



Monthly Tax Withholding Statement
under the Taxation Act, 2009

Instructions:

This form must be completed by a registered taxpayer if the taxpayer makes a payment of wages, dividends, interest (other than interest on a consumer loan) rents, or royalties. The form must be submitted to the Directorate of Taxation, together with proof payment of the withheld amount, by the 15th day of the month immediately after the month in which the payment was made. Failure to submit the form, or to make full payment of the amount required to be withheld, will result in penalties being imposed on the taxpayer.

Tax Withholder:

1. Tax Identification Number (TIN)

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2. Employer Name

3. Employer Address

This return is reported in: SSP USD

This return is the original and only return for this tax period

This return is an amended return and amends previous returns filed for this period.

I certify that I have made the following payments during the month of20..... and have withheld the corresponding amounts.

<i>Type of Payment (a)</i>	<i>Gross Taxable Amount (b)</i>	<i>Number of payees (c)</i>	<i>Rate % (d)</i>	<i>Total amount withheld (e)</i>	<i>Net amount paid (f)</i>
4. Wages			10,15		
5. Dividend			10		
6. Interest			10		
7. Rents			10		
8. Royalty			10		
9. Total					

Signed:

Date:

Instructions for Form 95-2

Line No.

1. Taxpayer Identification Number – Enter your taxpayer identification number.
2. Employer Name – Enter your name as it is registered with the Directorate of Taxation.
3. Address – Enter your address – if different than the address you previously provided to the Directorate of Taxation, you must visit the nearest Directorate of Taxation office to update your file.

Tick the applicable box to indicate whether the return is being reported in SSP or USD. If the return is reported in USD, the payment must also be in USD. USD are converted at the official exchange rate.

If this is an original return, tick the applicable box to indicate that this is an initial/original return for this tax period.

If this is a subsequent return for the same period for which a return has previously been submitted, tick the applicable box. If this is a subsequent return, as indicated by the box ticked, report the new total amount of tax due with an attached statement to support the change from the old amount to the new amount. The statement must explain how the difference is computed. It is necessary to complete all applicable sections of the return, with the updated/revised figures, unless specifically directed not to do so.

4. Wages: Enter the total taxable amount of wages and other remuneration paid during the reporting period in column (b) [This is the total amount of wages and remuneration paid after subtracting the SSP 300 monthly exemption per employee]; the number of employees that received wages and other remuneration this reporting period in column (c); the amount of tax withheld from employees during the reporting period in column (e); and, the amount of tax paid during the reporting period in column (f).
5. Dividends: Enter the total amount of dividends paid during the reporting period in column (b); the number of people to whom you paid dividends this reporting period in column (c); amount of tax withheld from dividend payments made during the reporting period in column (e); and the amount of tax paid during the reporting period in column (f).
6. Interest: Enter the gross amount of interest paid during the reporting period in column (b); the number of people you paid interest this reporting period in column (c); amount of tax withheld from interest payments made during the reporting period in column (e); and the amount of tax paid during the reporting period in column (f).
7. Rents: Enter the total amount of rent paid during the reporting period in column (b); the number of people to whom you paid rents this reporting period in column (c); amount of

tax withheld from rent payments made during the reporting period in column (e); and the amount of tax paid during the reporting period in column (f).

8. **Royalties:** Enter the total amount of royalties paid during the reporting period in column (b); the number of people to whom you paid royalties this reporting period in column (c); amount of tax withheld from royalty payment made during the reporting period in column (e); and the amount of tax paid during the reporting period in column (f).
9. **Total:** Enter the total amount of tax withheld during the reporting period in column (e), and the amount of tax paid during the reporting period in column (f). Payment of the tax due should be paid through an authorized commercial bank.

Others: Enter the month and year of the reporting period, sign and put the date of preparation of the statement. Attach a copy of your payroll for the reporting month and a schedule of the rents paid (landlord name, Taxpayer Identification Number, address, gross amount of rents, amount withheld) to your return. A schedule of interest, dividends, or royalties must also be submitted with a schedule of the interest, dividends, or royalties paid – name of each recipient, and their Taxpayer Identification Number, if applicable; gross amount of interest, dividends, or royalties paid to each recipient; amount of tax withheld for each recipient.