



QUARTERLY RETURN OF WITHHOLDING TAX ON INTEREST BY PRESCRIBED PERSONS AND OTHER BODIES

Year of Assessment

Please Read Notes and Instructions on Page 3 Before Completing this Return

Year of Assessment grid

Section A - GENERAL INFORMATION

Section A form fields: 1. Name of Business/Organization, 2. Taxpayer Registration Number, 3. Business Address, 4. Business Mailing Address, 5. Indicate Nature of Business, 6. Return Period, 7. Tick box(es), if appropriate, 8. Contact Number(s)

Section B - SUMMARY OF INTEREST RECEIVED AND TAX WITHHELD

Table with 3 columns: Account Type (CLIENTS' ACCOUNTS, MANAGED ACCOUNTS, OWN ACCOUNTS), GROSS INTEREST, TAX WITHHELD. Rows include BOJ/MOF Securities, Repos by BOJ, Secondary Market Transactions, Commercial Papers, Bonds, etc., Loans/Deposits, and Other. Total lines 9-14, 15-21, 22-28, 29, 30.

PLEASE SEE OVERLEAF FOR CONTINUATION OF FORM

**Section C - SUMMARY OF INTEREST PAID/CREDITED AND TAX WITHHELD**

DEPOSITORS' ACCOUNTS

	GROSS INTEREST	TAX WITHHELD
BOJ/MOF Securities . . . . .		31
Repos by BOJ . . . . .		32
Secondary Market Transactions and Derivatives . . . . .		33
Commercial Papers, Bonds, etc. . . . .		34
Loans/Deposits . . . . .		35
Other (Specify): _____		36
<b>Total</b> (Add Lines 31, 32, 33, 34, 35 and 36) . . . . .		<b>37</b>

CLIENTS' MANAGED ACCOUNTS

	GROSS INTEREST	TAX WITHHELD
BOJ/MOF Securities . . . . .		38
Repos by BOJ . . . . .		39
Secondary Market Transactions and Derivatives . . . . .		40
Commercial Papers, Bonds, etc. . . . .		41
Loans/Deposits . . . . .		42
Other (Specify): _____		43
<b>Total</b> (Add Lines 38, 39, 40, 41, 42 and 43) . . . . .		<b>44</b>
<b>TOTAL TAX WITHHELD</b> (Add Lines 37 and 44) (Transfer to Line 58 below) . . . . .		<b>45</b>

**Section D - REMITTANCE DETAILS**

Month (within Quarter)	Total Interest Received	Tax Withheld on Interest Received	Total Interest Paid	Tax Withheld on Interest Paid	Withholding Tax Remitted
					46
					47
					48
<b>TOTALS:</b> ▶					<b>49</b>

**Section E - SUMMARY OF INTEREST PAID TO EXEMPTED PERSONS**

NIS Fund . . . . .	50
Eligible Pensioners and Golden Agers . . . . .	51
Credit Union League (Direct Investment) . . . . .	52
Small Account Exemption (Individuals only) . . . . .	53
Long-term Savings Account (LSA)(5 years minimum) . . . . .	54
Other Exempt Bodies . . . . .	55
<b>Total Interest Paid</b> (Add Lines 50, 51, 52, 53, 54 and 55) . . . . .	<b>56</b>

**Section F - TAX COMPUTATION**

Tax Withheld on Interest Received (Transfer from Line 30 overleaf) . . . . .	<b>57</b>
Tax Withheld from Interest Paid/Credited (Transfer from Line 45 above) . . . . .	<b>58</b>
Less: Total Tax Remitted (Transfer from Line 49 above) . . . . .	<b>59</b>
<b>Net Tax Withheld from Interest Paid/Credited</b> (Subtract Line 59 from Line 58) . . . . .	<b>60</b>
<b>If Line 57 is less than Line 60: enter amount at Line 61, if Line 57 is more than Line 60: enter amount at Line 62</b>	
Balance Tax Payable (Enter POSITIVE balance at this line) . . . . .	<b>+</b> <b>61</b>
Balance Tax Refundable (Enter NEGATIVE balance at this line) . . . . .	<b>-</b> <b>62</b>

**PLEASE SEE OVERLEAF FOR CONTINUATION OF FORM**

**Section G - DECLARATION**

We declare that to the best of my/our know ledge and belief all the particulars given above including the total amount of interest paid to depositors/other persons by me/us for the period stated above are in every respect fully and truly stated. This Declaration is made w ith the full know ledge and understanding that any false statement made herein by me/us or on my/our behalf w ill render me/us liable to penalties and/or criminal proceedings.

\_\_\_\_\_  
Name of Manager/Responsible Officer

\_\_\_\_\_  
Position/Title

\_\_\_\_\_  
Signature of Manager/Responsible Officer

\_\_\_\_\_  
Date

**NOTES AND INSTRUCTIONS**

This Return should be submitted quarterly to the Taxpayer Audit and Assessment Department and should be accompanied by a copy of the entity's Financial Statement filed w ith the Securities Commission or Central Bank detailing interest paid, interest received and other related information, agreeing w ith the Return and the Commissioner's/original copy of Withholding Tax Certificate of Interest Received.

Refunds w ill be processed w ithin 21 days of the submission of this Return to the Taxpayer Audit and Assessment Department and payments made after receipt of evidence of payment of estimated tax for the quarter and filing of the Declaration of Estimated Income and Tax Payable (IT07) and the Return of Income and Tax Payable Organizations (Bodies Corporate) (IT02), for the previous year.

At Section E, Line 51, the term "Eligible" refers to "up to the limit approved by the Commissioner of Taxpayer Audit and Assessment."

Remarks

**FOR OFFICIAL USE**

Refund \$	Refund Order No.
Certifying Officer's Name	Signature: <input type="text"/> Date
Authorizing Officer's Name	Signature: <input type="text"/> Date
Batch Number	Date Dispatched to Revenue Accounts (Inland Revenue Department)
1. Cheque Signing Officer's Name	Signature: <input type="text"/> Date
2. Cheque Signing Officer's Name	Signature: <input type="text"/> Date

**OFFICIAL STAMPS ONLY****FOF Endorsement**