

## TIME TO FILE NEW PIT-11 FORMS ENDS SOON

29 February 2016 is the end date for PIT remitters to submit PIT-11 disclosure forms for 2015 to their taxpayers and tax offices. They should do so using a new form (see our newsletter 70/2015).

Currently, a PIT-11 form cannot be properly filled in without determining the person's residence for tax purposes. The new PIT-11 should disclose such details as:

- the kind of tax liability (unlimited or limited),
- for persons resident abroad: additional identification particulars from their jurisdiction.

In practical terms, remitters are likely to have greatest problems where the following happened in 2015:

- they engaged or terminated engagements with foreigners,
- their employees commenced or ended their cross-border assignments (secondments).

Given those changes, we recommend verifying the tax residence of your employees and obtaining any missing data before you get down to preparing PIT-11 forms.

If this issue pertains to your business and you are interested in our assistance, please contact your WTS&SAJA consultant or our office.

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