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GOVERNMENT GAZETTE
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MBABANE, Tuesday, July 1st, 1997

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LEGAL NOTICE NO. 100 OF 1997

THE SALES TAX ACT, 1983
(Act No. 12 of 1983)

THE SALES TAX (AMENDMENT OF THE FIRST SCHEDULE) NOTICE, 1997
(Under Section 9)

In exercise of the powers conferred by section 9 of the Sales Tax Act, 1983 the Minister for Finance issues the following Notice.

Citation.

1. This Notice may be cited as the Sales Tax (Amendment of the First Schedule) Notice, 1997 and shall be read as one with the First Schedule of the principal Act and further it shall come into force on the 1st of July, 1997.

Amendment of the First Schedule.

2. The First Schedule of the principal Act is amended by increasing the rate of sales tax on the following items as follows -

ITEM	DESCRIPTION OF TRANSACTION	RATE OF SALES TAX
1.	The First sale of the undermentioned goods imported into Swaziland -	
	(a) alcohol beverages of all kinds other than traditional beer	25 per cent
	(b) manufactured tobacco in the form of cigars, cheroots, cigarillos, cigarettes, pipe tobacco and snuff	25 per cent
5.	Goods imported, by any person applied for own use - the following:	
	(a) alcoholic beverages of all kinds other than traditional beer	25 per cent
	(b) manufactured tobacco in the form of cigars, cheroots, cigarillos, cigarettes, pipe tobacco and snuff	25 per cent"


 THEMBA N. MASUKU (MP)
 Minister for Finance