



## IMPLEMENTATION OF MEASURES TO ASSIST TAXPAYERS DURING THE COVID-19 PERIOD

Further to the statement issued by the Minister of Finance on the 23<sup>rd</sup> of March 2020 titled “Measures to be taken following the national emergency declaration”, the following guidelines are hereby issued to add clarity for the benefit of taxpayers:

### 1. *Provisional Tax.*

- This refers to Provisional Tax payments for the periods June 2020 and December 2020.
- The Commissioner General will issue estimates for Provisional Tax based on previous year financial performance, as per the standard practice; however, taxpayers are still expected to make their own estimates informed by the latest financial performance outlook and forward them to the Commissioner General together with payment (where applicable).
- Taxpayer are still expected to present reasonable estimates for the projected performance of their businesses. The SRA reserves the right to call for more information and conduct other activities to verify the declarations.

### 2. *Filing of annual Income Tax returns.*

- This relates to filing for the 2020 tax year.
- Tax returns for prior years will not qualify under this concession.
- The extension of returns filing deadlines by three months before penalties kick in implies the following:

Category	Filing date	Extension of time before penalties kick in.
Non- VAT registered taxpayers	31 October 2020	31 January 2021
Individuals	30 November 2020	28 February 2021
Large Taxpayers (LTPs) & VAT registered taxpayers	30 December 2020	31 March 2021
Taxpayers with 31 December year ends	30 April 2021	30 June 2021

- Taxpayers in a position to file early (in terms of the current filing dates) are most welcome to do so.

**3. *Payment arrangements for Income Tax relating to 2019 tax year.***

- Debt arrangements for such debts are only going to be considered on a case by case basis upon submission of cash flow constraints.

**4. *Old debts for all tax types excluding Customs duties.***

- Taxpayers are encouraged to pay in full the principal portion of their old debt with effect from 1 April up to 30 September 2020.
- Penalties and interest that have already accrued to such old debt shall be waived on condition the principal amount is settled in full by the end of September, 2020.

For more information, please contact the SRA on [info@sra.org.sz](mailto:info@sra.org.sz) or call 2406 4050.

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**Commissioner General**

Eswatini Revenue Authority

Honourable Neal Rijkenberg

**Minister of Finance**

Government of Eswatini