

## GENERAL GUIDELINES FOR THE ISSUANCE OF TAX CLEARANCE CERTIFICATES (TCC)

1. Applications for TCCs should be in the form provided. The taxpayer should complete the **TCC Application Form**.
2. A **receipt slip** should be given to the taxpayer that will record the date and time received by the NRA. All taxpayers should be informed verbally although the receipt slip will indicate that TCC will take up to 72 hours to be available if all information they provide is satisfactory and are in compliant with all their tax payments and returns submission.
3. The **TCC Application Form** should be submitted to the Taxpayer Services and Registration (TPSR) Unit of the respective Tax Center.
4. All **TCC Application Forms** received by the TPSR should be registered like any other correspondence, but in a separate ledger.
5. The TPSR Unit should obtain information from Collections and Compliance Monitoring (CCM) Unit regarding the up to date tax position, details of withholding taxes (including PAYE and RENT), Payroll Tax and GST, etc...; and returns submission data. The Head of the CCM Unit of the Tax Center should countersign all information relating to the taxpayer's compliance before it is forwarded to the TPSR Unit.
6. Recommendation for the issuance of a TCC should be done by the Head of the TPSR after he/she is satisfied with the taxpayer's compliance from information received from the CCM Unit.
7. Approval for TCCs should be given by the Head of the Tax Center/Assistant Commissioner (or a designated officer as deemed necessary from time to time) or the Commissioner/Deputy Commissioner in extreme circumstances after vetting and review of all evidences submitted.
8. Any rejection, additional information or evidence(s) required will then be sent back to the TPSR Unit which will then be communicated to the applicant immediately. The TRSR should ensure they expedite the process of issuing a TCC by liaising with the CCM Unit and Head of Tax Center as we as NRA should issue TCCs within three (3) working days as advertised to the taxpayer.
9. A **TCC Register** should be maintained by the Tax Center charged with the responsibility of issuing the TCC.
10. All **TCC Application Forms** should be retained at TPSR and a duplicate copy sent to the Taxpayer's file.
11. Taxpayers must duly sign for a TCC upon receipt. The Tax Center should maintain a ledger that will include the signatures of receiving taxpayers or their Authorized persons. All issuing Tax Centers should ensure they have on file a letter from the Organisation/Business the Authorized Persons for receipt of TCC.
12. The issuance of the TCCs should be processed within 72 hours from the date of the application in order to give the Tax Center ample time to verify information given.
13. A **Monthly Internal Return Form** together with the triplicate copies of the TCCs should be forwarded to the Design and Monitoring Division by the 5<sup>th</sup> of the month following the issuance of TCCs.
14. Officials of the Authority should not be engaged in facilitating the issuance of TCCs (except officially – i.e. the TPSR staff of the Tax Center that are dealing with TCCs). If staff are engaged in such

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unauthorized activities, their integrity will be questioned as this is likely to result in the conflict of interest for which the terms and condition of service of the National Revenue Authority (NRA) prohibits. Officers caught engaging in these activities will be disciplined.

15. A TCC should only be issued if **ALL** the three (3) Rent Information Forms (Business, Self-Declaration and Individual) are completed. All TCC applicants should complete **ALL** the rent information forms even if they do not have properties to declare.
16. **NO TAX CENTER SHOULD ISSUE A TCC FOR A TAXPAYER THAT IS NOT IN THE TAX REGISTER OF THEIR TAX CENTER.** If this is done, it will be against these rules and will lead to disciplinary action. If a taxpayer applies for a TCC to your Tax Center and they are not part of your tax register, send the form and direct the taxpayer to the appropriate Tax Center. If you or the taxpayer are not sure which Tax Center they fall under or the taxpayer has not yet been assigned to a Tax Center, the Head of the Tax Center should liaise with the TIN Office to immediately assign the Taxpayer to the correct tax center.
17. All TCC application fees collected should be paid to NRA Finance Department and a valid receipt should be obtained. The payment to the Finance Department should be done when all payments are received for a TCC booklet.
18. Disciplinary action will be taken if officers violate directives of this guideline. It is the responsibility of all officers to ensure that they do not delay the process of issuing a TCC to a taxpayer because we have an obligation to provide better services to them and issue TCC within 72 hours if the taxpayer's compliance is up to date.

**NOTE:** Where the taxpayer has not fully met the criteria set out above but the Commissioner or Deputising officer is satisfied that the taxpayer has made satisfactory arrangement for the settlement of all liabilities then a Tax Clearance Certificate could be issued provided it is brought to the attention of the Design and Monitoring Unit before issuance.