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PART C - LEGAL NOTICES

72. The Income Tax (Amendment) Act, (Date of Commencement) Notice, 2001 S2

PUBLISHED BY AUTHORITY

CORRIGENDUM

THE INCOME TAX (AMENDMENT) ACT, 2000 (Act No. 6 of 2000)

The Income Tax (Amendment) Act, 2000, is corrected by replacing paragraph (viii) of section 6 with the following:

- "(viii) in paragraph (qq), by deleting and replacing it with a new paragraph (qq) as follows:
 - "(qq) so much of annual interest as does not exceed one thousand Emalangeni received by or accrued to an individual in any year of assessment from deposits in a financial institution licensed under the Financial Institutions (Consolidation) Order, 1975 or in a building society registered under the Building Societies Act, 1962 or the Swaziland Development and Savings Bank, established under Order No. 49 of 1973, and carrying on business in Swaziland;"

M. D. FAKUDZE Principal Secretary

MBABANE

..... MAY, 2001

LEGAL NOTICE NO. 72 OF 2001

THE INCOME TAX (AMENDMENT) ACT, 2000 (Act No. 6 of 2000)

THE INCOME TAX (AMENDMENT) ACT (DATE OF COMMENCEMENT) NOTICE, 2001 (Under section 1)

In exercise of the powers conferred by section 1 of the Income Tax (Amendment) Act, 2000, the Minister for Finance hereby issues the following notice:

Citation

1. This notice may be cited as the Income Tax (Amendment) Act (Date of Commencement) Notice.

Date of Commencement of the Act

2. The Income Tax (Amendment) Act, 2000, shall come into operation on the 1st day of July, 2001.

MAJOZI SITHOLE Minister for Finance

MBABANE 14th May, 2001

The Government Printer, Mbabane