



# Eswatini Revenue Service

DOMESTIC TAXES DEPARTMENT

Portion 419 of Farm 50, Along MR103, Ezulwini



Postal Address: P.O. Box 5628 Mbabane, Eswatini    Tel: (+268) 2406 4000    Contact Centre: (+268) 2406 4050    Website: www.ers.org.sz

PT 4(b)

## Payment of Provisional Tax by an Individual

(Income Tax Order, 1975, as amended)

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

Name and address

TIN:

Tax period:				
<b>Provisional Tax payable on or before</b>				
Last year assessed:				
Taxable income for that year:				
	<b>Estimated</b>		<b>Actual</b>	
	E	C	E	C
Taxable income				
Total tax for the full year				
Less: PAYE paid (See Note 3)				
Tax payable for the year				
Provisional tax for this period				

### DECLARATION

I, ..... declare that the information in this return is true and complete.			
Signature		Date	/ /

VERSION 2-2022



### Pay in slip (if required)

TIN:

Provisional Tax:

Amount due:

Amount paid:

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## NOTES

1. The estimate of taxable income may not be less than the taxable income assessed for the latest preceding year of assessment in respect of which an assessment has been issued not less than twenty one (21) days before the date such estimate is made, unless the taxpayer can satisfy the Commissioner General that the taxable income for the current year will be less than that for such preceding year.
2. Provisional Tax payments should be calculated as follows:

TAXABLE INCOME EXCEEDS	BUT DOES NOT EXCEED	RATES OF TAX
0	100,000	0 + 20% of the excess over 0
100,000	150,000	20,000 + 25% of the excess over 100,000
150,000	200,000	32,500 + 30% of the excess over 150,000
100,000	-	47,500 + 33% of the excess over 200,000

- i. Calculate the estimated taxable income to arrive at the tax due for the year by applying the normal tax rates for individuals (use table above to work out your tax rate).
  - ii. Divide the figure in (i) above by 2.
  - iii. This will be your first installment of provisional tax and the other half will be the second installment.
  - iv. Where the taxpayer is a farmer, ignore steps (ii) and (iii), as provisional tax is required to be paid once at the end of the tax year.
3. The amount reflected in "PAYE Paid" is the full amount of employees tax deducted from the previous year's assessment
  4. Where there has been an increase in the taxable income during the course of the current tax year, all taxpayers are obliged to make good the difference realized when paying either the first or second provisional tax.
  5. Interest at the rate of 18% per annum will be charged on any amount not paid by the date stated on the front of this form and in addition a penalty equal to 20% of such amount may be imposed.
  6. It is compulsory to submit a provisional tax return and an estimation for payment of provisional tax, even if the result of the calculation of the tax payable is nil.
  7. The ERS has implemented new and simplified payment reference conventions. All Provisional tax payments should use the reference code PC for companies and PI for individuals. The date should relate to the month and year in which the payment is due. For example 1st installment payments for 30th June 2014 year ends should be referenced as December 2013.