

Withholding Tax Certificates Excel Upload Rules

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

- 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 (**up to row 4001**)
- **Row 4002 and beyond should be repopulated in order for those certificates to process.**
- 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
- Date Withheld or Filing Period cannot be before the Contract From date for Contrator's Levy certificates.
- Certificates with the same Withholdee TRN and Withholdee Branch, Withholding Source, Manual Certificate Number, Filing Period (determined by Date Withheld), must be consolidated i.e. the following items must be the same:
 - Withholdee Name
 - Withholdee Address
 - Authorized Officer Name
 - Authorized Officer Title

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/ Invoice Date	Residency Status	Type of Shareholding	Country	Country Rate	Date Withheld/ Date of Payment of Dividends/Date of Credit of Interest/Date of payment of Miscellaneous Expense/Certificate Date	Invoice/ Instrument Number/ Payment Ref#	Gross Amount/ Value of Service Payment/ Value of Supply	Amount Withheld/ GCT Withheld	Net Amount Paid/GCT Charged	Tax Withheld Discrepancy Reason	Authorized Officer	Title
Interest	Optional*	Required	Required	Required	Required	Required	Optional							Required	Required	Required	Required	Required	Optional ***	Required	Required
Dividends	Optional*	Optional **		Required	Required	Required				Required	Required	Required	Required	Required	Required	Required	Required	Required	Optional ***	Required	Required
Miscellaneous Taxes	Optional*	Optional **		Required	Required	Required	Optional			Required		Required	Required	Required	Required	Required	Required	Required	Optional ***	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	Required
GCT Withholding	Optional*	Required	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

*** Represents a unique number used to identify payment transaction e.g. invoice #, account #, payment ref# etc.

Field name changed base on certificate type

Optional Required only when there is a difference between the Country Rate and the Amount Withheld

Not Applicable