

eSwatini

Income Tax (Rates) (1971/1972) Act, 1971

Act 22 of 1971

Legislation as at 1 December 1998

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Income Tax (Rates) (1971/1972) Act, 1971

Act 22 of 1971

Assented to on 3 November 1971

Commenced on 1 July 1971

[This is the version of this document at 1 December 1998.]

An Act to fix the rates of income tax for the year of assessment ending on the thirtieth day of June, 1972.

1. Short title

This Act may be cited as the Income Tax (Rates) (1971/1972) Act, 1971.

2. Rates of income tax for the year 1971/1972

For the purposes of section 6(2) of the Income Tax (Consolidation) Proclamation (Cap. 109), the rates of tax to be levied for the year of assessment ending on the thirtieth day of June, 1972 shall be the same as those fixed by the Income Tax (Rates) (1970/1971) Act No. 2 of 1970 for the year of assessment ending on the thirtieth day of June, 1971.