



OFFICIAL GAZETTE

REPUBLIC OF SEYCHELLES

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GENERAL NOTICES

No. 210 of 2024

NOTICE

ACCESS TO INFORMATION ACT, 2018

(Act No. 4 of 2018)

In exercise of the powers conferred by section 7(1) of The Access to Information Act, 2018 (Act 4 of 2018) the head of the **Home Care Agency** hereby designate **Julianna Augustin** as the Information Officer for **Home Care Agency**.

Dated this: 19th day of December, 2023.

Name of Head of Information Holder: **Reverand Daniel Kallee**

Designation: **Chief Executive Officer**

Organisation Name: **Home Care Agency**

Contact Details of Information Officer

Office Telephone: 4283954

Email: jaugustin@gov.sc

No. 211 of 2024

COMPANIES ACT 1972
NOTICE
SECTION 305

Take **NOTICE** that at the expiration of **THREE MONTHS** from this date the Company listed below will, unless cause is shown on the contrary, be **STRUCK OFF** the Register of Companies.

<u>COMPANY NO:</u>	<u>COMPANY NAME</u>
842668-1	ANSE LAFARINE (MANAGEMENT) LIMITED
8416750-2	ANB SERVICES (PROPRIETARY) LIMITED
843543-1	TURNSTONE LIMITED
8427334-6	SIMPLY INVEST LIMITED
810605-1	ELIOMFX GLOBAL LIMITED
8435298-1	ELLA WORKS LIMITED
720587-2	BIG GAME CHARTERS (PROPRIETARY) LIMITED
844200-2	ACE INVESTMENTS (SEY) (PROPRIETARY) LIMITED

DATED 20th February, 2024.

OFFICE OF THE COMPANY REGISTRAR

No. 212 of 2024

Curatelle Act

(Section 23 (8)(b))

Notice of Confirmation of Executrix

Notice is hereby given that on the 12th day of January 2024, the Curator confirmed Deborah Marie-Antoinette Gabriel of Belvedere, Mahe, Seychelles, NIN: 969-0815-1-0-03, as the executrix of the succession of the deceased Louis Senville Esparon, under section 23 of the Curatelle Act.

Dated this **12th** day of **January, 2024.**

CURATOR

No. 213 of 2024

Curatelle Act

(Section 23 (8)(b))

Notice of Confirmation of Executor

Notice is hereby given that on the 26th day of January 2024, the Curator confirmed Jeffrey Francois Lawen of Anse Etoile, Mahe, Seychelles, NIN: 961-0747-1-1-69, as the executor of the succession of the deceased Ravignia Rose Nella Lawen, under section 23 of the Curatelle Act.

Dated this **26th** day of **January, 2024.**

CURATOR

No. 214 of 2024

Curatelle Act

(Section 23)

Notice of Appointment of Executrix

Notice is hereby given that on the 26th day of January 2024, the Curator appointed May Irene Adeline born Anacoura, of Maldives, Mahe, Seychelles, NIN: 936-0227-1-0-64, as the

executrix of the succession of the deceased Marie Leona Cadeau born Barbe also known as Sarah Anacoura, Marie Leona Barbe, Leona Anacoura born Barbe, Marie Anacoura born Leon and Leona Cadeau born Barbe of Maldives, under section 23 of the Curatelle Act.

Dated this 26th day of **January, 2024**.

CURATOR

No. 215 of 2024

Curatelle Act

(Section 23)

Notice of Appointment of Executrix

Notice is hereby given that on the 9th day of February 2024, the Curator appointed Laura Bernadette Valerie Gayon of Pointe Larue, Mahe, Seychelles, NIN: 990-0020-1-0-28, as the executrix of the succession of the deceased Ronnie Joseph Wisley Gayon, under section 23 of the Curatelle Act.

Dated this 9th day of **February, 2024**.

CURATOR

No. 216 of 2024

Curatelle Act

(Section 23)

Notice of Appointment of Executrix

Notice is hereby given that on the 9th day of February 2024, the Curator confirmed Rolina Betty Alcindor of Anse Kerlan, Grand Anse Praslin, Seychelles, NIN: 986-0023-3-0-46, as the executrix of the succession of the deceased Georgette Hilda Alcindor nee Esther, under section 23 of the Curatelle Act.

Dated this 9th day of **February, 2024**.

CURATOR

No. 217 of 2024

INSURANCE ACT, 2008

(Act 11 of 2008)

Notice for revocation of Domestic Insurer licence

In accordance with sections 110 (2)(a) and 120 (1)(a) of the Insurance Act, 2008 (Act 11 of 2008) notice is hereby given that on the 8th day of February 2024, **FALCON INSURANCE LIMITED** domestic insurer licence has been revoked.

FINANCIAL SERVICES AUTHORITY

No. 218 of 2024

INTERNATIONAL BUSINESS COMPANIES ACT

(Act 15 of 2016)

Sections 272(1)(b)(ii) and 272(2)(b)

Notice is hereby given in accordance with section 272(2)(b) of the International Business Companies Act, 2016 (the Act) that the following companies will be struck off the register at the expiration of 60 days from the date of this publication, pursuant to section 272(1)(b)(ii) of the Act.

<u>Company Name</u>	<u>IBC No.</u>
Glory Global Technology Limited	223258
ECOMAR LTD	176831

Financial Services Authority

No. 219 of 2024

INTERNATIONAL BUSINESS COMPANIES ACT

(Act 15 of 2016)

Section 217(5)(c)

Notice is hereby given pursuant to Section 217(5)(c) of the International Business Companies Act, 2016 that **Unified soft Ltd - No. 217239** has been struck off the register owing to continuation in another jurisdiction, with effect from **12th May, 2020**.

Financial Services Authority

No. 220 of 2024

INTERNATIONAL BUSINESS COMPANIES ACT

(Act 15 of 2016)

Sections 297(3)(a) and 297(5)

Notice is hereby given pursuant to Section 297(5) of the International Business Companies Act, 2016 (the Act) that the following companies have been struck off the register owing to dissolution, with effect from **26th January, 2024** in accordance with Section 297(3)(a) of the Act.

<u>Company Name</u>	<u>IBC No.</u>
Amazing Tanker Corp.	236752
Great Waves Corp	236753
Free Spirit Navigation Ltd.	236755
Dream Island Corp	236760
Second Wind Marine Ltd.	236754
First Light Navigation Ltd.	236759

Financial Services Authority

No. 221 of 2024

INTERNATIONAL BUSINESS COMPANIES ACT

(Act 15 of 2016)

Sections 297(3)(a) and 297(5)

Notice is hereby given pursuant to Section 297(5) of the International Business Companies Act, 2016 (the Act) that **Bing Xu International Ltd - No. 178857** has been struck off the register owing to dissolution, with effect from **29th January, 2024** in accordance with Section 297(3)(a) of the Act.

Financial Services Authority

No. 222 of 2024

INTERNATIONAL BUSINESS COMPANIES ACT

(Act 15 of 2016)

Sections 297(3)(a) and 297(5)

Notice is hereby given pursuant to Section 297(5) of the International Business Companies Act, 2016 (the Act) that the following companies have been struck off the register owing to

dissolution, with effect from **30th January, 2024** in accordance with Section 297(3)(a) of the Act.

<u>Company Name</u>	<u>IBC No.</u>
BARNUM TRADING LIMITED	103853
INTER TRADE GLOBAL GROUP LIMITED	217582

Financial Services Authority

No. 223 of 2024

INTERNATIONAL BUSINESS COMPANIES ACT

(Act 15 of 2016)

Sections 297(3)(a) and 297(5)

Notice is hereby given pursuant to Section 297(5) of the International Business Companies Act, 2016 (the Act) that the following companies have been struck off the register owing to dissolution, with effect from **31st January, 2024** in accordance with Section 297(3)(a) of the Act.

<u>Company Name</u>	<u>IBC No.</u>
GLOBAL GROUP CONSULTING LTD	236860
WANFOOD CO. LTD. 万盛食品有限公司	165003
YIWU WANTENG IMP.&EXP. CO., LTD 义乌市万腾进出口有限公司	153956

Financial Services Authority

No. 224 of 2024

INTERNATIONAL BUSINESS COMPANIES ACT

(Act 15 of 2016)

Sections 297(3)(a) and 297(5)

Notice is hereby given pursuant to Section 297(5) of the International Business Companies Act, 2016 (the Act) that **NUCLEUS CORPORATION - No. 15624** has been struck off the register owing to dissolution, with effect from **1st February, 2024** in accordance with Section 297(3)(a) of the Act.

Financial Services Authority

No. 225 of 2024

INTERNATIONAL BUSINESS COMPANIES ACT

(Act 15 of 2016)

Sections 297(3)(a) and 297(5)

Notice is hereby given pursuant to Section 297(5) of the International Business Companies Act, 2016 (the Act) that the following companies have been struck off the register owing to dissolution, with effect from **2nd February, 2024** in accordance with Section 297(3)(a) of the Act.

<u>Company Name</u>	<u>IBC No.</u>
Star Fax Group Ltd 星传集团有限公司	222521
Shreshta Holdings Ltd	198075
VANTAGE YEAR GLOBAL LIMITED 益年環球有限公司	203591
Marand Limited	229853
Milestone Industry Co., Ltd	220688
ROSY ROC LIMITED 錦鵬有限公司	172640

Financial Services Authority

No. 226 of 2024

INTERNATIONAL BUSINESS COMPANIES ACT*(Act 15 of 2016)***Sections 297(3)(a) and 297(5)**

Notice is hereby given pursuant to Section 297(5) of the International Business Companies Act, 2016 (the Act) that the following companies have been struck off the register owing to dissolution, with effect from **5th February, 2024** in accordance with Section 297(3)(a) of the Act.

<u>Company Name</u>	<u>IBC No.</u>
MAYNICE CO., LIMITED	108826
SANTRY INDUSTRIES LIMITED	34634
Unite Resources Commercial Limited	219510
Alphadvice Holdings Limited	225842

Financial Services Authority

No. 227 of 2024

INTERNATIONAL BUSINESS COMPANIES ACT*(Act 15 of 2016)***Sections 297(3)(a) and 297(5)**

Notice is hereby given pursuant to Section 297(5) of the International Business Companies Act, 2016 (the Act) that the following companies have been struck off the register owing to dissolution, with effect from **6th February, 2024** in accordance with Section 297(3)(a) of the Act.

<u>Company Name</u>	<u>IBC No.</u>
Samor Global Pte Ltd	216543
BOOST LTD	220919
Good Run Ltd	226061

Financial Services Authority

No. 228 of 2024

INTERNATIONAL BUSINESS COMPANIES ACT*(Act 15 of 2016)***Sections 297(3)(a) and 297(5)**

Notice is hereby given pursuant to Section 297(5) of the International Business Companies Act, 2016 (the Act) that the following companies have been struck off the register owing to dissolution, with effect from **7th February, 2024** in accordance with Section 297(3)(a) of the Act.

<u>Company Name</u>	<u>IBC No.</u>
8th JULY LTD	119749
METHIS LTD	119750
GOLDEN STRATEGY LIMITED 金策有限公司	154601
Tropical Coastline Investment Ltd	207627
Ziwani Ltd	119721
Interactive Holdings Limited	091572

Financial Services Authority

No. 229 of 2024

INTERNATIONAL BUSINESS COMPANIES ACT*(Act 15 of 2016)***Sections 297(3)(a) and 297(5)**

Notice is hereby given pursuant to Section 297(5) of the International Business Companies Act, 2016 (the Act) that the following companies have been struck off the register owing to dissolution, with effect from **8th February, 2024** in accordance with Section 297(3)(a) of the Act.

<u>Company Name</u>	<u>IBC No.</u>
Yam Investments Ltd	212272
CML Investments Ltd	212480
EUROCHEM INTERNATIONAL LIMITED	073302
EVERCARE CO., LTD.	152928
SILVER ALLIANCE HOLDINGS LIMITED	120169

Financial Services Authority

No. 230 of 2024

INTERNATIONAL BUSINESS COMPANIES ACT*(Act 15 of 2016)***Sections 297(3)(a) and 297(5)**

Notice is hereby given pursuant to Section 297(5) of the International Business Companies Act, 2016 (the Act) that **Fit & Shape International Ltd - No. 224167** has been struck off the register owing to dissolution, with effect from **9th February, 2024** in accordance with Section 297(3)(a) of the Act.

Financial Services Authority

No. 231 of 2024

LAND SURVEY NOTICE

The following survey has been lodged with the Director of survey at Independence house, Victoria.

Parcel Nos.	Owner	Location
S14129	Govt of Seychelles	Providence, Mahe
S14130	Govt of Seychelles	Providence, Mahe

Under section 14 of the land survey act (cap 109) any objection to the beacons and boundaries must be lodged in the supreme court within two months of the publication of this notice.

Government Surveyor

No. 232 of 2024

CHANGE OF NAME

Notice is hereby given that I have applied to the Chief Officer of the Civil Status to change my name from Man Kei Dang Kow to Man Kei Maggie Dang Kow agreeable with sections 94-99 of Cap. 34. Any person interested may oppose such application by filing a protest in writing setting forth his/her grounds of objections.

Mrs. Man Kei Dang Kow
Santa Maria, Les Canelles
Mahe

No. 233 of 2024

CHANGE OF NAME

Notice is hereby given that I have applied to the Chief Officer of the Civil Status to change my name from Shamira Bernardette Marie to Mariam Shamira Marie agreeable with sections 94-99 of Cap. 34. Any person interested may oppose such application by filing a protest in writing setting forth his/her grounds of objections.

Ms. Shamira Marie
La Misere
Mahe
Seychelles

No. 234 of 2024

CHANGE OF NAME

Notice is hereby given that I have applied to the Chief Officer of the Civil Status to change my name from Manuel Ted Bouzin to Emmanuel Ted Marie agreeable with sections 94-99 of Cap. 34. Any person interested may oppose such application by filing a protest in writing setting forth his/her grounds of objections.

Mr. Manuel Ted Bouzin
Rochon
Mahe

No. 235 of 2024

CHANGE OF NAME

Notice is hereby given that I have applied to the Chief Officer of the Civil Status to change my daughter's name from Priah Andrea Micheline Oredy to Priah Andrea Micheline Annette-Oredy agreeable with sections 94-99 of Cap. 34. Any person interested may oppose such application by filing a protest in writing setting forth his/her grounds of objections.

Ms. Isabella Oredy
Anse Aux Pins
Cayole, Mahe

No. 236 of 2024

CHANGE OF NAME

Notice is hereby given that I have applied to the Chief Officer of the Civil Status to change my name from Sangar Govindaradje to Govindarajan Sankar Pillay agreeable with sections 94-99 of Cap. 34. Any person interested may oppose such application by filing a protest in writing setting forth his/her grounds of objections.

Mr. Govindarajan Sankar Pillay
Glacis
Mahe

S.I. 18 of 2024

REVENUE ADMINISTRATION ACT

(Cap 308)

**Revenue Administration (Filing of Business Activity Statement)
(Repeal) Regulations, 2024**

Arrangement of Regulations

Regulations

1. Citation
2. Repeal of S.I. 1 of 2017
3. Saving

S.I. 18 of 2024

REVENUE ADMINISTRATION ACT

*(Cap 308)***Revenue Administration (Filing of Business Activity Statement)
(Repeal) Regulations, 2024**

In exercise of the powers conferred by section 99 of the Revenue Administration Act (Cap 380), the Minister responsible for finance makes the following regulations —

Citation

1. These Regulations may be cited as the Revenue Administration (Filing of Business Activity Statement) (Repeal) Regulations, 2024.

Repeal of S.I. 1 of 2017

2. The Revenue Administration (Filing of Business Activity Statement) Regulations, 2016 (S.I. 1 of 2017) is repealed.

Saving

3. Notwithstanding the repeal under regulation 2, pending obligations of a taxpayer to file business activity statements or to pay tax as at the date of the coming into operation of these Regulations shall continue.

MADE this 20th day of February, 2024.

**NAADIR HASSAN
MINISTER OF FINANCE,
NATIONAL PLANNING AND TRADE**

S.I. 15 of 2024

BUSINESS TAX ACT

(Cap 20)

**Business Tax (Filing of Withholding Tax Remittance Form)
Regulations, 2024**

Arrangement of Regulations

Regulations

1. Citation
2. Filing of return
3. Self-assessment
4. Penalty

SCHEDULE

S.I. 15 of 2024**BUSINESS TAX ACT***(Cap 20)***Business Tax (Filing of Withholding Tax Remittance Form)
Regulations, 2024**

In exercise of the powers conferred by section 81 of the Business Tax Act 2009, the Minister responsible for finance makes the following regulations —

Citation

1. These Regulations may be cited as the Business Tax (Filing of Withholding Tax Remittance Form) Regulations, 2024.

Filing of return

2. A person required to withhold tax under the Act shall, within the time specified in section 3(1)(a) or (b) of the Revenue Administration Act (Cap 308) or within such further time as the Commissioner General may allow by notice in writing, lodge with the Commissioner General a withholding tax remittance form as specified under the Schedule.

Self-assessment

3. A person who files a withholding tax remittance form for a month shall be treated as having made a self-assessment of the withholding tax for the month as specified in the form.

Penalty

4. A person who fails to file a withholding tax remittance form shall be liable to the same penalty as specified under section 42 of the Revenue Administration Act (Cap 308).

SCHEDULE

(Regulation 2)

Withholding Tax Remittance Form

Withholding Tax Remittance Form

Applicable Month:	Taxpayer Identification Number (TIN):
Applicable Year:	Name of Payer:
	Address of Payer:

Description	Gross Amount	Rate	Tax withheld	Date of Transaction	TIN of payee (If Available)	Name of payee	Address of payee
		Standard DTAA (if applicable)					
Payments to Non-Residents							
Dividends paid to Non-Residents		15%					
Royalties paid to Non-Residents		15%					
Remuneration paid to Non-Resident sportsperson		5%					
Remuneration paid to Non-Resident entertainer		5%					
Managerial Fees paid to a Non-Resident by a Financial Institution operating in Seychelles		30%					
Technical Service Fee		15%					
Natural Resources Amount		15%					
Insurance Premium		5%					
Payments paid to Resident person							
Current Account of Resident and/Non-Residents		5%					
Fixed Deposit (in Seychelles Rupees or other foreign currency) of Residents and / or Non-Residents		5%					
Call deposit (Resident/Non-Resident)		5%					
Bearer Bonds (Residents/Non-Residents)		5%					
Interest payment by a person being a non-financial institution to a person being a non-financial institution		15%					
Treasury Bills (where the recipient is not a resident or non-resident financial institution or carrying on the business as an		5%					

Declaration

I (full name) declare that the particulars provided on this form are true and correct. I also affirm that I am authorised to make this declaration.

Signature: _____ **Date:** _____

MADE this 20th day of February, 2024.

**NAADIR HASSAN
MINISTER OF FINANCE,
NATIONAL PLANNING AND TRADE**

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

S.I. 19 of 2024**INCOME 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 III 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;

- (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 non-monetary 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.

Details of Emoluments				Non-monetary Benefits			Total to remit	
Total Taxable Emoluments	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

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

Name _____

Signature _____

Date _____

SCHEDULE IV

(Regulation 2)

13th Month Payroll Withholding Statement

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

Employee Detail										
National Identity Number (NIN) (if NIN is not available please state the CCP number)	Employee ID Number	Employee TIN	Sex	Status	Start Date (DD/MM/YY)	End Date (DD/MM/YY)	Gender	Job Title	Client/Non-Client	Applicable Date

Details of 13th Pay as applicable						
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

MADE this 20th day of February, 2024.

**NAADIR HASSAN
MINISTER OF FINANCE,
NATIONAL PLANNING AND TRADE**

S.I. 17 of 2024

BUSINESS TAX ACT

(Cap 20)

Business Tax (Amendment of Seventh Schedule) Regulations, 2024

Arrangement of Regulations

Regulations

1. Citation
2. Amendment of Seventh Schedule
3. Savings

S.I. 17 of 2024**BUSINESS TAX ACT***(Cap 20)***Business Tax (Amendment of Seventh Schedule) Regulations, 2024**

In exercise of the powers conferred by section 81 of the Business Tax Act (Cap 20), the Minister responsible for finance makes the following regulations —

Citation

1. These Regulations may be cited as the Business Tax (Amendment of Seventh Schedule) Regulations, 2024.

Amendment of Seventh Schedule

2. The Seventh Schedule to the Business Tax Act is amended by repealing item 4 under the heading “4 Residential dwelling” and the entries under that heading.

Saving

3. Notwithstanding the repeal under regulation 2, the repealed provisions shall continue to apply to the tax years prior to the tax year in which these Regulations come into operation.

MADE this 20th day of February, 2024.

**NAADIR HASSAN
MINISTER OF FINANCE,
NATIONAL PLANNING AND TRADE**

S.I. 16 of 2024

BUSINESS TAX ACT

(Cap 20)

Business Tax (Residential Rent Return) Regulations, 2024

Arrangement of Regulations

Regulations

1. Citation
2. Imposition and liability of tax
3. Filing of return
4. Self-assessment
5. Penalty
6. Exemption from provisions of Business Tax Act

SCHEDULE

S.I. 16 of 2024**BUSINESS TAX ACT***(Cap 20)***Business Tax (Residential Rent Return) Regulations, 2024**

In exercise of the powers conferred by section 81 of the Business Tax Act 2009, the Minister responsible for finance makes the following regulations —

Citation

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

Imposition and liability of tax

2. The rate payable by a person deriving income from the rental or leasing of a building or part of a building used exclusively for residential purposes is 3% of the gross rental income and shall be remitted to the Commissioner General in accordance with section 20 of the Revenue Administration Act (Cap 308).

Filing of return

3. A person required to file a self-assessment return in respect of monthly rental income shall furnish in the Form provided in the Schedule, a return to the Commissioner General in accordance with section 3 of the Revenue Administration Act (Cap 308).

Self-assessment

4. A person who files a business tax residential rent return for a tax year shall be treated as having made a self-assessment of the rental income for the month as specified in the return.

Penalty

5. A person who fails to file the business tax residential rent return

shall be liable to the same penalty as specified under section 42 of the Revenue Administration Act (Cap 308).


Exemption from provisions of Business Tax Act

6. The tax payable in respect of rental income is exempt from any provisions of the Business Tax Act (Cap 20).

SCHEDULE

(Regulation 3)

Business Tax Residential Rent Return

		SRC/RR/R-2023	
Business Tax Residential Rent Return Business Tax Act, 2009			
Month:		Taxpayer's Name:	
Year:		Trading Name:	
		Payment advice Number:	
		TIN:	
Section A - Complete this section if you are filling for a single month			
Gross Monthly Income:			
Tax payable:			
Section B - Complete this section if you are filling for multiple months			
Applicable month	Gross Rental income	Applicable rate	Tax payable
January		3%	
February		3%	
March		3%	
April		3%	
May		3%	
June		3%	
July		3%	
August		3%	
September		3%	
October		3%	
November		3%	
December		3%	
Total Tax Payable			
Declaration			
I (full name) declare that the particulars provided on this form are true and correct. I also affirm that I am authorised to make this declaration.			
Signature:		Date:	

MADE this 20th day of February, 2024.

**NAADIR HASSAN
MINISTER OF FINANCE,
NATIONAL PLANNING AND TRADE**
