

All tax-liable payments to freelancers and sole proprietors are under Contribute-As-You-Earn (CAYE), except:

- a. Free, remuneration or allowance payable to Board directors
- b. Payment to self-employed persons (SEPs) via factoring companies, since they are considered business-to-business transactions
- c. Buy-and-claim purchases
- d. Payments made to a partnership
- e. Payments made to SEPs providing their services as a collective
- f. Honoraria paid to academia/experts with no invoices
- g. Payment made in foreign currency
- h. Payment made through a service intermediary platform used by the Corporate service buyer (CSB) to engage services from SEPs
- i. Fee, remuneration or allowance paid to a Member of Parliament
- j. Payments to SEPs from projects on public-private partnership, since they involve private sector buyers and are considered out of scope of the pilot phase
- k. Reimbursement by the Government to a provider under a Government voucher programme
- l. Reimbursements made to SEPs for expenses incurred while carrying out their services
- m. Government grants
- n. Sub-contracted jobs from CSBs