



# Swaziland Revenue Authority

DOMESTIC TAXES DEPARTMENT

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## APPLICATION TO APPLY A REDUCED WITHHOLDING TAX RATE IN ACCORDANCE WITH THE ARTICLES OF DOUBLE TAX AGREEMENTS

(In terms of Section 68 of the Income Tax Order 1975 as amended)

TO: THE COMMISSIONER GENERAL

I, the undersigned ..... in my capacity as the representative of ..... with company TIN (where applicable) .....do hereby apply for the issuance of a directive to withhold tax at a reduced rate in accordance with the articles of the Double Tax Agreement Swaziland has entered with;

### PART A : DETAILS OF NON-RESIDENT

Full Name of Person/ Company	<input type="text"/>
Physical Address	<input type="text"/>
Contact Details	<input type="text"/> Fax <input type="text"/>
Postal Address	<input type="text"/>
Email address)	<input type="text"/>
TIN (Where applicable)	<input type="text"/>

### PART B : DETAILS OF SWAZI RESIDENT ENTITY FROM WHOM PAYMENTS ARE RECEIVED

Full Name of Company/ Concern	<input type="text"/>
Physical Address	<input type="text"/>
Contact Details	<input type="text"/>
Postal Address	<input type="text"/>
Email address	<input type="text"/>
TIN (Where applicable)	<input type="text"/>

### PART C : NATURE OF PAYMENT FOR WHICH A REDUCED RATE OF TAX IS BEING APPLIED

(Tick appropriate choice)

- DIVIDENDS
- INTEREST
- ROYALTIES
- MANAGEMENT CHARGE
- RENTAL PAYMENT
- ENTERTAINER
- SERVICES
- PAYMENT OF A BENEFICIARY OF A TRUST
- ANY OTHER(SPECIFY)

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PERCENTAGE REDUCED RATE OF TAX FOR WHICH APPLICANT IS APPLYING FOR

%

### PART D : ATTACHMENTS

**KINDLY ENSURE THAT THIS APPLICATION FORM IS ACCOMPANIED BY THE FOLLOWING SUPPORTING DOCUMENTS;**

- 1.A certified copy of the contract of engagement between the resident and non-resident that brings about the duty for the resident entity to make payments to the non-resident.
- 2.A certified copy of a certificate of incorporation (where applicant is a company) or a certified copy of national identity document (if applicant is a natural person).
- 3.In cases where an application for a reduced rate of tax on payments for dividends is being submitted, it is also necessary to include Form C from the Registrar of Companies as proof of the non-residents shareholding in the Swazi resident company.

### PART E : DECLARATION

- 1.The company or concern is entitled to the income from the source(s) included in this form.
- 2.The information I have given in this claim is correct and complete to the best of my knowledge and belief.

I append my signature on this form as a representative for the

(Tick against the applicable choice)

- SWAZI RESIDENT PAYER
- NON-RESIDENT PAYEE

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**SIGNATURE** .....

**DESIGNATION** .....

**DATE** .....

## **PART F : GUIDELINES ON THE APPLICATION FOR REDUCED DTA RATE FORM**

- An application for a directive to apply a reduced rate of tax in accordance with the articles of Double Taxation Agreements (DTA) may be made either by a representative of the non-resident company to whom various payments to be made by a Swazi resident taxpayer or alternatively by a representative of the Swazi resident taxpayer making such payment.
- The reduced rate applied for must be strictly in accordance with the stipulations of the applicable DTA which Swaziland has entered into with other countries.
- Since the application of the reduced rate of withholding tax is not automatic, it is only on the issuance of a directive to withhold at a reduced rate subsequent to a successful application that such reduced rate may be used.
- The submission of this DTA reduced rate form does not in any way relieve any person from any liability to withhold and remit to the Commissioner General any tax imposed by the Income Tax Order.
- An unsuccessful application for a reduced rate of withholding tax will result in the application of the normal domestic tax rates as imposed in the Income Tax Order.