



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 003

REMITTANCE OF TAX WITHHELD ON PAYMENTS TO RESIDENTS

Withholder's Details:

(Under s32C, 32D, 32F, 32G, 59B of the Income Tax Order 1975, as amended)

TIN

Company Name

Postal Address

Physical Address

Contact Number Email

PLEASE TICK WHERE APPROPRIATE (SEE BACK OF THE FORM FOR KEY)

Nature of Payment: RENTAL (10%) INTEREST (10%) DIVIDENDS (10%) PAYMENTS TO BENEFICIARIES OF TRUST (33%) SRA DIRECTIVE (10%)

Name of resident	Postal Address	TIN	Date: Payment to resident	Key	Gross Amount (E)	Tax Withheld (E)
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			D D M M Y Y Y Y			
			D D M M Y Y Y Y			
			D D M M Y Y Y Y			
			D D M M Y 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 an payment of E_____ in respect of tax withheld on payments to resident taxpayers or persons carrying on business in Eswatini.

Date Name Signature of Public Officer.....

GUIDELINES FOR WITHHOLDING TAX – RESIDENTS

Any taxpayer is liable to withhold and remit such tax withheld to the Commissioner General at the rates and within the dates stipulated below.

WITHHOLDING TAX – NON RESIDENTS	Key	RATE OF TAX	DUE DATE
Withholding tax on Interest paid to residents	I	10%	Within 15 days after the date of accrual
Withholding tax on dividends paid to residents	D	15%	Within 15 days from the date of payment.
Withholding tax on rental payments by an agent	R	10%	Within 15 days from the date of payment.
Withholding tax on payment to beneficiaries of trusts	BT	33%	Within 15 days from the date of payment.
Withholding tax on a directive to withhold tax from any person in terms of s 59B	O	10%	Within 15 days from the date of payment.

NB: Under the Key column, indicate the nature of the payment by referring to the keys above

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