

Dear Clients,

2<sup>nd</sup> January, 2019

**RE: BOOK-WRITING FOR 2018 ACCOUNTS (YEAR END – DECEMBER 2018)**

In order to enable us to meet the deadline of submission of accounts as prescribed by the laws of the Government we request you to submit the following documents for book-writing for the year 2018, from 1st January 2018 to 31st December 2018:

1. Sales (COMPULSORY)
  - a) VAT returns and monthly EFD reports summary. **Those who are not registered with Vat should bring monthly TIN EFD summary.**
  - b) Invoice and receipt books.
  - c) City service levy receipts.
2. Purchases (COMPULSORY)
  - a) Local purchase invoices
  - b) Importation files which includes invoices, clearing & forwarding receipts, and transportation vouchers etc.
3. Cash and bank
  - a) Bank statements for the whole year.
  - b) Deposit slips & cheque folios.
  - c) Letter of overdraft facility/loan agreement from the bank mentioning the limit extended, duration and securities mortgaged if any
4. Payroll
  - a) Payroll summaries
  - b) Copies of Pension contribution (NSSF, PPF, LAPF, PSSSF) receipts, PAYE documents, Skills Development Levy, WCF receipts.
  - c) P9 & P10 forms. **Please note that, the P9 & P10 forms have to be submitted to the TRA semi-annually**, i.e. for January to June, the month of submission is July, while for July to December, the month of submission is January.
5. Expense
  - a) Rental agreements with withholding tax and stamp duty receipts thereof (if not NHC)
  - b) All expenditure vouchers e.g. salaries, electricity, trading license, telephone etc.

6. BRELA
  - a) Current Annual Returns for Limited Companies only.
7. Fixed assets
  - a) Copies of invoices and receipts for additional tangible and intangibles assets purchased during the year (e.g. purchase of software, furniture)

**The above documents should reach us by 28<sup>th</sup> February 2019.**

**We expect to get your earliest response, so that we can give you early attention and can avoid unnecessary delays leading to IncomeTax Penalties.**

Thanking You  
Yours Faithfully  
ASSAD ASSOCIATES