

APPENDIX B2: WORK SHEET FOR WITHHOLDING TAX (Payment to non-residents)

B2.1 Payment to Non-Resident (under Section 39 of the Act)

(700) Amount paid under qualifying reduced CARICOM rate	(700) _____	
(705) Tax Rate (15%)	(705) .15	
(710) Amount of Tax to Pay (line 700 times line 705)		(710) _____
(715) Amount paid to companies not qualifying for a reduced rate	(715) _____	
(720) Tax Rate (25%)	(720) .25	
(725) Amount of Tax to Pay (line 715 times line 720)		(725) _____
(730) Amount paid to individuals not qualifying for a reduced rate	(730) _____	
(735) Tax Rate (20%)	(735) .20	
(740) Amount of Tax to Pay (line 730 times line 735)		(740) _____
(745) Total amount of Tax to Pay (line 710 + line 725+ line 740)		(745) _____

B2.2 Payment to Non-Resident (under Section 40 of the Act)

(750) Amount paid under qualifying reduced CARICOM rate	(750) _____	
(755) Tax Rate (15%)	(755) .15	
(760) Tax to Pay (line 750 times line 755)		(760) _____
(765) Amount paid to companies not qualifying for a reduced rate	(765) _____	
(770) Tax Rate (25%)	(770) .25	
(775) Tax to Pay (line 765 times line 770)		(775) _____
(780) Amount paid to individuals not qualifying for a reduced rate	(780) _____	
(785) Tax Rate (25%)	(785) .25	
(790) Tax to Pay (line 780 times line 785)		(790) _____
(795) Total Tax to Pay (line 760 + line 775 + line 790)		(795) _____

B2.3 Total Amount of Tax to Pay (under Section 39 and 40 of the Act)

(800) Total Amount of Tax to Pay (line 745 + line 795)		(800) _____
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