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LEGAL NOTICE NO..... OF 2012

PRACTICE NOTE NO DT – IT/ 0009-12

TRANSACTIONS FOR WHICH TAXPAYER IDENTIFICATION NUMBER (TIN) WILL BE REQUIRED UNDER SECTION 69ter

In exercise of the powers conferred by section 68*bis* of the Income Tax Order, 1975 as amended, the Commissioner General hereby issues the following notice –

CITATION

This notice may be cited as Practice Note No DT-IT/0009 -12 on transactions for which the taxpayer identification number (TIN) will be required.

SECTION

Section 69ter of the Income Tax Order 1975 as amended.

PURPOSE

The notice is issued in terms of section 69ter of the Income Tax Order of 1975 as amended which provides that the Commissioner may require a taxpayer to include the taxpayer identification number issued or in the case of a natural person his personal identification number in any return, notice, or other document used for the purposes of this Order.

DEFINITION

Any word or term used in this Practice Note shall, unless specified otherwise have the same meaning as defined in the Act.

PART A THE LAW INCOME TAX

Transactions for which taxpayer identification number be required

1. With effect from 1 July 2013 all persons entering into all transactions prescribed by the Commissioner General or specified under this Schedule should include the Tax Identity Number (TIN) in line with the requirements of section 69ter of the Income Tax Order of 1975.
2. The transactions for which the taxpayer identification number shall be required are as set out in the Schedule 1.
3. The taxpayer identification number (TIN) always be the one issued by the Commissioner General
4. Legal Notice No. 57 of 2006 is hereby revoked.

SCHEDULE 1

**TRANSACTIONS REQUIRING TAXPAYER IDENTIFICATION NUMBER OR
PERSONAL IDENTIFICATION NUMBER (PIN)**

<i>Institution</i>	<i>Purpose of transaction</i>	<i>Person from whom the tax number is required</i>
Registrar of Deeds	Registration of titles, stamping of instruments; the transfer of immovable property or any endorsement to any title deed having the effect of transferring immovable property.	The transferor, or any person in whose name the endorsement is to be made.
Local Authorities	Approval of plans, and payment of rates.	A person in whose name the relevant property is registered.
Central Motor Registry	Registration of motor vehicles, transfer of motor vehicles, licensing under the Traffic Act.	A person in whose name the motor vehicle is to be registered, transferor of the Motor vehicles, any licence under the Act.
Registrar of Companies	Registration of a company and the filing of annual return of a company	The Company being registered or filing a return; directors of such a company.
Customs and Excise	Importation of goods Customs Clearing and Forwarding; Registration for Deferred VAT payment.	The people in whose name the goods are registered; persons registering for VAT deferred payment.
Ministry of Enterprise & Employment	Trade licensing – the issue, renewal or transfer of any licence, permit or similar document relating to any trade, business, profession or vocation.	Persons seeking issue, renewal or transfer of any licence, permit or similar document.
Insurance Companies	Underwriting of policies.	The policy holder.
Central Bank of Swaziland	Applying for foreign exchange allocation or licensing of financial institutions.	Persons undertaking foreign exchange transactions; the institution requiring the licence.
Swaziland Electricity Board	Payment of deposit for power connection; provision of electricity.	Person in whose name the power will be connected; the person in whose name the services will be provided.

Swaziland Water Services Corporation	Payment of deposit for water connection; provision of water or sewer.	Person in whose name the water supply will be connected; the person in whose name the services will be provided.
Swaziland Post & Telecommunication	Payment of deposit for telephone connection; provision of telecommunication	Person in whose name the telephone service will be connected; the person in whose name the services will be provided.
Swaziland Railways	Provision of railway facilities	The person in whose name the services will be provided.
Ministry of Finance	Import permit/licensing applications	Permit / licence holder.
Road Transportation Board	Registration as a transport operator; and the issue, renewal or amendment of permit or similar document relating to the transportation of passengers or goods.	The transport permit holder.
Financial Institutions, unit trust company, building society	Opening of new accounts, transferring of funds, on returns showing moneys received from any person for investment or on loan or on deposit with or without interest.	Person in whose name the account is opened; transferor of funds; and every account holder.
Government, Parastatals, Companies, NGO's, and other entities	The tendering for the provision of goods or services.	Person tendering.
Employers	Include TIN of each employee on annual salaries returns; on employees' tax certificates; on employing new employees; on request for tax deduction directives.	Every employee.
Companies and other entities	Include TIN on returns showing – - all amounts received by or accrued to any person in respect of any share or	Every shareholder.

	<p>interest in that business.</p> <ul style="list-style-type: none"> - All interest or rent received by or accrued to or in favour of any person from the company or from any business carried on by such company. - All interest, rent or dividends collected for or on behalf of any person. 	<p>The recipient (beneficial owner) of such interest or rent</p> <p>The recipient (beneficial owner) of such interest, rent or dividends.</p>
Estate Agents and dealers in immovable property	All rent collected for or on behalf of any person.	The recipient (beneficial owner) of such rent.
Mutual association / co-operative society	Opening of new accounts, transferring of funds, on returns showing moneys received from any person for investment or on loan or on deposit with or without interest.	Person in whose name the account is opened; transferor of funds; and every account holder.
Pension, Provident, Retirement Annuity and other benefit funds	On entry into/new membership to a fund; when any amount is being paid to the fund by or on behalf of a member, or by the fund to the member.	All members of such funds.
Auctioneers	Auctions of movable and immovable property.	The seller; and the successful bidder.
Abattoirs	Supplies of livestock	The suppliers.
Dairying industry	Supplies of raw milk	The suppliers.
NAMBOARD and Milling Companies	Supplies of fresh produce and other agricultural products	The suppliers.
Immigration Department	Work permits and residence permits	Non-resident applicants.
Ministry of Education	Registration of private educational institutions	Persons undertaking to operate or renew permits to operate such institutions.
Travel Agencies	Air ticket sales to resident person	Person in whose name the ticket is issued.
Trust Acquiring ,transfer of immovable Property or	Acquiring of Property by a trust	The trust acquiring or to whom such property is being

any other asset		transferred.
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DUMISANI E. MASILELA
COMMISSIONER GENERAL
