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SUPPLEMENT TO  
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SWAZILAND GOVERNMENT  
GAZETTE

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**CORRIGENDUM**

The Corrigendum published in Part B page S1 of Gazette No. 391 published on 20th September, 1985 is hereby replaced with the following—

**THE INCOME TAX (CONSOLIDATION) (AMENDMENT) ACT, 1985**

**(Act No. 11 of 1985)**

The Income Tax (Consolidation) (Amendment) Act, 1985 should be corrected —

- (a) in paragraph 9A(I)(i) of the Fourth Schedule in the —
  - (i) second line after the words “paragraph 4” by replacing the word “of” with the word “for”;
  - (ii) third line after the word “and” by inserting paragraph “9(i)”
- (b) in section 9(c) in the new subsection (5) after paragraph (b) by adding the following paragraphs —
- “(c) For the purposes of paragraph (a) and (b), the term “assets” shall mean land, buildings, plant and machinery, motor vehicles (other than motor vehicles used for private purposes), and fixtures and fittings;
- (d) (i) Any person seeking exemption from normal tax under this subsection shall, prior to commencement of business, apply to the Minister in a manner prescribed by him.
  - (ii) the Minister may, upon examination of such application, in writing, grant or refuse to grant an exemption for the purposes of this subsection.
  - (iii) the Minister’s decision under sub-paragraph (ii) shall be final”.