



Jamhuuriyadda Soomaalilaan
Wasaaradda Maaliyadda
Waaxda Cashuuraha Berriga

Republic of Somaliland
Ministry of Finance Development
Inland Revenue Department



TAX ASSESSMENT OBJECTION FORM

Instructions: To ensure trust & improve taxpayer compliance, a taxpayer dissatisfied with the notice of assessment served on him/her by the Inland Revenue Department has a right of objection against such assessment as per Section 7(2) & 137(6)(d) of the revenue Act, law no. 72/2016).

SECTION A: TAXPAYER'S DETAILS

A1. Taxpayer's Full Name			
A2. Trade Name (if different to Taxpayer's Name)		A3. TIN	
A4. Address (District)		A5. Village	
A6. Taxpayer phone number		A7. E-mail address	

SECTION B: DETAILS OF ISSUED ASSESSMENT NOTICES

NO	Type of assessment		Date of issue	Assessed Amount
B1.	Audit assessment notice	<input type="checkbox"/>		
B2.	Default assessment notice (If no return filed)	<input type="checkbox"/>		
B3.	Other assessments if any	<input type="checkbox"/>		

SECTION C: LEGAL BASIS FOR OBJECTION

No	Reasons for objection	Disputed amount	Undisputed Amount
C1.			
C2.	Amount paid in advance (greater of 30% of assessed amount or 100% of undisputed amount)		

Section D Declaration by the taxpayer or their representative

D1. Full Name		D2. Title	
D3. Signature and Stamp			D4. Date
D5. Attachment submitted	Assessment form <input type="checkbox"/> Copy of GR <input type="checkbox"/>	D6. GR No for advance payment made	

Section E: Official Use - Tax Administration

E1. Tax Centre		E2. Date	
E3. Full Name of tax appeal officer			Signature

Guidelines for completing assessment objection form February 2020

Section A: Taxpayer's details

A1- Taxpayer's full name: Enter your name in this box as provided on your taxpayer registration certificate or current one if changed.

A2- Trade name: Enter in this box your business name as provided during your tax registration or the current trade name if different from registered name.

A3- Taxpayer Identification Number: Enter your taxpayer identification number in this box.

A4- Address – Enter in this box your address as provided during your tax registration or current address.

A5- Village: Enter in this box name of a village where you are located as provided during your registration

A6-Taxpayer phone number: Enter in this box your current phone number

A7-Taxpayer e-mail address: Enter in this box your current e-mail address

Section B: Details of assessment

B1-Audit assessment: Check in this box, indicate the date & amount if your objection is against the audit assessment.

B2-Default assessment notice: Check in this box, indicate the date & amount if your objection is against the default assessment. Note: a default assessment will be automatically cancelled if you file a tax return form for the period in respect of which the default assessment was issued – this would avoid having both you and IRD to work through the objection process

B3: Other assessments if any: Check in this box, indicate the date & amount if your objection is against any other assessment

Section C: Legal basis for the objection:

C1-Reasons for objection: Enter in this box reasons for objection, disputed and undisputed amounts.

C2- Amount paid in advance: Enter in this box amount required to be paid pending final resolution of the objection, being the larger of 30% of assessed amount or 100% of undisputed amount (Section 7(2) of Revenue Act 2016).

Example: Assuming a taxpayer's assessed amount = \$ 60,000 but the taxpayer disagrees with assessment & he/she thinks a fair assessment is \$ 40,000 instead of \$ 60,000.

This means that; 30% of 60,000 = \$ 18000 dollars. & amount not in dispute is 40,000 dollars.

The taxpayer will need to pay \$ 40,000 which is greater than \$ 18,000 (30%)

Section D Declaration by the taxpayer or their representative

D1- Full name: Enter in this box name of the person making an objection.

D2- Title: Enter in this box the role of the person who prepared this objection form.

D3- Signature and stamp: Put your signature in this box. Add stamp where applicable.

D4- Date: Enter in this box date this form is signed.

D5- Attachment: Tick in text box if you have submitted copy of assessment & copy of GR.

D6- GR number: Enter in this box number of the general receipt for advance payment made.

Section E: Official Use - Tax Administration

E1-Tax Centre: Enter in this box the tax centre that is handling the taxpayer's tax affairs.

E2-Date: Enter in this box the date this form is filed to Inland Revenue department.

E3-Name & signature of tax appeal officer: Enter in this box the name of tax appeal officer.