses Travelling Expenses Transport Costs Legal & Professional Fees Utilities	555 566 577 588 599 60 611 622 633 644 655 666 677 688 699 700 711 722 73	SR S			
56 57 58 59 60 61 62 63 64 65 66 67 68 69 70 71 72 73 74	Commission Expenses (Please complete Schedule L) Bad Debts Rental Expenses(Please complete Schedule L) Technical Service fees Interest Expenses Royalty Expenses Depreciation Expenses (Please complete Schedule G) Motor-Vehicle Expenses Repairs & Maintenance Expenses Total Emoluments Gross Exchange Losses Work Permit GOP Insurance Marketing & Promotion Expenses Travelling Expenses Travelling Expenses Travelling Expenses Transport Costs Legal & Professional Fees Utilities Communication expenses	555 566 577 588 599 60 61 62 63 64 65 66 67 68 69 70 71 72 73 74	SR S			
56 57 58 59 60 61 62 63 64 65 66 67 68 69 70 71 72 73 74 75	Commission Expenses (Please complete Schedule L) Bad Debts Rental Expenses(Please complete Schedule L) Technical Service fees Interest Expenses Royalty Expenses Depreciation Expenses (Please complete Schedule G) Motor-Vehicle Expenses Repairs & Maintenance Expenses Total Emoluments Gross Exchange Losses Work Permit GOP Insurance Marketing & Promotion Expenses Training Expenses Travelling Expenses Travelling Expenses Transport Costs Legal & Professional Fees Utilities Communication expenses Approved Donations	55 56 57 58 59 60 61 62 63 64 65 66 67 68 69 70 71 72 73 74	SR S			
56 57 58 59 60 61 62 63 64 65 66 67 70 71 72 73 74 75 76	Commission Expenses (Please complete Schedule L) Bad Debts Rental Expenses (Please complete Schedule L) Technical Service fees Interest Expenses Royalty Expenses Royalty Expenses Depreciation Expenses (Please complete Schedule G) Motor-Vehicle Expenses Repairs & Maintenance Expenses Total Emoluments Gross Exchange Losses Work Permit GOP Insurance Marketing & Promotion Expenses Training Expenses Travelling Expenses Travelling Expenses Transport Costs Legal & Professional Fees Utilities Communication expenses Approved Donations Expenses related to non-taxable business income 1	555 566 577 588 599 60 611 62 63 64 65 66 67 68 69 70 71 72 73 74 75	SR S			
56 57 58 59 60 61 62 63 64 65 66 67 68 69 70 71 72 73 74 75	Commission Expenses (Please complete Schedule L) Bad Debts Rental Expenses(Please complete Schedule L) Technical Service fees Interest Expenses Royalty Expenses Royalty Expenses Depreciation Expenses (Please complete Schedule G) Motor-Vehicle Expenses Repairs & Maintenance Expenses Total Emoluments Gross Exchange Losses Work Permit GOP Insurance Marketing & Promotion Expenses Training Expenses Travelling Expenses Travelling Expenses Transport Costs Legal & Professional Fees Utilities Communication expenses Approved Donations Expenses related to non-taxable business income ¹ Other Operating Expenses (Please complete	55 56 57 58 59 60 61 62 63 64 65 66 67 68 69 70 71 72 73 74	SR S			
56 57 58 59 60 61 62 63 64 65 66 67 71 72 73 74 75 76	Commission Expenses (Please complete Schedule L) Bad Debts Rental Expenses (Please complete Schedule L) Technical Service fees Interest Expenses Royalty Expenses Royalty Expenses Depreciation Expenses (Please complete Schedule G) Motor-Vehicle Expenses Repairs & Maintenance Expenses Total Emoluments Gross Exchange Losses Work Permit GOP Insurance Marketing & Promotion Expenses Training Expenses Travelling Expenses Travelling Expenses Transport Costs Legal & Professional Fees Utilities Communication expenses Approved Donations Expenses related to non-taxable business income ¹ Other Operating Expenses)	555 566 577 588 599 60 611 62 63 64 65 66 67 68 69 70 71 72 73 74 75	SR S	78	SP	
56 57 58 59 60 61 62 63 64 65 66 67 68 69 70 71 72 73 74 75 76	Commission Expenses (Please complete Schedule L) Bad Debts Rental Expenses(Please complete Schedule L) Technical Service fees Interest Expenses Royalty Expenses Royalty Expenses Depreciation Expenses (Please complete Schedule G) Motor-Vehicle Expenses Repairs & Maintenance Expenses Total Emoluments Gross Exchange Losses Work Permit GOP Insurance Marketing & Promotion Expenses Training Expenses Travelling Expenses Travelling Expenses Transport Costs Legal & Professional Fees Utilities Communication expenses Approved Donations Expenses related to non-taxable business income ¹ Other Operating Expenses (Please complete	555 566 577 588 599 60 611 62 63 64 65 66 67 68 69 70 71 72 73 74 75	SR S	78	SR	

	Business Tax C	omputation			Page 4
80 Pro	ofit/loss (From Box 74 on Page 3)		80	SR	
I Ad	ld				
81 Ex	penditure relating to deriving exempt inco	ome(Please complete Schedule H for	81	SR	
	Expenses related to derivi				
	ner non-deductible expenses (including ca	apital or private expenditure)		SR	
	realized exchange losses		83		
84 Dep	preciation charged in accounts			SR	
85 Pro	ovisions		85	SR	
86 Em	noluments/Non-Monetary Benefits where	no Income Tax paid or withheld		SR	
	ods taken for own use		87	SR	
88 Ser	rvices rendered where pay as you go spe	cified business not deducted	88	SR	
89 Adj	ustment for private or non-business porti	on of expenses	89	SR	
90 Exp	penses related to deriving non-taxable bu	siness income	90	SR	
91 Inc	ome subject to incentives or concessions	(Please complete Schedule I	91	SR	
of T	Tax Incentives)		٠.	```	
92 Su	b/total additions (Total of Box 81 to	91)	92	SR	
JSu	btract				
93 Exe	empt income		93	SR	
94 Dep	preciation deduction		94	SR	
95 Uni	realized exchange gains		95	SR	
	n-taxable business income		96	SR	
97 Res	sidential Rent		97	SR	
98 Exp	penses subject to incentives/concessions	(Please complete Schedule I	98	SR	
of '	Tax Incentives)				
99 Oth	ner deductible expenses		99	SR	
100 Su	b/total subtractions (Total of box 93	3 to 99)	100	SR	
101 Tax	xable Income or Loss For The Yea	(Box 80 + Box 92 - Box 100)	101	SR	
K Lo	ss Adjustments				
102 Pre	evious year losses(Please complete Sche	dule F)	102	SR	
103 Tot	tal Income/Loss for the year (Box 1	01 +or - Box 102)	103	SR	
L Tax	x Calculation				
104 Tax	xable Income		104	SR	
105 Tax	x Payable		105	SR	
106 Le	ss: PAYG Instalment of Tax		106	SR	
107 Les	ss: PAYG Deduction At Source		107	SR	
108 Le	ss: Prepayment of Business Tax		108	SR	
	tal Tax Payable/Refundable (Box 1	05 - Box 106 - Box 107 - Box 108)	109	SR	
	claration				
	ATION OF PUBLIC OFFICER/AUTHORISED I				
	on making this return, declare that the particulars sl				
	n or exception a full and complete statement of taxa come. I am aware of the penalties that I may incur i				
a misleadiı	ng declaration to Seychelles Revenue Commission				
	fied that the books of account mentioned above and		e retu	rn is	based are
	d disclose the whole of the business income from a				
Dated this	day of20	SIGNATURE OF PUBLIC OFFICER/AUTHOR	ISFD	PFR	SON:
		NAME			
	(This declaration and all atta	sched sheets must be signed by the Public Office	er)		
		CERTIFICATE OF DECLARATION	ina t-	nro-	ore this return
	To be completed by any person who charges direct	ctly, or indirectly, any fee for preparing or assist CERTIFICATE	ing to	prep	are mis retum.
	l,ha	Ving charged the business a fee for preparing or as	sistino	j in th	e preparation of this return.
	eby certify that this return has been prepared in accorda	nce with the information supplied by the Business,	includ	ing bo	ooks, accounts, records,
	ther relevant documentation and that to the best of my k	nowledge, the return and the accompanying docur	nentat	ion co	rrectly reflect the data
	ctions to which they relate.	Agent's Full Name			
	ignature	Agent s i un Name	•••••	•••••	

SUPPLEMENT TO OFFICIAL GAZETTE

SCHEDULES

Schedule A

Related Party Dealings Schedule - Year of Assessment XXXX

A person that enters into a controlled arrangement under section 54 (1) of the Business Tax Act, 2009 shall complete this Related Party Dealings Schedule.

"Controlled arrangement" means:

An arrangement between associates, including an arrangement attributed to a permanent establishment of one or both of the associates; and an arrangement between a person and a permanent establishment of that person, as though that arrangement was between associates.

Section 3 of the Business Tax Act, 2009:

Definition of "Associates":

- 1) Subject to subsection (2), two persons are associates if the relationship between them is such that one may reasonably be expected to act in accordance with the intentions of the other, or both persons may reasonably be expected to act in accordance with the intentions of a third person.
- 2) Two persons are not associates solely by reason of the fact that one person is an employee of the other or both persons are employees of a third person.
- 3) Without limiting the generality of subsection (1), the following are treated as associates -
- (a) An individual and a relative of the individual, except if the Revenue Commissioner is satisfied that neither person may reasonably be expected to act in accordance with the intentions of the other;
- (b) A partner in a partnership and the partnership, if the partner, either alone or together with an associate or associates under another application of this section, controls fifty percent or more of the rights to income or capital of the partnership:
- (c) A trust and a person who benefits or may benefit under the trust whether through the exercise of a power of appointment or otherwise;
- (d) A member in an entity and the entity, if the member, either alone or together with an associate or associates under another application of this section, controls either directly or through one or more intercosed persons -
- (i) Fifty percent or more of the voting power in the entity;
 - (ii) Fifty percent or more of the rights to a distribution of profits; or
- (iii) Fifty percent or more of the rights to a return of capital; or
 - 4) In applying subsection (3)(d) or (e) holdings that are attributable to a person from an associate are not reattributed to another associate.
- 5) In this section, "relative" in relation to an individual, means related by blood, marriage, or adoption.

	Rela	ated Party Dealin	gs Schedule							
Tax Identification Nu	mber of Reporting Entity									
Total Value of Relate	d Party Dealings (SCR)									
		PART 1: ULTIM	ATE CONTROLLING	ENTITY						
Is the company the	Ultimate Controlling Enti year?	ty of its group as at t	he end of the tax	Yes	No					
	INSERT DET	AILS IN THE SPACES	PROVIDED BELOW	1						
Name of the Ultimate	Controlling Entity	Country/ Jurisdictio	n							
Tax Residence		Principal Business Activity								
Tax Identification Nu	mber:									
PART 2(I): ASSO	CIATES WITH WHICH THE	TAXPAYER HAS EN	TERED INTO AN AR	RANGEMENT	DURING PERIO	OD.				
Name of Associate	Country/ Jurisdiction	Tax Residence	Princi	pal Business A	ctivity					

Related Party Dealings Schedule						
PART 2(II): DETAILS OF RELATED PARTY DEALINGS						
Income/Receipt (SCR)	Expense/ Payment (SCR)	Name of Ass	ociate	Tax Residence of Associate		
Income/ Receipt (SCR)	Expense/ Payment (SCR)	Name of Ass	sociate	Tax Residence of Associate		
Opening Balance (SCR)	Amount of Interest (SCR)	Closing Balance (SCR)	Name of Associate	Tax Residence of Associate		
	Income/Receipt (SCR) PA Income/Receipt (SCR)	PART 2 (III): DETAILS OF RELATED PART 2 (IV): DETAILS OF RELAT	PART 2 (III): DETAILS OF RELATED PARTY DEALINGS PART 2 (IIII): DETAILS OF RELATED PARTY DEALINGS Income/ Receipt (SCR) Expense/ Payment (SCR) Name of Ass PART 2 (IV): DETAILS OF RELATED PARTY DEALINGS PART 2 (IV): DETAILS OF RELATED PARTY DEALINGS	PART 2(III): DETAILS OF RELATED PARTY DEALINGS Income/ Receipt (SCR) Expense/ Payment (SCR) Name of Associate PART 2(IIII): DETAILS OF RELATED PARTY DEALINGS Income/ Receipt (SCR) Expense/ Payment (SCR) Name of Associate PART 2(IV): DETAILS OF RELATED PARTY DEALINGS PART 2(IV): DETAILS OF RELATED PARTY DEALINGS		

	dPartyDedingsSchedUe VTIMENISFORCONIFCLLEDARRANG	emnisasatendofii lere oriing pe rod	
Description of Controlled Arrangement	Amount (SCR)	Name of Associate	TaxResidence of Associate
n)			
ID.			
li)			
III)			
IV)			
v)			
VI)			

Rkdext/Party/DesfiresStretcle							
	PART4: DETAILS	SOFFINANDALGJANRANIEESCROO	DLATERAL FREE MIDED CRRECTEVED				
Type of Guarantee/Collateral	Typed Guarated Collected Amount Rockided (SCR) Amount Rockided (SCR) Amount of Interest Charged (SCR) Name of Associate						
Name of Director	Saehddrg(%)	PARTS DRESCOSOFTHERE Nationality	CRINGENITY TaxResidence	TaxlobrtificationN.mber(As:	pplicable)		
	3,17				,		
1							
2							
3)							
4)							
5)							
6)							
7)							
8)							
9)							
10)							

B Schedule of Non-Tax	able Business Incom	пе				
Income Description	Address/Jurisdiction for source of income			Amount received	Active/Passive	
				•		
C Schedule for breakdo		ome				
Des	cription			Amount (SR)		
D Schedule for contrac						
Name of Contractor	TIN (If available) Transaction			Amount Paid		

E	E Schedule of breakdown of Other Operating Expens					es	·	<u> </u>			
	Description				Amount						
F	Sched	dule of Lo	sses								
Ϋ́	ear	Loss	Re	ecoup	Year	La	pse		C/F	:	
G	Sched	dule of De	precia								
				Opening	Desc	cription	Closing WD	/ (Cost Less			
Desc	ription	Month of purchase	Cost	WDV (Cost less	Rate	Depreciation	previous and	current year	Month of Disposal	Disposal Price	Gain/Loss on Disposal
		purchase		previous	Rate	Amount	depred	iation	Disposai	11100	Disposai

H Schedule of expenses relating to deriving exempt income					
Expense description		Amount Received (SR)			
I Schedule of Tax Incentive	es				
Type of Tax Incentive		Description		Amount (SR)	Rate (If applicable)
J Schedule of Payments m					
Name of Payee	Ti	ransaction	Amoun	it paid (SR)	Witholding Tax (if applicable)

SUPPLEMENT TO OFFICIAL GAZETTE

K Schedule of Payments made to Resident liable to Withholding Tax								
Name of Payee	Transaction	Amount of paid (sr)	nount of paid (sr) Withholding Tax (if applicabl					
L Schedule of Rental Ex	penses And Commission F	Paid						
Name of Landlord & TIN	Name of Commission	Addressof	Address of Property (If	Amount Paid				
Name of Landord & Till	Agent &TIN	Landlord/ Commission	rental expenses)	(SR)				
M	1	Notesto the Account		•				

MADE this 27th day of December, 2024.

NAADIR HASSAN MINISTER OF FINANCE, NATIONAL PLANNING AND TRADE