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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 share-holding 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 Eswatini 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.