

Seychelles

Value Added Tax Act

Value Added Tax (Tax Return Form) Regulations, 2016

Statutory Instrument 79 of 2016

Legislation as at 8 November 2017

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Value Added Tax (Tax Return Form) Regulations, 2016

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Value Added Tax Act

Value Added Tax (Tax Return Form) Regulations, 2016 Statutory Instrument 79 of 2016

Published on 31 October 2016

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1. Citation

These Regulations may be cited as the Value Added Tax (Tax Return Form) Regulations, 2016.

2. VAT Return Form

The form of return to be filed by a taxable person shall be as set put in the Schedule.

3. Submission of return

- (1) Every compulsory registered person shall submit return electronically by using the designated system within 21 days after the preceding calendar month.
- (2) Every voluntary registered person shall submit return electronically by using the designated system on the 21st of April, July October and January of any year.
- (3) Every person who submits return under subregulation (1) or (2) shall also submit a duly signed hard copy of the return,
- (4) "Designated system" for the purpose of this regulation means an information technology system set up by the Seychelles Revenue Commission, which may be modified or updated according to the development of technology.

4. Additional tax on failure to submit return

Any person who fails to submit a return under this regulation shall be liable to pay additional tax as provided in section 42 of the Revenue Administration Act.

5. Repeal of S.I. 5 of 2013

The Value Added Tax (Value Added Tax Return Form) Regulations, 2013 is hereby repealed.

Schedule

VAT Return Form (VAT01.pdf): www.seylli.org/greybook