



PUBLIC NOTICE

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 Eswatini Revenue Authority (SRA) hereby notifies all concerned and/or cited persons in this notice to submit Income Tax Returns for the year of assessment ended 30 June 2019.

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

The following persons are required to submit 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 1.2 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 submit 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 1.2 million Emalangeni and above, or;
- b) An employee who's 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 M 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 of the Order

- a) The Commissioner General in exercising his powers has introduced the **staggering of the submission of income tax returns between different taxpayer segments** by establishing a logical set of due dates to allow taxpayers enough time to prepare and file correct tax returns.
- b) Taxpayers are expected to submit their returns within the following periods:

Taxpayer Segment	New Filing Deadline
Self-Assessment <ul style="list-style-type: none">- All Large Companies (managed under the SRA's Large Taxpayer Unit) &- All VAT registered entities- Special groups	31 December 2019
<ul style="list-style-type: none">- Individuals with employment income.- Individuals with other income	30 November 2019
<ul style="list-style-type: none">- All Non-VAT registered entities	31 October 2019

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 05, PAYE 15 and PAYE 16) for reconciliation purposes on or before 30 September 2019.

5. Self-Assessed Returns

All taxpayers who are required to self-assess, i.e. Large Taxpayers, companies and individuals registered for VAT, High Net Worth Individuals and special groups (MPs, Emabandla, Heads of Government Departments, are hereby reminded that their Income Tax Returns are required to be submitted together with payments. The deadline of the payments is 31 December 2019.

6. E-filing/ e-Tax submission

All taxpayers registered for e-Tax are **encouraged** to submit their income tax returns using the online platform. However, Large Taxpayers are **compelled** to submit using this method (e-Tax). The e-Tax platform can be accessed through <https://etax.sra.org.sz/>.

7. Payment Methods

Taxpayers are encouraged to make payments via Electronic Fund Transfer (EFT) (i.e. Internet Banking), Mobile Money, or direct deposits. Point of sale machines (Speed points) are available at SRA service centres and cash payments are discouraged.

8. Extension of Time to file income tax returns

Taxpayers whose filing period has been extended to 30 November and 31 December 2019, respectively **SHALL NOT** be granted further extension.

However, all other taxpayers who foresee challenges in filing their income returns for one reason or the other may apply for an extension of time to submit their income tax returns any time before 30 September 2019 for the Commissioner General's consideration. Extension of time applications made after this date shall NOT be considered. Note that a mere submission of an extension of time application does not guarantee approval.

9. Offences in terms of section 66 of the Order

- (a) Anyone who fails to submit 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.
- (b) A Taxpayer 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.

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

- (a) A taxpayer who defaults in submitting a return in respect of any year of assessment is liable to pay additional tax, 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 completing the return forms in order to avoid any omissions or making incorrect statements. Taxpayers are encouraged to seek guidance from the SRA if in doubt.

11. Where to get Income Tax Returns

Income Tax Returns (printable/ editable) may be downloaded from the SRA website www.sra.org.sz or alternatively request for an email copy from info@sra.org.sz or from any of the Centres below:

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

Taxpayers are advised to use the revised Income Tax Returns, which may be obtained from the SRA website as well as from the above listed centers. Old returns will result in the return not being accepted.

12. Forwarding of Returns

Completed Income Tax Returns **MUST** emailed to info@sra.org.sz or hand delivered at the above-mentioned service Centers. **Alternatively, the returns may be captured via e-tax** (for taxpayers registered for e-tax),

13. Further Information

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

Tel: +268 2406 4050 E-mail: info@sra.org.sz or visiting the nearest service centre. Alternatively inbox us on our Facebook Page; [/eswatinirevenueauthority/](https://www.facebook.com/eswatinirevenueauthority/).

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

DUMISANI E. MASILELA
COMMISSIONER GENERAL