S.I. 78 of 2018

INCOME AND NON-MONETARY BENEFITS TAX ACT

(Cap 273)

Income and Non-Monetary Benefits Tax (Payroll and **Employees Status Report) Regulations, 2018**

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, Trade, Investment and Economic Planning hereby makes the following Regulations -

1. These Regulations may be cited as the Income and Non-Monetary Benefits Tax (Payroll and Employees Status Report) Regulations, 2018.

Subject to regulation 3(d), an employer shall submit a payroll to the Commissioner General within 21 days after the coming into operation of these regulations in the forms provided in Schedule I and II and thereafter on a monthly basis within 21 days after the preceding calendar month.

Payroll withholding Statement

An employer shall submit to the Commissioner General, the completed employee status report in the form provided under Schedule III within 21days after the coming into operation of these regulations and thereafter within 21 days after the 31st of December of every year.

An employer --

Forms of Statements

- (a) who employs not less than 10 employees shall submit to the Commissioner General, in electronic form, the payroll provided in Schedule I,
- (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 shall submit to the Commissioner General, the completed payroll in the form provided in Schedule II;
- (c) who employs less than 10 employees and who pays any other emoluments including those exempted from tax under the Income and Non-Monetary Benefits Tax Act shall submit the completed payroll in the form provided in Schedule I;
- (d) who employs a domestic worker shall -
 - where the emolument paid to the domestic worker is SCR8555.50 or below, submit yearly to the Commissioner General, two completed forms provided in Schedule IV;
 - one for the period of January to June, within 21 days after the coming into force of these regulations and thereafter within 21 days after the 30th of June of every year, and the other for the period of July to December within 21 days after the 31st of December.
 - (ii) where the emoluments paid to the domestic worker is above SCR8555.50, submit monthly to the Commissioner General, the completed form provided in Schedule IV, within 21 days after the end of the preceding calendar month.
- (e) who employs not less than 10 employees shall submit a payroll and an employee status report in electronic form as provided in Schedules I, II and III;
- (f) who employs less than 10 employees shall submit the payroll and employee status report

either in electronic form or manually as provided in Schedules I, II and III;

- (g) who employs a domestic worker shall submit the payroll and employee status report either in electronic form or manually as provided in Schedule IV.
- 4. The Commissioner General may, by notice in writing, require the employer to submit additional information.

Additional information

5. An employer who fails to submit a payroll and employees status report as specified in these regulations shall be liable for an amount of additional tax specified under section 42 of the Revenue Administration Act. (Cap 308).

Additional tax for failure to file statement

6. Income and Non-Monetary Benefits Tax (Payroll Withholding Statement) Regulations, 2010 (S.I. 6 of 2018) is hereby repealed.

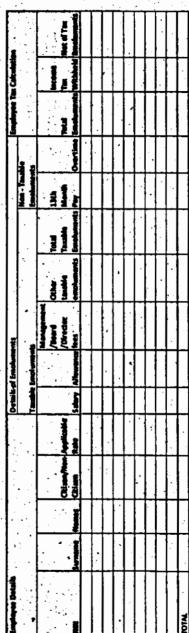
Repeal of S.I. 6 of 2018 SCHEDULE I "PAYROLL"

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SCHEDULE II "SIMPLIFIED PAYROLL"





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SCHEDULE IV "DOMESTIC WORKERS"



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Domestic Workers

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MADE this 29th day of November, 2018.

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