

Republic of Sudan

Chamber of Taxation

Value Added Tax

VAT

Monthly Return

Return of	Month		year	
According to Article (10) Para (1) of the Value Added Tax Act for the year-2001-amended.				

Taxpayer's Name					
Trade Name					
Tax Identification Number(TIN)					
Nature of Business					
Legal Entity					
Address					
State		Locality		Administrative Unit	
District		Square		Block No	
Market		Street		Building	
Floor		Telephones		Mobile	
Web Site		E-Mail		Competent Office	

No	General Guidelines
1	Taxpayer shall deal according to Tax Invoice and holding regular accounting records and books. Accuracy and true Information are necessary when filling the Return.
2	Taxpayer shall submit the Return not before the 15th day subsequent to the termination of each accounting period even though he did not achieve sales, or rendered services or business subject to tax within the accountancy month.
3	If the taxpayer does not abide by presenting the Return in the specified period or ignore presenting it or provide false information, the Secretary-General may have the right to assess the tax for the accountancy period, in addition to, imposing financial sanctions or penalties provided for in Regulations.
4	SALES:
	<p>*All data related to sales and the tax collected of them shall be included.</p> <p>*The use or legal disposal of commodity or benefiting from the service or business in private or personal purposes is the same as selling.</p>
5	Purchases:
	<p>*All data of purchases and their related expenses and the tax paid for them shall be included.</p> <p>* Purchases and expenses (inputs) used in products which are partially subject and partially exempted shall be deducted in ratio of total sales subject to tax to total sales (subject +exempted).</p>
6	<p>The accounting of special local commodities shall be conducted according to the specified principles of ministerial or administrative regulations as follows:</p> <p>*The specified base of goods or services as percentage of total amount (printing, local oils, slaughteredetc).</p> <p>Tax amount = total amount multiplied by percentage multiplied by tax rate.</p> <p>*goods which the tax of one unit of their weights is specified (gold/ gram).</p> <p>Tax amount = sales amount multiplied by tax of a unit.</p>
7	The credit balance carried forward to the next month or the payable debit = total collected tax of sales during a month – (the paid tax for the month + the balance of the credit tax carried forward of the last month).
8	Filling the unshaded spaces only with an explanation of tax type.

	Taxable services and expenses					
11	communications			30%		
12	Others			17%		
13	Import services and expenses exempted from tax			Exemption		
14	Local services and expenses exempted from tax			Exemption		
Total paid tax of the month						
Tax for the month(credit/ debit)						
The balance						
15	Carried forward tax balance of the previous month					
16	Carried forward credit tax balance					
17	Payable debit tax balance					
18	refund					
19	Oil companies certificates					

Specially for the applicant's return

I ,who signed below, admit the accuracy and correctness of the information mentioned in the return

Name			
On my capacity	Business owner		Agent
Company's seal			
The date			

Specially for the tax administration	
The name	
Capacity	
Signature	
The seal	
The date	