



Swaziland Revenue Authority

DOMESTIC TAXES DEPARTMENT

IT 004



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Remittance of Tax Withheld On Payments to Non-Residents

(Under s21, 27, 32A, 32B, 32E, 59, 59 A of the Income Tax Order 1975, as amended)

Withholder's Details:

TIN

Taxpayer Name

Postal Address

Physical Address

Contact Number Email

PLEASE TICK WHERE APPROPRIATE (TICK ONE)

Nature of Payment: CONTRACTORS INTEREST ROYALTIES DIVIDENDS BRANCH PROFITS MANAGEMENT CHARGE
 SPORTSMEN & ENTERTAINERS SERVICES

Name of Non-resident	Postal Address	Date: Payment to Non- resident							Gross Amount (E)	Tax Withheld (E)
		D	D	M	M	Y	Y	Y		
		TOTAL								

NB: Attach schedule in similar format where there is not enough space.

I, the undersigned, declare that the above information is true and correct. I enclose a EFT of E_____ in respect of the tax withheld on payment to none resident taxpayers or persons carrying on business in Swaziland.

Date Name Signature of Public Officer.....

Guidelines for Withholding Tax – Non – Residents

Any company is liable to withhold tax at the rates stipulated below and remit all of such tax withheld to the Commissioner General within the dates stipulated. Failure to withhold renders the payer personally liable to the tax due and to additional tax amounting to 20% of the amount of tax not withheld.

A company that withholds but fails to remit such tax to the Commissioner General shall be liable to additional tax amounting to:

- 10% of the tax that should have been paid for failure to remit within less than 30days from the date on which the tax should have been paid.
- 15% of the tax for failure to remit within thirty days but less than 90 days after the due date.
- 90 or more, but up to 180days -20%
- 25% for 180 days or more.

NON-RESIDENT TAX	RATE OF TAX	DUE DATE
Non-resident shareholders' tax (NRST) on Dividends	SACU Area 12.5%.	Within 30 days from the day on which the dividend is declared
	Outside SACU 15%	
Non-resident tax on interest	10%	Within 15 days after the date of accrual
Withholding tax on royalties and management fees	15%	Within 15 days from the date of payment.
Withholding tax on non-resident Contractors	15%	Within 15 days from the date of payment.
Withholding tax on entertainers and Sportsmen	15%	Within 15 days from the date of payment.
Repatriated Branch Profits	15%	Within 15 days from the date of payment.
Withholding tax on non-resident persons	15%	Within 15 days from the date of payment.

