



DEPARTMENT OF INLAND REVENUE

Notice to persons who are required to deduct and remit the Withholding Tax

Withholding tax is required to be deducted in terms of Sections 153, 155 and 160 of the Inland Revenue Act No. 10 of 2006 on,

1. Payment for obtaining any service (other than on employment),
2. Payment of a commission, brokerage or similar payment,
3. Payment for supply of any article in the nature of revenue or capital through tender or quotation,
4. Payment of royalties, annuities, management fees or rents in respect of buildings

and the tax so deducted should be remitted to the Account in favour of the Commissioner General of Inland Revenue on or before the 15th of the month immediately succeeding the said month.

Section 154 of the Inland Revenue Act read with Section 142(1) therein states that it is the responsibility of the Officers who approve payments and who make payments, to withhold tax as above and remit to the Department.

Your failure to comply with the above will result in compelling us to issue assessments to recover the tax deductible and to impose penalties on late payments in terms of the provision of the Act.

For any further clarifications, please contact:

Withholding Tax Branch - Telephone: 011-2438092,2422723

Taxpayer Service Unit - Telephone: 011-2434314, 2329116

Secretariat - Telephone : 011-2327872, 2343174, 2331846

COMMISSIONER GENERAL OF INLAND REVENUE



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