

## 31 January 2023 the reconciling WHOSC statement is due

• JANUARY 17, 2023 •

Withholding tax remitters who in 2022 made payments to the same taxpayer after filing the first WH-OSC statement without deduction of withholding tax or with deduction at a reduced rate, are required to file the reconciling statement until the last day of the month following the end of their tax year. Withholding tax remitters with tax year equal the calendar year are required to submit the reconciling WH-OSC statement by the 31st of January, 2023.

Under previously binding regulations, the deadline was the 7th day of the month, following the month in which the first statement was due.

If you are interested in the above information and its impact on your business, please contact:

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or your advisor at MDDP.

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