



# Eswatini Revenue Service

DOMESTIC TAXES DEPARTMENT

Portion 419 of Farm 50, Along MR103, Ezulwini



**Email Address:** info@ers.org.sz      **Tel:** (+268) 2406 4000      **Contact Centre:** (+268) 2406 4050      **Website:** www.ers.org.sz

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## VOLUNTARY DISCLOSURE PROGRAMME FORM

Please complete this form and email to [info@ers.org.sz](mailto:info@ers.org.sz)

TIN

Name of Taxpayer

Entity type

Postal address

Physical address

### Details of disclosure (attach annexure)

TAX TYPE	TAX YEAR	TAX PERIOD	UNDISCLOSED AMOUNT (E)	TAX AMOUNT (E)
VAT				
Income tax				
Employees tax				
Withholding tax				
Other				
		<b>TOTAL</b>		

### State reasons for non-disclosure

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

### Declaration

I .....certify that the above information is complete and correct to the best of my knowledge and belief.

Signature       Date  /  /       Contact Number

### Official use

	YES	NO
Understatement of liability	<input type="checkbox"/>	<input type="checkbox"/>
Non Compliance resulting in under declared tax	<input type="checkbox"/>	<input type="checkbox"/>
Understatement of Income	<input type="checkbox"/>	<input type="checkbox"/>
Over claiming of expenses	<input type="checkbox"/>	<input type="checkbox"/>
Power of Attorney/Public Officer Confirmed	<input type="checkbox"/>	<input type="checkbox"/>
Is there a pending audit /investigation	<input type="checkbox"/>	<input type="checkbox"/>

### **Guidelines for Voluntary Disclosure Application**

The circumstances under which a penalty for concealment of income gets payable will vary depending on the personal circumstances of the taxpayer. The imposition of a penalty is usually a result of one or a combination of:

- Failure to submit a return within the stipulated timelines
- Omission of amounts which should have been included in the respective tax period's income
- Making incorrect statements in a return

### **Requirements for Voluntary Disclosure Application**

- The disclosure must be voluntary
- The default must not have previously been disclosed to the ERS by the applicant
- The application must be in full and complete in all material respects
- There should be a tax payable as a result of the non-disclosure
- It should not result in a refund due by the ERS
- It must be made in the prescribed form with an annexure detailing the disclosure
- Attach all relevant documents in support of the application.

### **Who may apply for a Voluntary Disclosure relief?**

- Any person whether in a personal, representative, tax agent (withholder) or other capacity

### **Who may not apply for a Voluntary Disclosure relief?**

- Any person that is aware of a pending audit or investigation that is ongoing by the Eswatini Revenue Service.

### **Evaluation of the Voluntary Disclosure Application**

- The Commissioner General will evaluate the voluntary disclosure application and the supporting documentation to determine if the application meets all requirements
- Additional information may be requested from the taxpayer as required.
- The Commissioner General will issue the outcome of the application in writing.
- Where the application is accepted, a voluntary disclosure directive shall be sent to the applicant
- The voluntary disclosure directive will state in detail the amount payable by the applicant as well as the date on which this tax is due.

### **Limitations and Exclusions**

- Voluntary disclosure relief is limited to omission or defaults disclosed for which relief is granted as per the Voluntary Disclosure Directive
- The Commissioner General will not pursue criminal prosecution for any statutory offence under a tax legislation arising from the disclosure.

The Commissioner General will not penalize non-compliance as guided by s40 of the Income Tax Order, 1975 as amended and s72 of the VAT Act, 2011.