



Swaziland Revenue Authority

Payment of Provisional Tax by a Company (Income Tax Order, 1975, as amended)

P.O. Box 5628
MBABANE
Tel: +268 2404-1401
Fax: +268 2406-4001
E-mail: info@sra.org.sz
Website: www.sra.org.sz

DT-PT-4(a)

Name and address

TIN:

| | | | | |
|---------------------------------------|-------------------------|----------|----------------------|----------|
| Tax period: | | | | |
| Provisional Tax payable on or before: | | | | |
| Last year assessed: | | | | |
| Taxable income for that year: | | | | |
| | A. Estimated | | B. Actual | |
| | E | C | E | C |
| Taxable income | | | | |
| Total tax for the full year | | | | |
| Tax payable for this period | | | | |

If you have already paid your provisional tax owing for 2014 please ignore this payment notice

DECLARATION

| | | | |
|---|--|------|-----|
| I, (Public Officer), declare that the information in this return is true and complete | | | |
| Signature | | Date | / / |

✂ -----

Pay in slip (if required)

Name

TIN:

Provisional Tax

Amount due:

Amount paid:

E



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NOTES

1. The estimate of taxable income may not be less than the taxable income assessed for the latest preceding year of assessment in respect of which an assessment has been issued not less than twenty one (21) days before the date such estimate is made, unless the taxpayer can satisfy the Commissioner General that the taxable income for the current year will be less than that for such preceding year.
2. Should it be that no return reflecting a lower taxable income is submitted, the **estimated amount** (column A) will be deemed to be the actual amount
3. Paragraph 4 (3) of the fourth Schedule empowers the Commissioner to increase an estimate by you. You may also be called upon to justify an estimate submitted by you.
4. Provisional Tax payments should be calculated as follows:
 - i. Calculate 27.5% of the estimated taxable income to arrive at the tax due for the year.
 - ii. Divide the figure in (i) above by 2.
 - iii. This will be your first installment of provisional tax and the other half will be the second installment.
5. In the case of a first provisional period return the 'tax estimated for the first period' always reflects a zero, as no credits have been received with respect to the first provisional period. (This field must only be completed in respect of second period provisional returns)
6. Where there has been an increase in the taxable income during the course of the current tax year, all taxpayers are obliged to make good the difference realised when paying either the first or second provisional tax.
7. Interest at the rate of 18% per annum will be charged on any amount not paid by the date stated on the front of this form and in addition a penalty equal to 20% of such amount may be imposed.
8. It is compulsory to submit a provisional tax return and an estimation for payment of provisional tax, even if the result of the calculation of the tax payable is nil.
9. The SRA has implemented new and simplified payment reference conventions. All Provisional tax payments should use the reference code PC for companies and PI for individuals. The date should relate to the month and year in which the payment is due. For example 1st installment payments for 30th June 2013 year ends should be referenced as December 2012.

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Name

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