



SWAZILAND GOVERNMENT GAZETTE EXTRAORDINARY

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GENERAL NOTICES

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PUBLISHED BY AUTHORITY

GENERAL NOTICE NO. 156 OF 1998

INCOME TAX NOTICE, 1998

NOTICE TO FURNISH RETURNS FOR THE 1998-YEAR OF ASSESSMENT
(Income Tax Order No. 21 of 1975)

Notice is hereby given under section 33 (1) of the Income Tax Order 1975, as amended, that the following persons are in terms of the said section personally or in a representative capacity liable to taxation under the provisions of the said Order and are required to furnish returns for the assessment of the tax:

- A. Every person, (excepting a company) who was ordinarily resident in Swaziland or a representative of such person whose gross income in respect of the year ended 30th June 1998 exceeded E13 000.
- B. Every person, not ordinarily resident in Swaziland, whose gross income from Swaziland in respect of the year ended 30th June 1998, exceeded E200.
- C. Any person who furnished, or was required to furnish a return in respect of the year ended 30th June 1997.
- D. The Public Officer of every company which derived gross income in respect of the year ended 30th June 1998.
- E. Every person to whom an income tax return is issued irrespective of the amount of the income of such a person.
- F. Every person in his capacity as representative taxpayer of a trust.

NOTE:

1. A person (who was in continuous employment with a single employer) whose gross income for the year of assessment consisted exclusively of remuneration from which employees tax has been deducted is not required to furnish a return for that year if-

- (a) the employees' tax deducted on such remuneration was payable in terms of the prescribed employees' tax deduction tables and subject to the Final Deduction System; and
- (b) such person did not derive any other income, apart from such remuneration, or if he derived any other income it consisted of dividends and interest each not exceeding E2 000.

2. The following persons must furnish returns notwithstanding that they derived their income solely from employment and employees' tax has been deducted from their remuneration:

- (a) A person who commenced employment during the course of the year of assessment;
- (b) A person whose employment was terminated during the year of assessment;
- (c) A person who changed employers during the year of assessment; and
- (d) A person who had part-time employment over and above his full time employment.

3. The income of any minor child or stepchild, whether accumulated or not, must be returned.
4. The income of all trusts created by the taxpayer must be disclosed in his return with full names and addresses of beneficiaries.
5. Every person who completes a return must show in respect of public and private companies:
 - (a) The dividends received by or accrued to him from any company;
 - (b) The number of shares in any company of which he is the registered shareholder;
 - (c) The number of shares in any company which are not registered in his name but of which he is the beneficial owner; and
 - (d) The names and addresses of all persons that are beneficial owners of shares of which he is the holder. The number of shares in each company must be stated.
6. Provisional taxpayers must comply with this notice and furnish returns.

PERIOD FOR RENDITION OF RETURNS

1. Returns must be rendered within thirty days after the 1st July 1998 and not later than 31st October 1998.
2. Note that in terms of section 33 of the Income Tax Order a further extension of time to render a return may on application be granted, for a period exceeding the 31st October, 1998, subject to the following conditions:
 - (a) That all returns for the preceding years of assessment have been submitted in time or where an extension was granted by the date approved.
 - (b) That adequate provisional tax payment has been made for the past three years.
 - (c) That all provisional tax payments due and payable at the time of making the application for extension of time to furnish the return have been paid.
 - (d) That an estimate of taxable income has been shown on the application form and the estimate of taxable income is in line with the previous year's taxable income.
 - (e) Satisfactory reasons are advanced for the application.
3. Save as otherwise provided in paragraph (2) above, any return rendered after 31st October, 1998 would be assessed with penalties.

RETURNS

The returns prescribed by the Commissioner are obtainable at the Department of Taxes, P.O. Box 186, Mbabane H100. The mere fact that a person did not receive a return by post does not necessarily mean that a person has been relieved from his responsibility.

FORWARDING OF RETURNS

1. Completed returns must be rendered by post addressed to Commissioner of Taxes, P.O. Box 186, Mbabane, or delivered at the office of the Commissioner of Taxes, Mbabane.
2. Envelopes for the rendering of returns will be supplied.

ADDITIONAL TAX IN CASE OF DEFAULT OR OMISSION

1. A taxpayer who makes default in rendering a return shall be required to pay, in addition to the tax chargeable in respect of his taxable income, an amount equal to twice the tax chargeable.
2. A taxpayer who omits from his return any amount which ought to have been included therein, or makes any incorrect statement in any return, shall be required to pay, in addition to the tax chargeable in respect of his taxable income, an amount equal to twice the difference between the tax as assessed in accordance with the return made and the tax properly chargeable.

PENALTIES

1. Any person, required to render a return and who fails to do so within the stipulated period is liable to a fine of E1000, or in default of payment thereof to imprisonment for a period of one year, and further to a fine of E50 for each day during which such default continues after further notification following conviction, or to imprisonment for three months or both.
2. Any person who, with intent to evade or to assist any other person, to evade assessment of taxation, makes any false statement or entry in any return is liable to a fine of E5000 or imprisonment for two years or both.
3. Please note that no person is exempt from penalty by reason merely of the fact that he may not have been called upon individually to make a return.

FURTHER INFORMATION

Further information or assistance may be obtained from the Commissioner of Taxes, Corner Mhlambanyatsi By-Pass and Mhlambanyatsi-Mbabane Road, P.O. Box 186, Mbabane H100.

Always mention your tax reference number in your correspondence, telephone conversations and at interviews.

T. MBELU
Commissioner of Taxes

1 July, 1998

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