

GOODS AND SERVICES TAX (GST) RETURN (in English)



Jamhuuriyadda Soomaalilaan | **Republic of Somaliland**
Wasaaradda Maaliyadda | **Ministry of Finance Development**
Waaxda Cashuuraha Berriga | **Inland Revenue Department**



GOODS AND SERVICES TAX (GST) RETURN

General filing information

Tax Period (Month of)	MONTH HERE	20.....
Due date	21 st day of following Month	

Instructions: This return should be completed and submitted to IRD Office within 21 days after the end of every month (sections 160 & 172 of Revenue Act 72/2016). Please read the guidelines before completing this form for expeditious processing of your return. There are penalties for not filing a tax return, filing late or for filing false information on return (sections 17, 21, 30, 32 and 175(2) of Revenue Act 72/2016).

Section A: Supplier of manufactured goods/taxable services (Payer) Details

A1. Taxpayer's Name		
A2. TIN	A3. Mobile Phone Number	
A4. Email Address	A5. Business Address (District)	
A6. Village		
A7. Size of taxpayer	Large taxpayer <input type="checkbox"/>	Medium taxpayer <input type="checkbox"/> Small taxpayer <input type="checkbox"/>
A8. Basis of GST	Supply of Manufactured Goods <input type="checkbox"/>	Supply of Taxable Services <input type="checkbox"/>

Section B: Computation of Goods and Services Tax (GST)

Amount

Goods and Services tax rate: 5%		
B1	Total gross sales from supplies of manufactured goods and taxable services	
B2	Exempted sales (included in B1)	
B3	Zero-rated export sales (included in B1)	
B4	Sales returns	
B5	Net Taxable Sales for the period (B1 - (B2 + B3 + B4))	
B6	Goods and Services Tax due (B5 x 5%)	

Section C: Declaration by the Supplier of Manufactured Goods/Taxable Services or their Representative

I hereby declare that the information given on this form is an accurate and complete statement of GST retained to the best of my knowledge and belief. I've read and comprehend the provisions of sections 21 and 32 of the Revenue Act 72/2016.

Full Name		Title	
Signature and Stamp		Date	

Section D: Official Use only (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 + B8)		
		Date
Full Names of Returns Reception Officer	Signature and Stamp	