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# SWAZILAND GOVERNMENT GAZETTE EXTRAORDINARY

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VOL. LII]

MBABANE, Monday, AUGUST 11<sup>th</sup>, 2014

[No. 85

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## CONTENTS

No.

Page

### PART C - LEGAL NOTICE

97. The Declaration of Taxpayers Falling Under Self Assessment Notice, 2014 ..... S1

**LEGAL NOTICE NO. 97 OF 2014****THE INCOME TAX ORDER, 1975  
(Act No. 21 of 1975)****THE DECLARATION OF TAXPAYERS FALLING UNDER  
SELF ASSESSMENT NOTICE, 2014  
(Under Section 38bis)**

In exercise of the powers conferred by section 38bis of the Income Tax Order, 1975, the Commissioner General issues the following Notice-

***Citation and commencement***

1. (1) This Notice may be cited as the Declaration of Taxpayers Falling under Self-Assessment Notice, 2014.

(2) This Notice shall come into force on the date of publication on the Gazette.

***Declaration of taxpayer falling under self-assessment***

2. A taxpayer -

(a ) who is registered as a taxable person under the Value Added Tax Act, 2011; or

(b) who earns an annual salary which is above seven hundred and fifty thousand (E750, 000.00),

is declared as a taxpayer who shall file income tax returns under self-assessment.

**COMMISSIONER GENERAL**

**MBABANE**

**4<sup>th</sup> AUGUST, 2014**