

Jurisdiction's name:	Seychelles
Last update:	30 May 2023

Information on Tax Identification Numbers	
Section I – TIN Description	
<p>Please provide a narrative description of the criteria governing the issuance of the TIN (e.g. some jurisdictions may only issue TINs to individuals, or to individuals that are filing tax returns; other jurisdictions may also issue TINs to (a subset of) Entities). In addition, information about the TIN issuing bodies, as well as the taxes for which the TIN is used as means of identification (e.g. income tax, wage tax, withholding taxes, VAT, etc.). In case a jurisdiction issues separate TINs for different taxes (e.g. income taxes, VAT, etc.), please only provide information in relation to the TINs you would expect to be provided for identification purposes in the context of the CRS.</p> <p>Furthermore, jurisdictions may provide any useful information regarding the validity and frequency of renewal of TINs, as well as any recent changes made to the structure of their TINs.</p> <p>Any further information regarding TINs that jurisdictions deem useful for publication on the CRS Portal may also be added in this narrative section.</p> <p>In accordance with Section 35 of the Revenue Administration Act, 2009 any person liable for revenue has to apply for a TIN. The term "Person" includes—</p> <ul style="list-style-type: none"> (a) an individual, partnership, entity or trust; or (b) Government body; <p>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. <u>The employees are not issued with a TIN.</u></p> <p>Only SRC has the ability to issue TIN. 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. The TIN cannot be replicated or re-issued if one business ceases to exist.</p>	

Section II – TIN Structure

This section contains information on the alphanumeric structure of the TIN, the use of slashed, capital letter, hyphens, etc. In addition, please outline the meaning given to the numbers and letters that make up the TIN (including for instance the use of check digits).

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.

Section III – Where to find TINs?

Please list the official documents where the TIN can be found, such as the photo page of passports, social security cards, corporate documents, etc. Ideally, jurisdictions would provide scans of the documents on which they would highlight the place where the TIN can be found.

Upon registration, a TIN letter is issued to the taxpayer. Any official documents such as notice of assessment, reminders, audit completion letters will state the TIN. Any documents produced by SRC will have a space dedicated to the TIN. For VAT registered person, the TIN will be displayed on their VAT Registration Certificate.

Section IV – TIN information on the domestic website

Please provide hyperlinks to their domestic website where further information on TINs can be found. In addition, please provide a link to an online **TIN-verification tool**, if available.

Educational materials are easily accessible from our domestic website in respect to TIN information. Specific details in respect to registration of a business to obtain a TIN can be found in the footer of our domestic website. To date, SRC does not have an online TIN-verification tool but internal discussions are on-going as we are in the process of migrating to a new Tax Management System.

Section V – Contact point for further information

Please provide the contact details of the competent service authority, which can be contacted in case of further questions on TINs.

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