

RECEIVED
12 SEP 2004
LIBRARIANS
LIBRARY



SWAZILAND GOVERNMENT GAZETTE

VOL. XLIII]

MBABANE, Friday, AUGUST 20th, 2004

[No. 89

CONTENTS

No.	Page
ADVERTISEMENTS	
	1158
CONTENTS OF SUPPLEMENT	
PART C - LEGAL NOTICES	
103. Appointment Board Members of the Swaziland National Housing Board	S1
105. Wear and Tear Allowances or Depreciation in respect of Machinery, Plant, Implements, Utensils and Articles (including Vehicles and Equipment) Under Section 14(1)(c)	S2

PUBLISHED BY AUTHORITY

1158

NOTICE

Notice is hereby given that I, Selbon Lohhayize Dlamini of Shiselweni Region intend to apply to the Honourable Minister of Justice of the Kingdom of Swaziland for authorisation to assume the surname Mamba after the fourth publication of this notice in each of four consecutive weeks in the Times of Swaziland and The Swazi Observer being the newspapers circulating in the region where I reside and designated for this purpose by the Regional Secretary for the Shiselweni Region and in the government Gazette.

The reason I want to assume the surname is because Mamba is my natural surname.

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

P.O. Box 47
Big Bend

F1244 4x20-08-2004

NOTICE

Notice is hereby given that we intend applying for a certified copy of Crown Grant No. 17/1966, dated the 28th day of October, 1965, made in favour of: **JACOB MFANYANA MDLULI** (born on the 13th day of April, 1931)

CERTAIN : Lot No. 35 situate in Second Street, in the Msunduza Township Extension No. 2, Swaziland;

MEASURING : 372 (Three Seven Two) square metres;

Any person having an objection to the issue of such copy by the Registrar is hereby requested to lodge such objection in writing with the Registrar of Deeds, Mbabane, within three (3) weeks of the last publication of this notice.

DATED AT MBABANE ON THIS 5TH AUGUST 2004.

M.J. MANZINI & ASSOCIATES
Attorneys for Applicant
3rd Floor, Lilunga House
P O Box A204
Swazi Plaza
Mbabane

F1307 2x20-08-2004

1159

NOTICE

Notice is hereby given that we intend applying for a certified copy of Deed of Transfer No. 286/1992, dated the 23rd day of June, 1992, made in favour of: **ALFRED MADODA DLAMINI** (born on the 19th day of June, 1946)

CERTAIN : Lot No. 1075 situate in the Township of Mbabane Extension No. 9, District of Hhohho, Swaziland;

MEASURING : 1274 (One Two Seven Four) square metres;

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

DATED AT MBABANE ON THIS 10TH AUGUST, 2004.

SIGWANE AND PARTNERS
Attorneys for Applicant
P O Box 3130
Mbabane

F1330 2x20-08-2004

NOTICE

ESTATE LATE: SIMON DLAMINI ESTATE NO. ES24/2004

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

MDUDUZI DLAMINI
Ntshanini
Hlathikhulu

F1344 20-08-2004

NOTICE

ESTATE LATE: ELIZABETH NTOMBANE DLAMINI ESTATE NO. EM224/2004

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

NOMASWAZI DLAMINI
P.O. Box 4555
Mbabane

F1345 20-08-2004

1160

NOTICE

ESTATE LATE: CYPRIAN BHEKI NKAMBULE ESTATE NO. EM352/2004

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

MRS JABULILE MAVIS NKAMBULE
P.O. Box 1866
Mbabane

F1346 20-08-2004

NOTICE

ESTATE LATE: MFANZILE SIPHO NKHAMBULE ESTATE NO. EM235/2004

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

MUZI NHLEKO
P.O. Box 3219
Mbabane

F1347 20-08-2004

NOTICE

ESTATE LATE: MAGWEGWE BETHWELL M. DLUDLU ESTATE NO. EM118/2004

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

PHEPHILE DLUDLU ASSISTED BY
ABEDNIGO DLUDLU
Mvimbeke High School
P.O. Box 233
Luyengo

F1348 20-08-2004

NOTICE

ESTATE LATE: SINDIE FORTUNATE DLAMINI ESTATE NO. EM272/2004

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

SAMSON MNGAYI DLAMINI
P.O. Box 423
Mankayane

F1352 20-08-2004

1161

NOTICE

ESTATE LATE: JAPHAT MFANAWABANI SIKHONDZE ESTATE NO. EM341/2004

Debtors and Creditors in the abovementioned estate are hereby asked to lodge their claims and pay their debts with the undersigned within twenty one (21) days after the date of publication of this notice.

BUSISIWE SIKHONDZE
Private Bag
Manzini

F1353 20-08-2004

NOTICE

ESTATE LATE: KIMBERLY SIKELELA MASUKU ESTATE NO. EM231/2004

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

MARIA MASUKU
P.O. Box 246
Lobamba

F1354 20-08-2004

NOTICE

ESTATE LATE: WILTON DINGANE SHONGWE ESTATE NO. EH58/2004

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

DECEMBER DLAMINI
P.O. Box 3433
Mbabane

F1355 20-08-2004

NOTICE

ESTATE LATE: DECEMBER MAVUSO ESTATE NO. EP33/2004

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

MRS KHONISILE H. MAVUSO &
NJABULISO M. MAVUSO
P.O. Box A25
Mayiwane

F1356 20-08-2004

1162

NOTICE

ESTATE LATE: GCINA BONGANI SHABANGU ESTATE NO. EP76/2004

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

SIVE SHABANGU
P.O. Box 3310
Mbabane

F1357 20-08-2004

NOTICE

ESTATE LATE: PETROS MFANAWEMPI KHUMALO ESTATE NO. EL179/2003

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

SIMANGA KHUMALO
P.O. Box 84
Mhlume

F1358 20-08-2004

NOTICE

ESTATE LATE: PATRICK MBUSO DLAMINI ESTATE NO. EM372/2004

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

MR NOAH MUSA DLAMINI
P.O. Box 153
Simunye

F1359 20-08-2004

NOTICE

ESTATE LATE: MHLONGO SOLOMON MABUZA ESTATE NO. EM96/2003

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

MR ZAKHELE MABUZA
P.O. Box 9
Mankayane

F1360 20-08-2004

1163

NOTICE

ESTATE LATE: JENNETH DLAMINI NEE SHONGWE ESTATE NO. EL96/2004

Debtors and Creditors in the abovementioned estate are hereby asked to lodge their claims and pay their debts with the undersigned within twenty one (21) days after the date of publication of this notice.

AGNES DLAMINI
P.O. Box 251
Siteki

F1361 20-08-2004

NOTICE

ESTATE LATE: NTFOMBI GIRLY SIFUNDZA ESTATE NO. EH132/2004

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

MARTHA NSIMBINI
P.O. Box 57
Tshaneni

F1362 20-08-2004

NOTICE

ESTATE LATE: THIMOTHY SIKHELANE DLAMINI ESTATE NO. EH152/2004

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

MR DAVID DLAMINI
P.O. Box 1599
Mbabane

F1364 20-08-2004

NOTICE

ESTATE LATE: GEORGE BAFANA SIMELANE ESTATE NO. EM216/2004

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

GRATEWELL M. MOTSA
P.O. Box 545
Mankayane

F1365 20-08-2004

NOTICE

ESTATE LATE: DUMSANI SAMUEL DLAMINI ESTATE NO. EM167/2002

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

MRS FIKILE DLAMINI
P.O. Box 277
Luve

F1369 20-08-2004

NOTICE

ESTATE LATE: PHUMZILE RHODA MAMBA ESTATE NO. EH130/2004

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

NONTSIKELELO MAMBA
P.O. Box 448
Mbabane

F1370 20-08-2004

NOTICE

ESTATE LATE: ERIC VICTOR MARX MASTER'S REFERENCE EM 298/2004

Debtors and Creditors in the above Estate are hereby notified that they should make payment to, or lodge their claims with G.M. Landmark, Attorney of P.O. Box 1905 Manzin, within thirty (30) days of publication of this Notice.

G.M. LANDMARK
Attorney for the Executor
P.O. Box 1905
Manzini

F1372 20-08-2004

NOTICE

ESTATE LATE: ERROL AUBREY SNYDER MASTER'S REFERENCE EM 278/2004

Debtors and Creditors in the above Estate are hereby notified that they should make payment to, or lodge their claims with G.M. Landmark, Attorney of P.O. Box 1905 Manzin, within thirty (30) days of publication of this Notice.

G.M. LANDMARK
Attorney for the Executrix
P.O. Box 1905
Manzini

F1373 20-08-2004

1165

NOTICE

ESTATE LATE: DIRK CORNELIUS ROBBERTS MASTER'S REFERENCE EL 69/2000

Debtors and Creditors in the above Estate are hereby notified that they should make payment to, or lodge their claims with G.M. Landmark, Attorney of P.O. Box 1905 Manzini, within thirty (30) days of publication of this Notice.

G.M. LANDMARK
Attorney for the Executrix
P.O. Box 1905
Manzini

F1374 20-08-2004

NOTICE

ESTATE LATE: TOM NDODA MDULI ESTATE NO: EM315/2004

Debtors and Creditors in the above mentioned Estate are hereby asked to lodge their claims and pay their debts with the undersigned within thirty (30) days after the date of publication of this Notice.

MTHEMBU MABUZA ATTORNEYS
Attorneys for Executors Dative
Lomasontfo Office Park
369 Kelly Street
P.O. Box 2563
Manzini

F1375 20-08-2004

NOTICE

ESTATE LATE: MDUDUZI COMFORT BONGWE ESTATE NO. EH66/2004

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

MRS SIFUNDVO FORTUNATE BONGWE NEE MAZIBUKO
P.O. Box 114
Lobamba

F1380 20-08-2004

NOTICE

ESTATE LATE: THEMBA ALSON KUNENE ESTATE NO. EH118/2004

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

DUDUZILE DLAMINI & ZONKE MOHOLI
P.O. Box 1150
Mbabane

F1401 20-08-2004

1166

NOTICE

ESTATE LATE: JOHAN THEMBA M. DLAMINI ESTATE NO. EM127/2004

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

LUNGILE NDLELA
P.O. Box A82
Mayiwane

F1379 20-08-2004

NOTICE

ESTATE LATE: MARY MBHONO TSELA-DLAMINI ESTATE NO. EM24/2003

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

RAYMOND B. TSELA
P.O. Box 31
Kwaluseni

F1378 20-08-2004

NOTICE

Notice is hereby given that in terms of Section 5 of the Protection of Names, Uniforms and Badges Act No. 10 of 1969, an application by **NORMAN J. SIGWANE**, of P.O. Box 1106, Siteki in his capacity as Chairperson of the Association has been made for the Grant to Registration of the Name

LUBOMBO SMALL SCALE BUSINESS COMMUNITY ASSOCIATION

Any person or persons likely to be affected by the Grant of the Registration may at any time within a period of one month of the publication of this notice, give notice of objection in writing on the prescribed form of objection and send same to the applicant.

*REGISTRAR FOR THE PROTECTION OF NAMES,
UNIFORMS AND BADGES*

F1349 20-08-2004

NOTICE

ESTATE LATE: MANDLENKHOSI CAIPHAS MMEMA ESTATE NO. EH110/2004

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

THEMBI M. SHABANGU
P.O. Box 258
Mbabane

F1386 20-08-2004

NOTICE

ESTATE LATE: BABY MICHAEL NXUMALO ESTATE NO. EH89/2004

Notice is hereby given in terms of Section 52 bis of the Administration of Estates Act No. 28/1902 that the First and Final Liquidation and Distribution Account will lie open for inspection at the office of the Master of the High Court of Swaziland, Mbabane for a period of twenty one (21) days from the date of publication of this notice.

Any person objecting to the account may lodge his/her objection in writing with the Executor and with the Master of the High Court at any time before the expiry of the said period.

SIBONGILE NXUMALO
P.O. Box 4892
Mbabane

F1350 20-08-2004

NOTICE

ESTATE LATE: SAMUEL VELAPHI MABUZA ESTATE NO. EM144/2002

Notice is hereby given in terms of Section 52 bis of the Administration of Estates Act No. 28/1902 that the First and Final Liquidation and Distribution Account will lie open for inspection at the office of the Master of the High Court of Swaziland, Mbabane for a period of twenty one (21) days from the date of publication of this notice.

Any person objecting to the account may lodge his/her objection in writing with the Executor and with the Master of the High Court at any time before the expiry of the said period.

BONGUMUSA MABUZA
P.O. Box 4928
Manzini

F1351 20-08-2004

NOTICE

**ESTATE LATE: LOMSHOLO EMMA KUNENE (NEE DLAMINI)
ESTATE NO, EM76/2004**

Notice is hereby given in terms of Section 52 bis of the Administration of Estates Act No. 28/1902 that the First and Final Liquidation and Distribution Account will lie open for inspection at the office of the Master of the High Court of Swaziland, Mbabane for a period of twenty one (21) days from the date of publication of this notice.

Any person objecting to the account may lodge his/her objection in writing with the Executor and with the Master of the High Court at any time before the expiry of the said period.

SIPHIWO GRACE GAMEDZE (LAMKOKO)
P.O. Box 29
Siphofaneni

F1363 20-08-2004

1168

NOTICE

ESTATE LATE: MOSES MATHOKOZA MASEKO ESTATE NO. EM340/02

Notice is hereby given in terms of Section 52 bis of the Administration of Estates Act No. 28/1902 that the First and Final Liquidation and Distribution Account will lie open for inspection at the office of the Master of the High Court of Swaziland, Mbabane for a period of twenty one (21) days from the date of publication of this notice.

Any person objecting to the account may lodge his/her objection in writing with the Executor and with the Master of the High Court at any time before the expiry of the said period.

SIPHO JOHN MASEKO
P.O. Box 5
Luyengo

F1366 20-08-2004

NOTICE

ESTATE LATE: MBUSO MPHIKELELI NKAMBULE ESTATE NO. EM366/2003

Notice is hereby given in terms of Section 52 bis of the Administration of Estates Act No. 28/1902 that the First and Final Liquidation and Distribution Account will lie open for inspection at the office of the Master of the High Court of Swaziland, Mbabane for a period of twenty one (21) days from the date of publication of this notice.

Any person objecting to the account may lodge his/her objection in writing with the Executor and with the Master of the High Court at any time before the expiry of the said period.

MADODA VINCENT NKAMBULE
P.O. Box 1301
Manzini

F1367 20-08-2004

NOTICE

**ESTATE LATE: STANLEY SIPHO GIDAGIDA DLAMINI
ESTATE NO. EM187/2000**

Notice is hereby given in terms of Section 52 bis of the Administration of Estates Act No. 28/1902 that the First and Final Liquidation and Distribution Account will lie open for inspection at the office of the Master of the High Court of Swaziland, Mbabane for a period of twenty one (21) days from the date of publication of this notice.

Any person objecting to the account may lodge his/her objection in writing with the Executor and with the Master of the High Court at any time before the expiry of the said period.

MANDLESILO DLAMINI
P.O. Box 110
Sidvokodvo

F1368 20-08-2004

NOTICE

ESTATE LATE: CATHRINE SIBONGILE DLAMINI ESTATE NO. EH319/2003

Notice is hereby given in terms of Section 52 bis of the Administration of Estates Act No. 28/1902 that the First and Final Liquidation and Distribution Account will lie open for inspection at the office of the Master of the High Court of Swaziland, Mbabane for a period of twenty one (21) days from the date of publication of this notice.

Any person objecting to the account may lodge his/her objection in writing with the Executor and with the Master of the High Court at any time before the expiry of the said period.

NKOSINATSI GAMA
P.O. Box 4848
Mbabane

F1371 20-08-2004

NOTICE

ESTATE LATE: MSUNDUZA PAULOS MASUKU ESTATE NO. ES159/2003

Notice is hereby given in terms of Section 52 bis of the Administration of Estates Act No. 28/1902 that the First and Final Liquidation and Distribution Account will lie open for inspection at the office of the Master of the High Court of Swaziland, Mbabane for a period of twenty one (21) days from the date of publication of this notice.

Any person objecting to the account may lodge his/her objection in writing with the Executor and with the Master of the High Court at any time before the expiry of the said period.

INNONCENTIA MASUKU
P.O. Box 4
Mhlosheni

F1385 20-08-2004

NOTICE

**ESTATE LATE: BEAUTY NDABENI MAGAGULA NEE KHOZA
ESTATE NO. EP24/2004**

Notice is hereby given in terms of Section 52 bis of the Administration of Estates Act No. 28/1902 that the First and Final Liquidation and Distribution Account will lie open for inspection at the office of the Master of the High Court of Swaziland, Mbabane for a period of twenty one (21) days from the date of publication of this notice.

Any person objecting to the account may lodge his/her objection in writing with the Executor and with the Master of the High Court at any time before the expiry of the said period.

MANDLENKHOSI CHRISTOPHER MAGAGULA
P.O. Box 51
Tshaneni

F1384 20-08-2004

1170

NOTICE

**ESTATE LATE: SIKHOTSA MCOSHWA MAGAGULA
ESTATE NO. EP21/2004**

Notice is hereby given in terms of Section 52 bis of the Administration of Estates Act No. 28/1902 that the First and Final Liquidation and Distribution Account will lie open for inspection at the office of the Master of the High Court of Swaziland, Mbabane for a period of twenty one (21) days from the date of publication of this notice.

Any person objecting to the account may lodge his/her objection in writing with the Executor and with the Master of the High Court at any time before the expiry of the said period.

MANDLENKHOSI CHRISTOPHER MAGAGULA
P.O. Box 51
Tshaneni

F1383 20-08-2004

NOTICE

ESTATE LATE: LINDIWE TREASURE MNISI ESTATE NO. EH4/2004

Notice is hereby given in terms of Section 52 bis of the Administration of Estates Act No. 28/1902 that the First and Final Liquidation and Distribution Account will lie open for inspection at the office of the Master of the High Court of Swaziland, Mbabane for a period of twenty one (21) days from the date of publication of this notice.

Any person objecting to the account may lodge his/her objection in writing with the Executor and with the Master of the High Court at any time before the expiry of the said period.

LETTA M. MNISI
P.O. Box 70
Mhlambanyatsi

F1377 20-08-2004

NOTICE

ESTATE LATE: MPHELELAPHI MATSEBULA ESTATE NO. EH138/2004

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

WINILE MATSEBULA
P.O. Box 473
Mbabane

F1397 20-08-2004

1171

NOTICE

NOTICE IN TERMS OF REGULATION 40(b) OF ACT NO 37 OF 1968

APPLICATION FOR A LOST TITLE DEED

Notice is hereby given that we intend to apply for a certified copy of Deed of Transfer No. 491/2002 registered on the 13th September, 2002 held by **ROGER GORDON ROSS MUNRO** (Born on the 12th September, 1958)

CERTAIN : Portion 1075 (a portion of Portion 362) of Farm Dalriach No. 188 situate in the District of Hhohho, Swaziland;

MEASURING : 8,5000 (Eight comma Five Zero Zero Zero) 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 (3) three weeks from the date of the last publication of this notice.

DATED AT MBABANE ON THIS 13TH AUGUST, 2004.

MAPHANGA HOWE MASUKU NSIBANDE
Applicant's Attorneys
1st Floor, Campus Crusade Building
P.O. Box 1298
Mbabane

F1381 2x20-08-2004

NOTICE

NOTICE IN TERMS OF REGULATION 40(b) OF ACT NO 37 OF 1968

APPLICATION FOR A LOST MORTGAGE BOND

Notice is hereby given that we intend to apply for a certified copy of Mortgage Bond No. 539/2002 registered on the 13th September, 2002 held by **FIRST NATIONAL BANK OF SWAZILAND LIMITED**.

CERTAIN : Portion 1075 (a portion of Portion 362) of Farm Dalriach No. 188 situate in the District of Hhohho, Swaziland;

MEASURING : 8,5000 (Eight comma Five Zero Zero Zero) 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 (3) three weeks from the date of the last publication of this notice.

DATED AT MBABANE ON THIS 13TH AUGUST, 2004.

MAPHANGA HOWE MASUKU NSIBANDE
Applicant's Attorneys
1st Floor, Campus Crusade Building
P.O. Box 1298
Mbabane

F1382 2x20-08-2004

1172

NOTICE

Notice is hereby given that we intend applying for the cancellation of an entry in the Deeds Office register relating to: **Surety Mortgage Bond No. 242/1992** dated the 24th March 1992 for an amount of E120,000.00 (One Hundred and Twenty Thousand Emalangeni);

passed by **ZULEKA MANSOOR** major spinster (born on the 2nd July 1935) in favour of Meridien Bank Swaziland Limited and then ceded to First National Bank of Swaziland Limited;

Any person having an objection to the cancellation of such entries in the Deeds Office Register is hereby requested to lodge such objection in writing with the Registrar of Deeds within three (3) weeks of the last publication of this notice.

DATED AT MBABANE ON THIS 12TH DAY OF AUGUST 2004.

ROBINSON BERTRAM
Attorneys for Applicant
P O Box 24
Mbabane

F1376 2x20-08-2004

NOTICE

ESTATE LATE: LUKE MAKHONJWA NGCAMPHALALA ESTATE NO. ES91/2004

Notice is hereby given in terms of Section 52 bis of the Administration of Estates Act No. 28/1902 that the First and Final Liquidation and Distribution Account will lie open for inspection at the office of the Master of the High Court of Swaziland, Mbabane for a period of twenty one (21) days from the date of publication of this notice.

Any person objecting to the account may lodge his/her objection in writing with the Executor and with the Master of the High Court at any time before the expiry of the said period.

MRS BONSILO NGCAMPHALALA
P.O. Box 30
Hlutsi

F1387 20-08-2004

NOTICE

ESTATE LATE: SIKHUMBUZO SIKHULU NDZIMANDZE ESTATE NO. EM156/2004

Notice is hereby given in terms of Section 52 bis of the Administration of Estates Act No. 28/1902 that the First and Final Liquidation and Distribution Account will lie open for inspection at the office of the Master of the High Court of Swaziland, Mbabane for a period of twenty one (21) days from the date of publication of this notice.

Any person objecting to the account may lodge his/her objection in writing with the Executor and with the Master of the High Court at any time before the expiry of the said period.

MAKHOSAZANA NDZIMANDZE
P.O. Box 183
Manzini

F1388 20-08-2004

NOTICE

ESTATE LATE: ELLIOT CILO SHABANGU ESTATE NO. EH29/2004

Notice is hereby given in terms of Section 52 bis of the Administration of Estates Act No. 28/1902 that the First and Final Liquidation and Distribution Account will lie open for inspection at the office of the Master of the High Court of Swaziland, Mbabane for a period of twenty one (21) days from the date of publication of this notice.

Any person objecting to the account may lodge his/her objection in writing with the Executor and with the Master of the High Court at any time before the expiry of the said period.

CYNTHIA FUTHI SHABANGU
P.O. Box 57
Big Bend

F1389 20-08-2004

NOTICE

ESTATE LATE: ANDREAS MBOZA NDLANGAMANDLA ESTATE NO. ES107/2004

Notice is hereby given in terms of Section 52 bis of the Administration of Estates Act No. 28/1902 that the First and Final Liquidation and Distribution Account will lie open for inspection at the office of the Master of the High Court of Swaziland, Mbabane for a period of twenty one (21) days from the date of publication of this notice.

Any person objecting to the account may lodge his/her objection in writing with the Executor and with the Master of the High Court at any time before the expiry of the said period.

THOKO NDLANGAMANDLA
P.O. Box 828
Hlathikhulu

F1393 20-08-2004

NOTICE

ESTATE LATE: THINI JOYCE SIMELANE ESTATE NO. EM153/2004

Notice is hereby given in terms of Section 52 bis of the Administration of Estates Act No. 28/1902 that the First and Final Liquidation and Distribution Account will lie open for inspection at the office of the Master of the High Court of Swaziland, Mbabane for a period of twenty one (21) days from the date of publication of this notice.

Any person objecting to the account may lodge his/her objection in writing with the Executor and with the Master of the High Court at any time before the expiry of the said period.

ISAAC MANDLA SIMELANE
RSP College
Private Bag 2
Kwaluseni

F1395 20-08-2004

NOTICE

ESTATE LATE: SETH VUYO DLAMINI ESTATE NO. EM171/2004

Notice is hereby given in terms of Section 52 bis of the Administration of Estates Act No. 28/1902 that the First and Final Liquidation and Distribution Account will lie open for inspection at the office of the Master of the High Court of Swaziland, Mbabane for a period of twenty one (21) days from the date of publication of this notice.

Any person objecting to the account may lodge his/her objection in writing with the Executor and with the Master of the High Court at any time before the expiry of the said period.

MRS LINDIWE G. DLAMINI
P.O. Box 452
Mankayane

F1398 20-08-2004

NOTICE

ESTATE LATE: DAVID NGILANDI SHONGWE ESTATE NO. EM464/2003

Notice is hereby given in terms of Section 52 bis of the Administration of Estates Act No. 28/1902 that the First and Final Liquidation and Distribution Account will lie open for inspection at the office of the Master of the High Court of Swaziland, Mbabane for a period of twenty one (21) days from the date of publication of this notice.

Any person objecting to the account may lodge his/her objection in writing with the Executor and with the Master of the High Court at any time before the expiry of the said period.

MRS THEMBI SHONGWE
P.O. Box 3690
Manzini

F1399 20-08-2004

NOTICE

ESTATE LATE: CHRISTINAH METJI NDWANDWA ESTATE NO. EM203/2000

Notice is hereby given in terms of Section 52 bis of the Administration of Estates Act No. 28/1902 that the First and Final Liquidation and Distribution Account will lie open for inspection at the office of the Master of the High Court of Swaziland, Mbabane for a period of twenty one (21) days from the date of publication of this notice.

Any person objecting to the account may lodge his/her objection in writing with the Executor and with the Master of the High Court at any time before the expiry of the said period.

LORRAINE NDWANDWE
P.O. Box 4368
Manzini

F1400 20-08-2004

NOTICE

ESTATE LATE: ANGELINE SIBONGILE MDLULI ESTATE NO. EH3/2004

Notice is hereby given in terms of Section 52 bis of the Administration of Estates Act No. 28/1902 that the First and Final Liquidation and Distribution Account will lie open for inspection at the office of the Master of the High Court of Swaziland, Mbabane for a period of twenty one (21) days from the date of publication of this notice.

Any person objecting to the account may lodge his/her objection in writing with the Executor and with the Master of the High Court at any time before the expiry of the said period.

CECILIA SHONGWE
P.O. Box A528
Mbabane

F1402 20-08-2004

NOTICE

ESTATE LATE: WILLIAM BILLY NDZABANDZABA ESTATE NO. E256/95

Notice is hereby given in terms of Section 52 bis of the Administration of Estates Act No. 28/1902 that the First and Final Liquidation and Distribution Account will lie open for inspection at the office of the Master of the High Court of Swaziland, Mbabane for a period of twenty one (21) days from the date of publication of this notice.

Any person objecting to the account may lodge his/her objection in writing with the Executor and with the Master of the High Court at any time before the expiry of the said period.

THANDI NDZABANDZABA
P.O. Box 1119
Mbabane

F1403 20-08-2004

NOTICE

Notice is hereby given that in terms of Section 5 of the Protection of Names, Uniforms and Badges Act No. 10 of 1969, an application by **MRS BUSIE MAGAGULA**, of P.O. Box 420, Siteki in her capacity as Secretary of the Association has been made for the Grant to Registration of the Name

PHAMBILI MAHLABATSINI MULTI PURPOSE ASSOCIATION

Any person or persons likely to be affected by the Grant of the Registration may at any time within a period of one month of the publication of this notice, give notice of objection in writing on the prescribed form of objection and send same to the applicant.

G. D. NDLOVU
REGISTRAR FOR THE PROTECTION OF NAMES,
UNIFORMS AND BADGES

F1392 20-08-2004

NOTICE

ESTATE LATE: GLADYS TSITENI DLAMINI ESTATE NO. EP54/2004

Debtors and Creditors in the abovementioned estate are hereby asked to lodge their claims and pay their debts with the undersigned within twenty one (21) days after the date of publication of this notice.

CONSTANCE ZODWA DLAMINI
P.O. Box 95
Mliba

F1390 20-08-2004

NOTICE

ESTATE LATE: CANDY NOMPUMELELO KUNENE ESTATE NO. EH131/2004

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

SITHEMBISO NKAMBULE
P.O. Box 6828
Manzini

F1391 20-08-2004

NOTICE

ESTATE LATE: NATJE THEMBI DLAMINI ESTATE NO. EP57/2004

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

LOMANGANGANE C. NGUBANE
P.O. Box 13
Msahweni

F1394 20-08-2004

NOTICE

ESTATE LATE: JANE GCINAPHI NSIBANDE ESTATE NO. EM356/2003

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

MANELISA DERICK SIBANDZE &
SANELE MLOTSA
P.O. Box 88
Bhunya

F1396 20-08-2004

SUPPLEMENT TO
THE
SWAZILAND GOVERNMENT
GAZETTE

VOL. XLII]

MBABANE, Friday, AUGUST 20th, 2004

[No. 89

CONTENTS

No. **Page**

PART C - LEGAL NOTICES

- | | |
|--|----|
| 103. Appointment Board Members of The Swaziland National Housing Board | S1 |
| 105. Wear and Tear Allowances or Depreciation in respect of Machinery, Plant, Implements,
Utensils and Articles (including Vehicles and Equipment) Under Section 14(1)(c) | S2 |

PUBLISHED BY AUTHORITY

PART C

S1

LEGAL NOTICE NO. 103 OF 2004

THE NATIONAL HOUSING BOARD ACT, 1988 (Act No. 3 of 1988)

APPOINTMENT BOARD MEMBERS OF THE SWAZILAND NATIONAL HOUSING BOARD (Under Section 5)

In exercise of the powers conferred on me by Section 5 of the National Housing Board Act, 1988, I hereby appoint the following persons to serve as members of the Board of Directors of the Swaziland National Housing Board with effect from 1st August 2004 to 31st July 2007:

1. David D. Dlamini - Chairman
2. Mrs. Ketshedile Masisi-Hlanze - Director
3. Mrs. Bonsile Ntando - Director
4. Mr. Amos Ngwenya - Director
5. Mr. Vusi Humphrey Dlamini - Director
6. Mr. Jerry Motsa - Director
7. Principal Secretary, Ministry of Housing & Urban Development or his representative
8. Principal Secretary, Ministry of Finance or his representative
9. Managing Director, Swaziland National Housing Board

DUMSILE T. SUKATI
Minister for Housing and Urban Development

LEGAL NOTICE NO. 105 OF 2004

THE INCOME TAX ORDER, 1975
(Order No. 21 of 1975)WEAR AND TEAR ALLOWANCES OR DEPRECIATION IN RESPECT OF
MACHINERY, PLANT, IMPLEMENTS, UTENSILS AND ARTICLES (INCLUDING
VEHICLES AND EQUIPMENT) UNDER SECTION 14(1)(C)

In exercise of the powers conferred by Section 14(1)(c) of the Income Tax Order, 1975, as amended, the Commissioner of Taxes hereby issues the following notice.

Citation and commencement

This notice may be cited as **Practice Note No. 146** on Wear and Tear Allowances or Depreciation in respect of assets owned by the taxpayer in terms of section 14(1)(c) of the Income Tax Order (Date of Commencement) Notice, 2004 and shall come into effect on 1 July 2004.

Wear and tear allowances to be applied to assets owned by the taxpayer

1. In terms of section 14(1)(c) of the Income Tax Order a deduction is permitted for such sum as the Commissioner may think just and reasonable as representing the diminished value by reason of wear and tear during the year of assessment of any machinery, plant, implements, utensils and articles used by the taxpayer for the purposes of his trade.
2. In accordance with the provisions of section 14(1)(c), the Commissioner of Taxes hereby prescribes the wear and tear allowances to be applied to assets *owned* by the taxpayer, during the year of assessment commencing on 1 July 2004.
3. The deduction allowable in section 14(1)(c) is to be calculated on the "diminishing value" of the asset, that is, on the value remaining after deduction of wear and tear allowances previously granted. If the rate of depreciation used for accounting is lower than the rates in the schedule in Part A below, then that rate (unless the taxpayer adduces adequate reasons as to why department rates must be applied) will be applied for wear and tear purposes as well. The depreciation rates are as set out in the Schedule in Part A.
4. Subject to the satisfaction of the requirements set out in paragraph 5 a taxpayer could be allowed to calculate the deduction under section 14(1)(c) on a straight-line basis on the cost of the asset to the taxpayer.

Part A

Group	Assets Included	Description Rate
1	Computer hardware and software; lorries; buses video recorders	33 1 / 3%
2	Aircraft; construction equipment (mobile) (including - bulldozers, concrete mixers, graders, road scrapers); lifts and elevators; light delivery vehicles (LDV's); motor cycle; tractors; video tapes; plant and machinery working 24 hours per day	25%

3	Casino equipment, hotel soft furnishings (including carpets); cars; medical equipment; sound and projection equipment; televisions, trailers; plant and machinery working two shifts per day	20%
4	Furniture and fittings; legal and professional libraries; musical equipment; office equipment including (accounting machines; air conditioning plant, binds and curtaining, fans); and any depreciable asset not included in any other group, including plant and machinery working one shift per day	10%
5	Railroad cars, locomotives, and railroad equipment; engines and turbines; public utility plant	5%
6	Industrial buildings	4%

5. Where a taxpayer elects to claim the deduction of wear and tear allowances on a straight-line basis, such taxpayer shall obtain approval from the Commissioner of Taxes before claiming the wear and tear on a straight-line basis. Requests for allowances to be granted on the "straight line" will be considered if the following conditions in respect of the assets to which such method will be applied are satisfied:

- (a) The taxpayer maintains adequate records.
- (b) The straight-line basis will apply to all assets of the same class.
- (c) The annual return of income contains a schedule disclosing in respect of each asset disposed of during the year of assessment:

The date of acquisition and the original cost.

The income tax value as at the end of the immediately preceding tax year.

The price realised on disposal or scraping as well as the tax value of any profit or loss.

- (d) The rates of allowance granted will be such that the rate per annum reduces the value of the asset to nil at the end of its agreed estimated life.
- (e) An asset written off in full shall be brought into account at a residual value of E1 for record purposes.

6. Where a taxpayer applies the straight-line method, the asset shall be written off in equal annual instalments over its estimated useful life. The wear and tear deduction must be reduced proportionately if the asset was acquired and commissioned during the year of assessment.

7. Where a taxpayer has been granted permission to apply the straight-line method, the write-off periods shall be in line with the periods prescribed in the schedule in Part B. Taxpayers must obtain prior approval to apply a different write-off period to an asset mentioned in the schedule or, if the asset does not appear in the schedule, for the proposed write off period from the Commissioner of Taxes.

Part B

Write-off periods acceptable to the Commissioner of Taxes

<i>Item</i>	<i>period of write-off (Number of years)</i>
Computers software (pc's); special patterns and tooling; video cassettes	2
Bulldozers; calculators; computers (pc's); computers software; concrete transit mixers; Dictaphones; fax machines; motorised concrete mixers; patterns, tooling and dyes; textbooks; trucks (heavy duty)	3
Aircraft (light-passanger / commercial / helicopters); bicycles; compressors; debarking equipment; delivery vehicles; excavators; fork-lifts trucks; front-end loaders; grades; mobile cranes; mobile refrigeration units; motorcycles; motorized chain saws; pallets; portable concrete mixers; refrigerated milk tankers; tractors; taxcavators; trucks (others); track mounted cranes; water tankers	4
Battery charges; cinema equipment; cash registers; computers (main frame); curtains; dental and doctors equipment; drilling equipment (water); engraving equipment; fire extinguishers (loose units); garden irrigation equipment (movable); hairdressers equipment; laboratory research equipment; Laundromat equipment; mobile caravans; motor mowers; musical instruments; passenger cars; photocopying equipment; portable generators; power tools (hand operated); public address systems; radio communication equipment; scales; solar energy units; staff training equipment; surveyors field equipment; tape recorders; telephone equipment; trailers; washing machines; workshop equipment; x-ray equipment	5
Adding machines; air conditioner (movable); arc welding equipment; balers; cheque writing machines; cold drink dispensers; crop sprayers; demountable partitions; drills; electric saws; electrostatic copiers; fertilizers spreaders; fitted carpets; furniture and fittings; gantry cranes; gas cutting equipment; gas heaters and cookers; gear shapers; grinding machines; guillotines; harvesters; heat dryers, heating equipment; incubators; ironing and pressing equipment, kitchen equipment; knitting machines; lathes; medical theatre equipment; milling machines; ovens and heating devices; ovens for heating food; perforating equipment; photographic equipment; planers; ploughs; refrigeration equipment; refrigerators; sanders; seed separators; sewing machines; shop fittings; spin dryers; spot welding equipment; television sets; video machines; decorders; typewriters; vending machines (including video game machines); water tanks	6
Burglar alarms (removable); gymnasium equipment; neon signs and advertising boards; surveyors instruments; weighbridges (movable parts)	10
Lift installations (goods); lift installations (passengers); water distillation and purification plant	12

8. Where a taxpayer has claimed a deduction for wear and tear on existing assets in accordance with the diminishing balance method, but has elected that the balance of such assets be written off on the straight-line method in future, such assets will have to be written off over the remaining period as stipulated in the schedule.

PN MSIBI
COMMISSIONER OF TAXES

Mbabane
1 July 2004

The Government Printer, Mbabane

