

塞舌尔税收居民身份认定规则

一、个人

塞舌尔不征收个人所得税。税收居民身份将根据商业税法第 2 章节“居民”的相关定义进行判定，相关判定标准如下：

“居民”：

(a) 居民个人——

- (i) 在塞舌尔境内居住；
- (ii) 在塞舌尔境内拥有住所(个人在塞舌尔境外拥有永久性居所除外)；或
- (iii) 在一个纳税年度的任意十二个月的期间内在塞舌尔境内累计居住达到或超过 183 天。

(b) 居民实体——

- (i) 在塞舌尔境内注册、成立、组成或建立；
或
- (ii) 在塞舌尔境内管理和控制。

“居民”是指通常居住在塞舌尔境内、或一个纳税年度内在塞舌尔境内居住达到 183 天，或在塞舌尔境内有住所的人。

“住所”与个人相关，个人指塞舌尔的长期居民或是塞

舌尔的公民，但税务局确信塞舌尔并非其住所的个人除外。

二、实体

参考上述规定。

三、不视为税收居民的实体

根据上述规定，任何依据塞舌尔法律注册成立的实体均视为塞舌尔税收居民，包括 IBC、CSL、SITZ 等类型的公司。

合伙企业成立无需进行法律注册，但根据 2009 年商业税法的相关规定，合伙企业不是税收上的透明体，且具有独立的法人资格。如果合伙企业的任一合伙人为塞舌尔税收居民，则该合伙企业也视为塞舌尔税收居民。

四、联系方式

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塞舌尔纳税人识别号编码规则

一、纳税人识别号介绍

根据 2009 年税收征管法第 35 章节的规定，负有纳税义务的“人”须向税务机关申请纳税人识别号。上述“人”指自然人和法人。

如前所述，除从事经营活动的个人外，塞舌尔不向个人征税。对于个人取得工资薪金并由公司代扣代缴其个人所得税的情形，税务机关仅对履行代扣代缴义务的公司发放纳税人识别号，雇员（即被扣缴人）个人不会因此取得纳税人识别号。

但是，有一种情形除外。对于在塞舌尔出租住宅的个人，无论该个人是否从事经营活动，都须获得纳税人识别号。

此外，根据 2016 年颁布的国际商业公司法注册成立的国际商业公司、根据 2003 年颁布的基金会法案设立的基金会以及根据 1994 颁布的国际信托法案设立的信托，按照塞舌尔相关法律无需承担纳税义务，从而税务局不向上述实体发放纳税人识别号。相应地，由金融监管机构向上述实体发放注册号，用于在特定的情况下识别这些实体。

纳税人识别号可用于所有税种的申报与缴纳相关事宜，并记载于商业活动声明表上，该声明表须在每月缴纳税款时一同提交。纳税人识别号由系统自动生成，且每一个纳税人

都会获得唯一的识别号。即使实体注销，其使用过的纳税人识别号也不会再分配给其他实体。纳税人识别号又能由塞舌尔税务局发放。

二、纳税人识别号编码规则

纳税人识别号是一组根据特定算法随机生成的编码，由 9 位数字组成，该算法支持对纳税人识别号的自动校验。纳税人识别号的数字序列中唯一有意义的是第 3 位数字，代表税收居民的类型，如下所示：

示例：12**3**456789 属于合伙企业：

下面的列表显示了不同税收居民类型所对应的数字：

第 3 位数字 税收居民类型说明

1	公司
2	<u>个人（即个体工商户或出租住宅的个人）</u>
3	合伙企业
4	投资公司
5	信托
7	基金

三、如何找到纳税人识别号

所有由塞舌尔税务局颁发的官方文件都需要纳税人填写纳税人识别号。

四、国内网站信息

无

五、联系方式

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资料来源:

塞舌尔税收居民身份认定规则:

<http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-residency/Seychelles-Residency.pdf>

塞舌尔纳税人识别号编码规则:

<http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbers/Seychelles-TIN.pdf>

Seychelles- Information on residency for tax purposes

Section I –Criteria for Individuals to be considered a tax resident

As preliminary explanation, it is important to note that in Seychelles we do not have personal income tax. The residence will be determined in accordance with the business tax act, section 2 defining resident person. Please see below extract of it.

“Resident person” means-

- (a) an individual-
 - (i) who resides in Seychelles;
 - (ii) whose domicile is in Seychelles unless the person has a permanent place of abode outside Seychelles; or
 - (iii) who is present in Seychelles for a period of ,or of periods amounting in aggregate to,183 days or more in any 12 month period that commences or ends during a tax year;
- (b) an entity-
 - (i) incorporated, formed, organized, or otherwise established in Seychelles; or
 - (ii) managed and controlled in Seychelles;

“residents” means normally resides in Seychelles or who has resided in Seychelles for at least 183 days in a tax year or is domiciled in Seychelles.

“domicile” means in relation to an individual a person who is a long term resident of or is a citizen of Seychelles, unless the Revenue Commissioner is satisfied that the person is not domiciled in Seychelles.

Section II –Criteria for Entities to be considered a tax resident

Please see above.

Section III –Entity types that are as a rule not considered tax residents

In accordance with what has been set above, all entities that are incorporated under the laws of Seychelles are considered as resident for tax purposes, it will therefore encompass the IBC, the CSL, SITZ companies.

The partnership is not subject to any legal incorporation. However, for tax purposes, and in accordance with the definition under the Business tax act, 2009, it will be considered as non-transparent and will have a legal personality. If one of the partners is a resident of Seychelles, the partnership will be resident of Seychelles.

Section IV –Contact point for further information

Georgette Capricieuse, the Acting Revenue Commissioner will be the point of contact. Her email address is as following: georgette.capricieuse@src.gov.sc and her phone number is +2484293701/ +2484293702

Seychelles-Information on Tax Identification Numbers

Section I –TIN Description:

In accordance with section 35 of the Revenue Administration Act, 2009 any person liable to tax has to apply for a TIN. The term person is defined as being a natural person or a legal person.

As mentioned earlier in the document, the Seychelles do not levy any tax on individuals apart for those who falls under the category of business. For the purpose of Income tax, which is levied on emoluments paid to an employee by means of withholding tax payable by the employer, the only relevant TIN will be the one of the employer who will use it to effect the payments for his employees. **The employees are not issued with a TIN.**

However, there is one exception to the principal according to which no TIN is issued to individuals, and this concerns an individual who rents a house for residential dwelling in Seychelles. This individual, regardless of whether he is a business or not, will be issued with a TIN.

Furthermore, a clarification needs to be brought with regards to the International Business Companies (IBC) incorporated under the International Business Companies Act, 2016, Foundations as established under the Foundation Act, 2003 and Trust established under the International Trust Act, 1994. These persons are by law exempted from tax in the Seychelles and consequently are not issued with a TIN by the Seychelles Revenue Commission. These persons are issued with incorporation or registration numbers allocated to them by the Financial Services Authority. That would be the number generally used to identify them in Seychelles by the agencies which will need to.

The TIN is used for all payments of all taxes and shall also appear on the Business Activity Statement, which is the form that has to be lodged along with any monthly payments. The TIN is electronically generated by the computerized system and is unique for every single taxpayer. It cannot be replicated or re-issued if one business ceases to exist. Only SRC has the ability to issue TIN.

Section II –TIN Structure:

The Tax Identification Number, TIN, is a 9 digit number which is randomly generated by an algorithm which also ensures that it meets a checksum requirement. The only meaningful digit in the TIN sequence is the third digit which denotes the entity type of the tax payer as shown below:

Example TIN: 12**3**456789 will belong to a partnership:

The list below shows the entity type description against the corresponding value:

3rd Digit Value Entity Type Description

- 1 Company
- 2 Individual (sole trader or individual involved in renting residential dwelling)
- 3 Partnership
- 4 Investment
- 5 Trust
- 7 Funds

Section III –Where to find TINs?

Any documents produced by SRC will have a space dedicated to the TIN.

Section IV – TIN information on the domestic website

We currently have nothing on the website about this.

Section V – Contact point for further information

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