

S.I. 5 of 2013

VALUE ADDED TAX ACT, 2010

(Act 35 of 2010)

Value Added Tax (Value Added Tax Return Form) Regulations, 2013

In the exercise of the powers conferred by section 52(1) (b) read with section 33(1) of the Value Added Tax Act, the Minister of Finance, Trade and Investment makes the following Regulations —

1. These Regulations may be cited as the Value Added Tax (Value Added Tax Return Form) Regulations, 2013. Citation

2. The Value Added Tax Return Form shall be in the following prescribed manner — Value Added Tax Return Form

	<p>SEYCHELLES REVENUE COMMISSION</p> <p>VALUE ADDED TAX RETURN</p>
P.O Box 50, Orion Mall, Victoria Advisory Centre, Ocean Gate House, Victoria Tel: 4 29 37 37, 4 29 37 42 Fax: 4 22 55 65 E-mail: advisory.center@src.gov.sc Website: www.src.gov.sc	
Taxable Period: Month(s): <input style="width: 150px;" type="text"/> Year: <input style="width: 50px;" type="text"/>	
BUSINESS INFORMATION	FOR OFFICIAL USE ONLY
Name: <input style="width: 90%;" type="text"/> <hr/> TIN: <input style="width: 90%;" type="text"/>	Date Received: <input style="width: 90%;" type="text"/>
<p><i>The return must be lodged together with the Business Activity Statement if you are making a payment and sent to the Seychelles Revenue Commission, Orion Mall, P.O. Box 50, Victoria, Mahe, Seychelles no later than 21st of the month following the taxable period.</i></p>	

OUTPUT TAX (Supply of services and goods by you)		A	B
		Value in SR (exclusive of VAT)	VAT in SR
1	Taxable supplies (Standard Rate @15%)		
1.1	On exports		
1.2	On zero-rated supplies (other than exports)		
1.3	On sale of capital asset		
2	Exempt Supplies		
3	Adjustments (+ or -)		
4	TOTAL OUTPUT TAX = (1B + 1.3B + 3B)		
INPUT TAX (Imports and Purchases)			
5	Input tax allowed as a credit		
5.1	On imported goods (excluding capital goods)		
5.2	On goods and services purchased locally		
5.3	On capital goods		
6	Input tax not allowed as credit		
7	Adjustment (+ or -)		
8	VAT credit carried forward from prior taxable period		
9	Input tax credit (5.1B + 5.2B + 5.3B + 7B + 8B)		
VAT LIABILITY		VAT due	VAT Credit
10	VAT payable (4 B > 9B)		
11	VAT credit (9B > 4B)		
CLAIM FOR REFUND			
VAT credit reflected in line 11B can be either refunded or carried forward to the next taxable period.			
If you wish a refund indicate the amount that has to be reimbursed. <input type="text"/>			
DECLARATION			
I hereby declare that all the information on this form is true and correct.			
Name:		Signature:	
		Date:	

MADE this 23rd day of January, 2013.

**PIERRE LAPORTE
MINISTER OF FINANCE, TRADE
AND INVESTMENT**