



OBJ 01

NOTICE OF OBJECTION

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

Please complete this form and return it to the ERS within 30 days of the date of notice of assessment/notice of decision. Failure to comply with this request may result in your objection being rejected and the Commissioner General decision objected to, being made final. If there is insufficient space in any section, enclose a schedule to give the information required. Any supporting documentation and the notice of assessment/decision made by the Eswatini Revenue Service should be attached to this Notice of Objection form.

1. TAXPAYER DETAILS

Tax Identification Number

Name

PIN (if individual)

2. ASSESSMENT DETAIL/DECISION *(Mark applicable tax type with an X)*

TAX TYPE: Income Tax VAT PAYE Provisional Tax Other

If other, please specify.....

Nature of amount in dispute: Income/Output Deduction/Input Additional Tax Other

If other, please specify.....

Tax Period

Date of assessment/decision

Amount in dispute in terms of assessment/decision

3. GROUNDS FOR OBJECTION

- Exempt income has been taxed
- I disagree with the penalties/interest/additional tax levied total E for the reasons below.
- An amount of E which should have been allowed has been disallowed.
- An amount of E has been included in income which should not have been included.
- I disagree with your interpretation of section(s)..... of the Income Tax Order/ VAT Act which have been used in the assessment for the reasons stated below.
- Other - please elaborate below or on a separate sheet

4. REASONS FOR OBJECTION

5. REQUEST FOR EXTENSION TO FILE OBJECTION *(If objection is filed late)*

The objection is filed on when the 30 days from date of assessment/notice was on

Reasons for late filing of objection: *(Attach supporting documents where applicable)*

6. DECLARATION BY TAXPAYER/PUBLIC OFFICER/NOMINATED PERSON:

Full Name	<input type="text"/>	Capacity	<input type="text"/>
Signature	<input type="text"/>	Date	<input type="text"/>

GUIDELINES FOR COMPLETION

Part 1

Taxpayer should provide the correct TIN as this shall be matched with the information that was provided by taxpayer during registration. Please note that in terms of section 33 quat of the Income Tax Amendment Act, it is a requirement that if a person's address which is normally used by the Commissioner General for any correspondence with that taxpayer at any time changes, that person must, within 60 days after the change, inform the Commissioner General of the new address for correspondence.

Part 2

Due to the fact that a taxpayer's objection is made to an assessment/decision that would have been made by the Commissioner General, the relevant tax type and amount should be ticked in the boxes provided.

Part 3 and Part 4

Grounds for the Objection

In the event of a discrepancy/dispute you are required to mark the nature of dispute with an X in the appropriate box or boxes to enable the ERS to consider the objection.

Please note that you may select more than one box.

Provide detailed grounds upon which the objection is made in the space provided for on the form. If need be, a separate sheet or schedule may be attached, together with any supporting documentation. This part must be completed by all taxpayers. The objection will not be considered unless the grounds for the objection have been supplied.

The reason for the late submission must be justified in full.

Part 5

Reasons for the late submission of objection

The taxpayer must deliver the objection to ERS within 30 days after the date of the notice of assessment/decision. Where the objection is delivered to ERS later than the prescribed period, reasons for the late delivery must be supplied before your objection may be considered.

Part 6

The Notice of objection form shall be completed and signed by the company's public officer in terms of Section 51 of the Income Tax Order 1975 as amended and nominated person in terms of Section 77 of the VAT Act. Individual taxpayers should personally sign the form.