WITHHOLDING TAX MANUAL

AGENT GUIDE

WHT
Withholding Tax

WEBSITE

https://wht.abia.tax/

SCOPE

The guide scope is for Taxpayers, Federal and State Board of Internal Revenue, WHT Agents and Sub Agents. The guide essentially is provided to help the users seamlessly perform WHT process and other services the portal provides.

Stake Holders:

Taxpayers

State Government

Federal Government

Agents– Banks, Companies, CSCS

Board Agents

Sub Agents – Individuals.

AGENTS REGISTRATION

Select the “Agent Signup” and the fill the registration form. An authentication code is sent to the email and phone provided to authenticate your account. Enter the email address and password provided. This takes you to your account authentication page. Enter the code sent to your email and phone number and verify. Click on Re-send if you didn’t get the authentication code on registration.

WHT Withholding Tax

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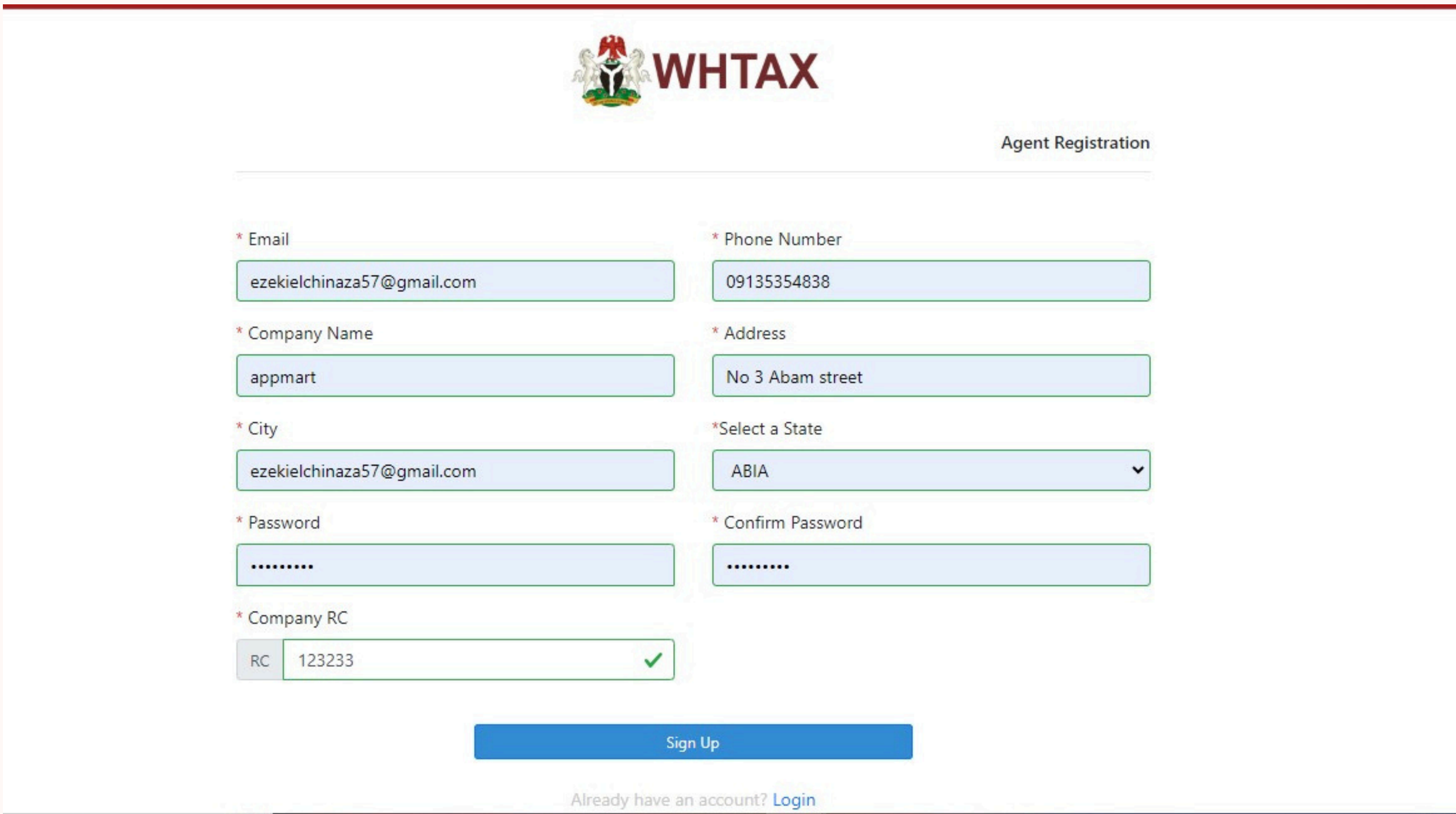
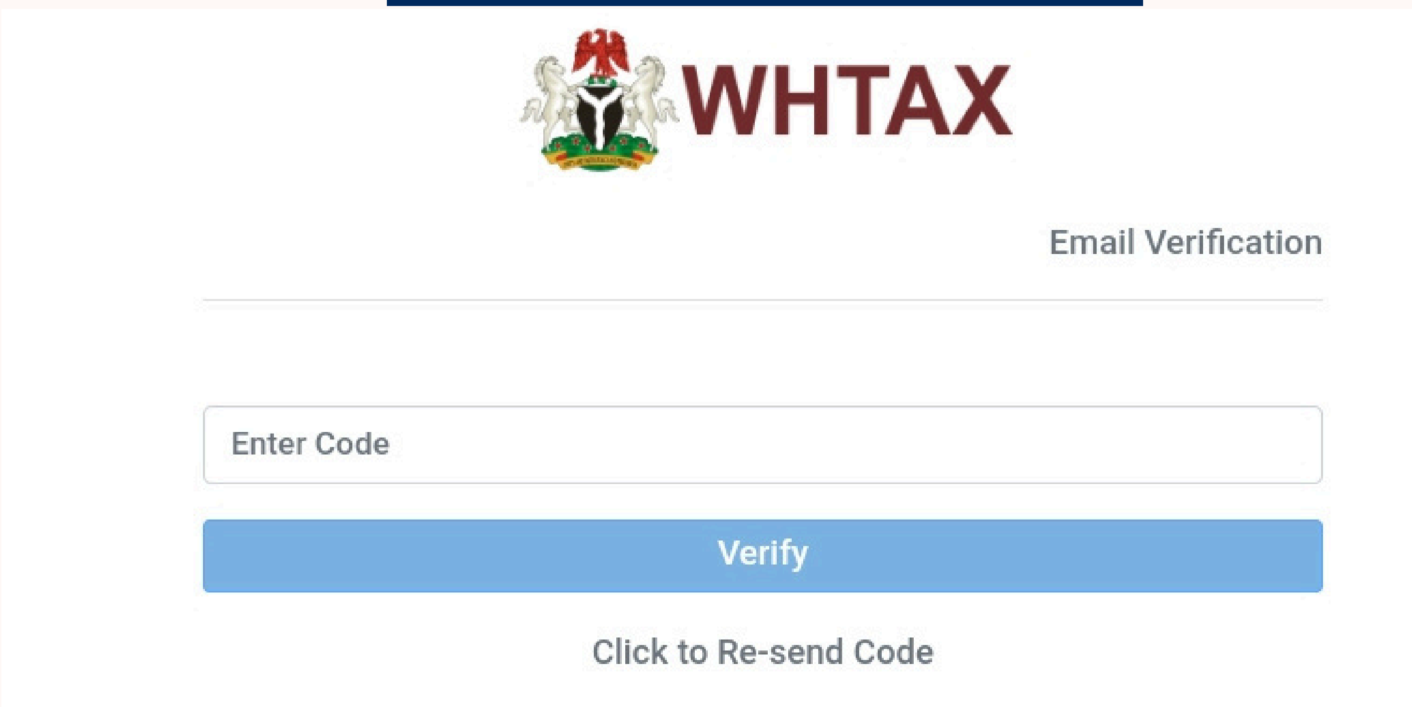
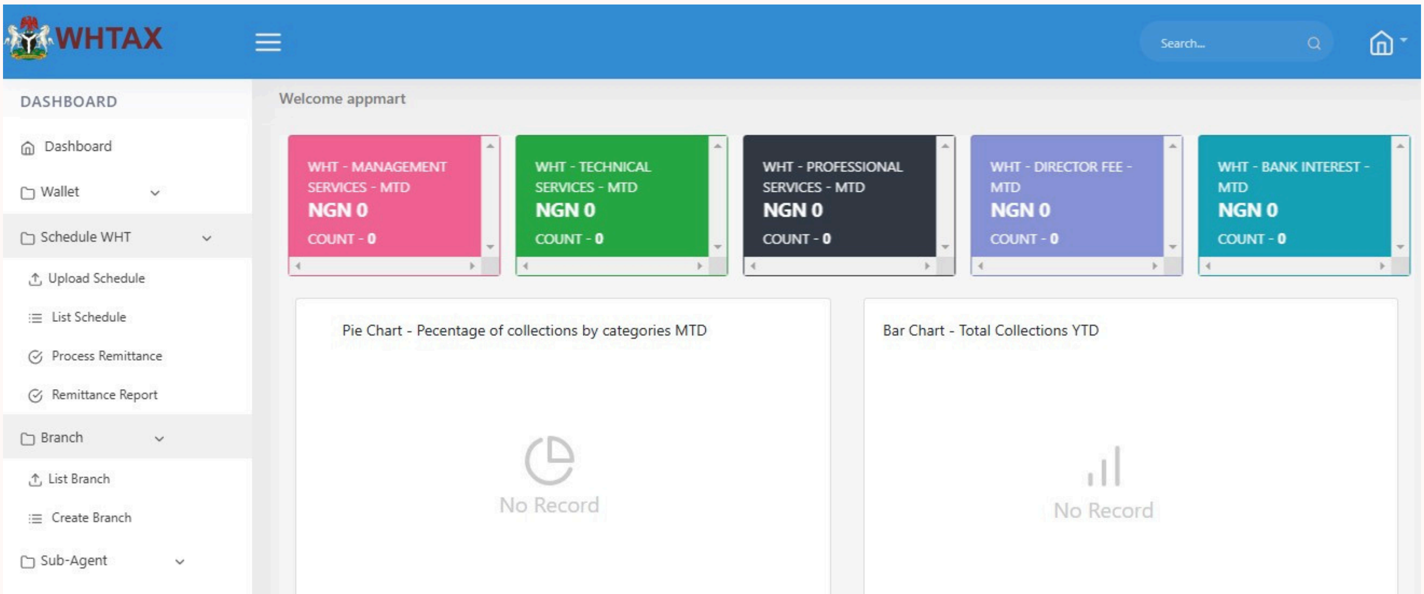
SIGNUP PAGE



AUTHENTICATION PAGE



DASHBOARD



The dashboard presents monthly amounts and counts for each withholding tax item. It also includes percentage collections by category, total annual collections, and total gross collections, all displayed through tables and graphs. The side menu features all accessible menus and sub-menus according to the Agent's permissions.

SCHEDULE WHT

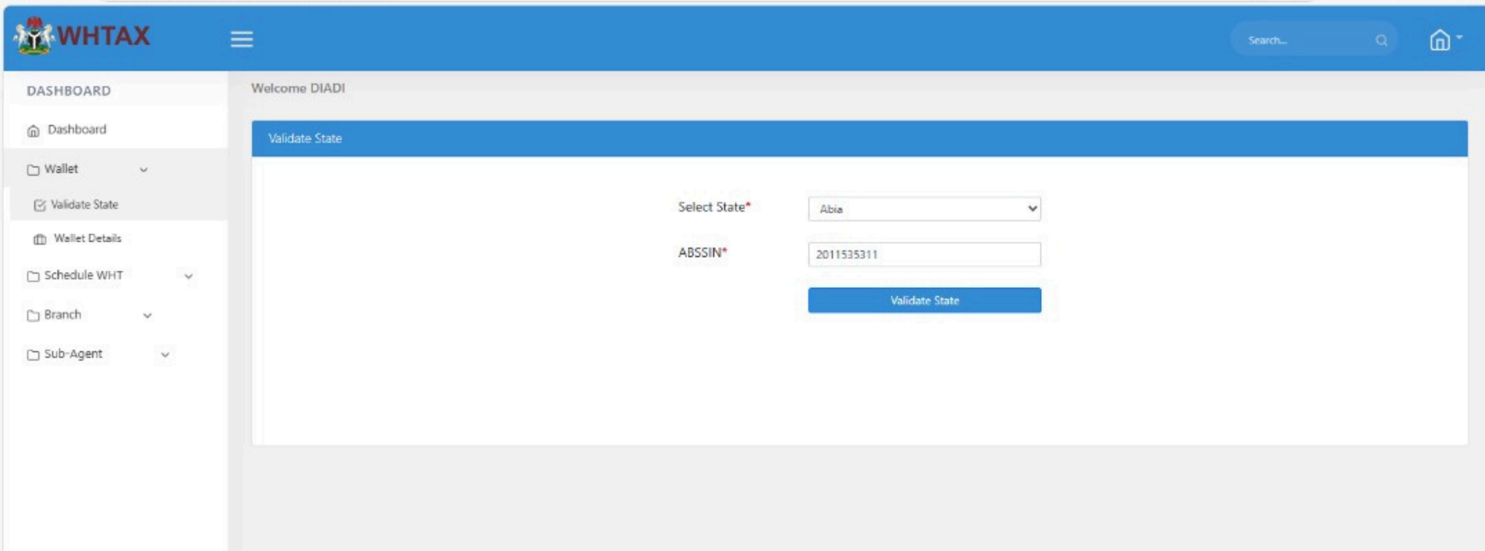
A schedule is a document detailing the withholding tax (WHT) items for processing, with each item having a specific schedule template. Schedules can be submitted in three formats:

- Batch API call
- Single API calls
- Excel upload

WALLET

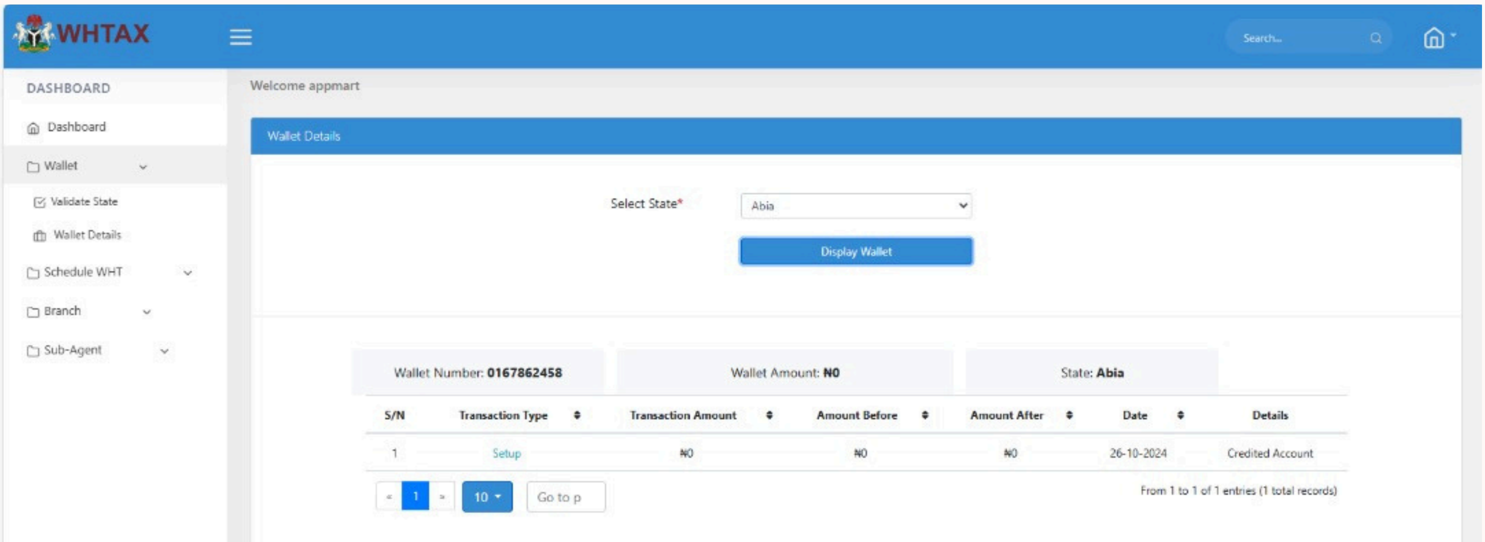
VALIDATE SETUP:

To validate the setup, select the state and input the company ABSSIN. Click on "validate," and the system will send a four-digit verification code to the company's registered email or phone number.



Once the code is successfully verified, you can select an item, such as bank interest.

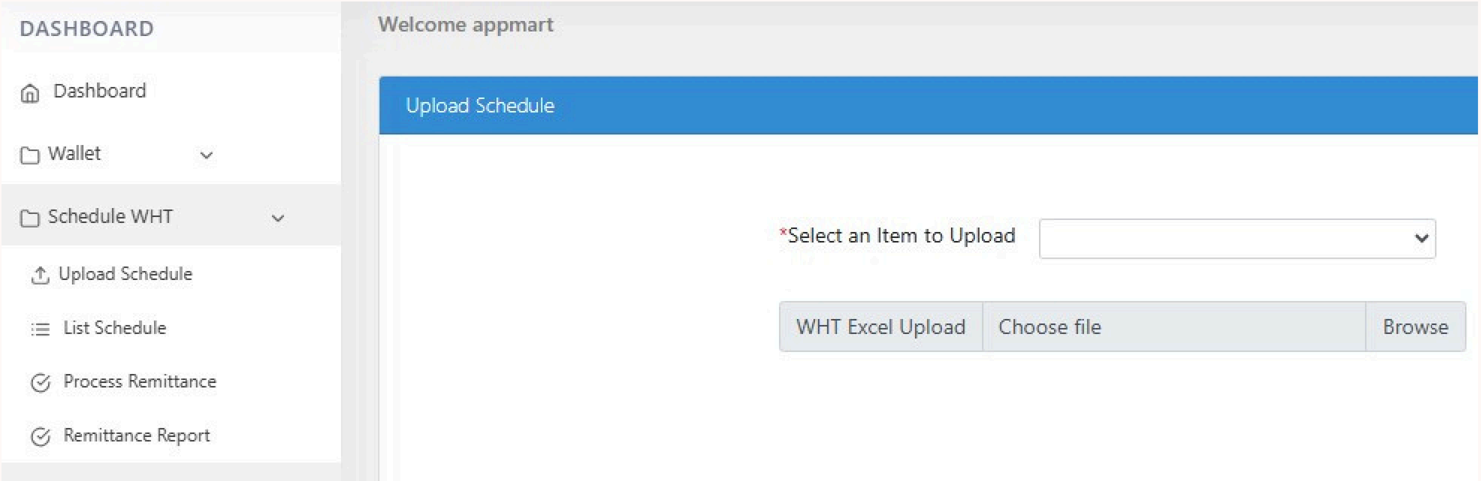
WALLET DETAILS



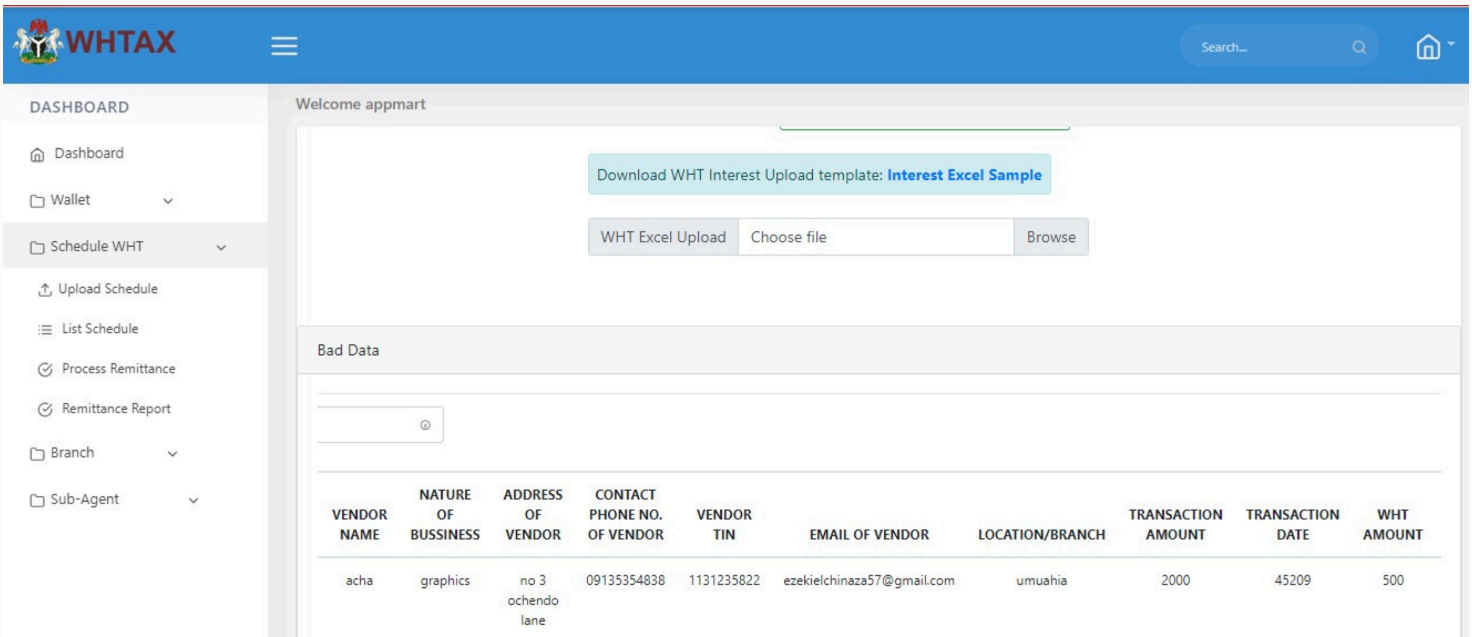
Once you select State, click on display wallet it will automatically display the wallet of the selected state.

AGENT UPLOAD SCHEDULE

The agent selects an item and downloads an Excel sample to fill out. After uploading the completed file, the system automatically validates it.

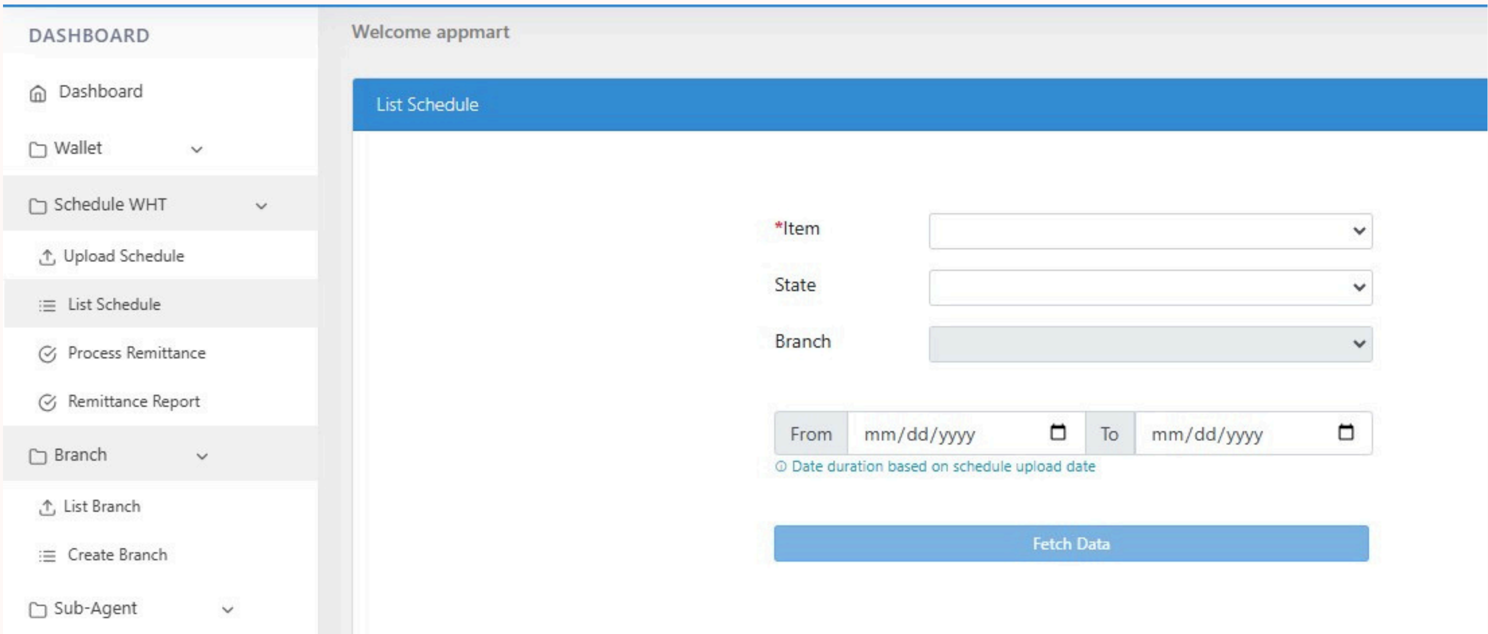


Once validation is done, it displays a table with accepted and rejected data. The agent can either push the accepted data or review and correct the rejected entries before re-uploading.



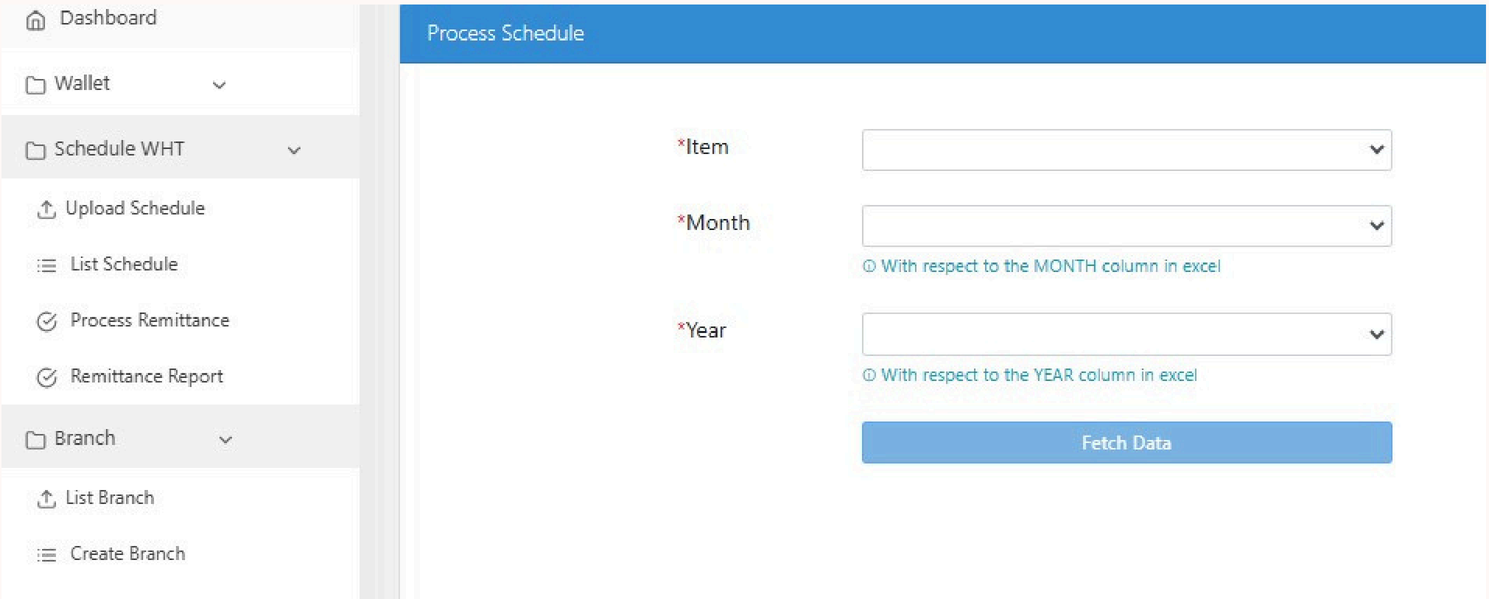
LIST SCHEDULE

The LIST SCHEDULE menu displays a table of all schedules uploaded by the agent, allowing you to filter by item, state, branch, and date.



PROCESS REMITTANCE

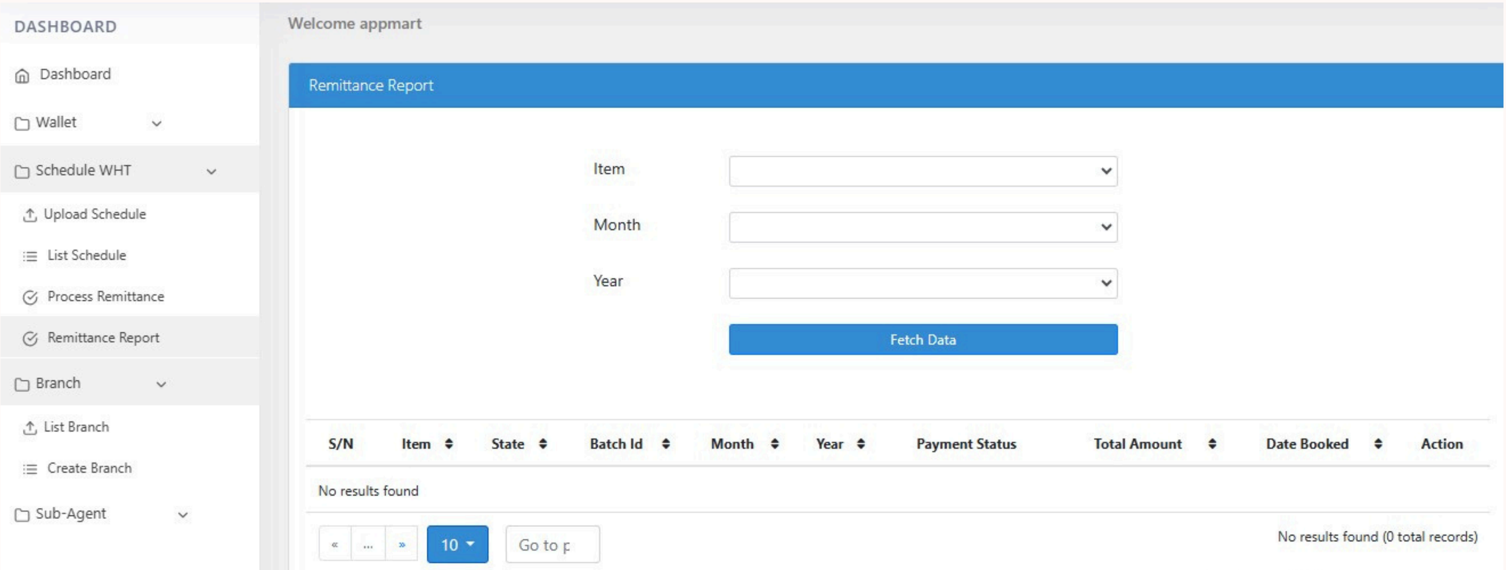
To process the WHT schedule, the agent selects the WHT item along with the month and year, then clicks “Fetch Data.



The system will display the schedule details, including the amount. Finally, the agent selects “Process Remittance.”

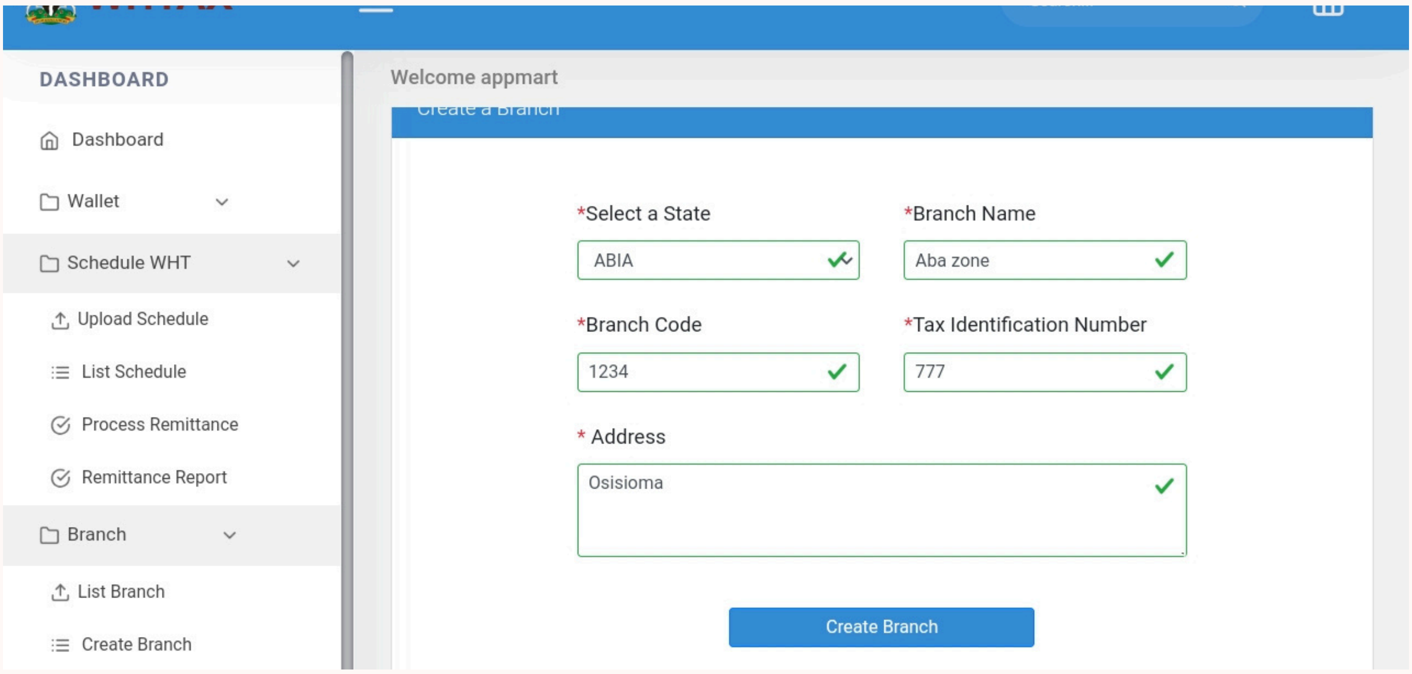
Remittance Report

The Remittance Report menu displays all processed remittances, indicating their payment status. To view details, select the WHT item, month, and year, then click “Fetch Data.



BRANCH

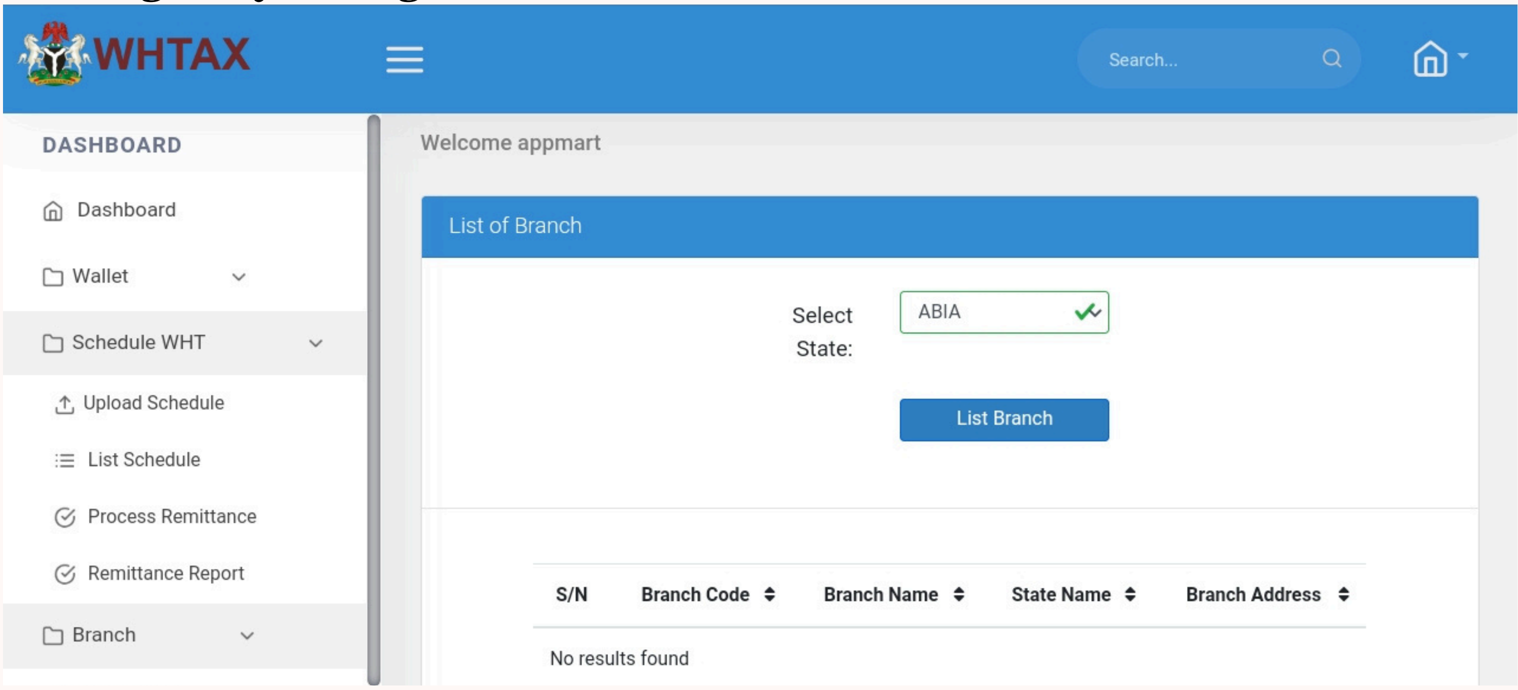
In the BRANCH section, an agent can create branches and assign them to sub-agents by selecting the “Create Branch” menu and filling out the required fields, including the branch code and TIN.



Branch Code is the code of a company’s existing branch. For Example; Every UBA branch has a branch code.

List Branch

The "List Branch" option displays all branches created and managed by the agent.



SUB-AGENT

SUB-AGENT refers to individuals created by an agent to manage specific branches or portions of WHT activities within a state. For instance, a bank as an agent can create sub-agents to oversee its branches. Each sub-agent is assigned to an existing brancho.

Create Sub Agent

To create a sub-agent, enter the email address and select “Next.”

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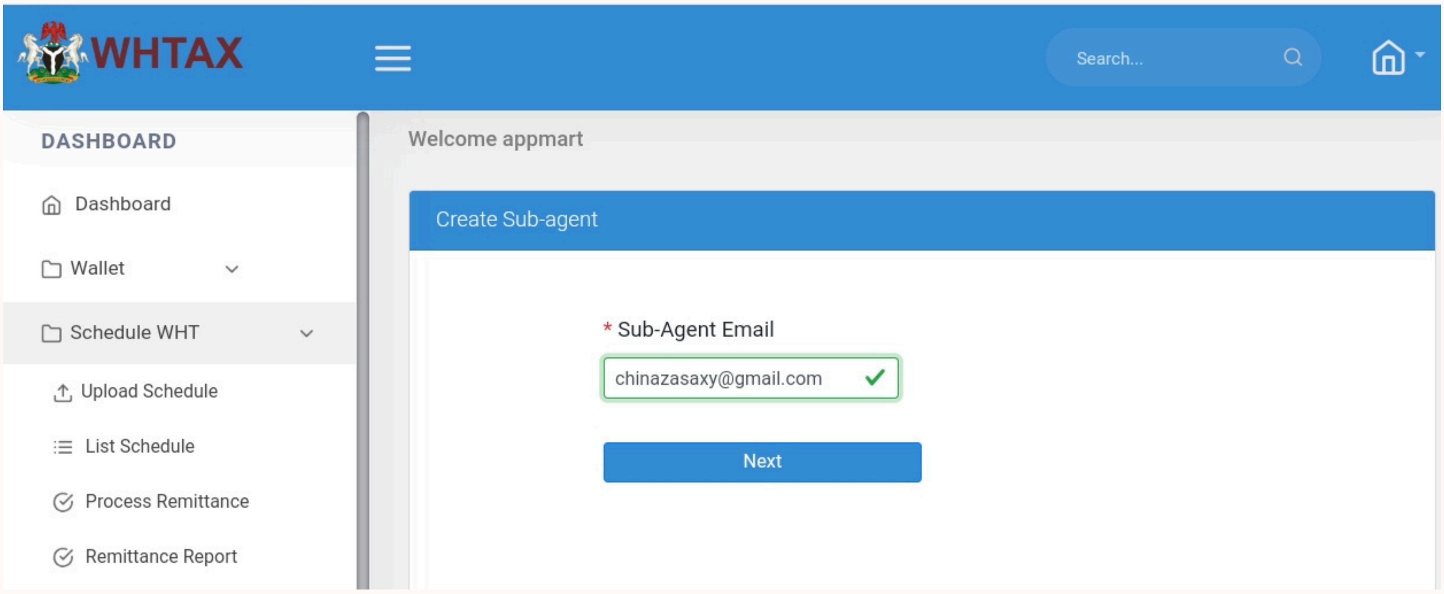
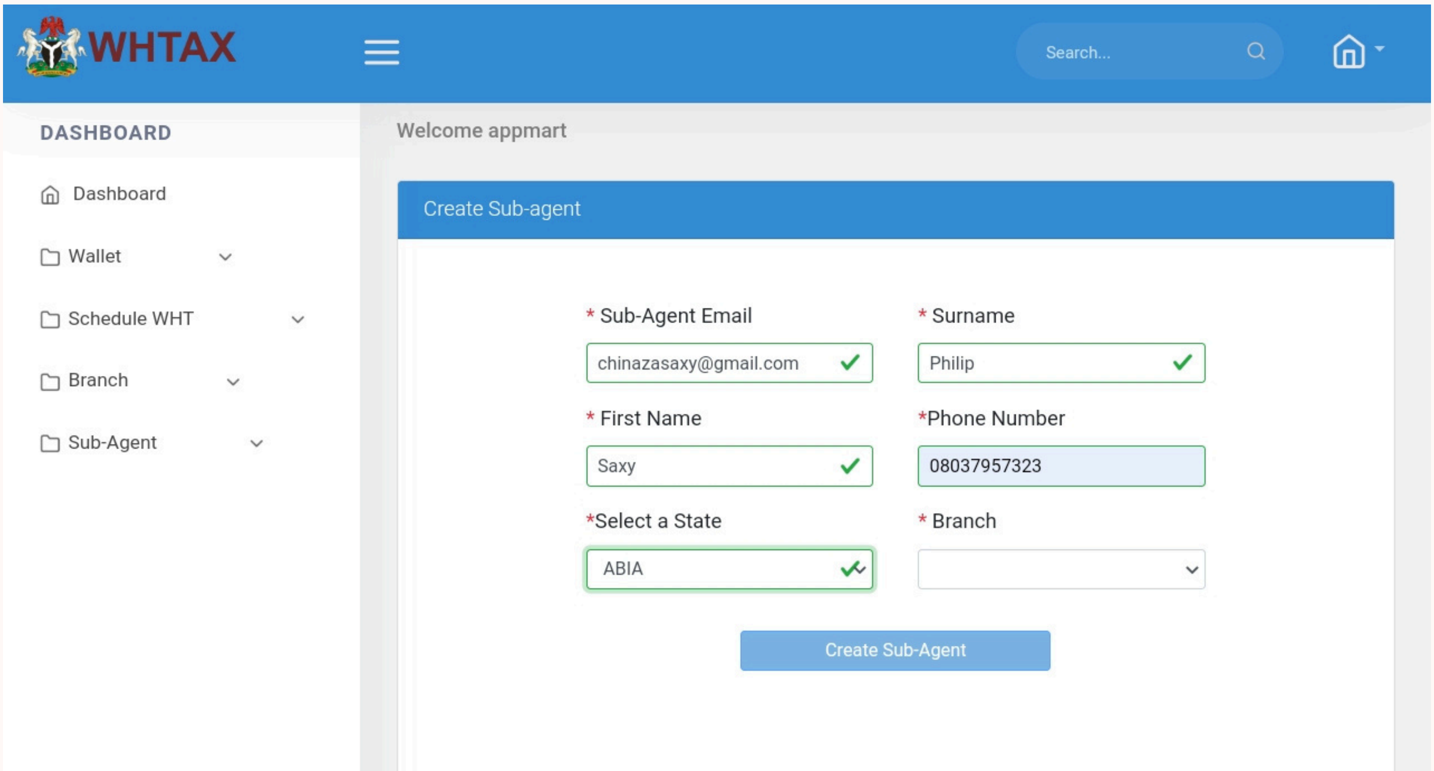


Then, fill in the sub-agent's details and Tax ID before completing the creation process.



An SMS confirmation is sent to the sub-agent's phone number.

List Sub-Agent

The List Sub-Agent menu displays all sub-agents created by the agent, with a search bar available to filter the list.