

# **SUBMISSION OF INCOME TAX RETURNS**

## **(INDIVIDUALS AND COMPANIES)**

In terms of Section 33 of the Income Tax Order 1975 as amended (hereinafter referred to as the Order) the Commissioner General of the Swaziland Revenue Authority (SRA) hereby notifies all concerned and/or cited persons in this notice to furnish Income Tax Returns for the year of assessment ended 30 June 2017.

### **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 Swaziland and was not ordinarily resident in Swaziland during the year of assessment;
- b) A pensioner who was ordinarily resident in Swaziland, 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 has two or more sources of income e.g. from Part-Time employment and/or remuneration from a different employer;
- f) An employee or a director who derived business or property income, in addition to his/her employment income;
- g) A director who receives fees from a company;
- h) A member of 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 (and their agent(s)) who derives income from providing professional independent services;
- k) A person who receives interest or dividends from funds invested in Commercial Banks, Building Societies, and Investment houses;
- l) Any person whose annual income is E1.2 Million 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 was deducted and payable in accordance with the prescribed tax deduction tables and subject to the Final Deduction System (FDS); save for persons whose annual income was E1.2 Million and above; and
- c) A person who did not derive any other income, or if 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 of the Order**

- a) The Commissioner General in exercising his discretion has introduced staggering of the due dates for submission of income tax returns between different taxpayer segments. The new due dates have been established to allow taxpayers enough time to prepare and file correct tax returns.
- b) Taxpayers are expected to furnish their returns within the following periods:

Taxpayer Segment	Previous Filing Deadline	New Filing Deadline
<b>Self-Assessment</b> <ul style="list-style-type: none"> <li>Large Companies (serviced under SRA's Large Taxpayers Unit)</li> <li>VAT registered entities</li> </ul>	31 October	<b>31 December</b>
Individuals (Employment income)	31 October	<b>30 November</b>
Non-VAT registered SMEs	31 October	<b>31 October</b>

c) Taxpayers whose year-end is different from 30 June must submit **within 120 days after their financial year-end.**

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

All employers, including those who do not have employees that fall within the PAYE tax bracket, MUST submit an annual return of salaries (PAYE 15) in terms of paragraph 14(3) of the Second Schedule (under Section 58 of the Income Tax Order) and an annual reconciliation (PAYE 16) on or before 30 September 2017.

NOTE: Employers' receipts are no longer required.

#### 5. Self-Assessed Returns

All taxpayers who are required to self-assess, i.e. companies registered for VAT, High Net-Worth Individuals and VIPs, are hereby reminded that their Income Tax Returns are required to be submitted together with payments. The deadline of the payments is 31 December 2017.

#### 6. Payment Methods

Taxpayers are encouraged to make all payments via Electronic Fund Transfer (EFT) i.e Internet Banking or through deposits into the SRA account in their own Bank. The SRA has recently introduced **MTN Mobile Money** as a mode of payment for tax purposes. Taxpayers who are registered with MTN for this facility may also use it for payments.

#### 7. e-Tax Platform

Taxpayers are encouraged to register for e-Tax and once registered submit their Income Tax Returns together with their current financial statements online.

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

- Anyone who fails to furnish a return within the stipulated period commits an offence and may be liable on conviction to a fine of E10, 000 and or imprisonment for a period of up to one year, or both.
- A person who makes false statements or entries in a return with an intention to evade or assists someone with evading assessment or taxation, is liable to a fine of up to E50,000 or imprisonment of up to five years, or both.

It must be noted that offences are only applicable upon conviction by the courts.

#### 9. It must be noted that Additional taxes are imposed in terms of Section 40 of the Order for any default or omission:

- A taxpayer who defaults in submitting a return in respect of any year of assessment is liable to pay additional tax of an amount **equal to twice the tax chargeable** in respect of his taxable income for such year of assessment.

- (b) A taxpayer who omits from a return any amount which ought to have been included therein, will be liable to pay **an amount equal to twice the difference** between the tax as calculated **in respect of the taxable income** returned by him and **the tax properly chargeable** in respect of his taxable income as finally determined after including the omitted amount.
- (c) A taxpayer who makes any incorrect statement in any return rendered by him, which results or would if accepted, result in the assessment of the normal tax at an amount which would be less than the tax properly chargeable may be liable to pay, in addition to the tax due, **an amount equal to twice the difference between the tax assessed in accordance with the return** made by him and the **tax properly chargeable** if the incorrect statement had not been made.

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

## **10. Where to get Income Tax Returns**

Income Tax Returns may be downloaded from the SRA website [www.sra.org.sz](http://www.sra.org.sz) or alternatively collected from the **SRA Head Quarters, Sibekelo Building 2**, or in any of the following SRA Service Centers;

- **Manzini Service Center,**  
Estel House, Manzini
- **Nhlangano Service Center**  
Old Skonkwane Complex  
Nhlangano
- **Pigg's Peak Service Center**  
1st floor Supreme Building  
Pigg's Peak
- **Matsapha Service Center, Mahhala Shopping Complex, Matsapha**
- **Mbabane Service Center**  
Corporate Place  
Swazi Plaza, Mbabane
- **Siteki Service Center**  
Mafumbe Building Jacaranda Street  
Siteki

## **11. Forwarding of Returns**

Completed Income Tax Returns **MUST** be submitted online via e-tax (for taxpayers registered for e-tax), emailed to [info@sra.org.sz](mailto:info@sra.org.sz) or hand delivered / posted for the attention of the Commissioner General using the following address:

**The Commissioner General**  
**Swaziland Revenue Authority**  
**P.O. Box 5628,**  
**MBABANE**

**VERY IMPORTANT: ALL e-Tax registered taxpayers MUST ONLY submit via e-Tax.**

## **12. 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 WITH THE SRA.**

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