



PKF

WITHHOLDING TAXES & – FILING SYSTEM



ABOUT THIS JOURNAL

Advancement of technology has transformed the world such that certain tasks have become simpler and easier. This revolution has resulted into TRA to reform the conventional way of receiving WHT submission to an online revenue gateway system.

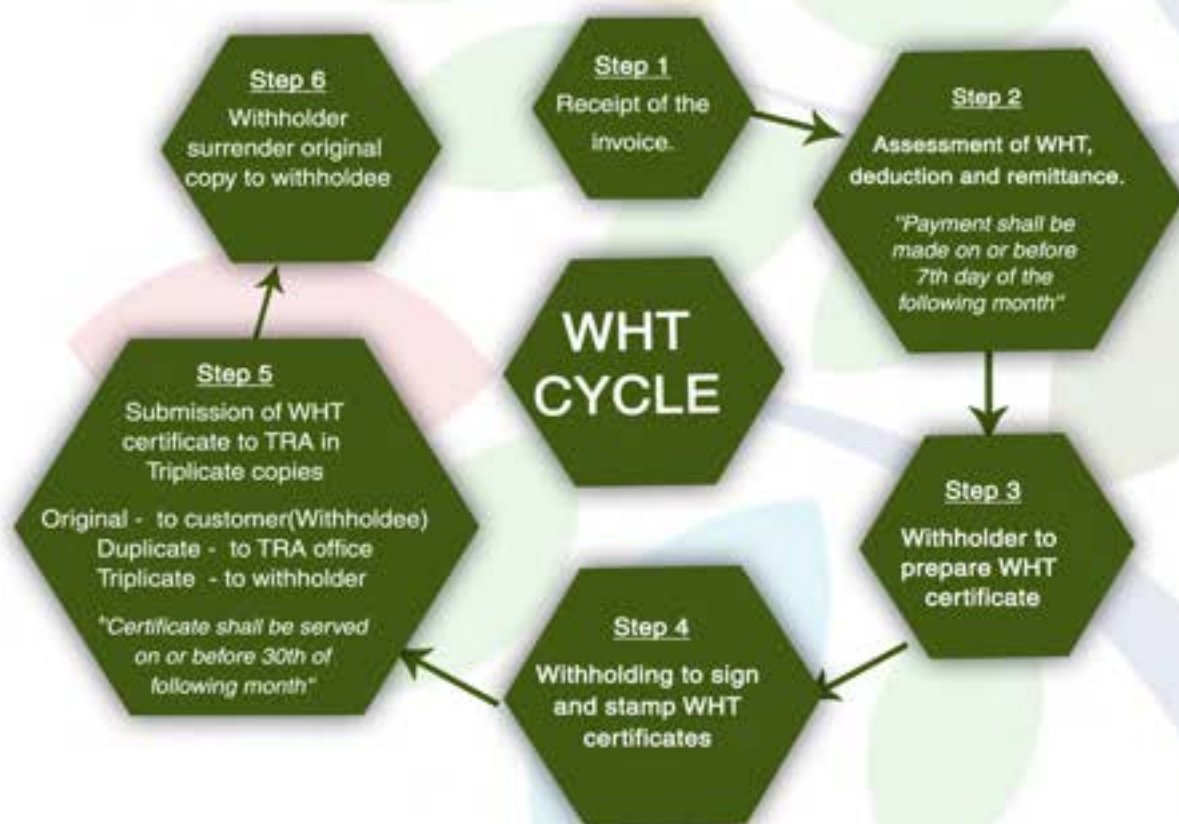
This article outlines the guidelines and steps for filing withholding taxes and generate WHT certificates online.

WITHHOLDING TAX CERTIFICATE UNDER TRADITIONAL SYSTEM – (ITX234.01.E)


Before July, 2017, a withholding agent was required to prepare manual WHT certificate(s) (form *ITX234.01.E*) and submit to TRA.

WHT filing under traditional system increased administrative process since withholding agent had to make follow-up for signature, acknowledgment from withholder as well as submission of WHT certificates to TRA office for stamping. Moreover, the complication increased when either withholder & withholder are situated in a different geographical location. In addition, it increases the risk when WHT certificates got lost or misplaced, unless if it was previously scanned.

Below is a chart of WHT certificate process under traditional system



WITHHOLDING TAX E-FILING SYSTEM

Due to e-filing platform, the process of filing and payment of withholding taxes has become simpler. A withholding agent can easily file WHT return from any location at their convenience as long as there is access to internet. The withholder can as well view his certificates online in the revenue gateway system simply by a click of button 

WITHHOLDING TAX E-FILING SYSTEM



3) Click on **register** for payments

4) Type your **username** and **password** and then click on **login** button

5) Click on **Withholding Taxes** tab

6) Pull your cursor down on a drop down tab of withholding taxes and select **Add Transaction Batch**

Tip:
In case withholding payments are dominated in more than one currency, then there is a need to create separate batch for each currency.

7) Fill in the information and then click on **Submit**

Tip:
Go to Batch ID: Select the Batch you created, Say "AUGUST 2019". Proceed to complete and SUBMIT this form for each of the withholdinges. If one withholding has several invoices, you can combine them provided all invoice are subject to the same GFS Code i.e. same type of Withholding tax.

8) Pull your cursor down on a drop down tab of withholding taxes and select **Add Withholding Tax Deduction**

9) Fill in the information and click on **Submit**

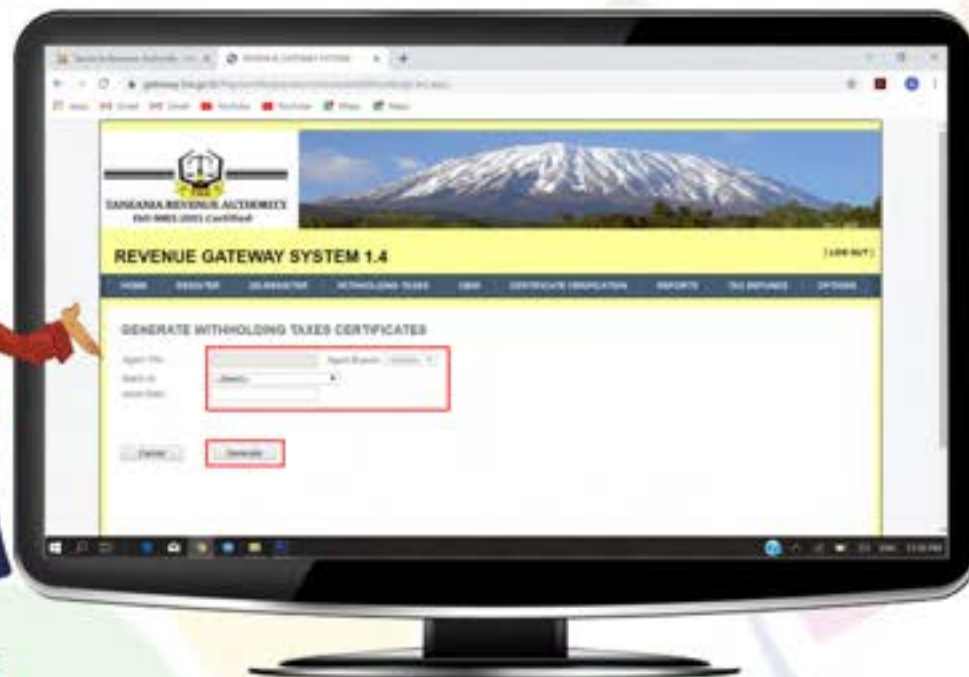
Tip:
When there is a non-resident or individual resident with no withhold TIN just enter **999999999**

From above the withhold name will automatically come as **DEFAULT** or **ERROR**, then you can just edit in the box by writing withhold name let say **"PKF Kenya"**, and proceed to complete other information's

From above the withholders name will automatically come as DEFAULT or ERROR, then you can just edit in the box by writing withholders name let say "PKF Kenya", and proceed to complete other information's

10) Pull your cursor down on a drop down tab of withholding taxes and select **Generate Withholding Taxes Certificate**

11) Fill in the information and then click on **Generate**



12) Click on **Create Order Form**



14) Pull your cursor down on a drop down tab of withholding taxes and select **View Withholding Taxes Certificate (As Withholder)**



13) Fill in the information and click **Submit** and then Pay the Required Amount

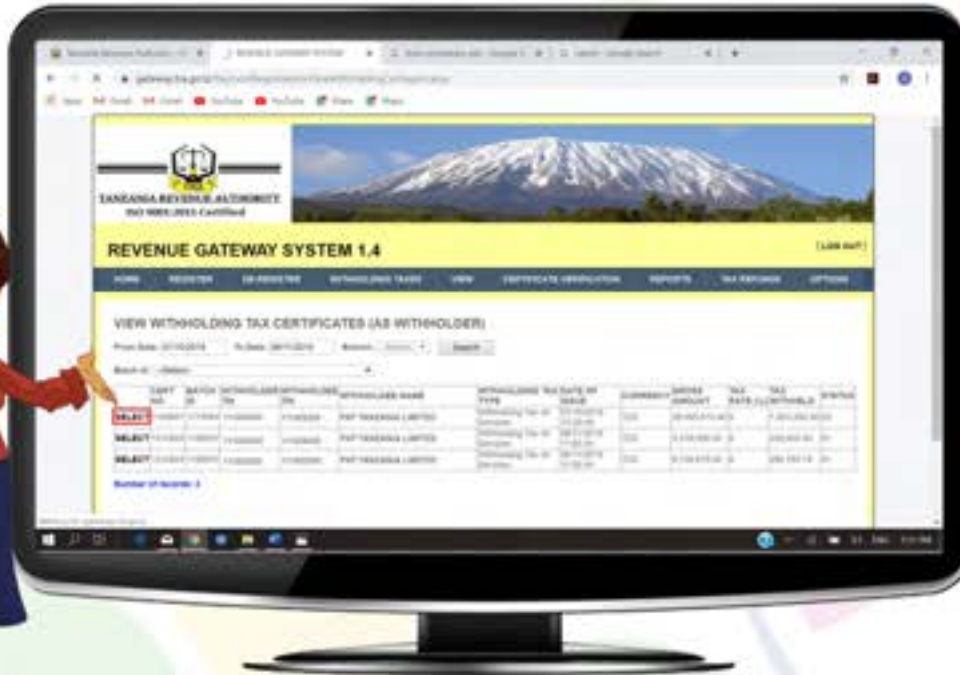


UPLOADING WITHHOLDING TAXES DETAILS THROUGH EXCEL SHEET

15) Click on **Select** and then the Certificate will be Downloaded

Tip:

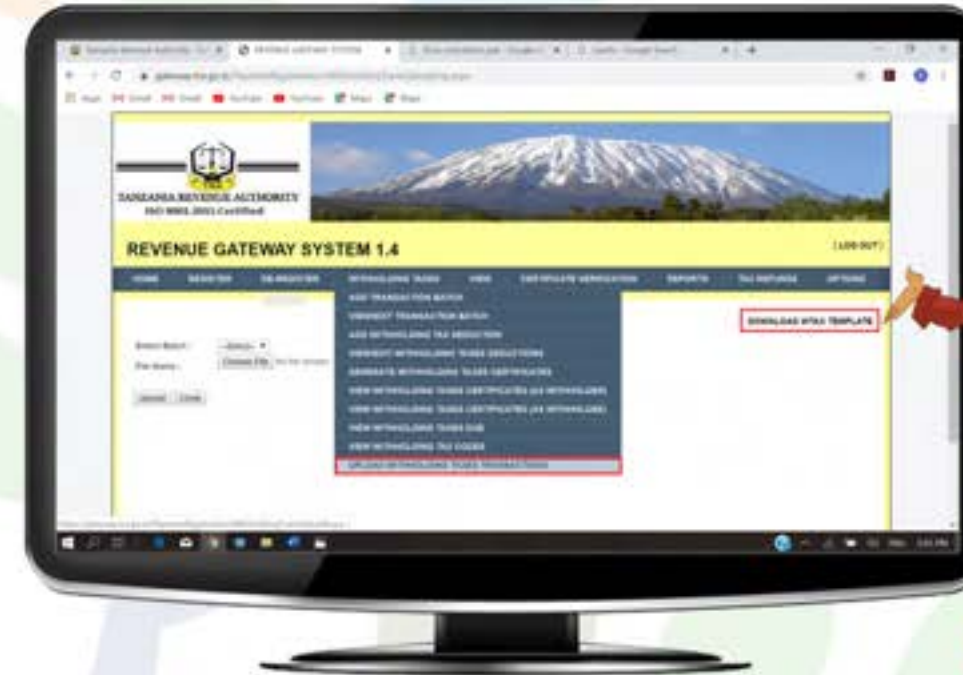
Click Search thereafter all withholders will be listed, and the last column shows the status whereby **status 02** means WHT tax paid and reflected in TRA account and now you can download certificate but **status 01** implies payment not yet reflected to TRA account and not possible to view/download certificate. Then to view/download certificate on the same window, on the list of withholders, far left, click **SELECT** and you will be able to download certificates.



Pull your cursor down on a drop down tab of withholding taxes and select **Upload Withholding Taxes Transactions & Download WTAX Template**

Tip:

Uploading withholding tax online through excel sheet requires a withholding agent to download an excel sheet as well as obtain withholding tax codes from revenue gateway system so as to able to fill information with accuracy. Therefore step number 1 to 7 will remain the same as shown previous.



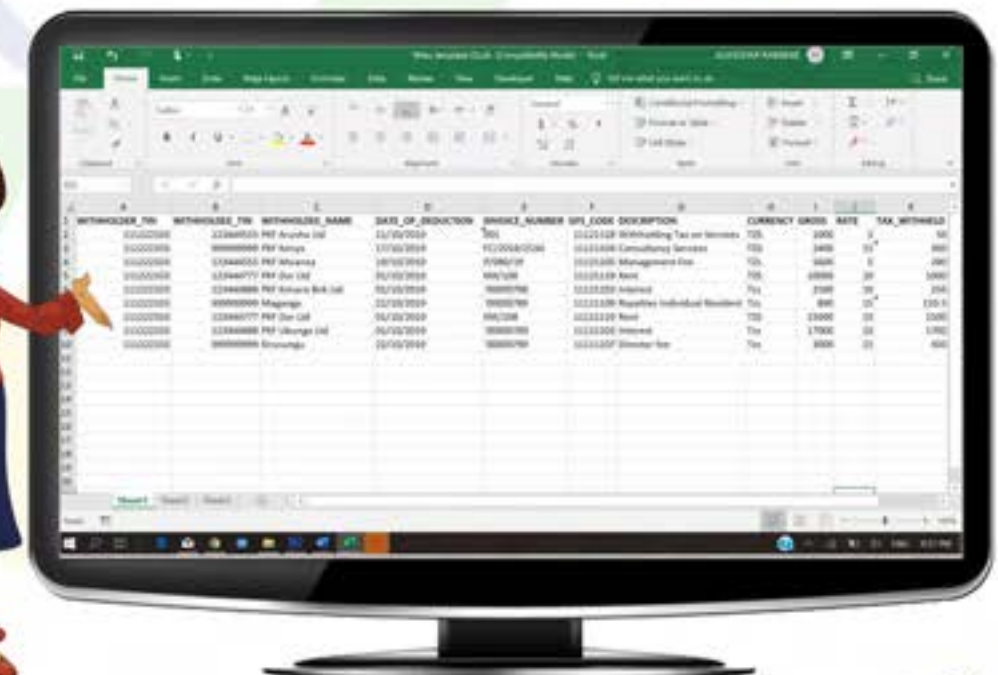
Select Batch and choose the saved **Workbook** file from the **storage** and then Click on **Upload** button

Tip:

To be able to view withholding tax certificate follow the step number 10 to 15 as shown previous.



Fill in the Information required on the **Downloaded Excel Template** and save the workbook



SUMMARY OF DUE DATE FOR FILING AND PAYING WHT;

Particulars	Due date
Withholding tax	
Payment	7 th day of the following month of deduction
Semi – annual return	30 days after every 6 months period
Certificates	30 days from month towards which payment relates
Payroll	
PAYE - Payment	7 th day of the following month of deduction
PAYE – Semi Annual Return	30 days after every 6 months period

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