



SWAZILAND

GOVERNMENT GAZETTE

EXTRAORDINARY

VOL. XXIII]

MBABANE, Monday, June 3rd., 1985

[No. 363

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PUBLISHED BY AUTHORITY

SUPPLEMENT TO
THE
SWAZILAND GOVERNMENT
GAZETTE
EXTRAORDINARY

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PART A — BILLS

13. The Finance Bill, 1985

S1

PUBLISHED BY AUTHORITY

PART A

S1

THE FINANCE BILL, 1985

(Bill No. 13 of 1985)

(To be presented by the Minister for Finance)

MEMORANDUM OF OBJECTS AND REASONS

The object of this Bill is to impose and alter certain taxes, duties, levies, tolls and fees; to amend certain enactments relating to taxes, duties, levies, tolls and fees; and to provide for other matters relating thereto.

D.P. MAKANZA
Attorney—General

A BILL

entitled

An Act to impose and alter certain taxes, duties, levies, tolls and fees and to amend certain enactments relating to taxes, duties, levies, tolls and fees; and to provide for other matters relating thereto.

THE FINANCE BILL, 1985

ARRANGEMENT OF SECTIONS

PRELIMINARY

Section.

1. Short title and commencement

PART I — STAMP DUTIES

2. Amendment of Stamp Duties Act, 1970
3. Replacement of Schedule

PART II — TRANSFER DUTY

4. Amendment of Transfer Duty Act, 1902
5. Amendment of section 3

PART III — COMPANY LICENCES AND FEES

6. Amendment of the Companies Act, 1912
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8. Replacement of First Schedule

PART IV — MOTOR VEHICLE LICENCE FEES

9. Amendment of the Road Traffic Act, 1965
10. Amendment of the Road Toll Regulations, 1978
11. Amendment of the Road Transport Regulations, 1964

PART V — LIQUOR LICENCE FEES

12. Amendment of the Liquor Licences Act, 1964
13. Replacement of Schedule to the Liquor Licences Regulations, 1964

PART VI — BOOKMAKERS AND BETTING TAX

14. Amendment of the Licensing of Bookmakers and Taxation Act, 1970
15. Amendment of section 3
16. Amendment of section 4

PART VII — DOG REGISTRATION FEES

17. Amendment of the Dog Registration Act, 1953
18. Amendment of section 3

PART VIII — CASINO LEVY

19. Amendment of the Casino Act, 1963
20. Amendment of section 9

Short Title and Commencement.

1. (1) This Act may be cited as the Finance Act, 1985
(2) Nothing in this Act shall be construed as affecting the powers of a Minister or other authority on or after the commencement of this Act to make any law in accordance with the enabling powers contained in any other law in force.
(3) On and after the coming into operation of this Act, any tax, duty, levy, toll or fee already paid under any law shall continue to be valid in respect of the period for which it was paid and, in relation to such period, no additional payment shall be chargeable only by virtue of the coming into operation of this Act.

PART I

STAMP DUTIES

Amendment of the Stamp Duties Act, 1970.

2. This Part shall be read as one with the Stamp Duties Act, 1970 and shall come into operation on 1st July, 1985.

Replacement of Schedule.

3. The Schedule to the Stamp Duties Act, 1970 is replaced with the following —

"SCHEDULE

TARIFF OF STAMP DUTIES

No.	Description of Instrument	Amount of Duty	
		E.	C.
1.	<i>Affidavit or solemn or attested declaration</i> In respect of every deponent or declarant An affidavit or declaration made on behalf of a company or partnership or by persons holding jointly the office of administrator, executor, curator, tutor or trustee, and deposing or declaring only as such, shall for the purposes of this item be deemed to be made by one deponent or declarant. <i>Exemption</i> — an affidavit or declaration required to be furnished to a public officer, other than a registrar or clerk of court.	1	00
2.	<i>Agreement or contract</i> in respect of which no other duty is specifically provided	1	00
3.	<i>Antenuptial contract</i>	8	00
4.	<i>Arbitration or award</i> — Every deed of submission and every award	12	00
5.	<i>Authentication certificate</i> given by a public officer in his official capacity or under his official seal testifying to the identity of a person or the authenticity of a signature on an instrument outside Swaziland, irrespective of the number of signatures or seals required to effect the authentication	4	00
6.	<i>Bill of exchange or promissory note</i> — Payable (a) on demand (b) otherwise than on demand for every E100 or part thereof of the amount or value	0 0	80 20
	<i>Exemptions—</i> (a) a traveller's cheque issued outside Swaziland; (b) a draft or order by a banker on another banker, not available for payment or credit to a third person and used solely for settling or clearing accounts between the bankers concerned; (c) a coupon or warrant for interest or dividend attached to or issued with a marketable security; (d) a bill or draft by or upon a public account		
7.	<i>Bill of lading</i> for the carriage or transport of any goods by sea— For every bill or copy or duplicate thereof	0	40

8. *Bond:*

(1) A mortgage bond hypothecating immovable property or any interest therein and a general or special bond passed before a notary public —

- | | | |
|--|---|----|
| (a) where the total amount of the debt secured does not exceed E30,000 for every E100 or part thereof | 0 | 40 |
| (b) where the total amount of debt secured exceeds E30,000 but does not exceed E60,000; for every E100 or part thereof | 0 | 60 |
| (c) where the total amount of the debt secured or to be secured exceeds E60,000; for every E100 or part thereof | 0 | 75 |

(2) A bond mentioned in (1) which is executed by way of suretyship only and is collateral to a duly stamped bond for the same debt or obligation executed by the principal debtor or obligor: for every E100 or part thereof of the debt secured or to be secured

	0	20
--	---	----

(3) A bond mentioned in (1) which is auxiliary or collateral to or substituted for a previously made and duly stamped bond for the same debt or obligation and which is executed by the same

A duty at the rates mentioned in (1) but not exceeding E4.

(4) Cession of a bond mentioned in (1) or of any bond substituted therefor —

- | | | |
|--|---|----|
| (a) where the amount remaining due does not exceed E4,000; for every E100 part thereof | 0 | 40 |
| (b) where the amount remaining due exceeds E4,000; for every E100 or part thereof | 0 | 80 |

(5) Cession of an auxiliary or collateral bond mentioned in (2) or (3)

The like duty as is chargeable on the bond.

(6) Substitution of debtor in respect of a bond mentioned in (1)

The like duty as is chargeable on a cession of the bond.

In determining, for the purposes of this Item, the amount of a debt secured or to be secured or remaining due under a bond, a sum separately secured by the bond to cover costs incurred in connection with the debt shall be excluded from the amount.

Exemptions

- (a) a bond given solely in security for any payment due to the public revenue; and
- (b) a bond given by a public officer in respect of the discharge of his official duties.

9. *Broker's Note*

(1) In respect of the sale or purchase of movable property other than a marketable security: for every E100 or part thereof of the consideration 0 40

(2) In respect of the sale or purchase of any marketable security: for every E100 or part thereof of the consideration 80

Exemption — a note of sale or purchase on behalf of another broker within Swaziland who is acting in the same transaction for a principal —

Certificate by a person, other than a notary, in a public or official capacity of an act or thing having been done or performed or relating to an instrument 0 40

Exemption — a certificate in respect of which a fee or duty is otherwise chargeable by law.

11. *Charter party—*

(1) Of a vessel or ship not exceeding 10,000 tons burthen 20 00

(2) Of a vessel or ship exceeding 10,000 tons burthen 30 00

12. *Company share capital duty* — Statement delivered to a revenue officer in terms of section 21 of this Act: for every E100 or part thereof of the amount of nominal share capital or increase of nominal share capital 0 40

Subject to a minimum duty of E2 in respect of the initial nominal share capital

13. *Customs and excise documents* — Each original bill or document of entry or document in lieu thereof 0 40

14. *Duplicate original* of any instrument the original of which is chargeable with stamp duty: the like duty to that chargeable upon the original but not to exceed 0 40

Exemptions—

(a) Any duplicate original in respect of which a substantive duty is otherwise chargeable; and

(b) any duplicate original which is required to be filed of record in a public office in Swaziland or the Deeds Registry.

15. *Fixed deposit receipt*, including certificate or other instrument whereby a fixed deposit is expressed to have been received, deposited or paid —

If given for or in respect of a fixed deposit made with a bank, company or association, whether corporate or unincorporate for every E200, or part thereof, of the amount of the fixed deposit and for every period of twelve months, or part thereof, for which the deposit is made 0 15

Exemptions

- (a) a provisional receipt in respect of money deposited on fixed deposit if a duly stamped fixed deposit receipt in respect of the amount deposited is issued within twenty-one days after the date of the provisional receipt;
- (b) an acknowledgement or slip relating to a fixed deposit of an amount not exceeding twenty rand.

16. *Lease or agreement of lease*, including an instrument intended or operating as a lease or sub-lease or as an agreement to let or sublet, whereby immovable property is let, whether with or without other assets or rights, provided transfer duty is not chargeable in respect of such lease or agreement —

(1) In respect of any such lease or agreement, an amount of duty calculated in accordance with the following scale on a sum equal to the aggregate amount of rent payable in respect of the period for which the lease or agreement is required to be stamped as provided in section 23, plus the amount of any other consideration whatsoever, excluding the duty payable under this item, due or payable in respect or by virtue of such lease or agreement —

(a) where such period does not exceed five years: for every E100 or part thereof	0	30
(b) where such period exceeds five years but not ten years: for every E100 or part thereof	0	60
(c) where such period exceeds ten years but not twenty years: every E100 or part thereof	0	75
(d) where such period exceeds twenty years: for every E100 or part thereof	1	00

Provided that if in any case it is shown to the satisfaction of the Accountant-General that the aggregate amount of rent and any other consideration on which duty is payable exceeds the full selling value of the property leased, duty shall be payable only on the amount of the full selling value.

(2) In respect of any continuance, renewal or extension of any such lease or agreement duty is chargeable at the rates specified in paragraph (1) in accordance with section 23(4)(5) and (6).

(3) In respect of any cession or assignment by a lessee of any of his rights under any such lease or agreement, provided transfer duty is not chargeable in respect of the cession or assignment	2	00
--	---	----

17. *Marketable security* — (1) In respect of the original issue by a company registered within Swaziland of shares, stock or debentures, wheresoever issued —

- | | | |
|--|---|----|
| (a) if transferable only by registration: for every E20 or part thereof of the nominal value | 0 | 05 |
| (b) if made out to bearer or in a manner so as to be transferable by delivery only: for every E20 or part thereof of the nominal value | 0 | 20 |
- (2) In respect of the issue within Swaziland of a certificate or like instrument representing an interest in respect of a marketable security, whether called unit or fixed trust certificates or by any other name —
- | | | |
|--|---|----|
| (a) if not transferable or if transferable only by registration — | | |
| (i) where the price of issue does not exceed E100 | 0 | 25 |
| (ii) where the price of issue exceeds E100, for every E200 or part thereof of the price of issue | 0 | 10 |
| (b) if made out to bearer or in any manner so as to be transferable by delivery only — | | |
| (i) where the price of issue does not exceed E100 | 0 | 20 |
| (ii) where the price of issue exceeds E100 for every E200 or part thereof of the price of issue | 0 | 40 |

Exemption from the duty under paragraph (1) or (2)—

Where the marketable security is issued solely in substitution for an instrument of the same nature or of like or equivalent value, withdrawn, cancelled or lost, which was owned by the person to whom the issue in substitution is made:

Provided that this exemption is only allowable if the new instrument is endorsed by a director, secretary or responsible officer as being a bona fide substitution without change of owner.

- (3) In respect of the registration of transfer of a marketable security —

- | | | |
|---|---|----|
| (a) if transfer is registered before the expiry of a period of six months from the date of execution of the relevant instrument of transfer referred to in section 24: for every E100 or part thereof of the amount or value of the consideration given, or of the value of the marketable security transferred | 1 | 00 |
| (b) If transfer is registered after the expiry of that period | | |

Three times the duty which would have been payable under (a) if transfer had been registered before the expiry of the period of six months

(4) In respect of the cancellation of company shares which a person is in terms of section 24 (12) deemed to have disposed of: for every E100 or part referred to in section 24(12)

1 00

Exemption—

- (a) a registration of transfer of a marketable security held by a trust created by will or notarial deed, if the transfer is necessitated by a change of executors, administrators or trustees and no consideration is given in respect of it;
- (b) a registration of transfer of a marketable security, if the instrument of transfer is executed outside Swaziland and the registration of transfer is effected in any branch register kept by the company or corporate body outside Swaziland.

18. *Notarial act or instrument —*

(1) The notarial minute or original of any notarially executed instrument which is not chargeable with duty under any other Item of this Schedule

1 00

(2) Any notarial grosse, duplicate original or copy of any instrument chargeable with duty under this Schedule

0 60

(3) The notarial minute or original of an instrument chargeable with duty under any other Item of this Schedule, if the duty is denoted on the notarial grosse, duplicate original or copy of the instrument

0 60

19. Partnership — Agreement of partnership

20 00

20. *Policy of insurance—*

(1) Policy of life insurance, excluding a policy providing for the payment of an annuity only: for every E100 or part thereof of the aggregate sum assured, excluding the value of any annuity

0 05

(2) Policy of life insurance providing for the payment of an annuity only

2 00

(3) Policy of insurance against accident to a person or in respect of any bodily injury to or any incapacity or sickness of any person or the like, if the insurance is provided for in a policy which is mainly a policy of life insurance subject to duty under paragraph (1) or (2)—

(a) where the sum assured does not exceed E200

0 20

(b) in any other case

0 50

The duty under this paragraph shall be payable in addition to the duty payable under paragraph (1) or (2)

(4) Policy of insurance in compliance with the Motor Vehicle Insurance Proclamation (Cap. 210) in respect of each vehicle which is the subject of the policy . . . 0 10

(5) Policy or certificate of marine insurance, including voyage and time policies and floating and declaration policies, or any renewal thereof or any endorsement thereto involving an additional premium—

(a) if third-party cover is included in it . . . 0 15

(b) in any other case . . . 0 05

(6) Policy of insurance under which a sum is payable to cover any compensation or damage due under a law relating to workmen's compensation or employer's liability or the common law in respect of the death or illness of or injury to an employee or every policy or renewal thereof . . . 0 10

(7) Policy or certificate of insurance not subject to duty under any of the foregoing paragraphs, or any endorsement on or renewal of it . . . A duty of one per cent on the premium payable rounded up to next 5c.

For the purposes of this paragraph a ticket, coupon, notice, bill or other document purporting to be an insurance policy or to give a right to insurance in the event of death, accident, sickness or the like, shall be deemed to be a policy of insurance executed on the date of its sale or issue for consideration and is chargeable with duty under this paragraph.

(8) Cession of a policy of insurance or any interest under it . . . 0 05

Provided that the duty on a cession of a policy referred to in paragraph (1) or of any interest under it shall not exceed the duty to which the policy which is ceded or under which an interest is ceded would be liable under that paragraph.

The maximum duty chargeable under any paragraph of this Item is E100.00.

Exemptions—

(a) interim cover note issued in respect of a policy of insurance to be issued within Swaziland;

(b) policy solely for the purpose of effecting reinsurance by one insurance company or association with another insurance company or association to cover general risks;

(c) funeral policy.

21. *Power of attorney* — Power of attorney or instrument of a like kind or any substitution there under: in respect of each grantor —

(i) Special . . . 0 60

(ii) General 1 00

Provided that any power of attorney granted by or on behalf of a company or partnership or by persons holding jointly the office of administrator, executor, curator, tutor or trustee and granting the power in any such capacity only, shall be deemed to be given by one grantor.

Exemption—

Proxy solely to vote at a specified meeting or adjournment thereof.

22. *Receipt—*

If given in respect of the payment of a sum of money amounting to E2.00 or more 0 10

Exemptions—

- (a) a receipt or acknowledgement by a public officer for a payment or deposit received by him in his official capacity;
- (b) a receipt or acknowledgement on postal or money orders or Post Office Savings Bank forms;
- (c) a receipt other than a fixed deposit receipt passing between a legally established benefit society, provident society, building society or savings bank and any member thereof;
- (d) an acknowledgement or slip relating to money deposited, other than on fixed deposit, with a bank to the credit or account of any person;
- (e) an acknowledgement by a bank or notary of the receipt of a bill or note for the purpose of being presented for acceptance or payment;
- (f) a receipt received in Swaziland but executed outside Swaziland;
- (g) a receipt given by a prisoner or discharged prisoner to the prison authorities in respect of money paid to him or on behalf during imprisonment or on discharge from prison;
- (h) a receipt for the payment of money given by any employee for salary or wages (including any gratuity given for the collection of tax, and any reward or allowance made for personal services, and any travelling subsistence, food, forage, personal or other special allowance) paid in respect of employment, and a receipt for witness expenses in a criminal trial.

23. *Security or suretyship:* Any instrument of security or pledge or any act of suretyship, indemnity or guarantee not otherwise chargeable with duty—

(1) Where the instrument secures the payment of any money debt and the amount secured is stated in such instrument: for every E100 or part thereof of such amount	0	20
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Subject to a maximum duty of E10,

(2) Where such instrument secures the payment of a money debt and the amount secured is not stated in such instrument	20	00
---	----	----

(3) Where such security, pledge, suretyship indemnity or guarantee is given in respect of any other Matter	6	00
--	---	----

Exemptions—

- (a) where such instrument relates solely to a payment due to the public revenue;
- (b) where such instrument constitutes a policy of insurance;
- (c) any indemnity by any person solely in respect of loss or damage caused by or suffered in consequence of the death of or a personal injury to such person or his child or dependant;
- (d) any indemnity in respect of loss or damage caused by or suffered in consequence of the death of, or personal injury to, a person while being taken up or conveyed in or put down from a vehicle, aircraft, ship or boat owned, operated or hired by the Government or in respect of the loss of, any damage to, property of any such person arising from any accident or other cause while or as a result of being so taken up, conveyed or put down.

Transfer deed relating to immovable property —

24. (1) Where the value or consideration does not exceed E7,000: for every E100 or part thereof of the value or consideration	0	35
(2) Where the value or consideration exceeds E7,000: for every E100 part thereof of the value or consideration	0	85

Where the amount of the value differs from the amount of the consideration, the duty payable under this Item shall be on the higher amount.

Exemption

- (1) Partition transfers, except in respect of consideration paid by one of the parties thereto to another party.
- (2) Transfers which bring about no alteration in the legal rights in the property transferred.

25. *Warehouse receipt—*

(1) A warehouse receipt	0	10
(2) Any endorsement of any warehouse receipt or rail-surety note by way of security—		
(a) for every E100 or part thereof of the debt secured	0	20
(b) where the amount of the debt secured is not stated, or is contingent upon the happening of some future event, or is otherwise not ascertainable at the date of the endorsement	0	60"

PART II
TRANSFER DUTY*Amendment of the Transfer Duty Act, 1902.*

4. This Part shall be read as one with the Transfer Duty Act, 1902 and shall come into force on 1st July, 1985.

Amendment of section 3.

5. Section 3 of the Transfer Duty Act, 1902, is amended by replacing the words preceding paragraph (a) with the following —

“3. Save as in this Act excepted, a duty of —

(i) two per cent on the first E40,000;

ii) four percent on any amount exceeding E40,000, but not exceeding E60,000; and

(iii) six percent on any amount exceeding E60,000 of the value of any fixed property and of the value of any lease as is hereinafter described shall be payable and paid by the person—”.

PART III

COMPANY LICENCES AND FEES

Amendment of the Companies Act, 1912.

6. This Part shall be read as one with the companies Act, 1912 and shall come into operation on 1st July, 1985.

Amendment of section 21 (bis).

7. Section 21 (bis) of the Companies Act, 1912 is amended by replacing subsection (4) with the following —

“(4) An application for a company licence shall be accompanied by a licence fee calculated as follows —

<i>Capital</i>	<i>Licence fee</i>
Where the nominal capital of the Company does not exceed	E
E10,000	20.00
exceeds E10,000 but does not exceed E30,000	40.00
exceeds E30,000 but does not exceed E50,000	100.00
exceeds E50,000	200.00"

Replacement of First Schedule.

8. The First Schedule to the Companies Act, 1912 is replaced by the following —

"FIRST SCHEDULE

(section 209)

TABLE OF FEES TO BE PAID BY A COMPANY UNDER THIS ACT

No.	Description	Fee	
		E.	C.
1.	For registration of original memorandum of association	12.00	
2.	For registration of an altered memorandum of association or a substituted memorandum and articles of association and the Order of Court confirming the same	8.00	
3.	For registration of reduction of the capital of a company and the Order of Court confirming the same	4.00	
4.	For registration of change of name of a company	4.00	
5.	For registering any document hereby required or authorised to be registered other than the above	2.00	
6.	For making any record of any fact hereby authorised or required to be recorded by the registrar	2.00	
7.	Upon lodging annual list and summary, pursuant to section 26	2.00	
8.	For any certificate issued by the registrar	1.50	
9.	For inspection of any documents filed with the registrar	0.50	
10.	For inspection of the registers kept by the registrar	0.20	
11.	For altering address in register	2.00"	

PART IV

MOTOR VEHICLE LICENCE FEES

Amendment of the Road Traffic Act, 1965.

9. This Part shall be read as one with the Road Traffic Act, 1965 and shall come into operation on 1st January, 1986.

Amendment of the Road Toll Regulations, 1978.

10. Regulation 3 of the Road Toll Regulations is amended by replacing paragraph (2) with the following —

“(2) The amount of toll per vehicle in respect of which a toll is payable on its entry into Swaziland shall be —

- (a) foreign registered public motor vehicle E5.00;
- (b) Swaziland registered public motor vehicle E5.00;
- (c) foreign registered non-public motor vehicle E1.00.”

Amendment of the Road Transport Regulations, 1964.

11. The first Schedule to the Road Transport Regulations, 1964, is replaced with the following —

“FIRST SCHEDULE (Regulation 3)

ITEM	FEE
1. (a) Advertising and hearing an application for a permit	E25.00
(b) Application fee —	
(i) for one vehicle	E3.00
(ii) for each additional vehicle included in the same application	E1.50
(c) (i) Advertising, hearing an application fee for a renewal or amendment of permit	E15.00
(ii) For each vehicle added at the time of an application for a renewal or amendment of the permit, to the number of the vehicles specified in the permit which is being renewed or amended	E 1.50
2. Issue of Permit —	
(a) for one vehicle specified in the permit	E7.50
(b) for each additional vehicle specified on the same permit	E7.50
(c) for each vehicle added at the time of an application for a renewal of amendment of the permit, to the number of vehicles specified in the permit which is being renewed or amended	E7.50
3. Issue of a duplicate permit or time table or any annexure to the permit of time table —	E3.00

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4.	(a) application for authority or temporary permit per vehicle	E3.00
	(b) authorisation of a temporary permit by cable or telegram	E15.00
	(c) authorisation of a variation permit per vehicle	E7.50
	(d) issue of a certificate of exemption per vehicle for "own account transport"	E7.50
5.	Deposit to accompany Notice of Appeal	E50.00
6.	Licence fee in respect of each public service motor vehicle —	
	(a) being a motor vehicle to carry —	
	(i) passengers only not exceeding ten in number and goods	E15.00
	(ii) goods only	E15.00
	(iii) passengers not exceeding ten in number and goods	E15.00
	(b) being a motor vehicle to carry —	
	(i) passengers exceeding ten in number and goods	E25.00
	(ii) passengers only exceeding ten in number	E25.00
7.	Every inspection for the purpose of obtaining a certificate of fitness	E6.00".

PART V

LIQUOR LICENCE FEES

Amendment of the Liquor Licences Act, 1964.

12. This Part shall be read as one with the Liquor Licences Act, 1964 and shall come into operation on 1st January, 1986.

Replacement of Schedule to the Liquor Licences Regulations, 1964.

13. The Schedule to the Liquor Licences Regulations, 1964 is replaced by the following—

"SCHEDULE

(Regulation 3(1))

No.	Type of Licence	Fee
1.	Wholesale Liquor Licence	E750 for 1 year
2.	Hotel Liquor Licence	E400 for 1 year
3.	Club Liquor Licence	E300 for 1 year
4.	Sports Club Liquor Licence	E150 for 1 year
5.	Unfortified Wine and malt liquor licence	E150 for 1 year
6.	Restaurant liquor licence	E150 for 1 year and in the event of the licensee being authorised to sell liquor in terms of the proviso to regulation II (1),

		E300 for 1 year.
7.	Bottle store liquor licence	E350 for 1 year
8.	Restricted bottle store liquor licence	E200 for 1 year
9.	Brewer's licence	E750 for 1 year
10.	African beer manufacturing and wholesale licence	E500 for 1 year
11.	Canteen licence	free
12.	Employer's liquor licence	E100 for 1 year
13.	African beer licence	E25 for 1 year
14.	Temporary liquor licence	E25 for each day
15.	Late extension (occasional) liquor licence	E20 for each period of extension".

PART VI

BOOKMAKERS AND BETTING TAX

Amendment of the Licensing of Bookmakers and Taxation Act, 1970.

14. This Part shall be read as one with the Licensing of Bookmakers and Taxation Act, 1970 and shall come into operation on 1st January, 1985.

Amendment of section 3.

15. Section 3 of the Licensing of Bookmakers and Taxation Act, 1970, is amended by replacing subsection (6) with the following —

“(6) The annual licence fee shall be the sum of E200.00 or such other sum as the Minister may prescribe.”.

Amendment of section 4.

16. Section 4 of the Licensing Bookmakers and Taxation Act, 1970, is amended by replacing subsection (1) with the following —

“(1) There shall be charged, levied and collected for the benefit of the Consolidated Fund a tax payable by every bookmaker equal to ten per centum of the gross amount staked with him in respect of bets on any race.”.

PART VII

DOG REGISTRATION FEES

Amendment of the Registration of Dogs Act, 1953.

17. This Part shall be read as one with the Registration of Dogs Act, 1953 and shall come into operation on 1st January, 1986.

Amendment of section 3.

18. Section 3 of the Registration of Dogs Act is amended by replacing subsection (5) with the following —

“(5) For every such certificate or renewal thereof there shall be paid in respect of any dog kept in —

- (a) the township area of Bhunya, Mbabane, Hlathikhulu, Mankayane, Manzini, Mhlambanyatsi, Nhlangano, Pigg's Peak and Siteki, the sum of E5.00; and
- (b) any other area, the sum of E1.00.”.

PART VIII CASINO LEVY

Amendment of the Casino Act, 1963.

19. This Part shall be read as one with the Casino Act, 1963 and shall come into operation on 1st July, 1985.

Amendment of section 9.

20. Section 9 of the Casino Act, 1963 is amended

- (a) by replacing subsection (2) with the following —

“(2) A licence issued under subsection (1) shall provide for the payment —

- (a) to the Accountant General, an annual licence fee; and
- (b) to the Collector, of a levy as provided in subsection (3).”;

- (b) by replacing subsection (3) with the following —

“(3) For the purposes of subsection (2) —

- (a) a fee of two thousand emalangen, payable in advance, shall be paid in each year during which the licence subsists;
- (b) a levy, payable as follows, shall be paid on the gross gaming rooms takings of the licensee less any amount paid out as winnings to casino patrons, that is to say —
 - (i) in respect of the first year of operation of the casino, no levy shall be paid;
 - (ii) in respect of the second, third, fourth, fifth and sixth year of the operation of the casino, a levy of 2,0 per centum shall be paid; and
 - (iii) in respect of the seventh and subsequent years of operation of the casino, a levy of 4,5 per centum shall be paid.”.