



PFM&IPSAS SEMINAR
GARISSA
CPA Joshua A. Aura

WITHHOLDING TAX



Consultants-5%

Contractors-3%

WITHHOLDING VAT

NOTIFICATIONS- within 14 days of their occurrence.

- Acquisition of additional business premises
- Change of address
- Change of business name
- Change in the class of goods a business deals with
- Change of partners

VAT QUESTION

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Sales at standard rate	9,600,000
Sales at zero rate	3,200,000
Computer purchases	2,400,000
Computer servicing costs	800,000
Export sales	840,000
Exempt sales	4,800,000
Purchases at standard rate	5,000,000
Purchases at zero rate	1,000,000
Wages paid	4,000,000
Consultancy fees paid	900,000
Telephones and electricity expense	200,000
Rent expense	1,600,000

EXAMPLE OF WITHHOLDING VAT

- WITHVAT SHALL BE 6% OF THE TOTAL VALUE OF TAXABLE SUPPLIES

- **SAMPLE INVOICE:**

Value of taxable supplies=154,500

VAT@16 =24720

TOTAL INVOICE VALUE =179220

Thank You for Your Attention

Any Questions?



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