

# FILING OF INCOME TAX RETURNS (INDIVIDUALS AND COMPANIES)

In terms of Section 33 and Section 38bis of the Income Tax Order 1975 as amended (hereinafter referred to as the Order) the Commissioner General of the Eswatini Revenue Authority (SRA) hereby notifies all concerned and/or cited persons in this notice to furnish SELF-ASSESSED INCOME TAX RETURNS using E-TAX, an ON-LINE FILING system, for the year of assessment ended 30<sup>th</sup> June 2020.

All taxpayers are required to complete their Income Tax returns for the year ending 30th June 2020, calculate the amount to be taxed (total taxable income less allowable expenses) as well as the tax that is to be paid. The tax return must be submitted to the SRA using **eTax ONLY**. **This return shall be treated as an assessment**; consequently, NO notice of assessment confirming tax due will be sent to the taxpayer. The self-assessed **RETURN AND THE TAX PAYABLE WILL NOW HAVE THE SAME DEADLINE FOR SUBMISSION**. The due dates for filing and payments are specified below.

## IMPORTANT TO NOTE

- A self-assessed return is subject to an audit, therefore please ensure that your declaration is complete and correct.
- A submission of Income Tax returns via email to [info@sra.org.sz](mailto:info@sra.org.sz) IS NOT an ON-LINE submission. The SRA on-line filing is available via [e-tax.sra.org.sz](http://e-tax.sra.org.sz) and available on the SRA website ([www.sra.org.sz](http://www.sra.org.sz)) not via email.

### 1. Person(s) Liable to Furnish Income Tax Returns in terms of the Order

The following persons are required to furnish Income Tax Returns for the abovementioned year of assessment:

- a) Every person, (other than a company or a trust) who received any gross income sourced in Eswatini and was not ordinarily resident in Eswatini during the year of assessment;
- b) A pensioner who was ordinarily resident in Eswatini, who has multiple sources of income;
- c) The Public Officer of any company, in respect of such company;
- d) A recognized representative of a trust fund in respect of such trust income;
- e) An employee who earns remuneration from more than one employer;
- f) An employee or a director who derived business or property income, in addition to his/her employment income;
- g) A director of a company;
- h) A member of a clergy (e.g. pastor, priest, priestess, minister, apostle etc.) and a church executive;
- i) A Member of Parliament, board member of a statutory or similar body, a partner in a partnership, and locally recruited personnel working in embassies, consulates, missions and or international organizations;
- j) A person who derives income from providing professional independent services and their agents;
- k) A person who receives interest or dividends from funds invested in Commercial Banks, Building Societies, and Investment houses;
- l) Any person whose income is E1.2 Million Emalangeni and above ; and
- m) Any other person who may be required by the Commissioner General in writing to render a return of income in respect of the current year of assessment.

## 2. Persons not required to furnish Income Tax Returns in terms of section 33bis of the Order.

- a) A person, in continuous employment with a single employer, whose gross income during the year of assessment consisted **ONLY** of remuneration; save for persons whose income was E1.2 million and above, or;
- b) An employee whose income tax deducted was payable in terms of the prescribed tax deduction tables and subject to the Final Deduction System (FDS); save for persons whose income was E1.2 million and above, and;
- c) Such person did not derive any other income, or if the additional income derived consisted of a dividend which has been subjected to a final withholding tax.

## 3. Deadline for the furnishing of returns in terms of Section 33 and 38 bis of the Order

### Deadlines for filing and payment in line with the COVID 19 extended periods.

The Commissioner General, in conformance with the COVID-19 National Emergency Declaration hereby announces the extended filing and payment deadlines as per the Minister's notice.

**Taxpayers are encouraged to submit returns and remit due taxes within the stipulated due dates.**

Taxpayer Segment	Normal filing & payment deadline	COVID-19 extended filing & payment deadline before penalties kick-in.
<ul style="list-style-type: none"><li>• All Large Companies (managed under the Large Taxpayer Unit).</li><li>• All VAT registered entities.</li></ul>	31 December 2020	31 March 2021
<ul style="list-style-type: none"><li>• Individuals with employment income.</li><li>• Individuals with other income</li><li>• High Net Worth Individuals &amp; Special Groups</li></ul>	30 November 2020	28 February 2021
<ul style="list-style-type: none"><li>• All non-VAT registered entities</li></ul>	31 October 2020	31 January 2021
<ul style="list-style-type: none"><li>• All taxpayers using other approved financial years other than the Commissioner General's tax year</li></ul>	Within four (4) months after the approved financial year.	Extension of three months from the normal filing deadline.

## 4. Extension of Time to file income tax returns

Taxpayers are advised that the Minister of Finance through the COVID-19 Tax Relief has extended filing dates by 3 months.

**THEREFORE, NO FURTHER EXTENSION OF TIME SHALL BE GRANTED.**

## 5. P.A.Y.E Tax Returns

All employers, including those who do not have employees that fall within the PAYE tax bracket, shall submit an annual return of salaries (PAYE 15 and PAYE 16) for reconciliation purposes; **these MUST be submitted by 30 September 2020.**

It is **NO LONGER PERMISSIBLE** for large and medium taxpayers to submit physical PAYE Reconciliations. Employers are required to download a soft copy of the PAYE Reconciliation spreadsheet from the SRA website and e-mail the completed soft copy to:

- relevant Customer Relation Manager (CRM) for Large Taxpayers; and
- [info@sra.org.sz](mailto:info@sra.org.sz) for medium and small taxpayers

## 6. Mode of submission

### a. Online submission (e-filing)

- i. All taxpayers shall submit returns using e-tax, an online platform through which you can submit tax returns and have unlimited access to your tax account. E-tax URL is [etax.sra.org.sz](http://etax.sra.org.sz)
- ii. Submissions through any other channel will be deemed a non-submission and will therefore incur penalties after the due date.
- iii. Taxpayers are required to register for e-tax – an online e-tax application form with guidelines is available on the SRA website [www.sra.org.sz](http://www.sra.org.sz).
- iv. The SRA, through the Service Centres and Contact Centre (2406 4050 or [info@sra.org.sz](mailto:info@sra.org.sz)) is ready to assist taxpayers on how to use the online platform.

**The earlier the better.**

### b. Return & Payment due on the same date

- i. Returns should be submitted together with payment by the due date

**DO NOT WAIT FOR A NOTICE OF ASSESSMENT.**

## 7. Payment Methods

Taxpayers are advised to make payment using:

- Electronic Funds Transfer (EFT) (i.e. Internet Banking),
- Speed points at SRA Service Centers,
- Mobile Money,
- MoMo Pay
- Bank deposits.

Cash payments for all tax types, other than Graded Tax, are NOT allowed at SRA Service Centres.

## 9. Offences in terms of section 66 of the Order

- Persons who fail to adhere to the notice commit an offence and shall, upon conviction, be liable to a penalty in line with Section 66 of the Income Tax Order, 1975.

## 10. Additional Taxes

It must be noted that for any default Additional taxes will be imposed in terms of Section 40 of the Order

**Taxpayers are cautioned to exercise diligence when completing returns in order to avoid any omissions or incorrect statements. Taxpayers are encouraged to seek guidance from the SRA where in doubt.**

## 11. Further Information

Taxpayers may get further information or assistance by contacting the SRA at:

Tel: +268 2406 4050; Fax: +268 2406 4001

E-mail: [info@sra.org.sz](mailto:info@sra.org.sz)

**ALWAYS MENTION YOUR TAXPAYER IDENTIFICATION NUMBER (TIN) IN ALL CORRESPONDENCE TO THE SRA.**

**DUMISANI E. MASILELA**  
**COMMISSIONER GENERAL**