

## ONLINE REFERENCE NUMBER TABLE

### INCOME TAX & INTERNAL VAT

ONLINE REFERENCE has 19 characters comprising of TIN, tax code and tax period.

TIN = 12 characters, Tax code = 3 characters, tax period = 4 characters ( 2 characters for year and 2 characters for period)

Description	Tax Type	Tax Code	Tax Period	
			Year	Period
<p><b><u>INCOME TAX</u></b></p> <p><i>(the 10th and 11th characters of TIN numbers for this tax type is always "01")</i></p> <p>N. B Quote current period for the reference of statement balance</p>	Assesed Tax	101	2009 = 09	<u>Assessed tax</u> 00
	Assesed Tax Interest	112	2010 = 10	00
			2011 = 11	
			2012 = 12	
			2013 = 13	
	Self Assessed Tax	102	etc	<u>SAT Quarters</u> Quarter 1 = 01
	Self Assessed Tax Interest	113		Quarter 2 = 02
				Quarter 3 = 03
				Quarter 4 = 04
				Last payment = 05
<p><b><u>CAPITAL TRANSFER TAX</u></b></p> <p><i>Income tax on Capital tranfer for Corporate, Individauls, Trusts, Estate, etc.</i></p> <p><i>(the 10th and 11th characters of TIN numbers for this tax type is always "03")</i></p>	Capital Transfer Tax	111	2009 = 09	
	Capital Transfer Tax Interest	115	2010 = 10	
			2011 = 11	00
			2012 = 12	00
			2013 = 13	
			etc	
<p><b><u>WITHHOLDING TAXES</u></b></p> <p>Penalty and Interest</p> <p><i>(the 10th and 11th characters of TIN numbers for this tax type is always "02")</i></p>	Pay as You Earn	103		<u>Month</u> July = 01
	Pay as You Earn Interest	114	2009 = 09	August = 02
			2010 = 10	September = 03
			2011 = 11	October = 04
			2012 = 12	November = 05
			2013 = 13	December = 06

			Tax Period	
N. B Quote current period for the reference of statement balance			etc	January = 07 February = 08 March = 09 April = 10 May = 11 June = 12
<b><u>OTHER WITHHOLDING TAXES</u></b>				<b><u>Month</u></b>
	Dividends - Resident	104	2009 = 09	July = 01
	Dividends - Non - Residents	118	2010 = 10	August = 02
	Interest - Residents	105	2011 = 11	September = 03
	Interest - Non Residents	106	2012 = 12	October = 04
	Commercial Royalties	107	2013 = 13	November = 05
	Contract Payments	108	etc	December = 06
	Management and Consultancy Fees	109		January = 07
	Entertainment Fees	110		February = 08
	Mine Rehabilitation Fund surplus	117		March = 09
	Rental	119		April = 10
	Commission and Brokerage Fees	120		May = 11
	Other Withholding Tax Interest	116		June = 12
(the 10th and 11th characters of TIN numbers for this tax type is always "04")				
N. B Quote current period for reference of statement balance				
<b><u>VALUE ADDED TAX (VAT)</u></b>				<b><u>Period</u></b>
	Internal VAT	201	2009 = 09	Dec/Jan and Jan = 01
	VAT Interest	203	2010 = 10	Jan/Feb and Feb = 02
	VAT Penalties	206	2011 = 11	Feb/ Mar and Mar = 03
			2012 = 12	Mar/ Apr and Apr = 04
			2013 = 13	Apr/May and May = 05
(the 10th and 11th characters of TIN numbers for this tax type is always "11")				
N. B Quote current period for the reference				

			Tax Period	
of statement balance			etc	May/Jun and Jun = 06 Jun/Jul and Jul = 07 Jul/Aug and Aug = 08 Aug/Sep and Sep= 09 Sep/Oct and Oct = 10 Oct/Nov and Nov = 11 Nov/Dec and Dec = 12
<b>TRAINING LEVY</b> (the 10th and 11th characters of TIN numbers for this tax type is always "11")	Training Levy	204		
	Training Levy Interest	205		

**CUSTOMS, EXCISE & IMPORT VAT**

ONLINE REFERENCE NUMBERS WILL BE PROVIDED IN THE ASSESSMENT NOTICE AND ASYCUDA DEFERRAL STATEMENT NOTICE. THERE IS NO NEED TO WORKOUT THE ONLINE REFERENCE NUMBER.

The statements will be available on BURS website

ONLINE REFERENCE NUMBER HAS THE FOLLOWING FORMART.

Description	Year	Office Code	TIN	Assessment Number
Assessment Notice	2009 = 09	10	consignee TIN	222083
	2010 = 10	44		222084
	2011 = 11			Generated by the machine
	2012 = 12			
	2013 = 13			
	etc			
Description	Year	Statement Number	TIN	
ASYCUDA Deferral Statement Notice	2009 = 09	10	consignee TIN	
	2010 = 10	11		
	2011 = 11	12		
	2012 = 12			
	2013 = 13			

			Tax Period	
	etc			

## EXAMPLES

*Examples for online reference numbers for various tax types will be as follows:*

Description	Tin (Characters 1-12)	Tax code (Characters 13-15)	Tax Period	
			Year (Characters 16-17)	Period (Characters 18-19)
<b>Notice of Assessment reflecting Assessed tax payable for tax year 2010</b>				
1. Assesed Tax	C99999901019	101	2010 = 10	00
Assesed Tax Online Reference Number is: C999999010191011000				
<b>Payment of SAT for tax year 2013, 3rd Quarter</b>				
2. Self Assessed Tax	C99999901019	102	2013 = 13	03
Self Assesed Tax Online Reference Number is: C999999010191021303				
<b>Payment of Capital Transfer Tax for tax year 2011</b>				
3. Capital Transfer Tax	C99999901019	111	2011 = 11	00
Capital Transfer Tax Online Reference Number is: C999999010191111100				
<b>Payment of PAYE for tax year 2012 month 5 (Nov 2011)</b>				
4. Pay As You Earn	C99999902029	103	2012 = 12	05
Pay As You Earn Online Reference Number is: C999999020291031205				
<b>Payment of Dividends Non_Residents for tax year 2013 Month 10 (April 2013)</b>				
5. Dividends Non - Resident	C99999903045	118	2013 = 13	10
Dividends Non - Resident Online Reference Number is: C999999030451181310				
<b>Payment of VAT for Financial year 2013, tax period Oct/Nov</b>				
6. Internal VAT	C99999901112	201	2013 = 13	11
Internal VAT Online Reference is: C99999901122011311				
<b>Payment of Training Levy for Financial year 2010, tax period Jan/Feb</b>				
7. Training Levy	C99999901112	204	2010 = 10	02
Training Levy Online Reference is: C99999901122041002				