

eSwatini

## Cattle Export and Slaughter Tax Act, 1968

Act 32 of 1968

Legislation as at 1 December 1998

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# Cattle Export and Slaughter Tax Act, 1968

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# Cattle Export and Slaughter Tax Act, 1968

Act 32 of 1968

Assented to on 29 October 1968

Commenced on 1 July 1968

*[This is the version of this document at 1 December 1998.]*

**An Act to provide for the imposition of a tax on exports of cattle and on the slaughtering of cattle.**

### Part I – Preliminary

#### 1. Short title and commencement

This Act may be cited as the Cattle Export and Slaughter Tax Act, 1968.

#### 2. Interpretation

In this Act unless the context otherwise requires—

“**authorised official**” means a member of the police force, an administrative officer, veterinary officer, stock inspector or any other person authorised in writing by the Minister;

“**cattle**” means live bull, cow, ox, heifer and weaned calf;

“**director**” means the chief agricultural officer or his deputy;

“**holding ground**” means a farm or ranch operated by the Ministry of Agriculture for the fattening of cattle on behalf of stock owners;

“**Minister**” means the Minister for Finance;

“**public abattoir**” includes any building, space or kraal specified and maintained by a local authority as an abattoir and any slaughter house established or maintained under the Urban Government Act [No. 8 of 1969](#) by a local authority either alone or in co-operation with one or more local authorities and includes a market or other place used for the public sale of animals or the carcasses, meat or offal of any animal, established in connection with a slaughter house;

“**revenue officer**” means an accounting officer within the Treasury, a district officer or any other officer appointed by the Minister to receive tax;

“**tax**” means the cattle export tax imposed by [section 4](#) or the cattle slaughter tax imposed by [section 8](#).

### Part II – Cattle export tax

#### 3. Veterinary health certificate required by exporter of cattle

- (1) No person shall export any cattle unless he is in possession of a veterinary health certificate issued and signed by the director on such conditions and for such period and in the form prescribed by him.
- (2) The director shall only issue and sign such veterinary health certificate if he is satisfied that all the conditions specified in such form and all the provisions of any law relating to the prevention of diseases amongst animals have been complied with.

#### 4. Imposition of cattle export tax

- (1) A person who exports any cattle shall pay the Government a tax of two emalangeni fifty cents on each head of cattle exported.
- (2) The tax imposed by this section shall be paid to a revenue officer who shall issue a receipt therefor on payment thereof.
- (3) No certificate mentioned in [section 3](#) shall be issued without the production of the receipt referred to in subsection (2).

#### 5. Exemption

Notwithstanding sections [4](#) and [7](#), the person in charge of a holding ground may export cattle without pre-payment of the tax provided that—

- (a) he maintains a record of the cattle so exported in a form to which the Accountant-General has signified his approval in writing; and,
- (b) he pays the tax to a revenue officer within twenty-one days after he receives the proceeds of the sale of such cattle.

#### 6. Offence to export without veterinary health certificate and payment of tax

Any person who exports or attempts to export cattle without having paid the prescribed tax and without being in possession of a veterinary health certificate in respect of such cattle, and any person in charge of a holding ground who fails to pay the tax in terms of [section 5](#), shall be guilty of an offence and liable on conviction to a fine not exceeding three hundred emalangeni or, in or in default of payment thereof, to imprisonment for twelve months, or both.

#### 7. Prima facie proof of the offence

If in any prosecution for an offence under [section 6](#) it is proved that the accused, or a servant or agent who was in charge of the cattle on behalf of the accused, at the time of the exportation or attempted exportation, failed on demand by an authorised official to produce the certificate mentioned in [section 3](#), the accused shall *prima facie* be deemed not to have obtained a veterinary health certificate and not to have paid the tax.

### Part III – Cattle slaughter tax

#### 8. Imposition of cattle slaughter tax

- (1) A cattle slaughter tax of forty cents per head of cattle slaughtered shall be paid by any person who slaughters or causes to be slaughtered—
  - (a) any cattle at a public abattoir; or
  - (b) more than thirty-six head of cattle in any calendar year other than at a public abattoir.
- (2) No person in charge of a public abattoir shall permit any cattle to be slaughtered at such abattoir without the production to him of a receipt issued by a revenue officer showing that the required tax has been paid.
- (3) A person liable to pay the tax in terms of subsection (1)(b) shall pay it to the Accountant-General within fifteen days following the end of the month in which he is liable to pay such tax, and such payment shall be accompanied by a declaration specifying the number of cattle so slaughtered and such other information as the Minister may prescribe by notice in the *Gazette*.

- (4) This section and [section 9](#) shall not apply to a person who slaughters or causes cattle to be slaughtered—
- (a) solely for the consumption of himself and his family; or
  - (b) in a Swazi area under the general or specific authority of the Ngwenyama otherwise than for the purposes of sale.

## 9. Keeping of records

Any person who slaughters or causes cattle to be slaughtered other than at a public abattoir, shall maintain an accurate record setting out full particulars of the total number of cattle slaughtered, the date when and the place where such cattle were slaughtered, the amount of the cattle slaughter tax paid by him and any further information that the Minister may prescribe by notice in the *Gazette*; and such record shall be available at all reasonable times for inspection and examination by the Accountant-General, or any person deputed by him for such purpose at the residence or place of business of such person.

## 10. Offences

Any person who—

- (a) slaughters or causes cattle to be slaughtered and fails to pay the cattle slaughter tax;
- (b) being in charge of a public abattoir permits the slaughter of cattle without production of the receipt referred to in [section 8\(2\)](#);
- (c) fails to render a declaration in accordance with [section 8\(3\)](#) or such returns as the Minister may prescribe by notice in the *Gazette*;
- (d) fails to keep a proper record as required by [section 9](#) or such other records as the Minister may prescribe by notice in the *Gazette* or prohibits or impedes the inspection and examination of such records by the Accountant-General or a person deputed by him for that purpose; or
- (e) contravenes any regulation made under [section 11](#);

shall be guilty of an offence and liable on conviction to a fine not exceeding three hundred emalangeni, or, in default of payment thereof imprisonment for one year or both.

## Part IV – General

## 11. Regulations

The Minister may by notice published in the *Gazette*, make such regulations as appear to him to be necessary to ensure payment and collection of cattle export tax and cattle slaughter tax and the keeping of records and rendering of returns in connection therewith.