

Rental Category	Floor Area	Area A Taxable Benefit / Month (E)	Area B Taxable Benefit / Month (E)	Area C Taxable Benefit / Month (E)
<b>Prime location</b> 3-5 bedrooms 2-3 bathrooms Double garage Servant quarters Secure perimeter <b>1 500 sq.m and above lot</b>	250sq.m and above	4 607	3 915	2 740
As above, but smaller	200sq.m and above	4 145	3 524	2 465
3 Bedrooms 2 Bathrooms A garage Servants quarters Secure perimeter <b>700 sq.m and above lot</b>	150sq.m and above	3 686	3 133	2 193
<b>Lesser than prime location</b> 3 Bedrooms 1-2 Bathrooms <b>700 sq.m and above lot</b>	120sq.m and above	3 190	2 710	1 899
2-3 Bedrooms 1 Bathroom or shower	100sq.m and above	2 393	2 033	1 422
2-3 Bedrooms 1 Bathroom	70-100sq.m	1 612	1 370	960
2-3 Bedrooms 1 Bathroom	40-70sq.m	1 330	1 129	790
1 Bedroom	70sq.m and above	910	773	542
1 Bedroom	Under 70 sq.m	761	648	452
Bedsitters	Under 70 sq.m	531	452	317
Quarters	Under 70 sq.m	213	180	110

In this schedule, the locations are designated in categories A, B, C, and are detailed as follows:

**Area A:** is accommodation or housing situated in the residential areas of Mbabane Municipal area, Waterford, Pine Valley, Coates Valley, Extension 6, Madonsa Township, Thomasdale and within ten kilometers from the old Mbabane/Manzini road.

**Area B:** is accommodation or housing situated in the residential areas of Manzini and surrounds; except Coates Valley, Extension 6, Madonsa Township and Thomasdale.

**Area C:** is accommodation or housing situated in the major agricultural and industrial sectors and other towns.