



IN THE SUPREME COURT OF ESWATINI

HELD AT MBABANE

Appeal Case No. 66/2021

In the matter between:

Swaziland Lottery Trust (Pty) Ltd

Appellant

(Applicant in the High Court)

And

Swaziland Revenue Authority

Respondent

(Respondent in the High Court)

Neutral citation : *Swaziland Lottery Trust (Pty) Ltd v Swaziland Revenue Authority*(CIVI 65/2021) [2022] SZSC 11 (13 May 2022)

Date of Hearing : 7 April 2022

Date of Judgment: 13 May 2022

2

1

Summary Interpretation of Statutes-Proper approach to interpretation of legal documents-Repeal of Statutes-Implied repeal-when applicable.

Practice and Procedure-Abandoned point of law-Revival on appeal

Costs of counsel-discretion of court-when discretion will be exercised

JUDGMENT

Introduction

[1] The appellant is the Swaziland Lottery Trust. The appellant is incorporated under the law of Eswatini, with its principal place of business at Matsapha in the Manzini Region. The appellant operates a lottery business and has lottery shops at various locations in the Kingdom. The appellant carries on business on the strength of a Public Lottery Licence issued by the Minister of Tourism and Environmental Affairs in terms of section 13 of the Lotteries Act, 1963. For convenience I will refer to the appellant as "the Lottery Trust".

[2] Formerly and during the period with which this appeal is concerned the respondent was known as the Swaziland Revenue Authority. The

respondent is now known as the Eswatini Revenue Service. For convenience I will refer to the respondent as "the Revenue Authority". The Eswatini Revenue Authority Act, 2008 ("the 2008 Act") establishes the Revenue Authority as a body corporate. The Revenue Authority has its head office at Ezulwini in the Hhohho Region. The principal function of the Revenue Authority is to assess and collect revenue on behalf of the Government.

- [3] This appeal arises from an application instituted by the Lottery Trust in the High Court in which it sought the following orders:
- 3.1 declaring that section 20 of the Lotteries Act exempts it from paying income tax on income derived from public lottery activities;
 - 3.2 reviewing and setting aside a decision of the Commissioner General of the Revenue Authority made on 23 March 2017 that it was bound to pay income tax in respect of income derived from public lotteries;
 - 3.3 directing the Revenue Authority to refund it the sum of E 4 822 433.66 (Four Million Eight Hundred and Twenty Thousand Four Hundred and Thirty Three Emalangenani Sixty Six Cents) paid by it to the Revenue Authority during the period 31 March 2014 to 14 February 2017; and
 - 3.4 costs of suit in the event of opposition.
- [4] The application failed and was dismissed with costs. The Lottery Trust now appeals to this court as of right against that dismissal.

The Facts

[5] The facts of the matter are, to a large extent, common cause and may be summarised as follows.

[5.1] The Lottery Trust started operating the business of a lottery in this country in 1995. From 1995 it has been paying the government levies on income derived from the lottery business.

[5.2] From commencement of business in 1995 to 2013 the Lottery Trust did not pay income tax on the money derived from its lottery business.

[5.3] In 2014 the Revenue Authority charged the Lottery Trust income tax concerning income received by the Lottery Trust from its lottery business. The Revenue Authority charged income tax in every succeeding year thereafter.

[5.4] The Lottery Trust paid income tax to the Revenue Authority and levies to the government. For the period 31 March 2014 to 14 February 2017 the Lottery Trust paid E 4 822 433.66 (Four Million Eight Hundred and Twenty Thousand Four Hundred and Thirty Three Emalangi Sixty Six Cents) in income tax.

[5.5] The Lottery Trust through its directors and attorneys made oral and written representations to the Commissioner General of the Revenue Authority. The representations stated:

(5.5.1) the Lotteries Act exempted lottery licence holders from paying income tax on income received from public lotteries;

[5.5.2] the payment of levies to the government and income tax to the Revenue Authority amounted to double taxation; and

[5.5.3] the Lottery Trust was entitled to a refund of the amount paid as income tax.

[5.6] The Commissioner General by a letter dated 23 March 2017 informed the Lottery Trust that only the Income Tax Order, 1975 ("the Order") can exempt a person from paying income tax, the Order did not exempt holders of lottery licences, the Lottery Trust was liable to pay income tax and the Revenue Authority would not refund taxes already paid.

The Lottery Trust's case in Summary

[6] In brief, the Lottery Trust's case against the Revenue Authority presented to the High Court and to us on appeal was that section 20 of the Lotteries Act exempts it from paying income tax on income received from public lotteries and it is entitled to a refund of income tax already paid.

The Law and the Issues

[7] The Revenue Authority joined issue on all aspects of the Lottery Trust's case and also raised the issues of whether the Lottery Trust abandoned its claim for a refund of taxes already paid and the identity of the Lottery Trust. The issues are therefore:

[7.1] whether section 13 of the Lotteries Act exempts lottery licence holders from paying income tax;

[7.2] whether the Order impliedly repealed section 13 of the Lotteries Act.

[7.3] whether the Lottery Trust abandoned its claim for a refund; if not

[7.4] whether the Lottery Trust is entitled to a refund of income tax already paid.

[8] Furthermore an additional issue which arose in argument was whether the matter warranted the instruction of two counsel. Tied to this question is whether the Lottery Trust could be awarded the costs of two counsel on the scale analogous to rule 68(2) of the rules of the High Court if successful.

[9] I intend to deal with each of these issues in turn, but before doing so I will briefly refer to the proceedings in the High Court.

Proceedings in the court below

[10] The dispute between the parties in the High Court concerned the law only. The facts were common cause. The principal question of law before the court was whether the Lottery Trust was exempt from paying income tax on income derived from public lotteries.

[11] The court below accepted three key contentions advanced by the Revenue Authority:

11.1 the long title of the Order states that it consolidates all tax legislation and therefore concerning taxation the Order prevailed over the Lotteries Act.

- 11.2 An exemption from paying income tax can only be granted by section 12 of the Order. Section 12 did not exempt holders of Lottery licences and therefore the Lottery Trust was obligated to pay income tax.
- 11.3 The Order was enacted later than the Lotteries Act. The Order had impliedly repealed section 13 of the Lotteries Act.
12. The court below concluded that the levy which the Lottery Trust pays to the government was not income tax as provided for in the Order and the destination of the levy was not the Revenue Authority. The court refused to grant the relief sought by the Lottery Trust and dismissed the application with costs.

The Interpretation of Section 13 of the Lotteries Act

13. Section 20 of the Lotteries Act provides:

"Taxation

20. Notwithstanding any law imposing taxation, the licensee is hereby exempted from all taxes in respect of income he may at any time derive from the public lotteries."

14. What meaning must be given to Section 20? In *Natal Joint Municipal Pension Fund v Endumeni Municipality* [2012] 2 All SA 262 (SCA); 2012 (4) SA 593 (SCA) South Africa's Supreme Court of Appeal stated the principles which govern the construction of legal documents as follows:

"[18] Over the last century there have been significant developments in the law relating to the interpretation of documents, both in this country and

in others that follow similar rules to our own. It is unnecessary to add unduly to the burden of annotations by trawling through the case law on the construction of documents in order to trace those developments. The relevant authorities are collected and summarised in *Bastian Financial Services (Pty) Ltd v General Hendrik Schoeman Primary School*. The present state of the law can be expressed as follows. Interpretation is the process of attributing meaning to the words used in a document, be it legislation, some other statutory instrument, or contract, having regard to the context provided by reading the particular provision or provisions in the light of the document as a whole and the circumstances attendant upon its coming into existence. Whatever the nature of the document, consideration must be given to the language used in the light of the ordinary rules of grammar and syntax; the context in which the provision appears; the apparent purpose to which it is directed and the material known to those responsible for its production. Where more than one meaning is possible each possibility must be weighed in the light of all these factors. The process is objective not subjective. A sensible meaning is to be preferred to one that leads to insensible or unbusinesslike results or undermines the apparent purpose of the document. Judges must be alert to, and guard against, the temptation to substitute what they regard as reasonable, sensible or businesslike for the words actually used. To do so in regard to a statute or statutory instrument is to cross the divide between interpretation and legislation. In a contractual context it is to make a contract for the parties other than the one they in fact made. The 'inevitable point of departure is the language of the provision itself', read in context and having regard to the purpose of the provision and the background to the preparation and production of the document. '

"[19] All this is consistent with the 'emerging trend in statutory construction'. It clearly adopts as the proper approach to the interpretation of documents the second of the two possible approaches mentioned by Schreiner JA in *Jaga v Donges NO and another*, namely that from the outset one considers the context and the language together, with neither predominating over the other. This is the approach that courts in South Africa should now follow, without the need to cite authorities from an earlier era that are not necessarily consistent and frequently reflect an approach to interpretation that is no longer appropriate ... " (Footnotes omitted)

20. *Endumeni Municipality* has been cited with approval in our jurisdiction (See for example *Financial Services Regulatory Authority v Swaziland Employee Benefits Consultants* [2019] SZHC 102) and elsewhere in southern Africa (See *Chaba-li-Maketse Society v*

26; *Government of the Republic of Namibia v Namibia National Teachers Union* [2021] NASC 13).

21. G C Thornton an eminent legislative drafter in his book *Legislative Drafting* (4 ed. 1996) says the words "notwithstanding" or "subject to" are used where the drafter wants to make it clear which provision prevails where one provision is inconsistent with another in the same law or some other law. The words therefore serve the purpose of resolving conflicting statutory provisions concerning the same subject matter (see also the full court decision in *Patrick Mooi Dlamini v Commissioner Anti-Corruption Commission & Another* [2018] SZHC 168).
22. Section 20 uses the word "notwithstanding". This is an indication that there are other statutory provisions concerning the taxation of lotteries which are inconsistent with section 20. In using "notwithstanding" the language and the purpose of section 20 make it clear that in the event of a conflict between it and any other law section 20 prevails.
23. The context of section 20 is taxation of lottery licence holders. This is evident from the section heading which appears above the provision. The section heading is a pointer of what the section is about.

24. The meaning which must be attributed to section 20 therefore is that the holder of a lottery licence is exempted from paying income tax on income derived from public lotteries.
25. Does the construction I attribute to section 20 lead to insensible results? In other words does it result in lottery licence holders not paying tax? Lottery Licence holders are enjoined to pay the government levies, determined by the Minister of Commerce, of between ten percent (10%) to fifteen percent (15%) of gross gaming revenue. This is in terms of the Lotteries Control Regulations made under the Lotteries Act. In argument before us Mr Manzini for the Revenue Authority contended that the levy on gross gaming revenue paid by lottery licence holders was not tax. The implication of the argument is that interpreting section 20 to mean lottery licence holders are exempt from paying income tax is unbusinesslike or gives them a free ride.
26. The *Collins English* defines the word "levy" when used as a noun as 'a sum of money, that you have to pay, for example as a tax to the government.' The *Oxford Advanced Learner's Dictionary* defines the verb "levy" as 'to use official authority to demand and collect payment, tax etc.
27. In Eswatini lottery licence holders are enjoined by the Lotteries Control Regulations, 2016 to pay levies determined by the Minister of

Commerce between ten percent (10%) to fifteen percent (15%) of gross gaming revenue. The levies are a sum of money which lotteries are compelled to pay to the government, it is not a voluntary payment. Secondly the government uses official authority, the Regulations, to demand and collect payment. The levies which lottery licence holders pay are a tax. Lottery licence holders do not get a free ride. Consequently construing section 20 to mean lottery licence holders do not have to pay income tax is not unbusinesslike.

Implied Repeal of Section 13

28. Section 13 of the Act exempts lottery licence holders from paying income tax. Section 12 of the Order deals with exemptions from income tax and it does not mention lottery licence holders. The Revenue Authority contended that section 13 of the Act and section 12 of the Order are irreconcilable. The Order is newer legislation than the Act. Therefore section 12 of the Order impliedly repealed section 13 of the Act. The court below accepted this argument advanced by the Revenue Authority.
29. One of the maxims of the interpretation of statutes is "*generalia specialibus non derogant*." *Craies on Statute Law* (7 ed. 1971) says the following about the maxim at page 377:

'The general rule, that prior statutes are held to be repealed by implication by subsequent statutes if the two are repugnant, is said not to apply, if the

prior enactment is special and the subsequent enactment is general, the rule of law being, as stated by Lord Selbourne in *Seward v Vera Cruz* [1884] 10 AC 59 at 68:

"Now if anything is certain it is this, that where there are general words in a later Act capable of reasonable and sensible application without extending them to subjects specially dealt with by earlier legislation, you are not to hold that earlier and special legislation indirectly repealed, altered, or derogated from merely by force of such general words, without any indication of a particular intention to do so."

30. *Commercial and Allied Workers Union of Swaziland v The Mall Spar (Pty) Ltd* [2008] SZIC 61 ("*CAWUSWA*".) concerned the legality of deducting, without consent, agency fees from the wages of workers who were not members of a representative trade union. Section 56 of the Employment Act, 1980 ("*Employment Act*") only permitted an employer to deduct union dues from union members with their written consent. Furthermore section 64 made it a criminal offence for an employer to deduct union subscriptions from an employee without the employee's written consent. Section 44 of the Industrial Relations Act ("*IRA*") permits a representative trade union to conclude an agency shop agreement requiring the employer to deduct agency fees from the wages of workers who are not members of the union.
31. In relation to each other section 44 of the *IRA* and sections 56 and 64 of the *Employment Act* were special enactments in that they all dealt with permissible trade union deductions from the salary of an employee. Therefore the maxim *specialibus generalia non derogant* was inapplicable to the facts of the case. The court held that in

enacting section 44 of IRA the legislature clearly intended to allow the

deduction of union dues from the wages of a non-unionised worker without his or her consent. Consequently section 44 of the IRA had impliedly amended the Employment Act.

32. The upshot of *CAWUSWA* is that where an earlier enactment and a subsequent enactment are special the earlier enactment is held to be repealed or amended by the later enactment.
33. Both parties in case at hand place reliance on *Khumalo v Director General of Co-operation and Development And Others* 1991 (1) SA 158 (A) a judgment of the then Appellate Division of the Supreme Court of South Africa. In that case legislation enacted in 1962 permitted oral contracts ' for the sale of immovable property situated in Black townships. In 1969 Parliament passed a law which required contracts for the sale of land countrywide to be in writing. One of the issues for determination was whether the 1969 legislation had impliedly repealed the 1962 law. The court said at 164-165:

"It is of course true that in general an earlier enactment is to be regarded as impliedly repealed by a later one if there is an irreconcilable conflict between the provisions of the two enactments. There is, however, an exception to this general rule... [T]he exception applies where the earlier enactment is a special one, because it should not be presumed that the Legislature intended to repeal the special enactment if it did not make it clear that such was indeed its intention. In such a case... the later general enactment and the earlier special one should be equated with a rule and an exception thereto.

The true import of the exception therefore appears to be that, in the absence of an express repeal, there is a presumption that a later general

enactment

16

13

was not intended to effect a repeal of a conflicting earlier and special enactment. This presumption falls away, however, if there are clear indications that the legislature nonetheless intended to repeal the earlier enactment. This is the case when it is evidence that the later enactment was meant to cover, without exception, the whole field or subject to which it relates."

34. I accept in the Revenue Authority's favour that there is an irreconcilable conflict between section 13 and the Order. Section 13 exempts lottery licence holders from paying income tax and the 1975 Order does not. This case therefore falls within the general rule that where there is an irreconcilable conflict between two statutory provisions the later enactment impliedly repeals the earlier legislation. However this is not the end of the enquiry. The next step is to ask whether the exception to the rule applies. I turn to this stage next.
35. The repeal provision of the Order is section 70. This provision does not repeal the Act. The Act only applies to public lotteries. It is in relation to the 1975 Order a special enactment. The Order is a general enactment. The presumption that a later general enactment is not intended to repeal an earlier conflicting enactment is applicable in the present instance. It is for the Revenue Authority to displace the presumption. The Revenue Authority can rebut the presumption by demonstrating that the Order was intended to cover the whole field of taxation.
36. The Revenue Authority has not, for the following reasons, rebutted the

presumption:

18

14

- 36.1 The legislative history of the Act and the Order. In 1963 when the Act was passed the applicable income tax legislation was the Income Tax (Consolidation) Act, 1959. In 1963 the lawmaker made the Act superior to the Income Tax legislation by exempting lottery licensees from paying income tax. In 1975 the lawgiver was aware that lotteries were exempted from income tax. The lawmaker would have expressly said so if it intended to take away the exemption of lottery licence holders.
- 36.2 The text of the Order indicates that it applies to matters falling within its scope and not beyond. Section 2 of the Order defines tax as 'any duty *leviable under this or any previous income tax law*. In addition "taxpayer" is defined as 'any person chargeable with any tax or duty *leviable under this Order*' (emphasis added).
- 36.3 The Act is listed in Second Schedule of the Revenue Authority Act, 2008. As stated in paragraph 2 above the 2008 Act created the Revenue Authority. The Second Schedule of the Act lists the legislation in terms of which revenue is collected. In the 2008 Act "revenue" is defined to mean 'taxes, duties, fees, levies, fines or other monies charged or collected pursuant to the laws specified under section 4(2)(a) or any other revenue law.' In 2008 the legislature was cognisant of the role played by the Lotteries Act in revenue collection.

36.4 Last but not least section 51 of the Gaming Control Act, 2022 ("the 2022 Act) substantially repeats the formula used in section 20 of the Lotteries Act. That is lottery licensees are exempt from paying income tax on income derived from public lotteries. The 2022 Act repeals the Lotteries Act. The 2022 Act has received Royal assent and was published in the government gazette of 3 March 2022. The 2022 is not cited because it is applicable but because it sheds light on the construction of the earlier legislation (See *Patel v Minister of the Interior and Another* 1955 (2) SA 485 (A) at 493).

35. To conclude on this part of the judgment I find that the Income Tax Order, 1975 did not impliedly repeal the Lotteries Act, 1963. The Commissioner General committed a distorting error of law when he concluded that lottery licensees are liable to pay income tax in terms of the Order. His decision ought to have been reviewed and set aside.

Refund

36. Section 64(1) of the Order authorises the refund to a taxpayer of income tax erroneously paid. In the light of the findings made above, the Lottery Trust should be entitled to a refund of taxes paid which were never due. However in the present instance, the Lottery Trust by a letter dated 25 January 2019 expressly

abandoned the prayer for a refund. This concession was made before the matter was heard by the High Court.

37. The Revenue Authority contended that the abandonment disentitles the Lottery Trust from being refunded and that the prayer for a refund could only be revived with leave of court on application.
38. In response the Lottery Trust argued that the concession was withdrawn before the High Court. From a reading of the High Court judgment it appears that the case was argued on the basis that the claim for a refund was a live controversy. The court below considered the claim and rejected it.
39. In addition the Lottery Trust argued that even if the claim for repayment was abandoned, a party is entitled to raise a new point of law on appeal and to revive an abandoned question of law on appeal. The authority for the first proposition is the judgment of Innes J (as he then was) in *Cole v Government of the Union of South Africa* 1910 AD 263 at 272:

'If the [new] point is covered by the pleadings, and if its consideration on appeal involves no unfairness to the party against whom it is directed, the Court is bound to deal with it. And no such unfairness can exist if the facts upon which the legal point depends are common cause, or if they are clear beyond doubt upon the record, and there is no ground for thinking that further or other evidence would have been produced had the point been raised at the outset. In the

presence of these conditions a refusal by a Court of Appeal to give effect to a point of law fatal to one or other of the contentions of the parties would amount to confirmation by it of a decision clearly wrong.'

This court cited *Cole* with approval in *Nur & Sam (Pty) Ltd t/a Big Tree Filling Station* [2015] SC 240.

40. The second proposition is that a party is entitled to revive on appeal a legal point abandoned in the court appealed from. In support of this proposition Mr Marcus SC for the Lottery Trust referred the court to *Paddock Motors (Pty) Ltd v Igesund* 1976 (3) SA 16 (A). In *Paddock Motors* the parties stated a special case for the adjudication of the trial court. At the commencement of the hearing, counsel for *Paddock Motors* expressly abandoned a contention based on one of the questions of law stated for the court for decide. On appeal, in argument in reply, Counsel for *Paddock Motors* invited the court to disregard the abandonment made in the court of first instance. In response to the invitation the court said the following at 23:

'That it would create an intolerable position if a Court were to be precluded from giving the right decision on accepted facts, merely because a party failed to raise a legal point, as a result of an error of law on his part... However, appellant through its counsel, expressly abandoned the contention in the Court *a quo* and the question arises whether this alters the situation. It is difficult to see how it can. The facts are agreed and beyond dispute. Is this Court then to be bound by an order given by the Court *a quo*-even if wrong on those facts as a result of an abandonment of a legal contention flowing from a mistaken view of the law? I think not.



41. In the case at hand the prayer for a refund was canvassed in the High Court. Thus the point was raised from the outset. Secondly the facts upon which the claim for repayment is founded are common cause. Thirdly the Revenue Authority has not referred the court to any authority for the submission that an abandoned legal point can only be resuscitated with leave of court. It would create an intolerable position if this court were to be precluded from giving the right decision on common cause facts, merely because at one stage a party made a concession which was in any event withdrawn.

42. Mr Manzini had a second string to his bow. He submitted that it is unclear who the Revenue Authority was dealing with and therefore the Authority would not know who to refund. The basis of this submission is that the lottery licence on the one hand refers to "*Swazi Lottery Trust (Pty) Limited*" and the court papers on the other hand refer to "*Swaziland Lottery Trust (Pty) Limited*".

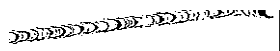
43. In my judgment there is no doubt about the identity of the appellant. In the decision of 23 March 2017 dismissing the Lottery Trust's application for a refund of income tax already paid the Commissioner General of the Revenue Authority referred to the appellant as the "*Swaziland Lotteries Trust*". Secondly the Revenue Authority issues Tax Identity Numbers (TIN) to taxpayers. The Lottery Trust has a **TIN**. There is no evidence

that the refund sought is income tax paid by a taxpayer with a TIN different from the TIN of the Lottery Trust.

44. In the light of the above conclusions the Lottery Trust is entitled to refund of income tax erroneously paid in the amount of E 4 822 433.66 (Four Million Eight Hundred and Twenty Two Thousand Four Hundred and Thirty Three Emalangen Sixty Six Cents).

Costs

45. It is trite that the unsuccessful party pays the costs of the successful party. This principle is not in dispute in the present appeal. What is in dispute is the costs of counsel. The Revenue Authority argues that the Lottery Trust is not entitled to the costs of counsel as there was no need to brief counsel.
46. Section 5 of the Legal Practitioners' Act, 1964 regulates the admission of Advocates in our jurisdiction. In terms of this section 5(1) only citizens or residents may be admitted to practise. Section 5(2) allows for the Chief Justice to admit a non citizen or non-resident to be for the purpose of a particular matter in the courts or administrative tribunal.



47. In *Nwedo v Law Society of Swaziland & Another* [2016] SZHC 54 the court held that section 5(2) confers a discretion on the Chief Justice to admit a foreign or non-resident advocate on good cause shown. Good cause is demonstrated by, among other things, the case for which admission is requested is important and complex.
48. Mr Marcus SC and his junior Emma Webber are neither citizens nor residents. They were admitted for this appeal because the Chief Justice was satisfied that the matter was of sufficient importance and complexity to warrant the admission of two advocates. Be that as it may the award of costs lies in the discretion of the court. The court will in the exercise of its discretion take into account the fact that the advocates were admitted in terms of section 5(2).
49. The difficulty of the points of law involved in the case are a factor which the court takes into account in exercising its discretion. I am satisfied that in this appeal the issues of statutory interpretation and practice and procedure concerning abandonment of questions of law were of sufficiently complex to justify the Lottery Trust instructing two counsel. Therefore the Lottery Trust is entitled to the costs of two counsel on the scale analogous to rule 68(2) of the rules of the High Court.

Relief

50. Following from the analysis above I make the following order:
1. The appeal is upheld.
 2. The respondent is ordered to pay the costs of appeal including the costs of two counsel on the scale analogous to rule 68(2) of the rules of the High Court.
 3. The order of the High Court is set aside and substituted with the following order:
 - 3.1 'It is declared that the Applicant is exempt from paying income tax, in terms of section 20 of the Lotteries Act of 1963, on income derived from public lotteries.
 - 3.2 The Commissioner General's decision of 23 March 2017 is reviewed and set aside.
 - 3.3 The respondent is direct to refund the applicant the sum of E 4 822 433.66 paid by the applicant to the respondent during the period 31 March 2014 to 14 February 2017.
 - 3.4 The respondent is to pay the costs of the application.'

MM Vilakati

Acting Judge of Appeal

Lukhele AJA I agree it so
ordered

AM Lukhele

Acting Judge of Appeal

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Acting Judge of Appeal

Currie AJA I agree it so ordered

Appearances:

G Marcus SC & E Webber for the Appellant

Instructed by M Khumalo of Khumalo Attorneys

N Manzini of C J Littler & Company for the Respondent