

WITHHOLDING TAX CERTIFICATES EXCEL UPLOAD RULES

The below rules are to be observed for the purpose of uploading the Withholding Tax Certificate excel file:

- The spreadsheet is intended for manual entry and upload. A user system generated file in a similar file structure/format is allowed
- Only one Withholding Tax type (or account type) is allowed per file upload
- Selection of the account type in the first row will populate subsequent rows automatically once the Withholdee TRN is entered
- The system will automatically calculate the tax based on gross amount for Withholding Tax on Specified Services and Contractor's Levy account types once the file is uploaded. They may vary from actual uploaded values if the calculation was incorrect
- Where a value is entered in the branch number field, it will be default to zero once uploaded except for Withholding Tax on Interest account type
- Date format to be used is mm/dd/yyyy
- Account type error validation will be shown before file upload is completed. However, certificate detail errors will be shown post upload
- If the Withholdee TRN, Date Withheld and Withholding Source are the same, then the Withholdee's Name, Address, Authorized Officer and Title must also be the same in order to be uploaded on the same excel file
- Values are rounded to two decimal placed on certificates
- Date Withheld must be after September 30, 2016 for Withholding Tax on Interest certificates. Contractor's Levy, Dividends and Miscellaneous Services account types must have a Date Withheld after August 31, 2016 while Withholding Tax on Specified Services can have a Date Withheld from May 1, 2015

Field Mapping Guide

Account Type	Manual Certificate Number	Withholdee TRN	Withholdee Branch	Withholdee Name	Withholdee Address	Withholding Source	Specify Other Source	Contract From Date	Contract to Date	Residency Status	Country Rate	Date Withheld	Invoice/Instrument Number	Gross Amount/Value of Service Payment	Amount Withheld	Net Amount Paid	Authorized Officer	Title
Interest	Optional*	Required	Required	Required	Required	Required	Optional					Required	Required	Required	Required	Required	Required	Required
Dividends	Optional*	Optional**		Required	Required	Required				Required	Required	Required		Required	Required	Required	Required	Required
Miscellaneous Taxes	Optional*	Optional**		Required	Required	Required	Optional			Required		Required		Required	Required	Required	Required	Required
Specified Services	Optional*	Required		Required	Required	Required	Optional					Required	Required	Required	Required	Required	Required	Required
Contractor's Levy	Optional*	Required		Required	Required	Required		Required	Required			Required		Required	Required	Required	Required	Required

*Used to capture manually issued certificate number

**Optional only in cases where TRN is not available owing to residency issues



Means not applicable