

SUPPLEMENT TO
THE
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CONTENTS

No. Page

PART B — ACTS

5. The Income Tax (Amendment) Act, 1988 S1

PART C — LEGAL NOTICES

80. Appointment of Acting Chief Justice of the High Court S3

SI

THE INCOME TAX (AMENDMENT) ACT, 1988

(Act No. 5 of 1988)



I ASSENT

MSWATI III

KING OF SWAZILAND

12th July, 1988

AN ACT

entitled

An Act to amend the Income Tax Order, 1975.

ENACTED by the King and the Parliament of Swaziland.

Short title and commencement.

1. This Act may be cited as the Income Tax (Amendment) Act, 1988, shall be read as one with the Income Tax Order, 1975 (hereinafter referred to as "the Order") and shall be deemed to have come into operation on the 1st July, 1987.

Amendment of section 2.

2. Section 2 of the Order is amended by inserting after the definition "agent" the following definition—

““approved bursary scheme” means a bursary scheme operated by an employer which is registered with the Commissioner and approved by him in respect of the year of assessment in question upon the following terms and conditions and such others as he may determine—

- (a) that the bursaries under the scheme are awarded on merit according to need to enable students to pursue secondary or high school education at public educational institutions;
- (b) that the children of all employees of the employer are eligible for such bursaries;
- (c) that a bursary awarded to any recipient shall not exceed E1000 per annum or such other sum as the Commissioner may specify generally; and
- (d) that a bursary scheme is governed by properly defined rules which, together

Amendment of section 11(2) bis.

3. Section 11(2) *bis* of the Order is amended by adding the following proviso thereto—

“Provided that, with effect from the 1st July, 1985 and in respect of subsequent years of assessment, if by virtue of the operation of this subsection the tax payable by the husband, calculated at the married person’s rate and the wife’s employment income rates, exceeds the tax payable by him on the joint taxable income of the husband and the wife at the married person’s rates, then the husband shall be charged to tax on the joint taxable income of the husband and wife at the married person’s rate, and the wife’s employment income shall not be subjected to tax at the wife’s employment income rates as specified in this subsection.”

Amendment of section 14.

4. Section 14(1) of the Order is amended by adding the following sub-paragraph after sub-paragraph (iii) of paragraph (t)—

“(iv) by way of contributions, grants or donations not exceeding E20,000.00, made to a professional body, established by law, for educational or training purposes and which the Commissioner is satisfied were paid during the year of assessment.”

Amendment of Second Schedule.

5. The Second Schedule to the Order is amended—

- (a) in the definition “remuneration” by adding after the words “or (c)” the words “or the annual value of such benefit or benefits referred to in section 7 (f) as the Commissioner may, from time to time, determine in respect of a year of assessment”; and
- (b) in paragraph (a) of that definition by replacing all the words after the words “such amount” with the words “does not exceed the amounts qualifying for exemption under section 12(3)”.

Amendment of Third Schedule.

6. The Third Schedule to the Order is amended by adding the following proviso to paragraph 1(1)(d)—

“Provided that there shall be deducted from the amount of tax calculated in accordance with Part II of this Schedule a remission equal to 7 per cent of the net amount (being an amount arrived at by deducting the rebates provided for in section 8 of the Order from the tax so calculated).”

LEGAL NOTICE NO. 80 OF 1988

KING'S PROCLAMATION NO. 1 OF 1981

APPOINTMENT OF ACTING CHIEF JUSTICE OF THE HIGH COURT

(Under Section 2)

In exercise of the powers conferred on me by section 2 of the King's Proclamation to the Nation of the 12th April, 1973 as read with section 106 of the Constitution repealed with savings, I MSWATI III, King of Swaziland hereby appoint—

BENJAMINI DUNN

to be Acting Chief Justice of the High Court of Swaziland with effect from the 7th July to the 9th September, 1988.

THUS DONE UNDER MY HAND AT KANYAMAZANE THIS 21ST DAY OF JULY, 1988.

**MSWATI III
KING OF SWAZILAND**