



GOVERNMENT OF KIRIBATI

**KIRIBATI TAX DIVISION**

P.O. Box 67, Bairiki, Tarawa, Republic of Kiribati,

Telephone: (686) 740-21-806 Switchboard, 720-21806 Direct line, 730-33777 Mobile, Email: tax@mfp.gov.ki

**Withholding Tax Notification**

s.122 and s.123 Income Tax Act 2023

**General Instructions:** If you withhold tax from payments to employees, contractors, non-residents or other payees under Part XI of the Income Tax Act 2023, you are a withholding tax agent and must complete this form in triplicate. By the 21st day of the month following the month in which the payment was made, you must give one copy of this notification to the withholding payment recipient and attach one copy to your withholding tax return. Retain one copy for your records.

Part A should be completed and signed by the withholding agent.

Part B should be completed by the withholding payment recipient. If the withholding payment is a payment to contractor or domestic payment, then Part B must be signed by the withholding payment recipient.

**Part A To be Completed by the withholding agent**

(Employer, principal or other payer.)

Name of Withholding Agent

Address

Type of Withholding Payment

Employment Income

Payment to non-resident

Payment to contractor

Domestic Payment

Date of Payment	Gross payment	Tax Amount Withheld	Net Payment

**Declaration:** The information that I have provided is true and correct in every particular. I have withheld the amounts of tax from the gross payment and paid the balance to the withholding tax recipient. I will forward the tax withheld to the Commissioner within 21 days of the end of the month following the month in which the payment was made.

Signature

.../.../.....

Date

**Part B To be Completed by the withholding payment recipient**

(Employee, contractor, non-resident or other payee)

Name of Recipient

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**For Contractor or Domestic Payment only, complete the Recipient's TIN and sign the declaration:**

TIN of Recipient

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**Declaration:** I acknowledge that I have received the gross payment amount shown above, and that the tax amount has been withheld from that payment. I understand that I am liable to tax on the gross payment and that I will receive a full credit for the tax withheld when I am assessed to tax in respect of that payment.

Signature

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