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**Finance Act 2001**

**Section 101 - Amendment of Section 14 of Act 35 of 1987**

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Expenditure-tax

In section 14 of the Expenditure-tax Act, 1987 (Act 35 of 1987), for the words "one and one-half per cent", the words, "one and one-fourth per cent" shall be substituted with effect from the 1st day of June, 2001.

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