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GENERAL NOTICE NO. 32 OF 1991

INCOME TAX NOTICEPUBLIC NOTICE TO FURNISH RETURNS FOR
THE YEAR ENDED 30TH JUNE, 1991

UNDER THE INCOME TAX ORDER, 1975, AS AMENDED

Notice is hereby given that all persons liable to taxation, personally or in a representative capacity, under the provisions of the Income Tax Order, 1975 as amended, are required to furnish, within thirty days after the 1st July 1991, Returns for the assessment of the tax. Returns are also required, within thirty days after the 1st July 1991 from any other person, whether a taxpayer or not, to whom paragraphs A,B,C,D, or E of this Notice apply.

- A. Every person, (not being a married person or company), who was ordinarily resident in Swaziland, or a representative of such person whose gross income in respect of the year ended 30th June, 1991 was in excess of E5000.
- B. Every married person who was ordinarily resident in Swaziland, or a representative of such a person, whose gross income in respect of the year ended 30th June, 1991 was in excess of E5250.
- C. Every person, not ordinarily resident in Swaziland, whose gross income from Swaziland in respect of the year ended 30th June, 1991 was in excess of E25.
- D. Every person to whom a form or return is issued, irrespective of the income of such a person, (Including 'NIL' income cases) and any person who furnished, or was required to furnish, a return in respect of the year ended 30th June, 1990.
- E. The Public Officer of every company which derived gross income in respect of the year ended 30th June, 1991 or to whom a form or return is issued.

NB. (1) Companies whose financial year ends on a date other than 30th June 1991 are requested to furnish their Returns and supporting documentation within 30 days from the end of the Financial year,

(2) New companies who wish to make their financial year end on a date other than 30th June 1991 should obtain prior permission from the Commissioner of Taxes.

NOTE:

- 1. The income of a woman married, with or without community of property, and not separated from the husband, under judicial or written agreement, shall, for the purposes of this Order, be deemed to be income accrued to her husband and shall be included by him in the return of income required to be rendered by him under the Order.
- 2. The Income of any minor child, or step-child, whether accumulated or not, must be returned.
- 3. The income of all trusts created by the taxpayer must be disclosed in his return with full names and addresses of beneficiaries.

4. 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;
- (d) The names and addresses of all persons who are beneficial owners of shares of which he is the holder. The number of shares in each company must be stated.

5. Income includes the annual values of any benefits or advantage accruing by way of employment, such as free and subsidised housing, private use of employer's motor vehicle, entertainment and travelling (including overseas/outside Swaziland), free or subsidised fuel supplied by employer for employees transport, provisions of services (e.g. gas, electricity, coal, water, telephone, domestic servants) school fees paid by employer for employee's children.

N.B.: Employees (other than company directors) who were in receipt of income from employment of less than E6000 per annum, inclusive of benefits, are not required to include the above mentioned benefits in their returns.

6. (a) Employees, who are having tax deducted under the Pay-As-You-Earn Scheme, are required to comply with this Notice and to furnish returns.
- (b) Provisional taxpayers are also required to comply with this Notice and to furnish returns.

RETURNS

The mere fact that a person did not receive Income Tax Return Form by post does not necessarily mean that a person has been relieved from his responsibility.

The prescribed returns can be obtained on, or after 1st July, 1991 at the office of the Commissioner of Taxes, P.O. Box 186, Mbabane.

FORWARDING OF RETURNS

1. Envelopes for the forwarding of Returns will be supplied.
2. Complete Returns must be forwarded by post addressed to Commissioner of Taxes, P.O. Box 186, Mbabane, or delivered at the office of the Commissioner of Taxes, Mbabane.

NOTE: Any envelope addressed to the Commissioner of Taxes and marked with words 'INCOME TAX ON HIS MAJESTY'S SERVICE' will be carried post free.

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 period of Thirty Days from the 1st July 1991 is liable to a fine of E400, or in default of payment thereof to imprisonment for a period of one year, and further to a fine of E20 for each day during which such default continues after further notification following conviction, or to imprisonment for three months.

2. Any person who, with intent to evade or to assist any other person, to evade assessment or taxation, makes any false statement or entry in any return is liable to a fine of E2,000 or to imprisonment for two years or both.

NOTE: 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

Any further information or assistance which any person may require can be obtained at the office of the Commissioner of Taxes.

N.B.

EXPORT INCENTIVES

Small Industries, Cottage Industries, Handicrafts and 'Export Trading Houses' wishing to avail export incentives provided under Section 14 (i) (y), should obtain the relevant guidelines and application forms from the office of Commissioner of Taxes, Mbabane.

ALWAYS MENTION YOUR TAX REFERENCE NUMBER IN YOUR CORRESPONDENCE, TELEPHONE CONVERSATIONS AND AT INTERVIEWS.

D.M. DLAMINI

Commissioner of Taxes

Kingdom of Swaziland
Department of Taxes
P.O. Box 186
Mbabane

1st July 1991