



Tax First Alert

Goodstanding Certificates

October 2016

Mandatory certificate of good standing for all payments is no longer required

The directive released in August 2016 by the Ministry of Finance - Inland Revenue Department for the mandatory requirement of tax good standing certificates on payments has been withdrawn.

The Ministry of Finance - Department Inland Revenue issued a directive dated 15 August 2016 requiring businesses to be in good standing as a taxpayer to qualify for receiving any payment for services or goods delivered to the State.

A press release, dated 4 October 2016, was released by the Ministry of Finance ("the Ministry") stating that the Ministry has assessed the impact of the directive and found that it made it harder for smaller businesses to manage cash flows.

As a result, the directive was amended as follows:

- 1) Businesses **no longer require a Tax Good Standing Certificate** to qualify for payments; and
- 2) For businesses to qualify in any **bidding or tendering purposes, a Tax Good Standing Certificate is required** (whether through tender, quotation or any other method).

For more information or assistance to obtain a Certificate of Good Standing please contact:

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A Tax Certificate of Good Standing is still required for tender and other forms of bidding purposes.

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