



**Procedures for the administration of the Wage
Withholding Tax
Training course document
General Commission for Taxes**



USAID
FROM THE AMERICAN PEOPLE

USAID - Funded Economic Governance II Project

Date: 8 August 2005



**Procedures for the administration of the Wage
Withholding Tax
Training course document**



Procedures for the administration of the Wage Withholding Tax **Training course document**

Introduction

This training document has been prepared to assist tax assessors and taxpayer service officials to learn new procedures regarding the administration of the Wage Withholding Tax in a new computerized environment.

Starting January 2005, a new monthly Wage Withholding Tax Declaration (Form # 0201) must be used (see appendix 1) in accordance with Instructions #1 of 2005 concerning Income Tax Deduction by Direct Deduction Method also known as “Wage Withholding Tax”.

This document presents the new designed forms and procedures regarding to the administration of this withholding tax.

For more information, consult the Instructions #1 of 2005 concerning Income Tax Deduction by Direct Deduction Method and the Employers Guide to the Wage Withholding Tax.

Revised Wage Withholding Tax Declaration

The new monthly Wage Withholding Tax contains all necessary information to be processed within the automated system. Instructions to employers on how to complete the form have been inserted on the reverse of the form. This declaration replaces the quarterly wage withholding tax form showing a list of employee’s names from which the income tax was deducted, and the amount of tax deducted from each of them.

This form has to be remitted by the employer¹ to one of the branch of the General Commission for Taxes on or before the fifteenth of the month following the month where taxes were withheld from employee’s salaries. When the fifteenth of the month is a Friday or Saturday, the Employer can remit the form on Sunday the 16th or 17th of the month.

This form is not a payment slip but a mere declaration form. Another form is used as a receipt and issued to the Employer as proof of payment.

Declaration Filing Procedures on the Introduction of an Automated System

At Branch Office or HQ

1. Employer is directed to complete the monthly Wage Withholding Tax declaration Form #0201 in duplicate (or triplicate if they wish to retain a copy for their own records)
2. Employer submits the return to the counter clerk
3. Counter clerk will verify completeness of declaration and accept or reject. Is it a valid declaration? If the declaration is signed and noted with the TIN it is valid!
4. If the employer does not know or does not have a TIN they must be sent to the Registration Desk and allocated a TIN according to the agreed procedures.
5. Clerk stamps declaration and notes date of receipt.

¹ As stated in General Statement No. 10s/1472 issued by The Ministry of Finance on December 15th 2004, Employers in the private and mixed sectors, state-owned enterprises, and self-financed governmental offices must fill out the monthly form and payment to the GTC. See Appendix 9 for a copy of this General Statement.

6. Clerk refers employer to cashier in order to make payment.
7. Clerk batches one copy of the declaration and enters details of return on a duplicate batch control sheet - TIN, name, tax. (the batch control sheet is a daily record by tax type – there should be a maximum of 25 declarations per batch). A recommended draft of a batch control sheet is attached at Appendix 8.
8. At the end of each day/week the original batch header with attached declarations is forwarded to the data entry unit at HQ for processing. The duplicate batch header and declaration are retained within the branch office.

At Headquarters

1. Head of Data Processing Department receives batches from Branches.
2. Head allocates batch number and distributes batch to operator.
3. Operator inputs batch and computer automatically completes verification checks on the arithmetical accuracy of the declarations.
4. Declarations which pass verification are retained at HQ for filing.
5. Declarations which fail verification are rejected by the computer and attached to a computer produced Reject List.
6. The Reject List and associated declarations are forwarded to the Branch Office for further action and the details of the declarations are held on a suspense file pending resolution.
7. Resolved declarations are returned from the Branch Office with a copy of the Reject List.
8. Documents are input and declaration fully processed.
9. Declarations and associated documents are filed centrally.

If an employer files an amended declaration, the procedures are the same as indicated above².

The chart below indicates the kind of errors concerning the monthly Wage Withholding Tax Declaration # 0201 that central computer may include in a reject list:

Possible Errors in the Reject List for the Form # 0201

Error Description
Missing or invalid tax period
Missing or invalid TIN
Original declaration was checked, but a previous declaration was submitted
Amended declaration was checked, but no previous declaration was submitted
Amount cannot be less than zero
Tax withheld for the month cannot be greater than the employee's total income
The total number of employees must be equal to the number of employees subject to tax plus the number of employees not subject to tax
Duplicate declaration

² It is not necessary to have two types of batches, one for original declarations and another for amended declarations. Only one batch will be used for those two types of declarations.

Adjustments and Audits for Wage Withholding Tax

Any adjustment to be made by the GCT to a monthly Wage Withholding Tax (WWTax) declaration previously filed by an employer will be corrected through the use of a new WWTax Audit Form #0211 (see appendix 2), together with an attachment entitled "Employee's Details" Form #0212 (see appendix 3) and if applicable, a duly signed "WWTax – Waiver of late payment penalties" Form #0213, which is more discussed in a section below.

The Audit form will be fully completed by WWTax Assessor in duplicate and will be dealt with under the same procedures as for the processing of returns in that it will be batched and sent to HQ for data entry. While for the Attachment "Employee's Details", it will be kept in the employer's folder at the tax branch available for consultation by either WWTax Assessor or taxpayer.

The output from the WWTax Audit Form will be the Wage Withholding Tax Adjustment Notice (see appendix 4), which will be printed at HQ and forwarded to the branch office which originated the WWTax Audit Form for signature and stamp and onward delivery to the taxpayer.

At Branch Office

1. At the conclusion of either a field or desk audit the WWTax Assessor will complete the WWTax Audit Form and the attachment entitled "Employee's Details". This will detail the revised tax due by a taxpayer for a particular tax period. If errors are found on more than one tax period, a separate form and attachment must be completed for each tax period. The WWTax Audit form is completed in duplicate.
2. The WWTax Audit forms are doubled batched and a batch header completed and attached to each and the original batch is sent to HQ for processing. The duplicate batch is retained at the Branch Office.
3. On receipt of the WWTax Adjustment Notice the WWTax Assessor will sign and stamp the form and ensure delivery to the taxpayer. The duplicate copy of the notice is attached to the duplicate of the WWTax Audit Form and filed in the taxpayer's folder.

At Headquarters

1. Head of Data Processing Department receives batches from Branches.
2. Head allocates batch number and distributes batch to operator.
3. Operator inputs batch and computer automatically completes verification checks on the arithmetical accuracy of the forms.
4. Forms which pass verification are retained at HQ for filing.
5. Forms which fail verification are rejected by the computer and attached to a computer produced Reject List.
6. The Reject List and associated forms are forwarded to the Branch Office for further action and the details of the forms are held on a suspense file pending resolution.
7. Resolved forms are returned from the Branch Office.
8. Forms are input and fully processed.
9. The WWTax Adjustment Notice is printed in duplicate and sent to the Branch Office which initiated the Audit Form.

Waiver of late payment penalties related to the WWTax

When there is an audit, the usual consequence is to increase the tax liability of an employer and therefore late payment penalties will be calculated. If conditions are met and the WWTax Waiver of late payment penalties is filled out, the auditor may indicate a percentage of late payment penalty to be waived for a particular month on box 12 of the WWTax Audit Form (#0211).

By virtue of paragraph 7 of tenth section of the Instructions related to the Wage Withholding Tax, the GCT might exempt the employer of the whole or part of the additional amount if it is satisfied that the delay in payment is owing to an acceptable reason. The acceptable reasons can be inspired from those listed in Article 45 of the Income Tax Law #113 of 1982:

- Sickness incapacitating the taxpayer from work;
- Absence of the taxpayer from Iraq;
- Events of force majeure preventing the taxpayer to pay on time.
Constitute events of force majeure:
 - Natural or human-made disasters such as flood, heavy storms, fire;
 - Civil disturbances or disruptions in service such as strikes or demonstrations;
 - Other circumstances beyond a taxpayer's control like death, accident.

During the audit period, the employer may request for a waiving of late payment penalties by writing and hand it over to the auditor³. In this request, the employer must indicate his TIN, the tax periods for which he is asking for waiving the penalties and the acceptable reasons justifying why the GCT should waive the penalties.

For evaluating a waiver of penalties, the auditor will consider whether or not the employer could have had someone else to take care of his obligations. The auditor will examine any supporting documents or evidence to ensure verification of the employer's reasons. It should also be noted that third party negligence or omission, for example, an accountant's error does not constitute grounds for cancellation of penalties.

Other acceptable reason would be all late payment penalties related to tax periods before publication in the Official Gazette of new Instructions related to the WWTax for year 2005 and even a few months after its issuance date in order to not penalize too harshly the employers that did not know its new application. General Director shall confirm such a decision in a general statement to inform the tax officials involved in the WWTax administration.

However interest fees cannot be waived. Accordingly, no reference for interest is made on the mentioned form.

A copy of the "WWTax Waiver of late payment penalties" (Form #0213) to be filled out by a tax auditor or taxpayer service official is attached at appendix 5.

The form WWTax Waiver of late payment penalties" has three parts. The first part is to be completed by the WWTax Auditor for identification of the Employer and calculation of amount of waived late penalties for each of the tax periods under auditing. The WWTax Auditor has to indicate also the percentage of waived late payment penalties since this percentage will be recorded on the WWTax Audit form for each tax period.

³ Or taxpayer service official of a tax branch if Employer has been already received a collection notice stating an amount of late payment penalty.

In the second part, the WWTax Auditor will have to declare the reasons why the late payment penalties shall be waived according to Article 45 of the Income Tax Law #113 of 1982. In any case, the accepted reasons have to be approved by the Tax Branch Office manager.

The third part is reserved for the signature of the authorised persons of the GCT for waiving late payment penalties for the employer. When the amount of the estimation of late waived payment penalties for a tax period is higher than 500,000 ID, the Head Officer of the Wage Withholding Tax has to approve the form. When the amount of estimation of late waived payment for a tax period is more than 2,000,000 ID, the signature of the Deputy Director General in charge of the Wage Withholding Tax division is required. Finally, when the amount of estimation of late waived payment penalty for a tax period is more than 5,000,000, the approval of the Director General of the GCT is required.

The financial management system will be able to determine amount of late waived payment penalties made by each tax branch office for better control.

Once, the waiver of late payment penalties form is signed by the authorized persons, the form has to be given back to the WWTax Auditor and indicate on the WWTax Audit form (line 12) the appropriate waived percentage of late payment penalties for the tax period. The form will be filed in the employer's folder.

Also, an employer who has been imposed late payment penalties can request in writing to the taxpayer service for cancelling those penalties if he meets the conditions set forth in Article 45 of the Income Tax Law #113. Guidelines are the same outlined than for waiving penalties during an audit process.

In such a case, the suggested procedure for dealing with an employer request of cancelling⁴ late payment penalties for the WWTax is the following:

At Branch Office

1. Employer submits a letter to the attention of Taxpayer Service of its tax branch for cancelling late payment penalties for WWTax. If the reasons are not acceptable, the Taxpayer Service sends a written letter to the employer stating its refusal.
2. If the reasons are acceptable, a taxpayer service clerk will complete the "WWTax – Waiver of late penalties form, #0213" in duplicate and enter the information about identification of the employer, amount of late payment penalties to be cancelled according to the employer's data in the GTC file for each tax periods and the acceptable reasons.
3. These forms are submitted to the tax branch manager for signature and approval.
4. If the amount of Cancelled late payment penalties for a tax period is more than 500,000, the forms have to be sent to the Head Officer of the WWTax in HQ for his signature and approval.
5. If the amount of Cancelled late payment penalties for a tax period is more than 2,000,000, the forms have to be sent by the Head Officer of the WWTax in HQ to the Deputy Director General in HQ for his signature and approval.
6. If the amount of Cancelled late payment penalties for a tax period is more than 5,000,000, the forms have to be sent by the Deputy Director General in HQ to the Director General for his signature and approval.
7. The last authority for signature has to send back the forms to the Taxpayer Service of the Tax Branch Office which initiates the process. If the forms did not have the approval of the authorized persons, the Taxpayer Service sends a written letter to the employer stating its refusal. If the request is approved, a taxpayer service clerk doubles batch the forms and a batch header is completed and attached to each. The original batch is sent to HQ for processing. The duplicate batch is retained at the Branch Office.

⁴ The word "cancelled" is used when the taxpayer has received a notice stating that he must pay penalties and ask for a cancellation of penalties to the GCT. As for the word "waived", it is used when, during an audit, a taxpayer ask for a waiver of penalties to the GCT before the issuance of an adjustment notice or notice of assessment.

8. On receipt of the approval letter of waived late payment penalties for the WWTax created by the computer system (see attachment 6), the Taxpayer Service clerk will sign and stamp letter and ensure delivery to the Employer. The duplicate copy of the letter is filed in the Employer's file.

At Headquarters

1. Head of data processing Department receives batch from Branches
2. Head allocates batch number and distributes batch to operator.
3. Operator inputs batch and computer automatically completes verification checks on the arithmetical accuracy of the forms.
4. Forms which pass verification are retained at HQ for filing.
5. Forms which fail verification are rejected by the computer and attached to a computer produced Reject List.
6. The Reject List and associated forms are forwarded to the Branch Office for further action and the details of the forms are held on a suspense file pending resolution.
7. Resolved forms are returned from the Branch Office.
8. Forms are input and fully processed.
9. The automated approval letter of waived late payment penalties for the WWTax is printed in duplicate and sent to the Branch Office which initiated the demand.

Collection of Outstanding WWTax Liabilities

Collection of delinquent taxes is always a difficult task for a tax administration. It can only commence, however, once an employer has been formally notified that he is in arrears. As such, on at least a monthly basis, those employers in arrears of WWTax must be identified and a WWTax Collection Notice printed, signed and stamped for each. A suggested example of the Collection Notice is attached as Appendix 7.

At Headquarters

1. Head of Data Processing Department prints a WWTax Collection Notice, in duplicate, for all those employers who have outstanding Wage Withholding Tax liabilities.
2. Notices are collated by Branch Office and forwarded for delivery to employers.

At Branch Office

1. All Notices should be received by the WWTax Assessor.
2. Notices are signed, stamped and delivered to employers. The duplicate copy is retained as a monitoring advice for the Assessor.
3. The Notice should be followed up with telephone calls and/or visits with a view to persuading the employer to pay his outstanding liabilities.
4. If these actions prove fruitless then action should be taken, under the current powers available to the GCT, to seize the property of the employer.

APPENDICES

(for official use only)

Monthly Wage Withholding Tax Declaration

[1] Tax Period (YYYY/MM)

[2] Employer's Taxpayer Identification Number									
---	--	--	--	--	--	--	--	--	--

[3] Name of Employer	
----------------------	--

[4] Address of Employer	

[5] Mark a cross in one of the boxes when applicable:

[5a] **a** Original Declaration

[5b] **b** Amended Declaration

[6] Employees' Total income for the month in Dinar:

[7] Tax withheld for the month in Dinar:

Data on number of employees for this month:

Total number of employees for the month [8]	Number of employees from whom Tax was withheld [9]	Number of employees from whom Tax was not withheld [10]

I declare that facts reported in this declaration are true.

Designated Person's Name and Signature _____

Year/Month/Day

Telephone: _____

___/___/___

(for official use only)

Date of Reception

Year/Month/Day

___/___/___

Official Stamp

Instructions on how to fill out the Monthly Wage Withholding Tax Declaration

The Wage Withholding Tax Declaration has three parts:

Part 1. Identification Data Part

Box [1]: Enter the month in two digits and the year in four digits, i.e. for the month of January 2005, enter “2005.01”.

Box [2]: Enter the Taxpayer Identification Number provided by the General Commission for Taxes.

Box [3]: Enter the name of the employer.

Box [4]: Enter the address of the employer.

Box [5]: This box has two options. You should cross one of the boxes in accordance with the following situations: **a) Original Declaration** is to be crossed when you want to file an original return for the first time for a tax period and **b) Amended Declaration** is to be crossed when you want to amend the original declaration.

Part 2. Activity Data Part

Box [6]: Enter the total income for the month of all your employees. This includes:

- Gross salaries, wages, allowances, bonuses, and other benefits that you have paid to your employees or have given in kind to your employees,
- Income of unmarried children who are under the age of 18 years added to their father’s income,
- The wife’s income to be added to husband’s income in the case of a valid request for aggregation of income.

Box [7]: Enter the amount of tax withheld from salaries paid to your employees for the month.

Box [8]: Enter the total number of all individuals you have employed during the month. The total number of employees indicated in this box should be equal to the sum of boxes [9] and [10].

Box [9]: Enter the total number of employees from whom Tax was withheld during the month.

Box [10]: Enter the total number of employees from whom Tax was not withheld during the month. Such a case happens when the amount of monthly legal allowances and other deductions exceeds the total of employment income received by the employee for the month. Another example is when spouses have made a valid request for the aggregation of their incomes, in that case, tax has to be withheld from the husband’s salary only and no tax has to be withheld from wife’s salary.

Enter the name and signature of the designated person and also the date in which declaration is prepared. **Do not forget:** This Declaration is signed under penalty of perjury.

Part 3.

Leave the third part blank to be completed by an official of the General Commission for Taxes.

APPENDIX 2

Republic of Iraq
Ministry of Finance
 General Commission for Taxes

(for IT use only)

Wage Withholding Tax Audit Form

[1] Tax Period (YYYY/MM)

[2] Employer's Taxpayer Identification Number									
---	--	--	--	--	--	--	--	--	--

[3] Name of Employer	
----------------------	--

[4] Address of Employer	

Description	[A] Employer*	[B] General Commission for Taxes **
[5] Employee's total income (column A and E of Attachment – Employee's Details, Form 0212)		
[6] Tax withheld or to withhold (column D and H of Attachment – Employee's Details, Form 0212)		

Penalty:

Penalty Description	Amount
[7] Failure to carry out duties as stipulated in law 113 (Art. 56(1)(a))	
[8] Contravention to bookkeeping regulations (Art. 56(1)(c) of Law 113)	

Data on number of employees for this month:

	Total number of employees for the month [9]	Number of employees from whom Tax was withheld [10]	Number of employees from whom Tax was not withheld [11]
Employer*			
General Commission for Taxes**			

* Amounts declared by the employer in his declaration form.

** Amounts determined by the General Commission for Taxes to be the proper value.

Late payment penalties waived for this period by virtue of a written approval, indicate % in box: [12]
 (Written approval of General Commission for Taxes is required, Form 0213)

[13] Date Audit Started: ___/___/___ [14] Date Audit Completed: ___/___/___

[15] Place of Audit: _____

Auditor's Name and Signature
 (_____)

200___/___/___

Wage Withholding Tax Adjustment Notice

[1] Tax Period Serial No: _____
 Issuance Date: ___/___/___

[2] Employer's Taxpayer Identification Number

[3] Name of the Employer

[4] Address of the Employer

Your tax return No. _____ was corrected as follows:

Description	[A] Employer	[B] General Commission for Taxes
[5] Total number of employees		
[6] Employee's total income		
[7] Tax withheld or to withhold		
[8] Payment received (Receipts Nos. _____)		
[9] Tax Due [7.B] – [8.B]		
[10] Penalty for failure to comply with article 56(1)a) of Income Tax Law #113 of 1982		
[11] Penalty for contravention on bookkeeping regulations (Article 56(1)c) of ITR #113		
[12] Calculated Interest from / / to / /		
[13] Calculated late payment penalty		
[14] Amount due as of / / (Sum of lines [9.B] to [13.B])		

Additional daily interest of _____ will be charged starting on ___/___/___ until the full amount is paid. If the payment is not received by ___/___/___, a late payment penalty of _____ will be charged. An additional late payment penalty of _____ will be charged if the payment is not received by ___/___/___ . The following worksheet may be used to determine the total amount due.

Amount due shown on box [14] above				
Additional Interest on Tax due		x	Days late	
			=	
Late payment penalty of _____, if did not pay by ___/___/___				
Additional late payment penalty of _____, if did not pay by / /				
Total amount due				

Tax Official's Name and Signature
 (_____
 Year/Month/Day
 ___/___/___



Official stamp

Republic of Iraq
Ministry of Finance
General Commission for Taxes

___/___/___

The management of “Name of Employer” (TIN _____)
“Address of the Employer”

Object: Late payment penalties waiver / Wage Withholding Tax

We are writing in reply to your demand (of ___/___/___), concerning the payment of your wage withholding tax arrears on your account.

We confirm that we have agreed to waive the late payment penalties by virtue of Article 45 of the Income Tax Law for the following tax periods:

Tax Period	Amount of waived Late payment penalties

Tax Official’s Name and Signature
(_____)

Year/Month/Day
___/___/___



Official Stamp

**Republic of Iraq
Ministry of Finance
General Commission for Taxes**

___/___/___

The management of “Name of Employer” (TIN _____)
“Address of the Employer”

Re: Wage Withholding Tax Arrears Notice No. _____

Our record indicates that your Wage Withholding Tax account is in arrears as shown in the following table. Please remit the indicated amount by ___/___/___ to avoid owing additional interest and penalty.

Tax Period	Tax Due	Interest	Late Payment Penalties	Other Penalties	Amount Due as of / /
Total Amount Due					

If the total amount due is not remitted by ___/___/___, then additional interest and possibly late payment penalty will be charged. The following table shows the additional amount that must be remitted in addition to the amount shown above.

Tax Period	Daily Interest after ___/___/___	Late Payment Penalty		Additional Late Payment Penalty	
		Amount	If not paid by	Amount	If not paid by

Tax Official’s Name and Signature
(_____)

Year/Month/Day
___/___/___



Official Stamp

4 digit number indicated at the bottom part of the form Example: 0201

APPENDIX 8 BATCH CONTROL SHEET

This number is only entered by a senior operator at the Data Processing Center

Batch Control Number: _____

Tax Office: _____

Name of tax branch and 2 digit code # if known (see next page)

Form Code: |_|_|_|_| - _____

Name of form

Date Formed: ____ . ____ . ____ Number of Documents: _____

Receipt No. : From ____ To ____

Included in this batch (Max 25)

No.	TIN	Name	Net Tax / Amount Paid
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			
21			
22			
23			
24			
25			

Only for receipt payment

To be completed by one tax official from taxpayer service at the tax branch

Batched By (Name & Signature): _____

Received By (Name & Signature): _____

----- For IT use only -----

First Operator (Name & Signature): _____

Second Operator (Name & Signature): _____

Posted By (Name & Signature): _____

Total Documents in Error: ____ . ____ . ____

Number of Uncorrectable Documents: ____ . ____ . ____

Completion Date: ____ . ____ . ____

APPENDIX 8

Tax Office Code for Batch Control Sheet as of August 2005

CODE	OFFICE NAME
1	Rusafa
2	Karakh outskirts
3	Karakh center
4	New Baghdad
5	Kadhmia
6	Adhamia
7	Karada
8	Sadir city
9	Basra
10	Zuber
11	Right Ninawa
12	Left Ninawa
13	Dhok
14	Erbil
15	sulaymanyah
20	Anbar
29	Jazira
33	Corporations (Headquarter)
50	WWTax (Headquarter)

العدد: ١٠ / ١٤٧٤
التاريخ: ١٥ / ١٢ / ٢٠٠٤ م

وزارة المالية
الهيئة العامة للضرائب
قسم الاستقطاع المباشر

(منشور عام)

استقطاع ضريبة الدخل بطريقة الاستقطاع المباشر

تهدي هذه الوزارة أطيب تحياتها ..

لتسهيل تنفيذ تعليمات المالية الخاصة باستقطاع ضريبة الدخل بطريقة الاستقطاع المباشر من رواتب منتسبي دوائر الدولة الممولة مركزياً، والحاكماً بمنشور دائرة المحاسبة رقم ١٠٨٦/١/١٣ في ٢٨/٧/٢٠٠٤ تقرر ما يلي:-

١. تعتبر الوزارة القطاعية المختصة والدوائر غير المرتبطة بوزارة (رب عمل) لأغراض هذه التعليمات.

٢. تقوم الوحدات الحسابية المطبقة للنظام المحاسبي اللامركزي بتنظيم جداول استقطاع ضريبة الدخل الشهرية من الرواتب والاجور والمكافآت والمخصصات وبقية المزايا النقدية والعينية لموظفيها والعاملين لديها بثلاث نسخ مصادق عليها من قبل الموظف المالي المسؤول والمدقق ورئيس الوحدة وتتخذ بشأنها الاجراءات التالية:-

٣. بالنسبة للدوائر المرتبطة حسابياً بدائرة المحاسبة/ قسم النقدية - يتم ارسال النسخة الاولى من الجداول الى الهيئة العامة للضرائب/ قسم الاستقطاع المباشر وترفق الثانية مع كتاب طلب التمويل الموجه الى دائرة المحاسبة/ قسم النقدية وترسل النسخة الثالثة الى الوزارة القطاعية المختصة. - تقوم دائرة المحاسبة/ النقدية بتنزيل مقدار الضريبة المتحققة من مقدار دفعة التمويل المطلوبة. وبموجب كتاب التمويل يتم اشعار الهيئة العامة للضرائب والوزارة المختصة بمقدار الضريبة المستقطعة من دفعة التمويل.

٤. بالنسبة للوحدات الحسابية المرتبطة حسابياً بالخزينة - يتم ارسال النسخة الاولى من الجداول الى الهيئة العامة للضرائب والثانية الى الوزارة القطاعية المختصة والثالثة الى خزينة المحافظة المختصة.

APPENDIX 9

(Page 2)

قسم الاستقطاع المباشر

التاريخ : / / ٢٠٠٤م

- تقوم الخزينة بعد تنزيل الضريبة وفقاً لجدول الاستقطاعات بأشعار الهيئة العامة للضرائب والوزارة القطاعية المختصة بمقدار الضريبة المحتسبة من كل وحدة حسابية مرتبطة بها.

٥. في بداية الشهر التالي لشهر الاستقطاع تقوم الوزارة القطاعية المختصة بأشعار الهيئة العامة للضرائب بمجموع مبلغ الضريبة المستقطعة من منتسبي دوائر التمويل المركزي المرتبطة بها إدارياً للتأشير والمراجعة والتحقق من صحة الاستقطاع الشهري لضريبة الدخل.

٦. أما ما يتعلق باستقطاع ضريبة الدخل بطريقة الاستقطاع المباشر من رواتب منتسبي دوائر الدولة الممولة ذاتياً والشركات العامة والمختلطة فينطبق عليها ما مرسوم من آليات للقطاع الخاص وهو محدد بوضوح في التعليمات.

راجين العمل به ابتداءً من ٢٠٠٥/١/١ ونرفق ربطاً مسودة التعليمات التي أعدتها الهيئة العامة للضرائب، للاطلاع والاستيضاح من الهيئة المذكورة عن اية امور ولحين اصدار هذه التعليمات بصورة نهائية.

مع التقدير..

المرفقات/

- مسودة التعليمات

- نماذج استمارات

فهمي جار الله ربيع

وكيل الوزارة

٢٠٠٤/١٢/١٣