

eSwatini

Income Tax (Rates) (1973/1974), Order, 1973

Kings Order in Council 28 of 1973

Legislation as at 1 December 1998

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Income Tax (Rates) (1973/1974), Order, 1973
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Income Tax (Rates) (1973/1974), Order, 1973

Kings Order in Council 28 of 1973

Assented to on 16 August 1973

Commenced on 1 July 1973

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

A King's Order-in-Council to fix the rates of income tax for the year of assessment ending on the thirtieth day of June, 1974.

1. Short title

This Order may be cited as the Income Tax (Rates) (1973/1974), Order, 1973.

2. Interpretation

In this order—

“principal law” means the Income Tax (Consolidation) Act [No. 84 of 1959](#);

“tax” means income tax specified in section 6 of the principal law.

3. Rates of income tax for the year 1973/1974 (Schedule)

- (1) For the purposes of section 6(2) of the principal law, the rates of tax to be levied for the year of assessment ending on the thirtieth day of June, 1974 are, subject to subsection (2) hereof, as follows—
 - (a) in the case of companies the sole or principal business of which in Swaziland is that of mining, for each lilangeni of taxable income not exceeding twenty thousand emalangeni, twenty-seven cents, and for each lilangeni of taxable income exceeding twenty thousand emalangeni, thirty-seven and a half cents;
 - (b) in the case of all other companies, for each lilangeni of taxable income, thirty-three and one third cents; and
 - (c) in the case of persons (other than companies) as prescribed in the Schedule.
- (2) In the case of a person (other than a company) who, during the year of assessment, was not ordinarily resident in Swaziland, the rate of tax to be levied shall not reduce the total tax payable including non-residents tax on interest, below an amount equal—
 - (a) to seven and half cents of each lilangeni of his taxable income, but,
 - (b) if any part of his taxable income consists of a pension, three cents of each lilangeni of that part.

Schedule (Section 3)

Part I

(1)	(2)
Taxable income	Rates of tax in respect of persons who are not married
Where the taxable income—	
does not exceed E600	7½ <i>per centum</i> of each E1 of taxable income;
exceeds E600 but does not exceed E1,000	E45 plus 10 <i>per centum</i> of the amount by which the taxable income exceeds E600;
exceeds E1,000 but does not exceed E2,000	E85 plus 11 <i>per centum</i> of the amount by which the taxable income exceeds E1,000;
exceeds E2,000 but does not exceed E3,000	E195 plus 12 <i>per centum</i> of the amount by which the taxable income exceeds E2,000;
exceeds E3,000 but does not exceed E4,000	E315 plus 13 <i>per centum</i> of the amount by which the taxable income exceeds E3,000;
exceeds E4,000 but does not exceed E5,000	E445 plus 17 <i>per centum</i> of the amount by which the taxable income exceeds E4,000;
exceeds E5,000 but does not exceeds E6,000	E615 plus 30 <i>per centum</i> of the amount by which the taxable income exceeds E5,000;
exceeds E6,000 but does not exceed E7,000	E915 plus 31 <i>per centum</i> of the amount by which the taxable income exceeds E6,000;
exceeds E7,000 but does not exceed E8,000	E1,225 plus 32 <i>per centum</i> of the amount by which the taxable income exceeds E7,000;
exceeds E8,000 but does not exceed E9,000	E1,545 plus 33 <i>per centum</i> of the amount by which the taxable income exceeds E8,000;
exceeds E9,000 but does not exceed E10,000	E1,875 plus 34 <i>per centum</i> of the amount by which the taxable income exceeds E9,000;

exceeds E10,000 but does not exceed E11,000	E2,215 plus 40 <i>per centum</i> of the amount by which the taxable income exceeds E10,000;
exceeds E11,000 but does not exceed E12,000	E2,615 plus 44 <i>per centum</i> of the amount by which the taxable income exceeds E11,000;
exceeds E12,000 but does not exceed E13,000	E3,055 plus 45 <i>per centum</i> of the amount by which the taxable income exceeds E12,000;
exceeds E13,000 but does not exceed E14,000	E3,505 plus 46 <i>per centum</i> of the amount by which the taxable income exceeds E13,000;
exceeds E14,000 but does not exceed E15,000	E3,965 plus 49½ <i>per centum</i> of the amount by which the taxable income exceeds E14,000;
exceeds E15,000 but does not exceed E16,000	E4,460 plus 50 <i>per centum</i> of the amount by which the taxable income exceeds E15,000;
exceeds E16,000 but does not exceed E17,000	E4,960 plus 50 <i>per centum</i> of the amount by which the taxable income exceeds E16,000;
exceeds E17,000 but does not exceed E18,000	E5,460 plus 50 <i>per centum</i> of the amount by which the taxable income exceeds E17,000;
exceeds E18,000	E5,960 plus 50 <i>per centum</i> of the amount by which the taxable income exceeds E18,000.

Part II

(1)	(2)
Taxable income	Rates of tax in respect of married persons
Where the taxable income—	
does not exceed E600	5 <i>per centum</i> of each E1 of taxable income;
exceeds E600 but does not exceed E1,000	E30 plus 6 <i>per centum</i> of the amount by which the taxable income exceeds E600;
exceeds E1,000 but does not exceed E1,200	E54 plus 7 <i>per centum</i> of the amount by which the taxable income exceeds E1,000;
exceeds E1,200 but does not exceed E2,000	E68 plus 9 <i>per centum</i> of the amount by which the taxable income exceeds E1,200;
exceeds E2,000 but does not exceed E3,000	E140 plus 9 <i>per centum</i> of the amount by which the taxable income exceeds E2,000;
exceeds E3,000 but does not exceed E4,000	E230 plus 10 <i>per centum</i> of the amount by which the taxable income exceeds E3,000;
exceeds E4,000 but does not exceed E5,000	E330 plus 12 <i>per centum</i> of the amount by which the taxable income exceeds E4,000;
exceeds E5,000 but does not exceed E6,000	E450 plus 22 <i>per centum</i> of the amount by which the taxable income exceeds E5,000;
exceeds E6,000 but does not exceed E7,000	E670 plus 22 <i>per centum</i> of the amount by which the taxable income exceeds E6,000;
exceeds E7,000 but does not exceed E8,000	E890 plus 22 <i>per centum</i> of the amount by which the taxable income exceeds E7,000;
exceeds E8,000 but does not exceed E9,000	E1,110 plus 24 <i>per centum</i> of the amount by which the taxable income exceeds E8,000;
exceeds E9,000 but does not exceed E10,000	E1,350 plus 28 <i>per centum</i> of the amount by which the taxable income exceeds E9,000;

exceeds E10,000 but does not exceed E11,000	E1,630 plus 32 <i>per centum</i> of the amount by which the taxable income exceeds E10,000;
exceeds E11,000 but does not exceed E12,000	E1,950 plus 34 <i>per centum</i> of the amount by which the taxable income exceeds E11,000;
exceeds E12,000 but does not exceed E13,000	E2,290 plus 36 <i>per centum</i> of the amount by which the taxable income exceeds E12,000;
exceeds E13,000 but does not exceed E14,000	E2,650 plus 38 <i>per centum</i> of the amount by which the taxable income exceeds E13,000;
exceeds E14,000 but does not exceed E15,000	E3,030 plus 40 <i>per centum</i> of the amount by which the taxable income exceeds E14,000;
exceeds E15,000 but does not exceed E16,000	E3,430 plus 42 <i>per centum</i> of the amount by which the taxable income exceeds E15,000;
exceeds E16,000 but does not exceed E17,000	E3,850 plus 44 <i>per centum</i> of the amount by which the taxable income exceeds E16,000;
exceeds E17,000 but does not exceed E18,000	E4,290 plus 46 <i>per centum</i> of the amount by which the taxable income exceeds E17,000;
exceeds E18,000	E4,750 plus 50 <i>per centum</i> of the amount by which the taxable income exceeds E18,000.