



## GUIDELINES FOR WITHHOLDING TAX – NON-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
Non-resident shareholders' tax (NRST) on dividends	D	SACU Area 12.5%. Outside SACU 15%	Within 30 days from the date on which the dividend is declared
Non-resident tax on interest	I	10%	Within 14 days after the date of accrual
Withholding tax on royalties and management fees	R	15%	Within 15 days from the date of payment.
Withholding tax on payments to non-resident contractors	C	15%	Within 15 days from the date of payment.
Withholding tax on payments to entertainers and sportsmen	E	15%	Within 15 days from the date of payment.
Repatriated Branch Profits	BP	15%	Within 15 days from the date of payment.
Withholding tax on payments to non-resident persons	NR	15%	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.