Kodi munthu angapeze bwanji chiphasochi kepena Withholding Tax Exemption Certificate?

MRA ikhoza kupereka chiphaso chimenechi ngati munthu atalemba kalata yopempha kuti asalipire msonkhowu ndipo ayenera kukwaniritsa zinthu zingapo monga:

- Kutumiza ndondomeko ya bizinesi, monga ya chaka chimodzi mu nthawi yake
- Kupereka msonkho ku mra ndipo akhale opanda ngongole iliyonse ya msonkho chiyambileni cha bizinesi yake
- Akhale kuti walipira misonkho yonse yomwe amayenera kupereka panthawiyi kuphatikizanso VAT ndi misonkho yonse ya kasitomu
- Akhale kuti misonkho yake yonse yafufuzidwa bwino lomwe ngati a commissioner general angalamule kuti zitelo , komananso
- Akhale kuti wakwanilitsa zonse zofunikira mogwirizana ndi momwe ofesi ya a commissioner general ingafunire.

Aliyense akuyenera kudziwa kuti chiphaso cha withholding tax exemption sichikuyenera kugulidwa kapena kugulitsidwa ndipo chiphaso chotsimikizika chokha ndi chomwe chili choyenera kugwilitsidwa ntchito.

Kodi chiphaso cha msonkho wa Chikole chimagwira ntchito pakatundu kapena ntchito ina iliyonse?

Chiphaso chimenechi sichimagwila ntchito pa malipiro a luso, lendi, fizi, chiwongola dzanja, kwa ma contractor kapena ma subcontractor komanso chiwongola dzanja chaku banki.

Chingachitike ndi chiyani kwa munthu yemwe walephera kulipira msonkho wa chikole?

Munthu yemwe walephera kudula msonkhowu ayenera kulipira msonkhowo omwe sanadule kuphatikiza chindapusa cha 20% kapena K20 pa K100 yiliyonse pa msonkho omwe amayenera kulipira.

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Kumvetsetsa Za...

Msonkho wa Chikole

(Withholding Tax)

JULY 2020- JUNE 2021

Kodi msonkho wa withholding tax kapena Chikole ndi chani?

Withholding Tax kapena msonkho wa Chikole ndi msonkho omwe amawuchotsera pa ndalama zomwe munthu yemwe wagulitsa zinthu amadulidwa.

Munthu yemwe akupereka ndalamazo ndi yemwe amadula msonkhowo ndikakapereka ku MRA.

Kodi amene amadula msonkho wa chikole ndi ndani?

Munthu aliyense, kampani, bungwe, nthambi ya boma, tchalitchi, khonsolo, chipatala, kapena wina aliyense ayenera kulembetsa ku mra kuti adzidula msonkho wa withholding Tax kapena chikole.

Msonkhowu amawudula pogwiritsa ntchito mulingo yosiyana siyana malingana ndi lamulo la msonkho la Taxation Act motere:

ZINTHU ZOLIPIRA	MLINGO
a) Royalties kapena dipo	20%
b) Lendi	20%
c) Kulipira katundu yemwe wasiyidwa kwa ogulitsa ndi makampani. (I) Zakudya (II) Zina ndi zina	 3% 3%
d) Chiongola dzanja kapena commission	20%
e) Kunyamula katundu	10%
f) Kulipira malonda a fodya ndi zokolola zina i) Kugulitsa fodya osapitlira ma kilogalamu 1, 200 kapena kugulitsa ma belo khumi a fodya ku msika ya fodya ii) Kugulitsa fodya opitilira 1,200 kilogalamu kapena kugulitsa ma belo khumi ku msika wa fodya iii) Kugulitsa fodya ku msika wa fodya kudzera ku Farmer Clubs kapena bungwe la alimi	 0% 3% 0%
g) Kulipira ma contractors ndi ma sub-contractors	4%
h) Zamsangulutso	20%
i) Kulipira ganyu i) Malipiro osaposera 35,000.00 ii) Malipiro oposa 35,000.00	 0% 20%
j) Kulipira ntchito (Payment for services)	20%
k) Chiwongola dzanja	20%
l) Fizi	20%
m) Kuwina (Bet, juga kapena mayere)	20%

Mwachisanzo, ngati munthu onyamula katundu pa galimoto ya truck akasiya katundu ku kampani yogulitsa chimanga pa ntengo wa K500, 000 iyeyo ayenera kudulidwa 10% kapena K10 pa K100 iliyonse motere:

Ndalama zonse = K500, 000.00
Mulingo wa msonkho wonyamula katundu = 10%
Msonkho = 10% X K500, 000.00 = K50, 000.00

Ndalama zoyenera kulandila = K450, 000.00

Munthu akadula ndalamazo ayenera kupereka chiphaso cha msonkho wa chikole motere:

- Kumupatsa chiphaso cha WHTF1 (copy B) munthu yemwe wadulidwa msonkho
- Msonkhowo awupereke limodzi ndi chiphaso cha WHTF2 limodzi ndi copy A ku MRA
- Kusunga copy C ngati umboni

Ziwani kuti msonkho wa Chikole uyenera kuperekedwa ku MRA pasanathe pa 14 mwezi wotsatira.

Kodi msonkhowu ndiwofunika bwanji?

(a) Kwa opereka msonkho

i. Opereka msonkho amapereka pang'ono pang'ono kusiyana ndi kamodzi Kamodzi
ii. Msonkho umaperekedwa pomwe munthu ali ndi ndalama

(b) Ku Boma

i. Boma limakhala ndi ndalama zokwanira nthawi zonse
ii. Anthu omwe sanalembetse msonkho amayamba kulipira msonkho

Kodi chiphaso chopangisa kuti munthu asadulidwe msonkho wa Chikole (Withholding Tax Exemption Certificate) ndi chani?

Ichi ndi chiphaso chomwe a MRA amapereka kwa munthu yemwe walemba kalata yopempha kuti asalipire msonkho pa zinthu zina ndi zina ngakhale munthuyo sapereka msonkho. Panthawiyo, iyeyo ayenera kutumiza ndondomeko ya bizinesi ku MRA chaka chikatha kuti awone msonkho woti alipire.