



Eswatini Revenue Authority

DOMESTIC TAXES DEPARTMENT

STAMP

IT 12

P.O. Box 5628, Mbabane, Eswatini Tel: (+268) 2406 4000 Fax: (+268) 2406 4001 E-mail: info@sra.org.sz Website: www.sra.org.sz

RETURN OF INCOME - INDIVIDUAL

Under Section 33 of the Income Tax Order, you are hereby required to make a return of income from ANY source received by or accrued to you during the last year. The return must be sent to the Eswatini Revenue Authority no later than 120 days after the end of the tax year or within such further time as the Commissioner General may, for good cause, allow. Please send the completed form and supporting documents to your nearest SRA Service Centre.

[PART A] – Personal Particulars

TIN	<input type="text"/>	Tax Year	<input type="text"/>
Surname	<input type="text"/>		
Name	<input type="text"/>		
Graded Tax Number	<input type="text"/>		
Personal ID Number	<input type="text"/>		
Residential Address	<input type="text"/>		
Postal Address	<input type="text"/>		
Email address	<input type="text"/>		
Contacts	Work <input type="text"/>	Cell	<input type="text"/>
	Home <input type="text"/>	Fax	<input type="text"/>

Bank Details

Name of Bank	<input type="text"/>		
Branch	<input type="text"/>	Branch Code	<input type="text"/>
Account Holder	<input type="text"/>		
Account Type	<input type="text"/>		
Account Number	<input type="text"/>		

Have the above mentioned details changed since your last return? YES NO

FOR OFFICIAL USE:

Category

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[PART B] STATEMENT OF LOCAL ASSETS AND LIABILITIES *(Please refer to notes overleaf)*

Line No	Description	Amount (Market Value) <small>Emalangeneni only, do not include cents</small>
Local Assets		
1	Fixed properties and all improvements to property	
2	Shares in private company	
3	Loan accounts	
4	Financial instruments listed (e.g. shares, unit trusts etc.)	
5	Net capital of business, trade, profession or farming	
6	Equipment, machinery, implements	
7	Motor vehicles, caravans, boats	
8	Debtors	
9	Stock	
10	Livestock – elected value(s) <i>(Please refer to notes overleaf)</i>	
11	Cash in hand, in bank and other similar institutions	
12	Personal effects (e.g. jewellery, paintings, furniture etc.)	
13	Other assets (attach schedule)	
14	Total local assets (Sum of lines 1 to 13)	

Local Liabilities		
15	Bonds	
16	Loan Accounts	
17	Creditors	
18	Bank Overdraft	
19	Other Liabilities (attach schedule)	
20	Total Local Liabilities (Sum of lines 15 to 19)	

[PART C] STATEMENT OF FOREIGN ASSETS AND LIABILITIES *(Please refer to notes overleaf)*

		Gross Amount <small>Emalangeneni only, do not include cents</small>
21	Total Foreign Assets	
22	Total Foreign Liabilities	
23	Net Assets (Line 14 – Line 20) + (Line 21 – Line 22)	

PART D] INCOME FROM EMPLOYMENT *(Please refer to form PAYE 05 / IRP5)*

Line No	NAME OF EMPLOYER	EMPLOYER'S TIN NUMBER	Gross Amount <small>Emalangeneni only, do not include cents</small>	Tax Deducted <small>Emalangeneni only, do not include cents</small>
24				
25				
26				
27				
28				
29				
30				
31	TOTAL EMPLOYMENT INCOME/PAYE (Sum of lines 24 to 30)			

[PART E] BENEFITS FROM EMPLOYMENT *(Please refer to notes overleaf)*

Line No	BENEFIT	Amount <small>Emalangeneni only, do not include cents</small>
32	Free or subsidized housing	
33	Private use of motor vehicle / motor vehicle allowance	
34	Provision of utilities	
35	Educational benefit	
36	Other (attach schedule)	
37	TOTAL BENEFITS (Sum of lines 32 to 36)	
38	TOTAL EMPLOYMENT INCOME INCLUDING BENEFITS (Line 31 + 37)	

[PART F] ALLOWABLE DEDUCTIONS *(Please refer to notes overleaf)*

		Gross Amount <small>Emalangeneni only, do not include cents</small>
39	Pension Fund Contributions	
40	S.N.P.F.	
41	Retirement Annuity Fund Contributions	
42	Alimony or maintenance (attach a certified copy of Court Order)	
43	Other (Furnish particulars)	
44	TOTAL DEDUCTIONS (Sum of lines 39 to 43)	

[PART G] NET INCOME FROM EMPLOYMENT *(Please refer to notes overleaf)*

		Amount (Emalangeneni only, do not include cents)
45	NET EMPLOYMENT INCOME (Line 38 – 44)	

[PART H] OTHER RECEIPTS AND ACCRUALS *(Please refer to notes overleaf)*

Note: Use this section to declare any amounts that have not been addressed by previous sections

Line No.			Gross Amount <small>Emalangeneni only, do not include cents</small>
46	Directors' Fees (where more space is required, attach schedule)		
	Name of Company	TIN	
(a)			
(b)			
(c)			
(d)			
(e)			
	Total Director's Fees		
47	Deemed Foreign Income (see annexure A)		
48	Royalties		
49	Income received on behalf of minor children		
50	Other (exclude exempt income and furnish particulars)		
51	TOTAL (Sum of lines 46 to 50)		

[PART I] LOCAL FARMING, BUSINESS, TRADE AND PROFESSIONAL INCOME *(Please refer to notes overleaf)*

[Declare full financial details]

NOTE: For each business state trading name and registration number

		Partnership	Rental Income	Business 3	Business 4	Business 5
		Licence #	Licence #	Licence #	Licence #	Licence #
		E	E	E	E	E
INCOME:						
Note: Partnership + Rental Income received should be declared in line 55						
52	Turnover / Sales					
53	Cost of Sales					
54	Gross Profit / Loss (Line 52 – 53)					
55	Income other than turnover (attach schedule)					
56	TOTAL INCOME (Line 54 + 55)					

EXPENDITURE						
57	Accounting Fees					
58	Bad Debts (unrecoverable)					
59	Commission / Consulting Fees Paid					
60	Depreciation					
61	Electricity					
62	Entertainment					
63	Insurance					
64	Interest / Financial Charges					
65	Lease Payment					
66	Legal Costs					
67	Rates					
68	Rental Paid					
69	Repairs / Maintenance					
70	Royalties and License Fees					
71	Salaries and Wages					
72	Telephone					
73	Travel Costs					
74	Other (attach schedule)					
75	TOTAL EXPENSES (Sum of lines 57 to 74)					
76	ACCOUNTING PROFIT/LOSS (Line 56 – 75)					

[PART J] ADJUSTMENTS: Add Back *(Please refer to notes overleaf)*

		Partnership	Rental Income	Business 3	Business 4	Business 5
		E	E	E	E	E
77	Depreciation					
78	Donations					
79	Doubtful Debts					
80	Legal Costs					
81	Private/Personal Expenses					
82	Provisions					

		Partnership	Rental Income	Business 3	Business 4	Business 5
		E	E	E	E	E
83	Unproductive Interest (description in notes)					
84	Other (attach schedule)					
85	TOTAL (Sum of lines 77 to 84)					

[PART K] ADJUSTMENTS: Allowable (Please refer to notes overleaf)

		Partnership	Rental Income	Business 3	Business 4	Business 5
		E	E	E	E	E
86	Wear and Tear Allowance [s14(1) (c)]					
87	Bad debts (written off) [s 14(1) (q)]					
88	Other (attach schedule)					
89	TOTAL (Sum of lines 86 to 88)					

Are you in a partnership? Yes No

If YES, state your share of profit/loss percentage%

[PART L] – DETERMINATION OF PROFIT/LOSS (Please refer to notes overleaf)

Line No.		Partnership	Rental Income	Business 3	Business 4	Business 5
90	Taxable Profit/(Loss) (Line 76 + 85 – 89)					
91	Losses brought forward (from previous years)					
92	Net Taxable Profit/(Loss) (Line 90 – 91)					

[PART M] AMOUNTS CONSIDERED NON-TAXABLE (Please refer to notes overleaf)

Line No.		Gross Amount <small>Emalangeneni only, do not include cents</small>
93	Inheritances	
94	Foreign pension	
95	War pension or gratuities	
96	Other (attach schedule) (exclude dividends, interest, lump sum payments, foreign pension and exempt income[furnish particulars])	
97	TOTAL (Sum of lines 93 to 96)	

[PART N] TAX COMPUTATION (Please refer to notes overleaf)

		Gross Amount <small>Emalangeneni only, do not include cents</small>
98	Net employment income (Line 45)	
99	Other Receipts and Accruals (Line 51)	
100	Business Income (Line 92) (Aggregate of business activities with taxable profits; business activities which incurred losses should be excluded)	
101	TAXABLE INCOME FOR THE YEAR [(Sum of Lines 98 to 100)	

Normal Tax

Line No.		Amount <small>Emalangenzi only, do not include cents</small>
102	Tax on the first _____	
103	Tax on the balance in Excess of _____ at _____ %	
104	TOTAL TAX ASSESSED (Line 102 + 103)	
105	Less Tax Credit	Primary Rebate (E683.33 per month and E8 200.00 per year)
		Secondary Rebate (E225.00 per month and E2 700.00 per year)
		Mortgage Interest (10% of interest paid, limited to E2400.00) (attach bank statement and proof of residence)
		a) Life Accident Insurance Premiums (10% of amount paid)
		b) Other Approved Provident Fund (excluding S.N.P.F) / Benefit Fund Contribution – 10%
	c) Unemployment Insurance (10% of amount paid).	
	NOTE: The total of a), b) and c) is limited to E360	
106	TAX PAYABLE (Line 104 – 105)	

Less Tax Already Paid

Line No.		Amount <small>Emalangenzi only, do not include cents</small>
107	P.A.Y.E (Line 31)	
108	Foreign Tax Credits (<i>attach proof of payment</i>)	
109	Provisional Tax Paid	
110	Tax Withheld (i.e. on rental income/construction contracts. Attach certificate)	
111	Total tax already paid (Sum of lines 107 to 110)	
112	Tax Due/ Refund Due (Line 106 – 111)	

[PART O] INCOME ALREADY TAXED/NON TAXABLE INCOME (*Please refer to notes overleaf*)

Line No	SOURCE	NATURE OF INCOME	Gross Amount <small>Emalangenzi only, do not include cents</small>	Tax Deducted <small>Include cents</small>
113	Lump sum receipts			
114	Dividend Income			
115	Interest income			
116	Exempt income			
117	Foreign Source income			
118	Other			
119	TOTAL (Sum of lines 113 to 118)			

DECLARATION

I hereby declare that:

- The information furnished in this return is true and correct in every respect; and that such shall be used to update my registration details accordingly.
- I have disclosed in full the gross amounts of all income accrued to or received by me during the period covered by this return; and
- I have the necessary receipts and records to support all my declarations on this form which I will retain and make available to the Swaziland Revenue Authority for inspection purposes.

Signature		Date	
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