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PART C - LEGAL NOTICE

484. The Income Tax (Compliance Certificates) Regulations, 2022 S1

LEGAL NOTICE NO. 484 OF 2022**THE INCOME TAX ORDER, 1975
(Act No.21 of 1975)****THE INCOME TAX (COMPLIANCE CERTIFICATES) REGULATIONS, 2022
(Under Section 69)**

In exercise of the powers conferred by section 69 of the Income Tax Order, 1975, the Minister for Finance hereby makes the following Regulations-

Citation and Commencement

1. (1) These Regulations may be cited as the Income Tax (Compliance Certificates) Regulations, 2022.
- (2) These Regulations shall come into force on the date of publication in the Gazette.

Transactions for which and persons from whom tax compliance certificates are required.

2. (1) For purposes of these Regulations, tax compliance certificate includes reference to 'tax clearance certificates' in any other law.
- (2) The transactions requiring income tax compliance certificates and the persons from whom income tax compliance certificates shall be required are set out in the schedule to these Regulations.

Application for a tax compliance certificate

3. (1) An application for an income tax compliance certificate shall be made to the Commissioner General in respect of each transaction prescribed in the schedule.
- (2) A person requiring an income tax compliance certificate shall apply for the certificate either in person or through their representative or agent.
- (3) The person making an application for an income tax compliance certificate may waive, expressly or by implication, any right which they may have to secrecy under the Income Tax Order of 1975, or its successor on any matter relating to their affairs.

Prescribed forms for use in applying for the tax compliance certificate

4. A person who requires a tax compliance certificate shall apply for the certificate using the prescribed forms issued by the Commissioner General.

Validity of an income tax compliance certificate

5. (1) The validity of each income tax compliance certificate shall be a maximum period of twelve (12) months, corresponding to the year of assessment.
- (2) A new application for an Income Tax Compliance Certificate shall be made, regardless of whether or not that tax compliance certificate issued initially has been utilized.

Income tax compliance certificate for theatrical, musical or sporting performances

6. In the case of transactions in respect of the performances of any theatrical, musical, sporting or

any other or entertainment in Eswatini by a non-resident entertainer or sportsperson-

- (a) an application for a tax compliance certificate shall be in respect of each separate performance;
- (b) the validity of each tax compliance certificate shall be for the duration of the performance; and
- (c) the certificate for a particular performance shall cease to be valid after the performance has been made.

Revocation of Legal Notice No. 71 of 1988

7. The Income Tax (Clearance Certificates) Regulations of 1988 are revoked.

SCHEDULE

**TRANSACTIONS REQUIRING INCOME TAX COMPLIANCE CERTIFICATES
AND PERSONS FROM WHOM INCOME TAX COMPLIANCE CERTIFICATES ARE
REQUIRED**

Type of Transaction	Persons from whom Tax Compliance Certificates are Required
1. The renewal or transfer of any licence (other than renewal of motor vehicles licence), permit or similar documents relating to any trade, business, profession or vocation, for businesses or trade.	The person seeking renewal or transfer of any licence, permit or similar document relating to any trade, business, profession or vocation for business or trade.
2. The transfer of immovable property or any endorsement to any title deed having the effect of transferring immovable property.	The transferor or transferee or any person in whose name the endorsement is to be made.
3. The registration or deregistration of a company.	In the case of registration the person whose names are to be registered as directors or subscribers; in the case of deregistration by the company to be deregistered.
4. The first registration of a motor vehicle in Eswatini.	The person in whose name the motor vehicle is to be registered.
5. The registration of a second hand motor vehicle purchased from a motor vehicle dealer or individual.	The person in whose name the motor vehicle is to be registered.
6. The tendering for the provision of goods or services to the Government, a government institution, local authority or a parastatal body, a company or any other entity in excess of E20,000.00.	The person tendering for the provision of goods or services to Government or a parastatal body, a company or other entity.
7. The purchase, sale or transfer of shares in companies.	The purchaser, seller or transferor of the shares. The person seeking the renewal of the temporary residence permit.

8. The renewal of temporary residence permit.	The local agent, promoter, non-resident entertainer or sportsperson seeking to perform any theatrical, musical, sporting or any other entertainment in Eswatini.
9. The performance of any theatrical, musical, sporting or any other entertainment in Eswatini by a non-resident entertainer or sportsperson.	The person applying for registration for the importation of goods in Eswatini.
10. The registration for importation of goods into Eswatini subject to Customs procedures.	All persons intending to transfer funds from Financial Institutions, Building Societies, Co-operatives in Eswatini to offshore banks and investments.
11. The transfer of funds by all persons from Financial Institutions, Building Societies', Co-operatives, in Eswatini to offshore banks and investments.	All persons required by law or policies of an organisation to furnish a tax compliance certificate.
12. The furnishing of tax compliance certificates in fulfilment of law or policy requirements of an organisation.	The executor responsible for the distribution of a deceased estate.
13. The distribution of a deceased estate.	

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MINISTER FOR FINANCE