

CORRIGENDA

THIS CORRIGENDUM IS TO CORRECT THE PUBLISHED VOLUME NO. 9, GAZETTE NO. 22 AND NOTICE NO. 370 OF 18TH MARCH 2009 ON THE VALUE ADDED TAX (AMENDMENT) (NO. 1) PROMULGATION (NO. 11 OF 2009)

Title

1. This Corrigendum is to correct the Value Added Tax (Amendment) (No. 1) Promulgation (No. 11 of 2009).
2. In the Short Title of the Value Added Tax Decree (Amendment) (No. 1) Promulgation No. 11 of 2009 is corrected by deleting "This Act" and substituting it with "This Promulgation".

Second Schedule correction

2. The Second Schedule of the Value Added Tax Decree (Amendment) (No. 1) Promulgation (No. 11 of 2009), in sub paragraph (h) is corrected by inserting the word "business" after the word "Information Communication Technology" and putting a space between "section" and "17".

Dated the 26th day of March 2009.

S. LEWANITOGA
Acting Senior Legal Officer
Legislative Drafting Section

THIS CORRIGENDUM IS TO CORRECT THE PUBLISHED VOLUME NO. 9, GAZETTE NO. 22 AND NOTICE NO. 371 OF 18TH MARCH 2009 ON THE VALUE ADDED TAX DECREE (BUDGET AMENDMENT) PROMULGATION (NO. 12 OF 2009)

Title

1. This Corrigendum is to correct the Value Added Tax Decree (Budget Amendment) Promulgation (No. 12 of 2009).
2. In the Short Title of the Value Added Tax Decree (Budget Amendment) Promulgation No. 12 of 2009 is corrected by deleting "This Act" and substituting it with "This Promulgation".

Dated the 26th day of March 2009.

S. LEWANITOGA
Acting Senior Legal Officer
Legislative Drafting Section

THIS CORRIGENDUM IS TO CORRECT THE PUBLISHED VOLUME NO. 9, GAZETTE NO. 22 NOTICE NO. 372 OF 18TH MARCH 2009 ON THE INCOME TAX (AMENDMENT) (NO. 1) PROMULGATION (NO. 13 OF 2009)

Title

1. This Corrigendum is to correct the Income Tax (Amendment) (No. 1) Promulgation (No. 13 of 2009).

Income Tax Promulgation (No. 13 of 2009) corrected

2. The Income Tax Act (Amendment) (No. 1) Promulgation (No. 13 of 2009) are hereby corrected in—
 - (a) Section 17 paragraph 76(a) by deleting “1 January, 2009 to 31 December 2014 is to be exempt from tax for a period of 10 years, provided the taxpayer has”;
 - (b) Section 21(1) new paragraphs (z) to delete “under section 17(76)”
 - (c) Twelfth Schedule in—
 - (i) subparagraph 7(1)(b) by deleting “from” and replace with “above”;
 - (ii) subparagraph 12(1)(b) by deleting “from” and replace with “above”.

Dated the 26th day of March 2009.

S. LEWANITOGA
Acting Senior Legal Officer
Legislative Drafting Section

THIS CORRIGENDUM IS TO CORRECT THE PUBLISHED VOLUME NO. 9, GAZETTE NO. 22 NOTICE NO. 373 OF 18TH MARCH 2009 ON THE INCOME TAX (AMENDMENT) (NO. 2) PROMULGATION (NO. 14 OF 2009)—

Title

1. This Corrigendum is to correct the Income Tax (Amendment) (No. 2) Promulgation (No. 14 of 2009).
2. In the Short Title of the Income Tax (Amendment) Promulgation (No. 2) Promulgation No. 14 of 2009 is corrected by deleting “This Act” and substituting it with “This Promulgation”.

Section 17 (63) corrected

2. (a) Section 17(63)(ii) of the Income Tax (Amendment) (No. 2) Promulgation (No. 14 of 2009) (“the Promulgation”) is corrected by shifting down to a new paragraph “ Provided that the business employs 50 employees or more for 6 months within the income year and 60 per cent or more of the total value of its services in that income year is exported.”
- (b) Section 17(63)(ii)(b) of the Promulgation is corrected, by deleting “(4)” and “(2)(a)”;
- (c) Section 17(63) of the Promulgation, the last paragraph at the end of the Promulgation is corrected, by deleting “taxpayer” and replace it with “person”.

Dated the 26th day of March 2009.

S. LEWANITOGA
Acting Senior Legal Officer
Legislative Drafting Section