



**SWAZILAND**  
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CORRIGENDUM

THE INCOME TAX (AMENDMENT) BILL, 2004  
(Bill No. 6 of 2004)

*The Income Tax (Amendment) Bill, 2004, is hereby corrected -*

1. In section 2, by adding the following paragraph (f) at the end thereof -

“(f) by replacing the words “seven hundred and twenty emalangeni” which occur in paragraph (b)(ii) of the proviso to the definition “retirement annuity fund” with the words “one thousand five hundred emalangeni”;

2. In section 4 -

(a) by inserting the word “a” between the words “upon” and “policy” which occur in sub-paragraph (ii) of section 8. (1) (b) there under;

(b) by inserting the following sub-paragraphs (iii) and (iv) at the end of section 8 (1) (b) therein -

“(iii) the fee or subscription paid by a person during the year of assessment to a benefit fund or provident fund;

(iv) the contribution made by a person during the year of assessment as an employee to a fund established under any law relating to unemployment insurance;

Provided that the total amount to be allowed as a reduction under subparagraphs (b) (ii), (iii) and (iv) shall not exceed three hundred and sixty emalangeni;”;

3. In section 5 (b), by replacing the word “connect” which occurs in paragraph (a) therein, with the word “connected”;

4. In section 8, by replacing words “amount of business loss”, which occur in paragraph (iii) of the proviso contained in paragraph (b) thereof, with the words “amount of the excess (referred to as an “assessed business loss”);

5. In section 19, by replacing the word “taxpayer” with the word “taxable” which appears in paragraph (8) therein; and

6. In section 23, by replacing the word “receive” which occurs in paragraph (6) therein, with the word “relieve”.

M. D. Fakudze  
*Principal Secretary*

Mbabane  
27<sup>th</sup> August, 2004