



## **iTax Enhancements and Resolution of Defects for June 2022**

### **1. Tax Returns Process (TRP)**

- a) **Erroneous Late Payment Penalty for Corporate Income Tax (IT2C) 2020 Tax Period** - Some taxpayers were being charged late payment penalty and interest after filing their IT2C Return. This was occasioned by a recent enhancement whereby the 'date of deposit' was being greyed out in the IT2C 'Payment Credits' sheet thus resulting in the system picking the date the return was filed as the actual payment date for the self-assessment/balance of tax declared in the return. A permanent solution for this has been implemented moving forward. For prior cases though, affected taxpayers are required to amend their IT2C returns which will be automatically approved as the tax liability will not be changing.
- b) **PAYE Batch Increases for Teachers Service Commission (TSC)** – The P10 return has been enhanced to allow filing for 60,000 employees. This will support TSC in filing their PAYE return in seven (7) batches with maximum 60,000 employees per batch thus enable a more pleasant customer experience.
- c) **Enhancement of ITR/ITNR Returns for Double Tax Avoidance Agreement (DTAA) on Employment Income** – The ITR and ITNR returns have been enhanced to include additional column in the DTAA Sheet for declaring foreign employment income. The income declared therein will be part of the taxpayer's gross employment income for the year. Affected taxpayers who had filed previous returns and captured the income under the 'Profit and Loss' account section should amend their returns and declare the foreign employment income in the DTAA sheet.
- d) **IT2C Return Changes for SGR Investment Building Allowance** – An end date of 31/12/2022 has been included in the IT2C template such that those filing after this date shall not have this type of investment allowance available.

### **2. Taxpayer Registration (TRE)**

- a) **Inability to initiate PIN cancellation tasks** – Taxpayers have been unable to initiate PIN cancellation tasks due to a misleading error: *'You already have PIN/Obligation Cancellation Task under process. Please Wait for its Conclusion'*. This issue has been resolved.



- b) **Additional ‘Caution’ Upon Selection of VAT and PAYE Obligations** – Upon selecting VAT and PAYE obligation (both New Registrations & Amendments) in Sheet B of the iTax registration application page, a pop-up message will display highlighting expected obligations for the taxpayers. For each of the obligations, the system will indicate that they are monthly obligations, the due date for the respective return and applicable penalties and interest in the event of non-compliance. This is a recommendation from the Customer Satisfaction Survey report and seeks to address the increase in erroneous registration of VAT/PAYE obligations.

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