



IT 13

# Swaziland Revenue Authority

DOMESTIC TAXES DEPARTMENT

STAMP

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

## RETURN OF INCOME - COMPANY

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 Swaziland 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  Tax Year

Name of Company

Trade Name of Company

Accounting Period (Year-end)

Company Registration Number

Company Physical Address

Postal Address

Email Address

Contacts Work  Cell  Fax

### Bank Details

Name of Bank

Branch  Branch Code

Account Holder

Account Type

Account Number

### Public Officer Details

Name

Email

Contact

### Tax Practitioner Details

Name

Email

Contact

### For Official Use

SME

VAT Registered SME

Large Taxpayer

**PART B – Statement of Financial Position (Balance sheet)**

DESCRIPTION		EMALANGENI
<b>NON CURRENT ASSETS</b>		
1	Property, plant and equipment	
2	Intangible assets	
3	Investments	
4	Director/Shareholder loans	
5	Associated company loans	
6	Deferred tax	
7	Other (attach schedule)	

<b>CURRENT ASSETS</b>		
8	Inventory	
9	Trade receivables	
10	Cash and cash equivalents	
11	Other receivables	
12	Other (attach schedule)	
13	<b>Total Assets (Sum of lines 1 to 12)</b>	

<b>EQUITY AND LIABILITIES</b>		
<b>EQUITY</b>		
14	Share capital	
15	Retained earnings	
16	Other reserves (attach schedule)	

<b>NON CURRENT LIABILITIES</b>		
17	Long term loans	
18	Director/shareholder loans	
19	Associated company loans	
20	Deferred tax	

<b>CURRENT LIABILITIES</b>		
21	Trade payables	
22	Other payables	
23	Bank overdraft	
24	Short term loans	
25	Other (attach schedule)	
26	<b>Total equity and liabilities (Sum of lines 14 to 25)</b>	

**PART C – Income statement**

DESCRIPTION		EMALANGENI
<b>INCOME</b>		
27	Turnover / Sales	
28	Cost of sales	
<b>29</b>	<b>Gross profit / loss (Line 27 – 28)</b>	
30	Income other than turnover (attach schedule)	
<b>31</b>	<b>TOTAL INCOME (Line 29 + 30)</b>	
<b>EXPENDITURE</b>		
32	Accounting fees	
33	Consulting fees	
34	Provision for bad debts	
35	Management fees	
36	Commission / paid	
37	Depreciation	
38	Director's fees	
39	Electricity	
40	Entertainment	
41	Insurance	
42	Interest / Financial Charges	
43	Lease Payment	
44	Legal Costs	
45	Rates	
46	Rental Paid	
47	Repairs / Maintenance	
48	Royalties and License Fees	
49	Salaries and Wages	
50	Telephone	
51	Travel Costs	
52	Other (attach schedule)	
<b>53</b>	<b>TOTAL EXPENSES (Sum of lines 32 to 52)</b>	
<b>54</b>	<b>ACCOUNTING PROFIT/LOSS FOR THE YEAR (Line 31 – 53)</b>	

**PART D - Exempt Income**

DESCRIPTION		EMALANGENI
55	Exempt organisations, associations (Section 12)	
56	Exempt dividends	
57	Other (attach schedule)	
<b>58</b>	<b>Total exempt income (Line 55 +56 + 57)</b>	

**PART E – ADJUSTMENTS: Add Back**

DESCRIPTION		EMALANGENI
59	Depreciation	
60	Donations	
61	Provision for Bad Debts	
62	Legal Costs	
63	Private/Personal Expenses	
64	Other Provisions	
65	Unproductive Interest – description in notes section	
66	Other (attach schedule)	
<b>67</b>	<b>TOTAL (Sum of lines 59 to 66)</b>	

**PART F– ADJUSTMENTS: Allowable**

If you have claimed the following deductions, please state the amounts in the boxes provided (attach a copy of the certificate of approval from Commissioner General)

DESCRIPTION		EMALANGENI
68	Industrial Building Allowance [s14(1)(d)]	
69	Machinery Initial Allowance [s14(1)(e)(i)]	
70	Infrastructural Initial Allowance [s14(1)(e)(ii)]	
71	Building Initial Allowance [s14(1)(e)(iii)]	
72	Hotel Initial Allowance [s14(1)(h)]	
73	Wear and Tear Allowance [s14(1)(c)]	
74	Bad debts (written off) (attach schedule)	
75	Other (attach schedule)	
<b>76</b>	<b>TOTAL (Sum of lines 68 to 75)</b>	

**PART G-ASSESSMENT TO TAX**

DESCRIPTION		EMALANGENI
77	Taxable income (Line 54 – 58 + 67 – 76)	
78	Losses brought forward (from previous years)	
79	<b>NET TAXABLE INCOME/(LOSS) (Line 77 - 78)</b>	
80	Tax assessed (L79 x applicable rate)	

**PART H – DETAILS OF PAYMENTS**

		<i>Date Paid</i>	EMALANGENI
81	Foreign tax credits ( <i>attach certificates and proof of payment</i> )		
82	Provisional Tax	1 <sup>st</sup> instalment:	
83		2 <sup>nd</sup> instalment:	
84		3 <sup>rd</sup> instalment:	
85	Total provisional tax paid (Line 82 + 83 + 84) ( <i>attach proof</i> )		
86	Tax Payable / Refund (Line 80 – 81 - 85)		

If in refund position please indicate how the SRA should treat it

Transfer to future period for Income Tax  Transfer to another tax type VAT  Customs  Other.....  Refund

**PART I - WITHHOLDING TAX - RESIDENTS**

		Gross Amount	Amount of Tax deducted
		Emalangeneni only, do not include cents	Emalangeneni only, do not include cents
87	Interest		
88	Dividends		
89	Rental Income		

**PART J - WITHHOLDING TAX - NON-RESIDENTS**

		Gross Amount	Amount of Tax deducted
		Emalangeneni only, do not include cents	Emalangeneni only, do not include cents
90	Tax on Interest		
91	Entertainers/ Sportsmen		
92	Royalty & Management Charge		
93	Branch Profit Tax		
94	Contractors (s59)		

**PART K - DETAILS OF DIRECTORS**

Name of Director	Personal Identification Number	Taxpayer Identification Number	Amount Paid During The Year

**DECLARATION BY PUBLIC OFFICER**

I..... being the duly appointed Public Officer for the above- mentioned company, declare that the particulars given in this return and also those stated in the accompanying schedules, are true and disclose a full and complete statement of the total income received/acrued from all sources within the Kingdom of Swaziland by this company during the financial year ended **DD / MM / YYYY**. I also affirm that such particulars shall be used to update the company registration details accordingly.

Signature.....

Date **DD / MM / YYYY**

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**PAYMENT REFERENCING EXAMPLE**

Payment Type

Company Tax

Referencing

100100100CT2014JAN

The first 9 digits denote the TIN, followed by tax type, year and month

**Note:**

**This referencing applies to individual income tax only. Referencing for other types are indicated on the return forms for those respective tax types.**

**For self-assessment only, this form must be accompanied by proof of payment.**