



Eswatini Revenue Service

DOMESTIC TAXES DEPARTMENT

Portion 419 of Farm 50, Along MR103, Ezulwini



Email Address: info@ers.org.sz Tel: (+268) 2406 4000 Contact Centre: (+268) 2406 4050 Website: www.ers.org.sz

IT 08

PUBLIC OFFICER APPLICATION FORM

(Section 51 of the Income Tax Order of 1975 as amended)

Please complete this form and email to info@ers.org.sz

DETAILS OF COMPANY

Name of Company

Trade Name of Company

Position Held

Company TIN

Telephone Number

Company Postal Address

Company Physical Address

Address for Legal Purposes
(For service of notices etc)

APPOINTEE PERSONAL DETAILS

Name

Surname

Physical Address

Telephone Number Work/Business

Telephone Number Home/Cell phone

Fax Number

E-mail Address

Graded Tax Number

PIN TIN

Date of appointment

NB: In addition to this Form, an original or certified true copy of a Resolution of the Taxpayers Managers and/or Directors, appointing the stated person, as the taxpayers' Public Officer or, an original or certified true copy of a Power of Attorney, signed by the taxpayer or its lawful representative, appointing such stated person as the taxpayers' Public Officer.

Applicant Signature:..... **Date:**.....

FOR OFFICIAL USE ONLY

Approved

Not Approved

Reasons for Non Approval:

.....
.....

Application attended by.....
(Name in full)

Signed: _____



GUIDELINES FOR THE APPLICATION AND APPROVAL OF PUBLIC OFFICERS IN TERMS OF SECTION 51 OF THE INCOME TAX ORDER OF 1975 AS AMENDED

These guidelines are meant to provide procedural steps to be taken to ensure that the taxpayer's information is shared with a Public Officer as defined.

1. Who is a public officer?

- An individual, in this regard, any judicial/artificial person (such as auditing/accounting/legal firms) cannot be a public officer of a company.
- Resident of Eswatini. Proof of residence in the form of Eswatini National Identity document or residence permit.
- Holds a position of responsibility within the company i.e. MD, director, shareholder, company secretary etc. the position held is ascertainable on declaration either in the Resolution of Directors appointing the incumbent or in his letter of acceptance of such responsibility.
- Appointed by the Company. Companies, as artificial persons themselves, usually make decisions through Board meetings of the directors. A duly executed power of attorney document made by the authority in the company may be acceptable as proof of appointment by the company. In respect to a new company, the appointment should be made within a month of Registration as a company: This appointment may be done where the company registers the company for tax purposes as is required under section 33 quat, on the Registration (proof of appointment as required in any other circumstance is not required in this respect).
- Who has been approved by the Commissioner General. Approval by the Commissioner General should be based on the absolute satisfaction of the requirements of the application for approval of public officer.

2. Requirements for approval

- ITPO 01 form fully completed. This form gives detailed information of the company and of the public officer.
- A Resolution made at the Company's Directors meeting resolving the appointment of the intended Public Officer.
- A copy of proof of Eswatini Residence of the intended Public Officer, i.e certified copy of Eswatini national ID/certified copy of Eswatini national passport/certified copy of work permit.
- An acceptance letter of the intended Public Officer. The Public Officer, according to section 45, is personally liable for payment of tax of the Company. This liability is required to be accepted by the Public Officer.

3. Consequences

- Penalties not exceeding E60 per day that a public officer is not appointed may be charged on the taxpayer. The continued non-appointment of public officer where all requirements have been met may increase the amount of penalties imposed on the taxpayer.

NB: The office of the Public Officer must always be filled. No resignation as such shall be accepted unless a correlated application has been made. Where there is any change in the person of the public officer, the company is expected to notify the Commissioner General within 14 days of such change.