



SWAZILAND GOVERNMENT GAZETTE EXTRAORDINARY

VOL. XXI]

MBABANE, Friday, July 29th., 1983.

[No. 235

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SUPPLEMENT TO
THE
SWAZILAND GOVERNMENT
GAZETTE
EXTRAORDINARY

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S1

THE SALES TAX BILL, 1983

(Bill No. 6 of 1983)

(To be presented by the Minister for Finance)

MEMORANDUM IN TERMS OF THE STANDING ORDERS OF PARLIAMENT

The object of this Bill is to provide for the levying of sales tax; to repeal the Hotel and Restaurant Taxation Order, 1973; and to provide for other matters incidental thereto.

D.P. MAKANZA
Attorney — General

ABILL
entitled

An Act to provide for the levying of sales tax, the repeal of the Hotel and Restaurant Taxation Order, 1973 and other matters incidental thereto.

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PART I

PRELIMINARY

Short title and commencement.

1. This Act may be cited as the Sales Tax Act, 1983 and shall come into force on such date as the Minister may, by notice in the Gazette, appoint.

Interpretation.

2. (1) In this Act, unless the context otherwise indicates:

“Act” includes any regulation made under section 28;

“Common customs area” means the area comprised by the countries the Government of which are parties to the 1969 Customs Union Agreement;

“court” means a court of competent jurisdiction in Swaziland;

“Customs Act” means the Customs, Fiscal, Excise and Sales Duties Act, 1971 (Act No. 21 of 1971);

“Department” means the Department of Customs & Excise;

“enterprise” means any commercial, industrial or other business of a continuing nature carried on in Swaziland in relation to which sales tax is required to be determined in accordance with sections 6 and 10;

“goods” means corporeal movable things excluding coin and paper currency, marketable securities and postage stamps;

“goods transferred” means goods removed to Swaziland in terms of regulation 44 of the Customs Excise and Sales Duties Regulations, 1976;

“home consumption” means consumption or use in Swaziland;

“hotel” means any hotel licensed as such under the Trading Licence Order, 1975 or any other law, and includes any other accommodation establishment which the Minister has declared to be an hotel for the purposes of this Act;

“importer” means any person who, at the time of importation —

(a) owns any goods imported

(b) carries the risk of any goods imported;

(c) represents that or acts as if he is the importer or owner of any goods imported;

(d) actually brings any goods into Swaziland;

(e) is beneficially interested in any way whatever in any goods imported; or

(f) acts on behalf of any person referred to in paragraphs (a), (b) or (c);

“locally” means in any part of Swaziland;

“manufacture” includes any process —

(a) in the manufacture of any goods;

(b) whereby the taxable quantity or value of any goods is increased in any manner;

(c) in the packing or measuring —off of any taxable goods which the Secretary in his discretion deems to constitute manufacture;

“Minister” means the Minister responsible for public finance;

“occasional sale” means a sale of goods other than a sale of goods constituting assets of the seller’s enterprise or a sale of goods to which section 30 applies which is not one of a series of sales sufficient in number and scope as to constitute a regular activity of the seller;

“officer” means any person employed on any duty relating to sales tax authorised by the Secretary in writing whether such authorisation has been given before or after the performance of the said duty;

“owner” includes any person lawfully acting on behalf of the owner;

“person” includes the estate of a deceased person;

“place of entry” means a place of entry into Swaziland appointed by the Minister under the Customs Act;

“restaurant” means any restaurant licensed as such under the Trading Licences Order, 1975 or any eating house which the Minister has declared to be a restaurant for the purposes of this Act;

“sales tax” has the meaning assigned to it under section 6;

“Schedule” means any Schedule of goods or services referred to in section 2, 6 and 8 as amended from time to time under this Act and includes the general notes to any such Schedule;

“Secretary” means the Secretary for Customs and Excise;

“tax” means sales tax;

“taxable service” means any service specified in the Fourth Schedule;

“taxable value” means a taxable value determined under section 10;

“vendor” means any person who carries on any enterprise;

(2) The provisions of the Customs Act, and the regulations made thereunder, relating to the importation, transit, exportation and customs clearance of goods shall *mutatis mutandis* have effect as if enacted in this Act.

PART II

ADMINISTRATION

Secretary to Administer the Act.

3. (1) The Secretary shall, subject to the direction of the Minister, be charged with the administration of this Act, including the interpretation of the Schedules.

(2) Any duties or powers conferred upon the Secretary may be performed or exercised by the Secretary personally or by an officer acting under the control, direction or supervision of the Secretary.

(3) Any decision made and any notice or communication issued or signed by any such officer may be withdrawn or amended by the Secretary or by the officer concerned (with effect from the date of making the decision or issuing or signing the notice or communication, or the date of withdrawal or amendment thereof) and shall, until it has been so withdrawn or amended be deemed (except for the purpose of this subsection) to have been made issued or signed by the Secretary.

General duties and powers of officers.

4. (1) For the purposes of this Act any officer may —
- (a) without previous notice, at any time during the day enter any premises whatsoever and on such premises search for any accounts, books, moneys, records or other documents;
 - (b) in carrying out any such search, open or cause to be opened or removed and opened, any article in which he suspects any accounts, books, moneys, records or other documents are kept;
 - (c) seize any such accounts, books, records, or other documents which in his opinion may afford evidence which may be material in assessing the liability of any person for any tax payable under this Act;
 - (d) retain any such accounts, books, records or other documents for as long as they may be required for any assessment or for any criminal or other proceedings under this Act.

(2) Any officer referred to in subsection (1) shall on demand produce the written authority issued to him by the Secretary.

(3) The owner of any accounts, books, records or other documents seized under subsection (1) shall be entitled to examine and make copies thereof or extracts therefrom during normal office hours under such supervision as the Secretary may determine.

Secrecy.

5. (1) No officer shall, except for the purposes of this Act, or when required to do so as a witness in a court of law:

- (a) disclose to any person any matter or information in respect of any person, firm or business acquired in the exercise of his powers or the performance of his duties under this Act;
- (b) permit any person to have access to any records in the possession of the Secretary or any other officer:

Provided that the Auditor-General shall in the performance of his duties under the Finance and Audit Act, 1967, have access to all records and documents in the possession or custody of the Secretary for the purposes of this Act.

(2) Subsection (1) shall not be construed as preventing the Secretary from using for the purposes of any other law administered by him any information obtained by him in the exercise of his powers or the performance of his duties under this Act.

(3) Any person who contravenes subsection (1) shall be guilty of any offence.

PART III

SALES TAX

Levy of Sales Tax.

6. Subject to section 8 there shall be charged, levied, collected and paid into the Consolidated Fund of Swaziland a tax to be known as "sales tax" in respect of —

- (a) every sale of goods imported into Swaziland;
- (b) every sale of goods manufactured or produced in Swaziland;

- (c) every taxable service rendered by any person in course of any enterprise carried on by him; and
- (d) accommodation let and food supplied to any person on the premises at which the business of an hotel or restaurant is being conducted,

and such tax shall be computed by reference to the taxable value of such sales, services and accommodation lettings at the rate specified in the First Schedule.

Settlement of disputes.

7. If there is any dispute as to whether any transaction is liable to tax, such dispute shall be decided by the Minister whose decision thereon shall be final.

Exemptions.

8. Sales tax will not be payable in respect of any taxable value which, but for the provisions of this section, would be determinable in respect of the following, namely:

- (a) such goods imported into Swaziland as are specified in the Second Schedule;
- (b) such goods manufactured or produced in Swaziland as are specified in Third Schedule;
- (c) the sale of goods for export from Swaziland;
- (d) such raw materials and components as the Secretary is satisfied are imported or purchased locally for use solely in a manufacturing process conducted in Swaziland;
- (e) the importation of goods liable to tax in any case where it is shown to the satisfaction of the Secretary that the goods had been previously exported from Swaziland and are in substantially the same state as they were at the time of their exportation and that any tax which was leviable in respect of the goods has been paid;
- (f) any occasional sale of goods if the total consideration accruing to the seller does not exceed one thousand emalangeni; and
- (g) such other taxable transactions as the Minister may direct.

Power to amend rate of tax or Schedules.

9. (1) The Minister may, by order published in the Gazette —

- (a) amend, vary or replace the First Schedule; and
- (b) amend any Schedule to this Act whenever he deems it expedient to do so.

(2) Every order made under subsection (1) shall be submitted for the approval, to be signified by resolution of Parliament within fifteen days of the order being made, or, if Parliament is not meeting, within fifteen days after it next meets.

(3) If any such order is not submitted to Parliament within the time specified in subsection (2), or if so submitted is not approved by Parliament, the order shall thereupon lapse, but without detracting from the validity of such order before it so lapsed.

Determination of taxable value.

10. For the purposes of this Act, the taxable value to be placed on the sale of any goods or services shall be —

- (a) in the case of the sale of any goods, the sum of all the amounts of consideration accruing to the seller in respect of such sale;

Provided that where there is any dispute or doubt as to the consideration accruing to the seller, the price which in opinion of the Secretary the goods would fetch on a sale made at the time when the tax in respect of the goods becomes due by a person selling such goods in the open market in Swaziland to a retail trader carrying on business in Swaziland shall be the taxable value;

- (b) in the case of imported goods which require to be entered in terms of the Customs Act and are cleared for home consumption in Swaziland, the value thereof for customs duty purposes, plus any duties levied under the said Act in respect of the importation of such goods, plus ten per cent of the said value;
- (c) in the case of goods transferred to Swaziland from places within the common customs area, the full and final price paid for the goods by the transferee, including all charges in respect of freight and insurance and any taxes and duties paid in respect of such goods in the country of despatch;
- (d) in the case of any prescribed service rendered, each amount of the consideration which accrued to the person rendering such service; and
- (e) in the case of hotel accommodation or restaurant sales each amount (including any cover charge) of consideration which accrued to the person carrying on the hotel or restaurant enterprise concerned.

Persons liable to pay sales tax.

11. Sales tax shall be paid:

- (a) in the case of any sale of goods, by the seller;
- (b) in the case of goods imported into Swaziland, by the importer;
- (c) in the case of any taxable service, by the person by whom such service is rendered; and
- (d) in the case of accommodation let or food supplied by an hotel or restaurant, by the person carrying on the business of the hotel or restaurant concerned.

Recovery of sales tax from purchaser by vendor.

12. Notwithstanding anything to the contrary contained in any law, sales tax payable in terms of sections 6 and 11 shall be recoverable by the seller, importer or vendor from the purchaser at the conclusion of the sale or service concerned.

Date of payment of sales tax.

13. (1) Tax payable under this Act shall be deemed to be due and payable—

- (a) in the case of a sale of goods, on the date upon which such sale is concluded;
- (b) in the case of any goods imported into Swaziland, on the date on which the goods are imported: Provided that goods which are entered under the Customs Act for home consumption in Swaziland shall for the purposes of this Act be deemed to have been imported on the date on which they are so entered;
- (c) in the case of any taxable service, on the date of accrual to the vendor of the consideration placed on such taxable service; and
- (d) in the case of accommodation let and food supplied by an hotel or restaurant, on the date of accrual to the vendor of the consideration placed on such accommodation food and beverages.

(2) For the purposes of this Act, the date of conclusion of a sale of goods shall be deemed to be the date on which delivery of the goods is effected under the sale or the date on which the consideration payable by the purchaser under the sale is paid in full, whichever date is the earlier.

(3) The Secretary may, subject to such security as he may require and to such conditions as he may impose in each case, permit payment of any tax due to be effected by any person registered under section 14 at monthly intervals:

Provided that —

- (a) payment shall be made before the last day of the month next succeeding the month in which the tax became payable in terms of subsection (1);
- (b) in the case of any tax due and payable in respect of any imported goods, tax shall be paid at the time of entry for home consumption of such goods under the Customs Act; and
- (c) in the case of any tax due and payable by any person not registered in terms of this subsection, such tax shall be paid not later than ten days after the date on which such tax has become payable.

PART IV

REGISTRATION AND DUTIES OF VENDORS

Registration of persons liable to pay sales tax.

14. (1) Any application to pay tax under the provisions of section 13(3) shall be submitted to the Secretary and shall be accompanied by—

- (a) a declaration by the vendor in such form and containing such information relating to the vendor's enterprise as the Secretary may require for the purposes of this Act; and
- (b) a registration fee of E10.

(2) Where—

- (a) the gross annual receipts or accruals of any enterprise from the sale of goods or the rendering of taxable services have exceeded E5 000; or
- (b) any enterprise is an hotel or restaurant; or
- (c) it appears to the Secretary that a person should be registered in respect of any enterprise carried in by him,

the Secretary shall register the person carrying on the enterprise in question as a vendor in respect of such enterprise and issue to such person a certificate of registration.

(3) Notwithstanding subsection (2) and if the Secretary has reason to believe that any person who has furnished a declaration in terms of subsection (1)—

- (a) has no fixed abode or business; or
- (b) does not keep proper accounting records relating to any enterprise carried on by him; or
- (c) has not opened a banking account with any bank, building society or similar institution for the purposes of such enterprise;

the Secretary may refuse to register such person under subsection (2) and shall give such person written notice of such refusal.

(4) A person shall not be registered under this section if he only occasionally imports goods liable to tax under this Act.

Records and accounts to be available for inspection.

15. (1) Every person who is required by this Act to be registered shall keep such records and accounts in such form, and shall preserve them for such periods, as the Secretary may require.

(2) Any person referred to in subsection (1) shall upon demand by the Secretary or any officer produce to him such records or accounts referred to in such subsection as he may require and such person shall submit such particulars in connection with his enterprise to the Secretary as the latter may from time to time require.

Returns, declarations and payments of sales tax.

16. (1) Every person who carries on any enterprise in relation to which tax is required to be determined in accordance with sections 6 and 10 shall, within the period specified in section 13(3) for the payment of tax—

- (a) furnish the Secretary with a return in such form as he may require of the value of the transactions in respect of which tax has become payable by such person during the previous month and containing such information as the Secretary may require; and
- (b) compute such tax in accordance with sections 6 and 10 and pay it to the Secretary within the period specified in section 13(3).

(2) Every person registered under section 14 shall within the period allowed by subsection (1) of this section furnish the return referred to in that subsection in respect of each month in relation to such transactions, whether or not tax is payable in respect of such month.

(3) Subject to sections 13(3), 25(1) and 26, where any tax in respect of any occasional sale becomes payable, the person liable for payment of such tax shall not later than ten days after the date on which such tax has become payable—

- (a) furnish the Secretary with a declaration in such form and containing such information as the Secretary may require; and
- (b) calculate the tax payable on such occasional sale at the rate of tax in force and pay such tax to the Secretary.

(4) For the purpose of this section "month" means a calendar month.

Substitution of agent for person not resident in Swaziland.

17. Where a person who is liable for payment of tax under this Act, or on whom any duties are imposed by this Act or regulations made thereunder, is not resident in Swaziland, the Secretary may by notice in writing served on any agent, manager or factor who is resident in Swaziland and has acted on behalf of that person in the matters by reference to which that person is liable or those duties are imposed direct that he shall be substituted for that person as the person liable for the tax, or that he shall be under an obligation to discharge those duties or any of them.

Estimates of tax on failure of vendor to furnish return.

18. (1) Where—

- (a) any person required under this Act to furnish any return or make any declaration fails to do so;
- (b) the Secretary is not satisfied that the tax return furnished by any person is true or correct; or

- (c) the Secretary has reason to believe that any person liable for payment of tax under this Act has not paid such tax,

the Secretary may estimate the amount of tax due.

(2) Where an estimate of the amount of tax due from any person has been made under subsection (1) then, without prejudice to the recovery of the full amount due or to the making of a further estimate in that behalf, the amount estimated shall be recoverable as tax properly due unless in any action relating thereto the person liable proves the amount properly due, and that amount is less than the amount estimated.

Interest on unpaid tax.

19. Any tax due and payable which is not paid within the period specified in this Act shall bear interest at the rate of two percent for each month or part of a month during which it remains unpaid:

Provided that where the Secretary considers that the circumstances warrant it, he may remit the whole or any part of any interest payable under this section.

Recovery of tax.

20. (1) Any amount of tax or interest payable in terms of this Act shall constitute a debt to the Government and shall be recoverable by the Secretary in the manner hereinafter provided.

(2) If any person fails to pay any tax or interest payable in terms of this Act when it becomes due or is payable by him, the Secretary may file with any competent Court a certificate signed by him stating the amount of tax or interest owing by that person, and such certificate shall be *prima facie* proof of the correctness of such amount.

(3) The Secretary may in consequence of the provisions of subsection (2) institute proceedings for the sequestration of the estate of any person, and shall for the purposes of such proceedings be deemed to be the creditor in respect of any tax or interest payable by such person under this Act.

PART V

REMISSION REBATE AND REFUND

Remission and Rebate of Sales Tax.

21. (1) If the Minister is satisfied that it is in the public interest to do so, he may, by order published in the Gazette, and subject to such conditions as he may impose, remit wholly or in part—

- (a) tax payable in respect of any taxable transactions; and
- (b) tax payable by any person or class of persons.

(2) Where any remission or rebate of tax is granted under subsection (1) on a condition that tax shall be payable in the event of any breach of any term or condition or on the occurrence of any event, such tax shall upon the breach of such term or condition or on the occurrence of such forthwith become due and payable by such person as may be specified in the order concerned.

Refund of Sales Tax.

22. (1) Where—

- (a) tax has been paid in respect of the taxable value of any goods manufactured in or imported into Swaziland and such goods have been subsequently exported;

- (b) tax has been paid in respect of the taxable value of any goods manufactured in or imported into Swaziland and such goods have been subsequently sold to a registered manufacturer who has satisfied the Secretary that such goods have been used in, wrought into or attached to manufactured goods that have been sold or exported; or
- (c) any tax has been paid in respect of any taxable transaction which the Minister is satisfied it is in the public interest should be exempt from tax;
- (d) any tax has been paid in error,

the Secretary may refund the tax which has been paid in respect of the taxable value of such goods:

Provided that no refund of tax shall be allowed where the total amount claimed is less than E10.00.

(2) No refund of any tax under this section shall be made unless application is made to the Secretary by the manufacturer or exporter or by the person who paid such tax in such form as the Secretary may require, within one year of the time when any such refund first became payable or within such further time as the Secretary may, in any particular case, allow.

(3) Where by this section a refund of tax is payable and in the opinion of the Secretary circumstances exist that render it difficult to determine the exact amount of such refund, the Secretary may in lieu thereof grant a refund in an amount specified by him.

Erroneous remission, rebate and refund of Sales Tax.

23. (1) Where any tax has been remitted, rebated or refunded in error, the person to whom the remission, rebate or refund has been erroneously allowed or made shall, on demand by the Secretary, pay the amount erroneously remitted, rebated or refunded, as the case may be.

(2) Where a demand has been made for any amount of tax under subsection (1), such amount shall be deemed to be due from the person liable to pay the tax on the date upon which the demand was served upon such person and shall be recoverable in accordance with the provisions of section 20.

PART VI OFFENCES AND PENALTIES

Offences.

24. Any person who—

- (a) fails to pay any tax on or before the due date;
- (b) makes or causes to be made any declaration, certificate, application, return, account or other document, which is false or incorrect in any particular;
- (c) wilfully does or fails to do anything with intent to avoid payment of any tax, interest, penalty or other sum for which he is liable under this Act;
- (d) when required in accordance with this Act to answer any question put to him by an officer, refuses to answer such question or makes any false or incorrect statement in reply thereto;
- (e) in any way is knowingly concerned in any fraudulent evasion of the payment of tax;
- (f) obtains any remission, rebate or refund of tax which to his knowledge he is not entitled to obtain;

- (g) refuses or fails to produce any information, document, account or return required from him by or under this Act on or before the time specified for such production by or under this Act or, where no such time has been so specified, within the time specified in any notice requiring him to produce the same; or
- (h) obstructs or otherwise interferes with any officer in the performance of his functions under this Act,

shall be guilty of an offence.

Penalty for offences.

25. Any person guilty of an offence under this Act shall be liable on conviction to a fine not exceeding one thousand Emalangeni or to imprisonment for a term not exceeding one year, or to both such fine and imprisonment.

Offences by bodies of persons.

26. In the case of an offence committed under the Act by a body of persons—
- (a) where the body of persons is a body corporate, every director and officer of that body shall be deemed to be guilty of that offence; and
 - (b) where the body of persons is a firm, every partner of that firm shall be deemed to be guilty of that offence;

Provided that no person shall be deemed to be guilty of an offence under this Act if he proves that the offence was committed without his knowledge or that he exercised all due diligence to prevent the commission of the offence.

Compounding of Offences.

27. (1) If any person—
- (a) has in the opinion of the Secretary contravened any provision of this Act or failed to comply with any such provision with which it was his duty to comply;
 - (b) agrees to abide by the Secretary's decision; and
 - (c) deposits with the Secretary such sum as the latter may require of him but not exceeding the maximum fine which may be imposed upon conviction for the contravention or failure in question, or makes such arrangements or complies with such conditions with regard to securing the payment of such sum as the Secretary may require,

the Secretary may after such enquiry as he deems necessary determine the matter summarily and may, without legal proceedings, order forfeiture by way of penalty of the whole or any part of the amount so deposited or secured.

(2) Anything done for the purposes of subsection (1) by an agent generally or specially authorised thereto by any person shall be deemed to have been done by that person in terms of that subsection.

(3) Where any person is aggrieved by any order made by the Secretary under subsection (1), he may appeal against such order to the Minister:

Provided that—

- (a) such appeal shall be made within three months from the date of such order;
- (b) no such appeal shall be made where the penalty does not exceed two hundred Emalangeni; and
- (c) the Minister's decision on any such appeal shall be final.

(4) The imposition of a penalty under subsection (1) shall not be regarded as a conviction in respect of a criminal offence, but no prosecution for the relevant offence shall thereafter be competent.

(5) Nothing in this section shall in any way affect liability to payment of any tax chargeable under this Act.

PART VII

MISCELLANEOUS

Regulations.

28. The Minister may make regulations in regard to any matter which is permitted or required by this Act and generally for the better carrying out of the objects and purposes of this Act.

Arrangements for collection of tax on imported goods.

29. (1) The Secretary and the Director of Posts and Telecommunications may make such arrangements as they may deem necessary—

- (a) for the collection by the Director of Posts and Telecommunications on behalf of the Secretary of tax payable under this Act in respect of the taxable value of any goods imported into or transferred to Swaziland by post; and
- (b) for the exchange of such information as is necessary for the carrying out of such arrangements.

Registration of certain goods prohibited in certain circumstances.

30. No registering authority in Swaziland shall register any aircraft, motor vehicle, tractor, caravan or any other goods requiring registration under any other law upon any change of ownership of such goods unless the person applying for registration produces to such registering authority a certificate issued by the Secretary showing that—

- (a) any tax which may be payable under this Act has been paid in respect of any sale or importation into Swaziland, as the case may be, of the registrable goods in consequence of which the registration is required; and
- (b) no tax is payable under this Act in respect of any sale relating to the registrable goods in consequence of which registration is required.

Relief allowable to certain diplomats.

31. (1) The Minister may, in consultation with the Minister of Foreign Affairs, and subject to such conditions and to such restrictions as he may deem fit, authorise the granting of relief, by way of a refund, in respect of any tax paid on the sale of any goods purchased within the common customs area by any person who is exempt from the payment of tax in terms of the Diplomatic Privileges Act, 1968.

(2) Such relief shall not be granted to any Swaziland citizen or permanent resident of Swaziland.

(3) Any claim for a refund of tax under this section shall be made in such form and at such time as the Secretary may specify and shall be accompanied by such proof of payment of tax as the Secretary may require.

Agreement with other Governments.

32. Notwithstanding the provisions of section 11 and 13, the Minister may conclude an agreement with any Government which is a party to the 1969 Customs Union Agreement in which it is provided that—

- (a) any tax payable in respect of goods sold and consigned to a person in Swaziland from a place within the territory of such Government may be collected by such Government; and
- (b) any such tax collected by such Government shall be paid to the Government of Swaziland for the benefit of the Consolidated Fund at such time and under such arrangements as may be agreed.

Repeal.

33. (1) Subject to subsection (2), the Hotel and restaurant Taxation Order, 1973, is hereby repealed.

(2) Anything done under the order repealed by subsection (1) shall be deemed to have been done under the corresponding provisions of this Act.

FIRST SCHEDULE
RATES OF SALES TAX
(Section 6)

The rate of sales tax referred to in section 6 of this Act shall be 5 per cent of the taxable value.

SECOND SCHEDULE
(Under section 8(a))
EXEMPTIONS: IMPORTED GOODS

The categories of imported goods in respect of the value of which the exemption applicable under section 8 (a) shall apply shall be as hereinafter set forth.

Division 1

1. Goods imported into Swaziland from places outside the common customs area which fall under any heading and description mentioned below, to the extent indicated, and in respect of which no customs duty is payable in terms of the Customs Act—

- 401.00 Goods for any central government department;
- 406.00 Goods for the Head of State, Diplomatic and other Foreign Representatives.
- 407.01 Used personal effects and sporting or recreational equipment, imported as passengers' baggage.
- 407.02 Goods imported in the same aircraft or vehicle as passengers baggage by any person and cleared at the place where he disembarks or enters Swaziland:

(1) Heading No.

- 22.00 (i) Spirituous and alcoholic beverages, not exceeding a total quantity of one litre per person;
- (ii) Wine, not exceeding a total quantity of one litre per person;

24.02 Manufactured tobacco, not exceeding 400 cigarettes and 50 cigars and 250g of cigarette or pipe tobacco per person;

33.06 Perfumery, not exceeding 300 ml per person.

(2) Other goods (new or used) of a total value not exceeding E200.

407.06 Household furniture and effects and other removable articles, including equipment necessary for the exercise of the trade or profession of the person excluding motor vehicles, caravans, trailers, boats, alcoholic beverages and tobacco goods, the bona fide property of a person including a returning resident of Swaziland and members of his family, imported for own use on change of residence to Swaziland.

412.02 Urns and coffins, containing human remains, together with flowers or wreaths.

412.04 Used property of a person normally resident in Swaziland who dies while temporarily outside Swaziland.

412.10 Bona fide unsolicited gifts of not more than two parcels per person per calendar year and of which the value per parcel does not exceed E10 (excluding goods contained in passengers baggage, wine, spirits and tobacco, cigarettes and cigars) consigned by persons abroad to persons in Swaziland.

412.11 Goods imported—

- (a) For the relief of distress of persons in cases of famine or other national disaster;
- (b) under any technical assistance agreement; or
- (c) in terms of an obligation under any multilateral international agreement to which Swaziland is party.

412.12 Goods imported for any purpose agreed upon between the Government of Swaziland, Botswana, Lesotho and South Africa.

480.00 Goods temporarily admitted for specific purposes.

490.00 Goods temporarily admitted subject to exportation in the same state.

2. Any of the following items imported into the Swaziland in respect of which entry need not be made in terms of the proviso to section 37(1) of the Customs Act:

- (i) containers temporarily imported;
- (ii) human remains;
- (iii) goods which in the opinion of the Secretary for Customs and Excise are of no commercial value;
- (iv) goods imported under an international carnet.

Division II

Goods imported into Swaziland from places outside or within the common customs area which fall under the following descriptions—

Goods imported directly by the Head of State;

Goods imported directly by or on behalf of any central government department;

Used personal and household effects, including personal vehicles, imported by persons taking up residence in Swaziland;

Dairy products of all kinds, including eggs; maize, wheat, rice and sorghum;

Flours and meals of maize, wheat or rice; Bread;

Meat and edible meat offals, fresh or frozen; Fruit and vegetables, fresh;
 Drugs, medicines and medicinal preparations for therapeutic or prophylactic use;
 Wadding, gauze, bandages and similar articles for medical or surgical purposes;
 Dental cements and fillings;
 Surgical and dental instruments and equipment; Insecticides, fungicides and livestock dressings; Chemical fertilizers; Farming machinery, including tractors and trailers; Fixed plant and machinery for factory installation; Materials and components imported for use solely in a manufacturing process in Swaziland;
 Structural steelwork and roofing materials; Door and window frames for buildings; Cement; Timber, rough, sawn or planed; Kerosene for heating or illuminating purposes.

THIRD SCHEDULE

(Under section 8(b))

EXEMPTIONS: GOODS MANUFACTURED OR PRODUCED IN SWAZILAND

The categories of goods in respect of which the exemptions under section 8 (b) apply shall be as hereinafter set forth.

All goods the product of any enterprise established in Swaziland in the ordinary course of which goods are manufactured, assembled or produced for sale by any process of manufacture as defined in section 2 in which the operatives employed, excluding administrative staff, number less than ten persons;

Goods purchased directly by any central government department;

Materials and components supplied to manufacturers for use solely in manufacturing processes;

Dairy products of all kinds, including eggs; Maize, wheat, rice and sorghum;

Flours and meals of maize, wheat or rice; Bread; Meat and edible meat offals;

Fruit and vegetables; Drugs, medicines and medicinal preparations for therapeutic or prophylactic use; Wadding, gauze, bandages and similar articles for medical or surgical purposes;

Insecticides, fungicides and livestock dressing; Chemical fertilizers; Farming machinery, including tractors and trailer; Materials and components for use solely in a manufacturing process in Swaziland; Door and window frames for buildings; Cement; Timber, rough, sawn or planed.

FOURTH SCHEDULE

(Under section 6(c))

TAXABLE SERVICES

The categories of services in respect of which sales tax shall be payable in terms of section 6(c) shall be a hereinafter set forth.

NIL