

GENERAL INFORMATION		
Tax-year:	1 July to 30 June	
What must be submitted:	PAYE 15 Annual Return of Salaries PAYE 5 Tax Certificates PAYE 16 Reconciliation of tax deductions made You have to order the pre-printed stationary from SRA (Swaziland Revenue Authority offices)	
Who must submit the documentation:	All employers	
Submission date:	30 <sup>th</sup> of September each year	

STEP	ACTION	DONE	
PREPARA	PREPARATION		
1.	<b>Copy System and backup</b> If a separate Tax directory has not been created yet, you need to make a copy of the system. Always check that the icon opens VIP and that the companies can be accessed. Please also make a Full System Backup		
2.	How to Create a VIP Copy System: STEP 1 a Open VIP System (do not open any of the companies) b Click on Options c Click on Copy System b Click on Copy System b Copy Companies Hardware Info Terminal Info IRP5/U.I.F./SSC Information Licenced Modules System Info RSA Employment Equity Skills Development ESS/EIS Import Control Set Company Status Import a Company Copy System Development RE ESS/USI Import Control Activate ASCII Generator Flow of Inf: Premier HR ESS Utilities Frictionless Downloads Sage VIP Insight Control		



STEP	ACTION	DONE
	STEP 2	
	The following screen will be displayed.	
	Please read through it carefully.	
	Click on OK to continue.	
	VIP Payroll	
	THE COPY PROCESS MAY TAKE A LONG TIME AND MUST NOT	
	BE INTERRUPTED. THIS COPY PROCESS DOES NOT TAKE THE PLACE OF YOUR REGULAR BACKUP THAT IS STORED IN THE COMPANY SAFE.	
	a has been specificating being the drawing you to create a Copy of Way the Test Xers. Find. ON A STAND-ALONE PC AND FOR NETWORKS	
	There must be enough space to copy the whole     WP Directory on the Direc on which you want to     create the new Directory.     Give the Directory a unique name which will not     be contract with your usual VP Directory.     You will be given the opportunity to create a     new Shortcul Long for the New Directory.	
	IN A MULTI-USER NETWORK STUATION 4 You must ensure that all other Operators are out of VIP at the time you Copy the Directory. 5 You must have rights to create new Directories. VIP cannot do this for you. Request help from your IT Department.	
	OK Cancel	
	STEP 3	
	Enter the Drive letter together with the Directory name and click on continue.	
	For example: C:\TAX2021	
	The system will indicate that the directory does not exist and will ask to create the	
	directory for you. Click on Yes.	
	VIP Payroll	
	The Directory you have selected does not exist. Do you want to create it?	
	Yes No	
	STED 4	
	When the convintocess is completed the below message will be displayed	
	Click on OK to continue	
	OK	



STEP	ACTION	DONE
	STEP 5	
	The system will ask whether you want to create a Shortcut. Click on Yes	
	Do you want to create a Shortcut?	
	Yes No	
	Enter a name for the Shortcut.	
	Example: TAX2021	
	The System will automatically create a shortcut for you on your Desktop.	
	Please note if you are not prompted to create a shortcut the copy process was	
	not successful	
3	Latest Release	
0.	Ensure VIP is on the latest release	
	Final Deduction System	
	Employment Income is subject to a Final Deduction System ( <b>FDS</b> ):	
	<ul> <li>If the total amount of employee tax deducted at the end of the tax year</li> </ul>	
	exceeds the FDS payable, then the employer must refund the excess to the	
4.	employee.	
	<ul> <li>If the amount is less than the FDS determined, the employer must pay the</li> </ul>	
	shortfall and recover it from the employee. If the employee leaves the	
	service of the company, the employer shall be responsible for paying the	
	shortfall.	
	Basic Company Information Screen	
	Verify the information on the Basic Company Information Screen:	
5.	Registered/trading name of the company	
	Physical address of the company	
	Company Reconciliation Report: Refore Changes	
6.	Print the Company Reconciliation Report and the Perks Screen on Company Totals	
	Use this to determine what items the client got on the payroll and verify the 12 Month	
	Totals	
	Employee Information	
	6.1 Personal Details	
7.	Surname (no punctuation allowed)	
	First Two Names (no punctuation allowed)	
	<ul> <li>Initials (no punctuation/spaces allowed)</li> </ul>	



	Tax Number	
	Social Security Number	
	<ul> <li>Identity Number/Passport number and Passport Country</li> </ul>	
	Date of Birth	
	Job Title	
	Marital Status	
STEP	ACTION	DONE
	6.2. Address Details	
8	Residential Address	
0.	<ul> <li>Postal Address and Work Address (remove all punctuation marks and</li> </ul>	
	correct all fictitious information)	
	Graded Tax Number	
	Each employee needs to have a Graded Tax Number.	
9	This number can be loaded on the employees Deduction Ref Number on the Graded	
0.	Tax deduction line or on the Employees Tax number on the IS screen or the Tax Office.	
	When you print the PAYE5 you need to select where the Graded number is and you	
	only have the two options to choose from.	
	Taxability	
	When Taxable:	
	<ul> <li>Monthly and Periodic are the same as RSA.</li> </ul>	
10	<ul> <li>Never may only be used in the case of reimbursements.</li> </ul>	
10.	Average or Normal tax can be used.	
	<ul> <li>The principal for calculating tax is exactly the same as for RSA.</li> </ul>	
	A standard Tax Rebate of E8200 per annum will apply and a secondary Tax	
	Rebate for employees over 60 years of age of E2700 per annum will apply.	
	Earning Definition Screen	
11.	Verify the taxability of the earnings (When Taxable column)	
12.	Deduction Definition Screen	
	Verify Tax Deductible column and Company Contribution taxable (Pension)	
	Perks Screen	
13.	Validate the calculation of the benefits on the Perks Tax values – ensure that input is	
	done if needed.	
	Pension Fund/Provident Fund	
14.	The Pension Fund tax deductible amounts are limited to 10% of	
	Pensionable Salary (Retirement Funding Income).	
	• If the RFI amount is wrong or the employee is not linked to the method, the	
	employee will receive the wrong Tax deductible benefit and this will have	
	tax implications.	
	The contribution to the Swaziland National Provident Fund (SNPF) is 10%	
	of the employee's actual wage (5% employee contribution and 5% company	



	contribution) and has a maximum contribution equal to the Tax Deductible	
	limit.	
	The Tax Deductible limit for the contribution to the SNPF that may be	
	subtracted before Tax is calculated at the Statutory Rate is:	
	Jan 2021 – Dec 2021	
	E310: E155 per month for the employee and the employer	
	Terminations	
15.	Make sure there are no Year-to-date amounts on the screens of Employees with	
	termination dates earlier than the beginning of the tax year.	
	.L or E&D List of PAYE, Additional Tax and Pension Fund lines	
	<ul> <li>Do a listing (.L or E&amp;D List) of the PAYE, Additional Tax and Pension Fund</li> </ul>	
16.	lines – there should not be any negative YTD+ amounts on these lines.	
	<ul> <li>Do a listing of the CC PAYE line to confirm that there are no amounts on</li> </ul>	
	this line (YTD+).	
	Tax Status	
17.	Check that the Tax Status for all Employees on the IS Screen. Residents and Non-	
	Residents are taxed the same way	
	Reconciliation	
10	Reconcile the tax paid over to the Commissioner. Setup an Excel spreadsheet and	
10.	compare amounts paid to the Commissioner with amounts on VIP.	
	Use the 12 Month report. The PAYE 16 report should be used as well.	
	Determine Differences	
	Search for differences if tax does not balance – print detailed 12 Month report and	
10	compare with payslips for the individual months.	
13.	Do YTD+ adjustments on VIP if needed; client must pay difference to the	
	Commissioner in case of short payment; client must provide Commissioner with	
	reason in case of overpayment.	
STEP	ACTION	DONE
	PAYE5 Certificates	
	Select Official stationery if client has collected the stationary from the	
20.	Authorities. You can also select PDF or Full Paper if the client does not	
	have the stationary yet	
21.	How to print the Annual Tax Year End reports:	
	1. Confirm that you are on the latest release	
	2. Confirm that you have done the Report Setup:	
	Click on Reports → Swaziland Reports	



Reports and Maintenance	
Payslips +	
Contemporary Reports	
Audit Reports	
Print Audit Trail	
Log File	
Sage Insight	
History Reports	
Swaziland Reports	
Cheque Printing	
Report Controls	
Payslip Setup	
Export/Import Reports	
Cheque Print Positions	
Reports	
Swaziland SNPF C IRP5 Electronic Submission File C	
Pixte monitory becaration return	
PAVE 15 C	
PAYE 05	
Please Note final rebate values will only reflect in the final period of the tax year.	
If any new System Definitions (Earnings, Deductions, Company Contributions, Calculation Fields, Hours, Own, Perks Tax) have been added, please return	
to the Report Set-up Screen to update report linkings.	
Close Ocontinue	
3. After the report setup has been completed, click on the report that you will	
nrint and diak on "Continue". These selections will only have to be active	
print and click on Continue – mese selections will only have to be setup	
once. Thereafter it will save the selections you have specified.	



STEP	ACTION	DONE
LIVE DIRECTORY CHECKS		
1.	<b>Start of Period</b> In the Live/Current directory: If VIP has not been rolled into the new tax year, then do a start of period into the new tax year.	
2.	Apply Changes Apply all necessary changes made to the Tax Year End directory to the current VIP directory.	
3.	<b>Earning and Deductions</b> Remove Earning and Deduction lines that are not in use anymore.	
4.	Enter new Directive Numbers	
5.	Revise the Provision for tax on annual bonus amounts	