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ERRORS ON INCOME TAX & PAYE RETURNS

Keeping you in the know



INCOME TAX RETURN

Please note that the due date on the 2012 final tax return and payment for Companies and Close Corporations (FORM 6-0/0031) has, in some cases, been incorrectly reflected as 30 June 2012 irrespective of the year-end of the particular Company or Close Corporation. Affected taxpayers should ignore the incorrect date and submit and pay their final income tax liability within seven months after their particular financial year-end.

The final date for paying tax in respect of the 2012 year should therefore be as follows:

FINANCIAL YEAR-END BEFORE

31 January 2012
29 February 2012
31 March 2012
30 April 2012
31 May 2012
30 June 2012
31 July 2012
31 August 2012
30 September 2012
31 October 2012
30 November 2012
31 December 2012

TAX PAYABLE ON OR

31 August 2012
30 September 2012
31 October 2012
30 November 2012
31 December 2012
31 January 2013
28 February 2013
31 March 2013
30 April 2013
31 May 2013
30 June 2013
31 July 2013

PAYE RETURN

Inland Revenue's system has been set-up to indicate the monthly Employee's Tax

Remittance (“PAYE return”) as the PAYE period of the particular tax year as opposed to the calendar month during which the PAYE was deducted, i.e. July 2012 is reflected as the 5th period of 2013. It recently came to our attention that some parts of the PAYE return indicate the PAYE period while other parts indicate the calendar month. Taxpayers should ensure that all parts of the PAYE return reflect the same PAYE period and should make manual corrections on the return were necessary.

Contact us

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