

Seychelles

Summary of CbC Reporting and Transfer Pricing Documentation Rules

For more detailed guidance and the latest updates, please see the [Bloomberg Tax BEPS Tracker](#).

Country-by-Country Report

- Effective Date: Fiscal years ending on or after December 31, 2019.
- Filing Threshold: MNEs resident in Seychelles with annual consolidated group revenue of at least €750 million in the previous fiscal year.
- Local Filing: Not required.
- Information Reported: Generally consistent with OECD guidance.
- Deadline for Filing Notification of Reporting Entity: By the last day of the reporting year.
- Deadline for Filing CbC Report: Within 12 months after the end of the reporting year.
- Penalties: Penalties of SCR 20,000 may apply for a failure to comply with the CbC reporting requirements or for providing inaccurate information.
- Exchange of Information:
 - MCAA CbC: signed.

For a schedule of CbC report and CbC notification deadlines (by country), please see [CbC Reporting Deadlines](#).

Master File

There are no OECD Master File requirements in Seychelles.

Local File

There are no OECD Local File requirements in Seychelles.

Transfer Pricing Documentation

In general, transfer pricing documentation, sufficient to verify the transactions between associates are consistent with the arm's length principle, must be prepared prior to the due date for filing the business tax return and submitted to the tax authority within five days of a written request.