



**Jamhuuriyadda Soomaalilaan** | **Republic of Somaliland**  
**Wasaaradda Maaliyadda** | **Ministry of Finance**  
**Waaxda Cashuuraha Berriga** | **Inland Revenue Department**



## EMPLOYMENT INCOME TAX RETURN FORM

### General filing information

1. Tax Period (Month of)	20.....
2. Reporting Period	1 <sup>st</sup> to 15 <sup>th</sup> of each Month

**Instructions:** The employer should complete and submit to IRD Office the monthly return of employment income withheld within 15 days after the end of the period. Please read the fields before and while completing this form and attach all the required documents for expeditious processing of your return. There are penalties for not filing a tax return, filing late or for filing false return (sections 16, 17 and 21 of Revenue Act 72/2016).

### Section A: Taxpayer's Details

A1. Employer's Full Name					
A2. Trade Name (if different to Taxpayer's Name)				A3. TIN	
A4. Business Address (District)			A5. Village		
A6. Mobile Phone Number		A7. Email Address			
A8. Size of taxpayer	Large taxpayer <input type="checkbox"/>	Medium taxpayer <input type="checkbox"/>	Small taxpayer <input type="checkbox"/>		

### Section B: Computation of Employment Income Tax withheld by the employer

Category of employees		Number
B1.	Number of Permanent employees (including short and long term contracts)	
B2.	Number of Occasional/Temporary employees	
B3.	Number of employees with second employer	
Computation of chargeable income and tax due		Amount
B4.	<b>Total wages and salaries.</b> Take the total from the column of the Appendix.	
B5.	<b>Total allowances in cash paid, bonus and taxable payment.</b> Take the total from the column of the Appendix.	
B6.	<b>Total benefits in kind (20% of free use of vehicle, 15% of accommodation, etc.).</b> Take the total from the column of the Appendix.	
B7.	<b>Terminal benefits</b> Take the total from the column of the Appendix.	
B8.	<b>Employees' contribution to retirement fund.</b> Take the total from the column of the Appendix.	
B9.	<b>Taxable employment income (sum up the amounts in line B4+B5+B6+B7-B8)</b>	
B10.	<b>Total Employment Income Tax due (apply 5% to the amount in line B9)</b>	
B11.	<b>Stamp Tax (apply 1% to the amount in line B9)</b>	
B12.	<b>Amount of tax withheld payable (add amounts in lines B10+B11)</b>	

### Section C: Declaration by the Taxpayer or the Representative

I hereby declare that the information given on this form and accompanying accounts and documents are accurate, complete and contain a full and true statement of withholding tax retained to the best of my knowledge and belief. I've read and comprehend the provisions of sections 21 and 135 of the Revenue Act 72/2016.

Full Name		Title	
Signature and Stamp		Date	

### Section D: Official Use only (Tax Administration)

**Note – All documents received together with the tax declaration form are to be kept in the taxpayer's physical file.**

Tax Centre		GR Number (Revenue Receipt)								
Penal Tax (if applicable)		Late payment fee (if applicable)								
<b>Total tax due (Penal tax + Late payment fee + principal tax in B12 above)</b>										
Attachment remitted	Contract(s) <input type="checkbox"/>	Monthly Payroll Sheet <input type="checkbox"/>	Date							
Full Names of Returns Reception Officer			Signature and Stamp							

## Guidelines for completing Employment income tax return form July 2018

In compliance with the provisions of sections 70 and 143 of the Revenue Act 72/2016 of 16/07/2016 and the relevant regulations determining the modalities of application of Revenue Act stated above, every employer<sup>1</sup> is required to withhold tax from a payment of employment income to an employee<sup>2</sup> as prescribed by regulations (s.143).

An employer shall pay to the tax administration<sup>3</sup> any tax that has been withheld, deducted or that should have been withheld within fifteen (15) days after the end of the month in which the payment, subject to withholding tax, was made by the employer (s.148(1)). An employer who fails to withhold tax is personally liable to pay to the tax administration the amount of tax, which has not been withheld (s.149(1)). An employer shall maintain, and keep available, records showing payments made to an employee and tax withheld from those payments (s.150(1)). The records shall be kept for five years after the end of the period to which the records relate (s.150(2)). The employer is required to deliver to the payee or employee a tax credit certificate setting out the amount of payments made, and tax withheld during the month.

Employment income means any income derived by an employee from any employment (s.70 and s.143 of RA and Regulation 18(2)(f) (ii)).

### General filing information

**Tax period:** Enter in this box the month to which the return is related. **E.g. May, July or October.**

**Reporting period:** It is the 1st to 15th of each month following the month the return relates to.

### Section A: Taxpayer's details

**A1- Employer's full name:** Enter in this box the name on your taxpayer registration certificate.

**A2- Trade business name:** Enter in this box your business name as provided during your tax registration or the current trade business if different from registered name.

**A3- Taxpayer Identification Number:** Record in this box, the single identifying number issued to you for tax reporting purposes by the tax administration.

**A4- Business address:** Enter in this box your business address as the one provided during tax registration or your current address if changed.

**A5- Village:** Enter in this box the name of your village where your business is located.

**A6- Mobile telephone number:** Enter in this box the active telephone number where the administration can contact you.

**A7- E-mail address:** Enter in this box, your e-mail address you provided during your tax registration or the current e-mail address if changed.

**A8: Size of taxpayer:** Tick into one of the check box if you are a large, medium or small taxpayer

### Section B: Computation of Employment Income Tax withheld by the employer

**B1- Permanent employees:** Enter in this box, the total number of employees that work for the employer on a permanent basis including those employed under short and long term contract or more or equal to 30 days during a tax year.

**B2- Occasional/Temporary employees:** Enter in this box, the number of employees who are not engaged on a permanent basis and who work less than 30 days during a tax period.

**B3- Employees with second employer:** Enter in this box, the number of your employees that have a second employer.

<sup>1</sup> The employer means a person who employs or remunerates an employee.

<sup>2</sup> An employee is an individual engaged the position of an individual in the employment of another person, a directorship of a company, a position entitling the holder to a fixed or ascertainable remuneration or the holding or acting in any public office.

<sup>3</sup> Inland Revenue Department Office where the employer is registered.

### Computation of chargeable income and tax due

**B4-Total wages and salaries:** Enter in this box the total amount of wages and salaries paid to all your employees as per the appendix of monthly payroll statement.

**B5-Total allowances in cash paid, bonus and taxable payments:** Enter in this box the total amount of allowances paid to all your employees as per appendix of monthly payroll statement.

**B6-Total benefits in kind:** Enter in this box number the total value of benefits paid to all your employees as benefits in kind including employer provided private use of motor vehicle, employer provided accommodation as per appendix of the monthly payroll statement.

**B7-Terminal benefits:** Enter in this box if there is terminal benefits paid to the employee(s).

**B8-Contribution to a retirement fund by the employees:** Enter in this box the total amount of money contributed by employers to employee retirement fund as per appendix of the monthly payroll statement.

**B9-Taxable employment income:** Sum up the amounts in line B4, B5, B6, B7 and subtract the amount in line B8 then enter the amount in this box.

**B10 - Total Employment Income Tax due:** Enter in the first box the **TAX SUB-HEAD** (the tax code) and in the second box, the total amount of Employment Income Tax due which is 5% of the amount in line B9. If you don't know the code, just leave the panel blank.

**B11 - Stamp Tax 1%:** Enter in the first box the **TAX SUB-HEAD** (the tax code) and the amount of stamp tax due which is 1% of the amount in line B9. If you don't know the code, just leave the panel blank.

**B12 - Amount of tax withheld payable:** Enter in this box total amount tax withheld an payable (add amounts in lines B10+B11).

### Section C: Declaration by the Taxpayer or the Representative

**Full name and Title:** Enter in this box the name of the person who prepared this employment income tax return and his/her title.

**Signature, Stamp and Date:** Put your signature (and stamp if applicable) and date of completion of the return in the box provided.

### Section D: Official use only (Tax administration)

**Tax Centre:** Enter in this box the tax centre (IRD office) that is handling the employer's tax affairs.

**General receipt (GR) number:** Enter in this box the number of receipt of payment of taxes in boxes B10 and B11 above.

**Penal tax:** Enter in this box total amount of penal tax applied in relation to the tax violation as established by the receiving officer.

**Late payment fee:** Enter in this box the amount of late payment fee charged on tax unpaid.

**Total tax due:** Enter in this box total tax due (Penal tax *PLUS* Penalty for late payment *PLUS* Principal tax in B12).

**Attachment:** Tick in the text box if taxpayer submitted the payroll sheet and/or employment contract.

**Date:** Enter in this box the date the return (and attachment if applicable) was filed by the employer.

**Name of return reception officer:** Enter in this box the full name of return reception officer who received the declaration form.

**Signature and Stamp:** Sign the form and affix the office stamp in the box provided.