Jamhuuriyadda Soomaalilaan
Wasaaradda Maaliyadda
Waaxda Cashuuraha Berriga

Republic of Somaliland
Ministry of Finance Development
Inland Revenue Department

RENTAL INCOME TAX (RIT) RETURN

Year of Income	YYYY
Due Date	

Note: Rental income" means the total amount of rent derived by an individual for the year of income from the lease of immovable property in Somaliland. This rental income tax return should be submitted to an IRD Office within four months after the end of the year (not later than 30th April). Please read the fields below while completing this form and attach all the required documents for expeditious processing of your return (Sec. 142). There are penalties for not filing a tax return, filing late or for filing false return. Sections 16, 17 and 19.

Section A: Taxpayer's Details

Taxpayer's Name (Owner/ Landlord)		TIN	
Trade Name (if different to Taxpayer's Name)			
Taxpayer Address (District)		Village	
Mobile Phone Number		Email Address	

	Section B: Computation of Rental Income Tax.	Amount in SLSh -000-
B1	Number of Tenants	
B2	Number of properties rented (residential house, apartments, shop, office, etc.)	
B3	Total annual rental income (Total from Appendix 1)	
B4	Deductions arising from disposal of rental assets. Secs.56(1)(b) and 73 (1)(b)	
B5	Net taxable rental income (B3 minus B4)	
B6	Rental Income Tax due (Apply the rate of 10% to amount in B5)	
B7	Administration tax 2% of B5	
B8	Stamp tax 2.5% of (B7+B6)	
B9	**Total Tax due (B6+B7+B8)**	

Section C: Declaration by the Taxpayer or their Representative

I hereby declare that the information given on this form and accompanying accounts and documents are accurate, complete and contain a full and true statement of my income to the best of my knowledge and belief. I've read and comprehend the provisions of sections 21 and 142 of the Revenue Act 72/2016.

Full Name of taxpayer/agent		Role	
Signature and Stamp		Date	

Section D: Official Use - Tax Administration

Note – All documents received together with the tax declaration form are to be kept in the taxpayer's physical file.

Tax Centre		**GR Number (Revenue Receipt)**										
Penal Tax (if applicable)		**Late payment fee (if applicable)**										
Total tax due (Penal tax + Late payment fee + B9)			Date									
Names of returns Reception Officer			Signature and Stamp									

Appendix 1 – Rental Income Tax Details.

L#	A Plot Number (Land Registry)	B Usage of rented property	C District	D Village	E Street	F Names of the Tenant	G TIN of the Tenant (If any)	H Monthly Rental SL-sh (-000-)	I Number of Months	J Total of annual rental income (H x I)
1										
2										
3										
4										
5										
6										
7										
8										
9										
10										
11										
12										
13										
14										
15										
16										
17	**Total annual rental income (to be taken to B3 of Section B).**									