



# CUSTOMER SERVICE **STANDARDS**

[www.ers.org.sz](http://www.ers.org.sz)

## 1. ABOUT THE ESWATINI REVENUE SERVICE

1.1 **Our MISSION** is to provide an efficient and effective revenue and customs administration, driven by a high-performance culture that promotes compliance through fair, transparent and equitable application of the law.

1.2 **Our VISION** is to achieve 100% Voluntary compliance for a better Kingdom of Eswatini

1.3 **Our VALUES** are:

- **Performance Excellence**  
Strive for professionalism and continuous improvement.
- **Relationships**  
Focus on efforts that deliver high-level service and recognize the impact of actions on all our stakeholders.
- **Innovative**  
Continuously implement new ideas that re-engineer service offering and the way in which ERS operates.
- **Integrity**  
Promote honesty, trust and openness in conducting business.
- **Transparency**  
Open in operations and communication whilst being responsible for actions and decisions.

1.4 **Our CLIENTS** are:

- **Individual taxpayers/traders**  
Individual clients; i.e. members of the public that remit taxes as either citizens or non-citizens of Eswatini.
- **Non-individual taxpayers/traders**  
Companies, partnerships, trusts, cooperatives, associations, exempt organizations, and government Ministries, Departments and Agencies (State Owned Enterprise).

### 1.5 Client Charter

The Charter sets out the way we will conduct ourselves when dealing with clients. It helps clients understand:

- Their rights as clients; and
- Their tax obligations

#### **Clients' rights**

Clients has the right:

- To be presumed honest and compliant
- To be treated fairly with their legal rights and freedoms fully respected
- To have access to professional services and assistance from the ERS and to get information that they can rely on
- To be informed, they are entitled to clear explanations of the law and ERS procedures in all tax forms, instructions, publication, notices and correspondences
- To have decisions made by the ERS on their tax affairs explained to them in full
- To appeal against or seek a review of decisions/determinations made by the ERS
- To be represented and advised
- To entitlements, deductions, allowances, and refunds
- To minimize their tax liability within the bounds of the law
- To have overpayments of tax or duties refunded to them in accordance with the approved ERS Client Service Charter
- To request a payment plan within the ambits of the law
- To have access to their individual information
- To preserve privileged communications with the ERS from disclosure

- To have privacy, confidentiality and for trade secrets to be safeguarded
- To complain and to expect that their views will be heard and addressed
- To expect the ERS to administer taxes and duties in ways that minimizes compliance costs

## **Clients' obligations**

In return the ERS expect clients:

- To be honest in all their dealings with the ERS
- To maintain the records required by law
- To be accurate and take reasonable care in preparing all documents submitted to the ERS and in choosing those who act on their behalf
- To register immediately when starting in business and to notify the ERS promptly of relevant changes of circumstances
- To lodge returns or other information by the due date
- To promptly notify the ERS of any mistakes identified
- To disclose voluntarily or upon request from the ERS all information and documentation necessary for tax assessment or Customs control
- To cooperate fully with the ERS
- To be aware of their personal responsibility
- To pay taxes and duties on time
- To be aware of liability for penalties and interest

## **2. ABOUT CLIENT SERVICE STANDARDS**

### **2.1 STATEMENT**

The client service standards are a set of rules that are derived from the ERS's Vision; they aim to give direction to the ERS's strategic and business activities as well as its conduct to realise the Vision.

### **2.2 WHAT ARE SERVICE STANDARDS**

Service standards are a set of guidelines that govern the conduct of all staff towards ensuring quality service delivery by the ERS. Effective client service standards are defined in very specific terms to ensure that employees understand what they are required to deliver. These standards will also be the tool used to measure the ERS's performance in relation to client service.

### **2.3 GOOD SERVICE HAS THE FOLLOWING ATTRIBUTES**

- Reliability**, which involves performing the promised service dependably and accurately; in effect, reliability involves keeping the service promise. Dependability and accuracy are the cornerstones of reliability.
- Assurance**, the courtesy and competence of service personnel gives clients trust and confidence in the service they receive. In essence, when clients deal with service providers whom they regard as knowledgeable, competent, and efficient they feel "reassured" of being in capable hands, despite the nature of the interaction.
- Impression points** influence customers' opinions of the quality of service they expect to receive even before they interact with service personnel. The ambiance, state of facilities, equipment, furniture and the appearance of the service personnel all influence clients' "moods and expectations"; dealing with a client who has a negative initial opinion of the service about to be delivered makes the interaction more difficult than it should be; chances of the client appreciating quality service under these circumstances become compromised.
- Empathy** is about showing understanding and real commitment to the client, i.e. the willingness to focus more on understanding the client's precise needs and to provide the right answers regardless of the circumstances of the interaction. Maintaining the human touch is vital in the service relationship and goes beyond professional courtesy to include the following:
  - Understanding

- Human "touch"
  - Need-meeting service
- e. **Responsiveness** is the willingness to serve clients promptly and efficiently. The emphasis here is readiness to serve and the speed of service given. Responsiveness is illustrated by the ability to immediately attend to client needs.
- f. Other key client service attributes that must be demonstrated are the following:
- i. Friendliness, cheerfulness, courtesy and helpfulness;
  - ii. Patience and remaining sensitive to the plight of clients;
  - iii. Promoting a positive attitude to clients;
  - iv. Displaying integrity, trustworthiness and respect; and
  - v. Displaying loyalty to the ERS.

#### 2.4. WHAT ARE THE OBJECTIVES OF SERVICE STANDARDS?

- a. To define clear Key Performance Indicators for when dealing with clients.
- b. To identify means of continuously improving the quality of service across the ERS.
- c. To always maintain consistent service delivery.
- d. To gain client' confidence.
- e. To communicate to client what to expect from the ERS.
- f. To sustainably improve operational excellence in back and front offices.

#### 2.5. WHAT ARE THE PERCEIVED BENEFITS OF EXCELLENT CLIENT SERVICE?

- a. Enhanced voluntary compliance;
- b. Improved efficiencies, i.e. improved collections at reduced costs of doing business;
- c. Enhanced overall corporate image;
- d. Improved staff morale.



## 2.6. BALANCING CLIENT CENTRICITY WITH COMPLIANCE

The ERS primary mandate as stated in the Eswatini Revenue Service Act, 2008 is to collect revenue on behalf of the Eswatini Government through effective administration of the relevant legislations. This mandate overarches all objectives of the Service therefore all activities undertaken **MUST** be to this end; customer centricity can **NEVER** be a reason to compromise compliance.

Thus said, client centricity provides means for sustainably enhancing efficiency by driving voluntary compliance; it is envisaged to be more cost effective than enforcement.

## 3. ERS CLIENT SERVICE STANDARDS

### 3.1 CLIENT IMPRESSION POINTS

Clients begin to form opinions on the service they expect to receive, immediately that they interact, in one form or another, with the ERS. Impression points include buildings, furniture, queueing systems, information tools and the general ambiance that ERS work spaces and/or interaction tools provide to clients. Poorly maintained impression points may influence negative perceptions about the ERS and the quality of service it is likely to provide, thereby placing the ERS at an initial disadvantage even before the actual service delivery. Overcoming negative pre- conceptions may be daunting and may also result in a client failing to appreciate quality service.

#### The ERS Standards

- 3.1.1. The front desks in all offices must be always clear with no clutter of papers on the counter.
- 3.1.2. All ERS Tax and Customs offices must have clear directional informational signs to provide guidance to clients.
- 3.1.3. All ERS Tax and Customs offices must have a designated area for merchandising and information dissemination; the necessary tools (e.g. brochure stands, picture frames, bulletin boards) for posting and dissemination of information must be provided for accordingly. No notices must be stuck onto walls or anywhere that is not designed for such.
- 3.1.4. All ERS public notices, instructions, brochures, forms and any document bearing public information must be designed in accordance with the Service's corporate identity manual.
- 3.1.5. All ERS Tax and Customs offices must be appropriately structured to cater for a proper flow of traffic. Each customer service point must have a clear queueing system to guide the flow of traffic in accordance to the processes at that service point.
- 3.1.6. During peak hours a field office supervisor /manager must always be in the vicinity of operations to assist clients.
- 3.1.7. ERS offices must always be clean with a good supply of fresh or conditioned air.
- 3.1.8. Public rest rooms must be clean and well attended to at all times.
- 3.1.9. A Tax office must always be located in an accessible and visible area.
- 3.1.10. All ERS Tax offices must provide accessibility for disabled and elderly people.
- 3.1.11. The ERS Client Charter must be placed in a prominent place in all ERS field offices.

## 3.2. ERS PERSONNEL

Client service is a product of one form or another of interaction between a client and the ERS; in most instances such interaction requires the human element on the part of the ERS. The manner in which ERS staff conduct themselves when attending to clients is therefore of utmost importance to the ERS's Vision.

ERS staff must have a “can-do” approach to serving clients and must always focus on providing solutions as well as positively steering clients towards compliance. The goal must be to enhance the confidence that clients have in the ERS competence and to influence voluntary compliance.

### The ERS Standards

- 3.2.1. ERS staff must always display a positive attitude to clients, that is, they must be friendly, professional, and welcoming to clients at all times.
- 3.2.2. ERS staff must always focus on assisting clients towards compliance.
- 3.2.3. ERS personnel must never get into an altercation with a client, even if the client is wrong. Officers must have means of addressing dissenting clients without compromising the professional integrity and image of the ERS. Where necessary such situations must be promptly and effectively escalated.
- 3.2.4. All staff must wear a name tag while on duty at any given time without fail. When asked by a client for a name, staff must always oblige by giving the client his/her name.
- 3.2.5. All staff must look presentable in the dress code stipulated in the ERS Human Resources Policy.
- 3.2.6. No staff member is allowed to wear a hat or cap while on duty at any given time unless it forms part of stipulated ERS dress or has been approved by the ERS Human Resources Division.
- 3.2.7. Hairstyles must always be neat and in accordance with the ERS HR Basic Guidelines
- 3.2.8. Staff is not allowed to use cell phones, read newspapers or engage in any personal business whilst on duty at a front desk.
- 3.2.9. All staff must eat ONLY in designated eating areas; there should be NO eating whatsoever at workstations.

### 3.3. TIME MANAGEMENT

Time is ALWAYS of the essence, more-so where customer service is concerned. This is one of the first standards against which customers gauge the quality of service and in some cases, this may be the make-or-break point. A key principle of effective time management is maintaining the utmost respect for customers' time and providing a service that will yield the best value for customers.

#### The ERS Standards

3.3.1. The first come, first served principle must be applied at all times.

3.3.2. The following stipulated times must be adhered to at all times:

##### 3.3.2.1. Customs office

A client must be attended to within a maximum 30 minutes of entering a commercial border post. For all other Customs offices and border posts a client must be attended to within 10 minutes of entering the office/border post.

##### 3.3.2.2. Domestic Tax office

A client must be attended to within a maximum of 20 minutes of entering an ERS tax office / Service Centre.

**NOTE:** This refers to the time that a client enters these offices to the point of being first greeted by the serving officer.

3.3.3. Queries received from clients via e-mail must be responded to within a maximum 3 hours of having been received. Response may include acknowledgement of receipt of the query or providing feedback on the query. In the case of an acknowledgement, follow up details such as a case number, contact person and date of follow up **MUST** be provided to the client.

3.3.4. Queries received from clients via our social media platforms; WhatsApp and Facebook must be responded to within a maximum 3 hours of having been received

3.3.5. All offices must begin serving clients at latest, the stipulated opening time and end at earliest, the stipulated closing time. When closing, all outstanding work must be completed in full before closing. ALL clients inside the ERS office at the time of closing the doors must be served in full and with diligence.

3.3.6. ERS Staff must timeously escalate or reroute queries that may be outside of their relevant scope of responsibility. Escalation must be precise, that is, to the correct office of the ERS as well as timeous.

Upon escalation, give full details of the nature of the query to whomsoever the query is being escalated to; further ensure that the client is advised of whom the attending officer will be.

**NOTE:** Speed of service is very important when serving a client, though this should not be done at the detriment of quality.

### 3.4. COMMUNICATION

Effective communication is key to enhancing customer service. Principles of effective communication start with **listening**; effective communicators **MUST** have above normal listening skills. Other critical principles of communication are:

- **Stick to the basics**, technical language can add noise to a conversation;
- **Seeing is believing**, use visuals or practical examples where words fail;
- Always **Relate** to the customer's particular circumstances
- **Be prepared and stick to facts**, so that you're always a step ahead of the customer;
- **Be concise**, i.e. get to the point and make your words count

#### The ERS Standards

##### 3.4.1. General

- 34.1.1. All communication with clients must be in either SiSwati or English, whichever the customer is most comfortable with.
- 34.1.2. All communication with clients must be systematically logged in the relevant ERS system for record keeping, processing, reporting, quality monitoring and continuous improvement.
- 34.1.3. Responses to technical queries must ~~always~~ be verified before ~~they are communicated to~~ the querying client.
- 34.1.4. All outgoing emails must bear the approved ERS signature of the sender.

##### 3.4.2. Written correspondence

- 34.2.1. All incoming and outgoing correspondence must be systematically filed in line with the official filing document control systems of the ERS.
- 34.2.2. All outgoing correspondence must bear the necessary approval as articulated in the relevant SOP or ERS Policy.
- 34.2.3. All communicate that is not of a general nature must clearly indicate who the sender is and must bear a signature.
- 34.2.4. All communicate must carry contact details, that is, name, contact number and email address of an ERS officer for incase of follow from the client.
- 34.2.5. All official outgoing correspondence must be presented in a professional format, with a reference number in line with the Documents and Records Management procedure and on official ERS letterhead.
- 34.2.6. Communique of a general nature and targeted at a broad audience must be communicated by the Communications Division in line with the Communications Policy.

##### 3.4.3. Telephone communication

- 34.3.1. ERS switchboards must be answered within 3 rings. Extensions must also not ring the same number of times unless an officer is not at his/her desk, in which case the caller may either leave a voice message or hang up.
- 34.3.2. Where an officer finds either, a voice message, a written message or missed call, a follow up **MUST** immediately be made by the officer.
- 34.3.3. All staff must know how to put customers on hold or how to transfer a call.

- 34.3.4. A caller must not be put on hold for more than 30 seconds without reverting to enquire if he/she would like to continue holding, leave a message or call back.
- 34.3.5. Promises to call back or revert MUST be time-bound and honored ALWAYS.
- 34.3.6. If not sure where to transfer a caller, advise and transfer the caller to Switchboard.
- 34.3.7. Switchboard must follow the Switchboard Standard Operating Procedure at all times.
- 34.3.8. Always have a pen and paper ready to record the caller's details.
- 34.3.9. Ensure that your Lync status is indicative of your availability to take phone calls. I.e. the Switchboard operator will transfer calls to staff that have 'Available' and 'Busy' as a Lync status.  
In case a staff member is unable to take a call when on 'Busy' promptly advise the Switchboard Operator to take a message.
- 34.3.10. If an entire team will be away from a workstation, the team leader MUST notify Switchboard and advise on forwarding contact details.
- 34.3.11. When transferring calls, advise the officer to whom the call is being transferred of the details of the call including the name of the caller.
- 34.3.12. Friendly Voice: Communicate clearly and in a friendly tone on the phone - *your voice represents the ERS.*
- 34.3.13. Answering the phone;  
All staff must be aware of and use the following greeting.  
*"Good morning/Good afternoon, ERS, {Name} speaking, how may I help you?"*
- Identify and use the caller's name.
  - Concentrate on what the caller is saying.
  - Do not make assumptions or interrupt unnecessarily.
- 34.3.14. Take action.  
Tell the caller what you intend to do to help. Always maintain the principles of effective communication as articulated in section 3.3. above.  
Focus on assisting and avoid dismissing
- 34.3.15. Thank & Farewell
- All staff must be aware of and use the following farewell.  
*"May I do anything else for you?"* If the answer is no, then close with *"Thank you for calling the ERS, Goodbye"*
  - Allow the caller to hang up first
- 34.3.16. Follow up
- Log the interaction on the relevant ERS system, i.e. RMS Client Assistance Module (TAS) or the Complaints/Compliments Management System.
  - Keep the customer informed of any follow up actions and ensure that these are followed through to the end.
  - If you have passed the enquiry on to someone else, ensure they complete the necessary follow-up action.
- 3.4.4 Facebook business communication**
- 34.4.1. ERS Facebook Page is our business presence on Facebook – and just like in a physical set-up, friendly client service and positive experiences are critical for success
- 34.4.2. All communication with clients must be in either SiSwati or English, whichever the client is most comfortable with.
- 34.4.3. Response to clients must be within same day-(3hours at most) to align to world's best practice.

3444. Messages,
3445. When we message with the clients, we can personalize the conversation by reviewing past interactions that the person has had with our page.
- 3.4.5 Facebook Guidelines:**
3451. Keep things positive  
Being positive promotes engagement and encourages sharing. ERS promotes positive engagement with clients. People are quick to unlike an organization if posts are negative or controversial.
3452. Make ERS posts informative by giving “tips” and including links  
The most appealing updates are ones that offer something tangible. Post an interesting fact. If you are an expert in the field, share tips. We create a status update that features the content’s most interesting fact or statement to stir reader curiosity and encourage click-throughs.
3453. Always Include images and ERS logo (recommended)  
Posts with images get the highest amount of engagement on Facebook, so be sure to include one when you can. Increase your brand awareness by including ERS logo on the images that we post. Creating content is “king.” The more original content you can create, the better.
3454. Keep your posts mobile-friendly  
Use simple imagery that can easily be seen on mobile devices - anywhere from 50-70% of your fans read your posts on their phones. This means that when you are creating content, mobile users should be your first thought as opposed to being an afterthought.
3455. Thank and reward your fans  
Your fans want to feel as if they are part of a community. This turns casual fans into brand advocates. Make your fans feel as if they are benefiting from being your fan. This helps THE organization grow through word of mouth and proves popular as a post topic.
3456. Always respond to posts  
Posts are not the only activities that grab attention - comments and responses are equally as important. Engage with clients and build relationships through conversation. This includes being available to respond and addressing negative feedback. Never delete a negative post. Instead, professionally address it and own it.
3457. Posting consistently  
Avoid the common mistake of posting too much or too little. You want to make sure that fans see your brand. Your “superfans” will see all of what you post, whereas casual fans will see less. Posting consistently helps assure that if fans missed a message on Monday, they would see a different message on Tuesday.
3458. Get feedback from your fans  
Strive to get feedback from our fans. Our Facebook fans can be our own personal focus group and they are often interested in sharing their opinions. Additionally, they like to think that their opinion could help shape future organizational decisions.
3459. Develop a consistent tone (Adhering to ERS Customer Service Standards)  
It is important that you aren’t harming your brand by posting information that does not match your brand identity. Just because you find something amusing, doesn’t mean that your fans will (being considerate is key).
- 3.4.6 WhatsApp business communication**
3461. WhatsApp is also our business presence to clients – and just like in a physical set-up, friendly client service and positive experiences are critical for success.
3462. All communication with clients must be in either SiSwati or English, whichever the client is most comfortable with
3463. Response to clients must be within same day-(3hours at most) to align to world’s best practice.
- 3.4.7 WhatsApp Guidelines:**

- 34.7.1 Keep things positive  
Being positive promotes engagement and encourages sharing. ERS promotes positive engagement with clients.
- 34.7.2 Make ERS posts informative by giving “tips” and including links  
The most appealing updates are ones that offer something tangible. Post an interesting fact. If you are an expert in the field, share tips. We create a status update that features the content’s most interesting fact or statement to stir reader curiosity and encourage click-throughs.
- 34.7.3. Keep your posts mobile-friendly  
Use simple imagery that can easily be seen on mobile devices -This means that when you are creating content, mobile users should be your first thought as opposed to being an afterthought.
- 34.7.4. Always respond to posts  
Posts are not the only activities that grab attention - comments and responses are equally as important. Engage with clients and build relationships through conversation. This includes being available to respond and addressing negative feedback. Never delete a negative post. Instead, professionally address it and own it.
- 34.7.5. Posting consistently  
Avoid the common mistake of posting too much or too little. You want to make sure that fans see your brand. Your “superfans” will see all of what you post, whereas casual fans will see less. Posting consistently helps assure that if fans missed a message on Monday, they would see a different message on Tuesday.
- 34.7.6. Develop a consistent tone (Adhering to ERS Customer Service Standards)  
It is important that you aren’t harming your brand by posting information that does not match your brand identity. Just because you find something amusing, doesn’t mean that your fans will (being considerate is key).
- 34.7.7. Avoid using Jargon  
Only contact clients on WhatsApp if: (a) they have given you their mobile phone number; and (b) they have agreed to be contacted by you over WhatsApp.
- 34.7.8. The use of the app is for professional purposes.

### 3.5. OPERATIONAL PROCESSES

Defined turnaround times assist with transparency and consistency, two critical components of customer service; they also assist with monitoring and driving continuous improvement. This section articulates turnaround times that customers may expect with respect to various services provided by the two operational departments in the ERS, being Customs & Excise and Domestic Taxes.

#### 3.5.1 DOMESTIC TAXES

PROCESS	DELIVERABLE	TURNAROUND TIME	TRIGGER/CONDITIONS
<b>1. REGISTRATION</b>			
a. TIN Registration (Income Tax)	TIN registration confirmation letter	<4 working days <2 working days	Receipt of registration form with all required documentation.
b. TIN Registration (VAT)	Registration certificate, including duplicate and branch certificates where required.	<15 working days	Receipt of registration form with all required documentation.
c. Deregistration (Income tax)	Notice of deregistration	<5 working days	Submission of application to deregister to the ERS
d. Deregistration (VAT)	Notice of deregistration	<15 working days	Submission of application to deregister to the ERS
e. Updating of client information	Updated client information	<1 working day	Receipt of information on change to be uploaded to a client's profile
f. Application for deferred account	Detailed written response on approval (with conditions) or disapproval (with reasons).	<5 working days	Receipt by ERS of a written application from client.
<b>2. RETURNS PROCESSING</b>			
a. Income Tax	Notice of assessment	<1 working day	Timeous receipt of a complete income tax return by the ERS. Individual returns prior to 2019

PROCESS	DELIVERABLE	TURNAROUND TIME	TRIGGER/CONDITIONS
b. PAYE Reconciliation	PAYE Reconciliation statement	<120 calendar days	Timeous receipt of a complete PAYE return by the ERS  Timeous receipt of a complete and correct PAYE return by the ERS
c. Withholding Taxes (Non-resident taxes)	Process return and allocate payment to the relevant account	<5 working days	Timeous receipt of return and payment by the ERS
d. Withholding Taxes (resident taxes)	Process return and allocate payment to the relevant account	<5 working days	Timeous receipt of return and payment by the ERS
e. Tax directives	Tax directives	<5 working days	Receipt of written request for tax directive from the client
<b>3. PAYMENTS, REFUNDS &amp; ACCOUNTS MANTAINANCE</b>			
a. Statement of tax affairs	Statement	<2 working days	Request from client
b. Adjustments/ reversal of funds	i. Adjustment/reversal of funds  ii. Notification of adjustments/ reversal of funds	i. <2 working days  ii. 1 working day	i. Internal request by ERS officers and/or Mail received from client  ii. Customer walk in at service centers
c. Processing of payments for client accounts	Updated client account	<2 working days	Receipt of payment and/or clearing of funds into the ERS account
d. VAT refund	VAT refund	<60 calendar days	Submission of VAT return
e. Income tax refund	Income tax refund	<45 calendar days (individuals)  <60 calendar days (companies)	Issuance of notice of assessment
<b>4. ESTIMATED ASSESSMENTS</b>			
a. Value Added Tax-monthly	Default notice of assessment	After 10 working days	Default on due date for submission of VAT return

b. Value Added Tax- quarterly	Default notice of assessment	After 30 working days	Default on due date for submission of VAT return
c. Income Tax	Default notice of assessment	After 10 working days	Issuance non-filers letter
d. Audit i. Comprehensive audit ii. Desk audit iii. Single issue audit	Signed audit report	i. <90 working days per tax year ii. <30 working days per tax year iii. <45 working days per tax year	Case selection

PROCESS	DELIVERABLE	TURNAROUND TIME	TRIGGER/CONDITIONS
<b>5. CLIENT SERVICES</b>			
a. Tax compliance certificate	Tax compliance certificate	1 day	i. Receipt of complete application by the ERS ii. Ascertaining compliance to all taxes
b. Change of tax year application	Detailed written response on approval (with conditions) or disapproval (with reasons)	<5 working days	Receipt of application by the ERS
c. Asycuda world statement request	Client Asycuda world statement	<3 hours	Receipt of application from <a href="mailto:info@ers.org.sz">info@ers.org.sz</a> or call 24064050
<b>6. LEGAL</b>			
a. Objections and appeals	Detailed written response on decision and or position of the ERS	<60 working days <45 days	Receipt of written appeal/objection by the ERS
b. Fund approvals	Detailed written response on approval (with conditions) or disapproval (with reasons).	< 10 working days	Receipt of written application by the ERS
c. Application for exemption for Income Tax	Detailed written response on approval (with conditions) or disapproval (with reasons).	<30 working days	Receipt of a written application by the ERS
d. Application for exemption of donor funded projects from VAT	Detailed written response on approval (with conditions) or disapproval (with reasons).	<30 working days	Receipt of a written application with all necessary attachments by the ERS
e. International transactions objections	Detailed written response on approval or decline of the submitted international transactions audit objection with reasons for either	<120 working days	Receipt of a written objection by the ERS

f. International Transactions Rulings	Detailed written response to ruling request.	<60 working days	Receipt of a written request for the issuance of ruling by the ERS
Domestic Rulings/ Guidance	Detailed written response to ruling request.	<30 working days	Receipt of a written request
g. Application for waiver	Detailed written response on approval or disapproval (with reasons).	<30 working days	Receipt of a written waiver request
h. Application for DTA reduced rate	A written response either approving or denying a reduced rate of withholding tax on payments to a non-resident in terms of the Articles of a DTA which Eswatini has entered into with another State	<14 working days	Receipt of application by the ERS
i. Request to provide legal advice	Detailed written response to legal advice request.	<30 working days	Receipt of written letter /verbal request for legal advice by the ERS

### 3.5.2 CUSTOMS AND EXCISE

PROCES S	DELIVERABLE	TURNAROUND TIME	TRIGGER/CONDITIONS
1. Clearing agent license	Clearing agent license (in case of approval)/letter of disapproval with full details.	<7 working days,	Receipt of a completed application form (CE185) for licensing, and CE110 (submitted within 48 hours).
2. Bonded warehouse operator license	Bonded warehouse operator license (in case of approval) or letter of disapproval with full details.	<7 working days	Once client fulfils requirements for bonded warehouse
3.Special manufacturing storage license	Special manufacturing storage license (in case of approval) or letter of disapproval with full details.	<7 working days	Receipt of a complete application for license.
4. Application for rebates and exemptions	Rebate certificate (in case of approval) or a letter of disapproval with full details	<48 hours	Receipt of application with all relevant documents.
5. Application for temporary imports	Letter of authorization (in case of approval) or letter of disapproval with full details	<48 hours	Receipt of application with all relevant documents
6. Voucher of correction	a. Approval of a Voucher of Correction (VOC) after total exit b. Refund / No refund	a) <7 working days b) <3 working days	Receipt of complete formal application by the ERS.
7. Inspections	On-site supervision of packaging and loading	<3 hours	Receipt of a complete application for supervision
8.valuation of goods	Valuation report	5 working days	Submission of an application with all required documentation
9. General requests for clearance guidance and other queries	Written response providing procedural guidance	48 hours	
10. Activation of prepayment account / request for statement	Creation of account / provision of statement	5 hours	
11. ASYCUDA training requests	Response to advise on date of training	48 hours	
12. Refund of provisional payment	Refund of provisional import payments	<10 working days	Receipt of a complete application for refund

13. Clearance of imports / exports	Clearance of imports/exports	a) <3 hours b) <24 hours	a) Declarations without any errors. b) Declarations submitted outside working hours in stations that do not operate on weekends and holidays or with discrepancies or where inspections will be required, provided all discrepancies are rectified.
14. Request for pre-entry information (valuation, classification and origin)	a) Acknowledgment letter b) Ruling	a) <24 hours b) <30 working days	Receipt of written request for pre- entry information by the ERS
15. Registration of exporters	Acknowledgement letter Registration of exporters for preferential market access (SADC, COMESA, EUR1, GSP etc.)	<24 hours <10 working days	a. Receipt of application letter b. Confirmation of date of visit and undertaking of visit
16. Appeals	Recommendations drafted	<5 working days	Receipt of appeal documents
17. Validation of Certificates of Origin (CoO)	Checking and CoO validating	Within 3 hours (automated) 48 hours for manual CoO	Receiving and validating of CoO.

## MONITORING AND CONTROL

The ERS Client Service Standards aim at providing detail to the ERS's Vision to achieve 100% voluntary compliance.

Monitoring adherence thereof is just as important as overseeing implementation of the standards. Monitoring will be conducted through the following tools:

1. Quarterly internal audits of the measurable standards.
2. Quarterly monitoring through questionnaires of soft standards.
3. Customer perception survey.