



SWAZILAND GOVERNMENT GAZETTE

VOL. XXXII]

MBABANE, Friday, May 27th, 1994

[No. 25

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GENERAL NOTICE NO. 32 OF 1994

THE LEGAL PRACTITIONERS ACT, 1964
(AS AMENDED)

APPOINTMENT OF CHAIRMAN OF THE DISCIPLINARY COMMITTEE
OF THE LAW SOCIETY
(Under Section 27 bis)

In exercise of the powers conferred by Section 27 bis of the Legal Practitioners Act/1964 (as amended) the Chief Justice of Swaziland has appointed Mr. Josiah M. Matsebula to be Chairman of the Law Society Disciplinary Tribunal, with effect from 22nd March, 1994.

B.R. MKHWANAZI (MRS.)
Acting Registrar/High Court

GENERAL NOTICE NO. 33 OF 1994

MATSAPHA TOWN BOARD

NOTICE OF THE 1992 GENERAL VALUATION ROLL OF THE
MATSAPHA URBAN AREA

In terms of Section 15 of the Rating Act No. 24 of 1967, notice is hereby given that:-

- (a) A copy of the 1992 General Valuation Roll on all immovable properties within the Matsapha Urban Area is now open for inspection at the offices of the Matsapha Town Board (opposite YKK Zippers main gate) Sobhuza II Avenue, Matsapha, during the Hours 8.00 a.m. to 3.30 p.m. from 28th April, 1994 until the 27th May, 1994.

Any person may, inspect it and take copies or extracts therefrom during the hours specified.

- (b) Any owner or occupier of property included in such General Valuation Roll or their duly authorised representative may lodge an objection to the valuation, error, omission or misdescription thereto, such objection shall be lodged in the prescribed form obtainable from the above mentioned office, setting out the grounds upon which the objection is based, and should reach the office not later than 27th May, 1994.

No person shall be entitled to urge any objection before the Valuation Court unless he has lodged his objection in the prescribed form within the time specified.

- (c) The Valuation Court will sit to determine and consider objections duly lodged, on the 4th June, 1994 at 09.30 a.m. at the Magistrate Courts, Mahleka Street, Manzini.

Dated: 26th April, 1994.

A.P. MKHONZA
Principal Secretary

S. G. G. NO. 25, FRIDAY, MAY 27, 1994

1174

NOTICE

ESTATE LATE ROBERT DLAMINI ESTATE NO. 363/93

Debtors and Creditors in the above estate are hereby required to lodge their claims with and pay their debts to the undersigned within (30) days from date of publication hereof.

JOHANNES S. NKAMBULE & ASSOCIATES
Attorneys for Executor Dative
1st Floor Suite 4A Estel House
Ngwane Street
P.O. Box 300
MANZINI

F518 27.5.94

NOTICE

ESTATE LATE PHILEMON MAKOKOSI MAZIYA ESTATE NO. 368/93

Debtors and Creditors in the above estate are hereby required to lodge their claims with and pay their debts to the undersigned within (30) days from date of publication hereof.

JOHANNES S. NKAMBULE & ASSOCIATES
Attorneys for Executor Dative
1st Floor Suite 4A Estel House
Ngwane Street
P.O. Box 300
MANZINI

F519 27.5.94

NOTICE

ESTATE LATE: KARREN MURRAY ESTATE NO. 66/94

Debtors and Creditors in the above estate are hereby required to lodge their claims with and pay their debts to the undersigned within (30) days from date of publication hereof.

JOHANNES S. NKAMBULE & ASSOCIATES
Attorneys for Executor Dative
1st Floor Suite 4A Estel House
Ngwane Street
P.O. Box 300
MANZINI

F520 27.5.94

S. G. G. NO. 25, FRIDAY, MAY 27, 1994

1175

NOTICE

ESTATE LATE JAMES MPOSTOLI DLAMINI ESTATE NO. 335/93

Debtors and Creditors in the above estate are hereby required to lodge their claims with and pay their debts to the undersigned within thirty (30) days from date of publication hereof.

JOHANNES S. NKAMBULE & ASSOCIATES
Attorneys for Executor Dative
1st Floor Suite 4A Estel House
Ngwane Street
P.O. Box 300
MANZINI

F521 27.5.94

NOTICE

ESTATE LATE JIMSON MHLABANE E132/94

Debtors and Creditors in the above mentioned estate are hereby advised to lodge their claims with and pay their debts to the undersigned within thirty (30) days from date of publication of this notice.

MR. JOSEPH MHLABANE
P.O. Box 76
MBABANE

F524 27.5.94

NOTICE

ESTATE LATE SAMUEL, VELEPHI SIMELANE E136/94

Debtors and Creditors in the above estate are hereby required to pay their debts to and lodge their claims with the undersigned within thirty (30) days of publication of this notice.

D. SIMELANE
P.O. Box 20

F513 27.5.94

NOTICE

ESTATE LATE MICHAEL MKHATSHWA

Debtors and Creditors in the above estate are hereby called upon to pay their debts and to lodge their claims respectively with the undersigned within thirty (30) days of the first publication hereof.

DLAMINI, MAVUSO & CO.
Attorneys for the Executor Dative
Offices Nos. 1 & 11
L.M. Building
Gilfillan Street
P.O. Box 663
MBABANE

F516 27.5.94

NOTICE

ESTATE LATE ISRAEL J. HLATSHWAYO E154/94

Debtors and Creditors in the above estate are hereby called upon to pay their debts and to lodge their claims respectively within the undersigned within thirty (30) days of the publication hereof.

SARAH NCENEKILE HLATSHWAYO
P.O. Box 1851
MANZINI

F505 27.5.94

NOTICE

CEMCO (PROPRIETARY) LIMITED

(IN LIQUIDATION)

MASTERS REFERENCE MCL/68

Notice is hereby given that the Second and Final Liquidation Account in the above matter will be open for inspection at the Office of the Master of the High Court Mbabane for a period of twenty eighty days from the date of publication of this Notice.

Objections, if any must be lodged with the Master and the undersigned Liquidator in writing, before the expiry of the above mentioned period.

C.W. THOM
Liquidator
c/o Fisher Hoffman Stride

F502 27.5.94

1177

NOTICE

POWERFORCE CONSTRUCTION (PROPRIETARY) LIMITED

(IN LIQUIDATION)

MASTERS REFERENCE MCL/67

Notice is hereby given that the Second and Final Liquidation account in the above matter will be open for inspection at the office of the Master of the High Court Mbabane for a period of twenty eight days from the date of publication of this Notice.

Objections, if any must be lodged with the Master and the undersigned Liquidator in writing, before the expiry of the above mentioned period.

C.W. THOM
Liquidator
c/o Fisher Hoffman Stride

F503 27.5.94

NOTICE

MATSAPHA ENGINEERING (PTY) LIMITED

Notice is hereby given in terms of Section 159(1) of the Companies Act 1912 that the company has resolved by special resolution to wound up voluntarily.

17 May 1994

F509 27.5.94

NOTICE

Notice is hereby given that we intend applying for a Certified Copy of Crown Grant No. 167/1969 dated the 24th October 1969 in favour of Christible Nomsa Nkosi (born on the 13th March, 1940) married in community of property to Zacheus Mandlakayise Nkosi in respect of:

CERTAIN: Erf No. 257, situate in the Third Street, in the Township of Goedegegun;

MEASURING: 495m² (Four Nine Five) Square Metres.

Any person having objection to the issue of such copy is hereby requested to lodge it in writing with the Registrar of Deeds within Three (3) weeks of the last publication of this Notice.

DATED at MBABANE this 19th day of May 1994.

ROBINSON BERTRAM & CO, WITH P.W. KEYTER
Attorneys for Applicant
P.O. Box 24
MBABANE

F504 2x3.6.94

S. G. G. NO. 25, FRIDAY, MAY 27, 1994

1178

NOTICE

IN THE HIGH COURT OF SWAZILAND

HELD AT MBABANE

CASE NO. 441/94

In the matter between:

SWAZILAND BUILDING SOCIETY

Plaintiff

and

G.L. PROPERTY DEVELOPERS (PTY) LIMITED

Defendant

NOTICE OF SALE

Notice is hereby given that pursuant to a Writ of Execution issued in the above matter, the undermentioned property will be sold by Public Auction by the Deputy Sheriff for the District of Manzini, outside the Regional Administrator's Offices Building, Manzini at 2.30 p.m. on the 17th day of June 1994.

CERTAIN: Lot No. 151 situate in Farrant Road in the Township of Fairview, District of Manzini, Swaziland.

MEASURING: 920 (Nine Two Zero) Square Metres.

The Conditions of Sale are available for inspection at the office of the Sheriff in the High Court building in Mbabane and at the offices of the Regional Administrator, Manzini.

A substantial bond will be granted to an approved buyer on application to the Swaziland Building Society.

Further particulars may be obtained from the undersigned.

DATED AT MBABANE ON THIS THE 19TH DAY OF MAY, 1994.

B.R. MKHWANAZI
Sheriff of Swaziland
c/o The Registrar of the High Court
MBABANE.

F510 27.5.94

NOTICE

IN THE HIGH COURT OF SWAZILAND

HELD AT MBABANE

CASE NO. 714/93

In the matter between:

SWAZILAND BUILDING SOCIETY

Plaintiff

and

LUKE MALINGA

Defendant

NOTICE OF SALE

Notice is hereby given that pursuant to a Writ of Execution issued in the above matter, the undermentioned property will be sold by Public Auction by the Deputy Sheriff for the District of Hhohho, outside the High Court of Swaziland building, Mbabane at 11.30 a.m. on the 10th day of June 1994.

CERTAIN: Lot No. 257 situate in Schoch Street in the town of Mbabane, District of Hhohho, Swaziland;

MEASURING: 1487 (One Four Eight Seven) Square Metres.

The Conditions of Sale are available for inspection at the office of the Sheriff in the High Court Building in Mbabane and at the offices of the Regional Administrator, Hhohho.

A substantial bond will be granted to an approved buyer on application to the Swaziland Building Society.

Further particulars may be obtained from the undersigned.

DATED AT MBABANE ON THIS THE 20TH DAY OF MAY, 1994.

B.R. MKHWANAZI
Sheriff of Swaziland
c/o The Registrar of the High Court
MBABANE

F512 27.5.94

NOTICE

Notice is hereby given that I, Mduduzi Masinga of Manzini Region intend to apply to the Honourable Minister of Justice for the Kingdom of Swaziland for authorisation to assume the surname Mthembu after the fourth publication of this Notice in each of four consecutive weeks in the Times of Swaziland and Observer of Swaziland Newspapers, being two newspapers circulating in the region where I reside and designated for this purpose by the Regional Secretary for the Manzini Region and in the Government Gazette.

The reason I want to assume the surname Mthembu is because it is my rightful surname Mr. Masinga was a stepfather.

Any person or persons likely to object to my assuming the surname Mthembu should lodge their objections in writing with me at the address given below and with the Regional Secretary for Manzini Region.

P.O. Box 951
MBABANE

F458 4x27. 5. 94

NOTICE

APPLICATION FOR LOST TITLE DEED

Notice is hereby given that we intend to apply for a certified copy of Deed of Transfer No. 212/1981 and registered on the 7th day of August, 1981 held by LUCY TSHABALALA in respect of:-

CERTAIN: Remaining Extent of Farm No. 202, situate in the District of Shiselweni, Swaziland;

MEASURING: 210,2814 (Two Hundred and Ten Comma Two Eight One Four) Hectares.

Any person having objection to the issue of such copy is hereby required to lodge it in writing with the Registrar of Deeds within three (3) weeks from the date of the last publication of this notice.

DATED AT MANZINI ON THIS 5TH DAY OF JULY, 1993.

MASINA, MAZIBUKO AND CO.
Applicant's Attorneys
1st Floor, Central Chambers Building
Nkoseluhlaza Street
P.O. Box 592
MANZINI.

F489 2x27.5.94

NOTICE

MBABANE CITY COUNCIL

PREPARATION OF DRAFT VALUATION ROLL 1993

(Pursuant to Section 24 (2) read with Section 15 of the Rating Act, 1967)

DATE OF SITTING OF THE VALUATION COURT FOR MBABANE

Notice is hereby given that following the Expiry of the time for lodging of objections to the Draft General Valuation Roll on the 31st January, 1993, the Sitting of the Valuation Court to consider and determine any objections duly lodged in accordance with the Act will be at 9.00 a.m. on the 1st Day of June, 1994 at the Mbabane City Council Chambers.

Further, Notices of Time and Place of Meetings of Valuation Court shall be sent to all objections as provided for in Section 18 (2) of The Act.

J.V. KUNENE
Acting Town Clerk

F499 2x27.5.94

SUPPLEMENT TO

THE

SWAZILAND GOVERNMENT

GAZETTE

VOL. XXXII]

MBABANE, Friday, May 27th, 1994

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108. Declaration of Mbabane Township (Extension No. 22) Regulations, 1994 S16

THE FINANCE (AMENDMENT) BILL 1994

(Bill No. 6 of 1994)

(To be presented by the Minister for Finance)

MEMORANDUM OF OBJECTS AND REASONS

The object of this Bill is to amend the Finance Act 1985 so as alter certain taxes, duties, levies, tolls and to amend additional enactments relating to taxes duties levies tolls and fees and to provide for other matters relating thereto.

A.F.M.THWALA
Attorney General

A BILL
Entitled

An Act to amend the Finance Act 1985 and to provide for matters incidental thereto.

ENACTED by the King and the Parliament of Swaziland.

Short title and Commencement.

1. This Act may be cited as the Finance (Amendment) Bill (herein referred to as "the Principal Act") Act 1994 and shall be read as one with the Finance Act 1985.

Replacement of Section 3.

2. Section 3 of the Principal Act is replaced with the following:

DESCRIPTION OF INSTRUMENT

FEES

- | | |
|---|--------|
| (1) Affidavit or solemn or attested declaration | |
| In respect of every deponent or declarant
company or partnership or by persons holding jointly
the office of administrator, executor curator, tutor or
trustee, and deposing or declaring only such, shall for
the purposes of this item be deemed to be made by one
deponent or declarant. | E2.00 |
| Exemption - an affidavit or declaration required to be furnished
to a public officer, other than a registrar or clerk of court. | |
| (2) Agreement or contract in respect of which no other
duty is specifically provided | E2.00 |
| (3) Antenuptial contract | E15.00 |
| (4) Arbitration or award - Every deed of submission and
every award | E25.00 |
| (5) Authentication certificate given by a public officer in
his official capacity or under his official seal testifying
to the identity of a person or the authenticity or a
signature on an instrument outside Swaziland, irrespective
of the number of signatures or seals required to effect the
authentication | E10.00 |
| (6) Bill of exchange or promissory note Payable (a) on demand..... | E0.10 |
| (b) Otherwise than on demand for every E100 or part
thereof | E0.50 |

Exemptions -

- (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 bankers concerned;
- (c) a coupon or warrant for interest or dividend attached to or issued with a remarketable security,
- (d) a bill or draft by or upon a public account
- (7) Bill of lading for the carriage or transport of any goods by sea -
For every bill or copy or duplicate thereof E1.00
- (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 E5.00
 - (b) where the total amount of debt secured exceeds E30 000 but does not exceed E60,000 for every E100 or part thereof E10.00
 - (c) where the total amount of the debt secured or to be secured exceeds E6000; for every E100 or part thereof E1.50
 - (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 obligator: for every E100 or part thereof of the debt secured or to be secured E5.00
 - (3) A bond mentioned in (1) which is auxiliary or collateral to or substituted for a previously made an duly stamped bond for the same debt or obligation and which is executed by the same. A duty at the rates mentioned in (i) but not exceeding E5.00
 - (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 E5.00
 - (b) where the amount remaining due exceeds E4 000, for every E100 or part thereof E5.00
 - (5) Cession of an auxiliary or collateral The Like
bond mentioned in (2) or (3) chargeable on the bond
 - (6) Substitution of debtor in respect of a bond mentioned in (1)
of the bond The like duty as is chargeable on a cession

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 marketing security: for every E100 or part thereof of the consideration E1.00
- (2) In respect of the sale or purchase of any marketing security: for every E100 or part thereof of the consideration E1.00

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

- (10) Certificate by 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 E1.00

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

(11) Charter party

- (1) Of a vessel or a ship not exceeding 10,000 tons burthen E50.00
- (b) Of a vessel or ship exceeding 10,000 tons burthen E100.00

- (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 E50.00

Subject to a minimum duty of E5.00 in respect of the initial nominal share capital

- (14) Duplicate original of any instrument of which is chargeable with stamp duty: the like duty to that chargeable upon the original but not to exceed E10.00

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 in a public office in Swaziland or the Deed 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 unincorporated for any E200 or part thereof of the amount of fixed deposit and for every period of twelve months or part thereof, for which a deposit is made

E5.00

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 emalangeni.
- (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 of 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 E1.00
 - (b) where such period exceeds five years but not ten years: for every E100 or part thereof E1.00
 - (c) where such period exceeds ten years but not twenty years: every E100 or part thereof E1.00
 - (d) where such period exceeds twenty years: for every E100 or part thereof E1.00

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 E5.00
- (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 E20 or part thereof of the nominal value E5.00
 - (b) if made out of bearer or in a manner so as to be transferable by delivery only: for every E20000 or part thereof of the nominal value E7.50
 - (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) when the price of issue does not exceed E100..... | E10.00 |
| (ii) where the price of issue exceeds E100, for every E2000 or part thereof of the price of issue | E10.00 |
| (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 E10 000 | E20.00 |
| (ii) where the price of issue exceeds E10 000 for every E200 or part thereof of the price of issue | E4.00 |

Exemption from 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 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 E10 000 or part thereof of the amount or value of the consideration given, or of the marketable security transferred | E15.00 |
| (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 E10 000 or part referred to in section 24 (12) | E15.00 |

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	E1.00
(2) Any notarial grosse, duplicate original or copy of any instrument chargeable with duty under this Schedule	E1.00
(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	E1.00
If not otherwise charged the fee for a notarial minute or original	E2.00
Duplicate original or copy	E1.00
(19) Partnership Agreement	
Agreement of partnership	E50.00
(20) Policy of Insurance	
(1) Policy of life insurance, excluding a policy providing for the payment of an annuity only: for every E10 000 or part thereof of the aggregate sum assured, excluding the value of any annuity	E0.05
(2) Policy of life insurance providing for the payment of an annuity only.....	E2.00
(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	E0.20
(b) in any other case	E0.05
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	E0.10
(5) Policy or certificate of marine insurance, including voyage and time policies and floating and declaration policies, thereof or any renewal thereof or any endorsement thereto - involving an additional premium	
(a) if third-party cover is included in it	E0.15
(b) in any other case	E0.05
(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	E0.10
(7) Policy or certificate of insurance not subject to duty under any of the fore-going paragraphs, or any endorsement on or renewal of it 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,	A duty of one per cent of the premium payable rounded up to the next 50c

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 E1.00

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.

Exemption -

- (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 E3.00
- (ii) General E5.00

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) Receipts -

- If given in respect of the payment of a sum of money amounting to E2.00 or more E0.10

Exemption

- (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 order or Post Office Savings Bank forms;
- (c) a receipt other than a fixed deposit receipt passing between a legally established benefit society, provident 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 his 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 instruments: for every E100 or part thereof of such amount..... | E0.30 |
| 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 | E50.00 |
| (3) Where such security, pledge, suretyship indemnity or guarantee is given in respect of any other matter | E10.00 |

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.

- (24) Deeds of hypothecation under Kings Order in Council No. 23 of 1975.
Any deed of hypothecation made under the Financial Institutions (Consolidation Order No. 23 of 1975

- (25) Transfer deed relating to immovable property

(26) Warehouse receipt -

- | | |
|--|-------|
| 1. A warehouse receipt | E1.00 |
| 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 | E5.00 |
| (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 | E2.00 |

Replacement of Section 7

3. Section 7 of the Principal Act is replaced with the following:

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

Capital	Licence Fee
Where nominal capital of the company does not exceed E10 000	E200
exceeds E10 000 but does exceed E30 000	E350
exceeds E30 000 but does exceed E50 000	E450
exceeds E50 000+ but does exceed	E650

Repeal of Section 8

4. Section 8 of the Principal Act is replaced hereby repealed.

Replacement of Section 10.

5. Section 10 of the Principal Act is replaced 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	E25
(b) Swaziland registered public motor vehicle	E25
(c) Foreign registered non-public motor vehicle	E5

Repeal of Section 12.

8. Section 12 of the Principal Act is hereby repealed.

Repeal of Section 13.

9. Section 13 of the Principal Act is hereby repealed.

*Arms and Ammunition Act.**Amendment of Arms and Ammunition Act, No. 24 of 1964.*

9. This part shall be read as one with the Arms and Ammunition Act No. 24 of 1964 and shall come into operation on 1 April 1994.

Replacement of Schedule.

10. The schedule to the Arms and Ammunition Act 1964 is replaced with the following:

FIRST SCHEDULE
(REGULATIONS)
FEES

section subsection and paragraph applicable.

5(4) (c)	on issuance or renewal of a firearms dealers licence	E500 pa
9 (5) (b)	For registration of a firearm	E50 pa
10 (5) (i)	On grant of permit for temporary possession of firearm or ammunition	E50 pa
11 (4) (b)	and on issuance or renewal of a licence to process of firearm namely	

11 (5) (b) a)	revolver rifle or pistol	E 50 pa
	b) shotgun or other kind of firearm	E 50 pa
11 (8) (d)	On grant of certificate where loss etc of licence	E 10 pa
11 (9) (c)	On replacement of a certificate for registration	E 10 pa
28 (1) (b)	For review of decision of licensing officer	E 200 pa
28 (3) (b)	For review of declaration of qualification	E 200 pa

Cattle Export and Slaughter Tax.

Amendment of Cattle Export and Slaughter tax 1968.

11. This part shall be read as one with the Cattle Export and Slaughter Tax 1968 and shall come into operation on 1 April 1994.

12. Section 4 of the Cattle Export and Slaughter Tax, 1968 is replaced with the following:

4 (1) A person who exports any cattle shall pay the Government a tax of E50.00 on each head of cattle exported.

13. Section 8 (1) of the Cattle Export and Slaughter Tax Act shall be replaced with the following:

A Cattle Slaughter Tax of E3.00 per head of cattle slaughter shall be paid by any person who slaughters or causes to be slaughtered-

- (a) any cattle at a public abattoir; or
- (b) more than thirty six head of cattle in any calendar year other than at a public abattoir.

FUEL OIL LEVY ACT 1979

AMENDMENT OF FUEL OIL LEVY ACT 1979

14. This part shall be read as one with the Fuel Oil Levy Act 1979.

IMPOSITION OF FUEL TAX

15. There is hereby introduced a tax to be levied on the sale of fuel and to be known as fuel tax at the rates indicated hereunder and shall be deemed to have come into force on 1 September 1993 retrospectively.

MOGAS 93	15 cents per litre
MOGAS 97	15 cents per litre
DIESEL	15 cents per litre

LEGAL NOTICE NO. 105 OF 1994

THE CANE GROWERS ACT, 1967

(Act No. 12 of 1967)

THE IMPOSITION OF LEVY ON SUGAR CANE GROWERS NOTICE, 1994

(Under Section 4)

In the exercise of the powers conferred by Section 4 of the Cane Growers Act, 1967, the Minister for Agriculture and Co-operatives on the recommendations of the Swaziland Cane Growers Association, hereby issues the following Notice-

Citation and Commencement.

1. This Notice may be cited as the Imposition of Levy on Sugar Cane Growers Notice, 1994 and shall be deemed to have come into force on the 1st April 1994.

Rate of Levy.

2. The Levy shall be at the rate of One Lilangeni thirty cents per ton of sucrose supplied to, and accepted by, a miller during the period 1st April 1994 to 31st March 1995.

Due Date of Levy.

3. (1) The due date of the levy in respect of each delivery of sucrose during any mill-month shall be the tenth day after the last day of such mill-month.

(2) In the absence of satisfactory proof to the contrary the miller shall be deemed to have accepted sucrose on the date of delivery of such sucrose to him.

(2) For the purpose of this Notice, the expression "mill-month" has the meaning assigned to it by the Schedule to the Sugar Act, 1967.

Method of Payment of Levy.

4. Millers shall deduct the amount of the levy imposed on each cane grower from the periodic payments made to such grower for sucrose supplied by him and shall remit the amounts of such levy to the Swaziland Cane Growers Association by the due date.

N.N. NKAMBULE
Principal Secretary

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LEGAL NOTICE NO. 106 OF 1994

THE CENTRAL BANK OF SWAZILAND ORDER, 1974

(Order No. 6 of 1974)

THE CENTRAL BANK OF SWAZILAND STATEMENT OF ASSETS AND
LIABILITIES AS AT 31ST MARCH, 1994

(Under Section 52)

In exercise of the powers conferred upon him by section 52 of the Central Bank of Swaziland Order, 1974, the Minister for Finance hereby issues the statement of Assets and Liabilities in the schedule to this notice.

N. MAPHALALA

Acting Principal Secretary

CENTRAL BANK OF SWAZILAND
BALANCE SHEET AS AT 31ST MARCH, 1994

	1994
	E
<u>CAPITAL EMPLOYED</u>	THOUSANDS
Capital	1,000
General Reserve	5,867
	<u>6,867</u>
 <u>LIABILITIES</u>	
Currency in Circulation	79,413
Allocation of SDR	31,342
Domestic Deposits	240,513
External Liabilities	7,471
Other Liabilities	20,209
Surplus payable to Consolidated Fund of Swd. Govt.	4,527
Counterpart Forward Position	126,030
Forward Contracts for Purchase of Currency	161,415
	<u>677,787</u>
 <u>ASSETS</u>	
Claims on Banks	6,626
Fixed Assets	5,593
External Assets	378,710
Claims on Private Sector	8,594
Other Assets	7,610
Forward contracts for Sale of Currency	270,654
	<u>677,787</u>

JAMES NXUMALO
Governor

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LEGAL NOTICE NO. 107 OF 1994

THE CENTRAL BANK OF SWAZILAND ORDER, 1974

(Order No. 6 of 1974)

THE CENTRAL BANK OF SWAZILAND STATEMENT OF ASSETS AND
LIABILITIES AS AT 30TH APRIL, 1994

(Under Section 52)

In exercise of the powers conferred upon him by section 52 of the Central Bank of Swaziland Order, 1974, the Minister for Finance hereby issues the statement of Assets and Liabilities in the schedule to this notice.

N. MAPHALALA
Acting Principal Secretary

CENTRAL BANK OF SWAZILAND
BALANCE SHEET AS AT 30TH APRIL, 1994

	1994
	E
<u>CAPITAL EMPLOYED</u>	THOUSANDS
Capital	1,000
General Reserve	5,867
	<u>6,867</u>
 <u>LIABILITIES</u>	
Currency in Circulation	84,586
Allocation of SDR	32,381
Domestic Deposits	347,024
External Liabilities	7,159
Other Liabilities	41,727
Surplus payable to Consolidated Fund of Swd. Govt.	4,527
Counterpart Forward Position	108,372
Forward Contracts for Purchase of Currency	181,122
	<u>813,765</u>
 ASSETS	
Claims on Banks	6,690
Fixed Assets	5,560
External Assets	500,669
Claims on Private Sector	8,555
Other Assets	2,797
Forward contracts for Sale of Currency	289,494
	<u>813,765</u>

JAMES NXUMALO
Governor

LEGAL NOTICE NO. 108 OF 1994

THE CROWN LAND DISPOSAL ACT, 1911

(Act No. 13 of 1911)

DECLARATION OF MBABANE TOWNSHIP (EXTENSION NO. 22)

REGULATIONS 1994

(Under Section 12)

In exercise of the powers conferred by Section 12 of the Crown Lands Disposal Act, 1911, the Minister for Housing and Urban Development hereby makes the following Regulations:-

Citation and Commencement.

1. The Regulations may be cited as the Mbabane Township (Extension No. 22) Regulations 1994 and shall be deemed to have come into force on the 31st March 1993.

Establishment of Township and Alteration of General Plan.

2. The following land is hereby proclaimed and established as a Township:-

CERTAIN Portion 749 of Farm No. 2 in the Hhohho District, Swaziland;

MEASURING: 4,3596 (Four comma three five nine six) Hectares:

HELD: Under Certificate of Registered Title No. 137 of 1993 dated the 31st Day of March, 1993 comprising of 12 (twelve) Lots Numbered 2189 to 2200 and roads as will more fully appear from the General Plan SG No. S.150 of 1985, approved by the Surveyor General on the 5th May 1986.

(b) The Surveyor General shall alter the General Plan so as to indicate the name and lot numbers assigned by these regulations to the township and endorse the General plan SG No. S. 150/85 accordingly.

Endorsement of title Deeds and Opening of Register.

3. The Registrar of Deeds shall:-
 - (a) Make necessary endorsement on the relevant title deeds; and
 - (b) Open the necessary register in connection with the township.

M.C. DLAMINI
Principal Secretary