



# SWAZILAND GOVERNMENT GAZETTE

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PUBLISHED BY AUTHORITY

## GENERAL NOTICE NO. 37 OF 2007

## INCOME TAX NOTICE, 2007

NOTICE TO FURNISH RETURNS FOR THE 2007  
YEAR OF ASSESSMENT  
(Income Tax Order No. 21 of 1975)

Notice is hereby given under section 33(1) of the Income Tax Order 1975, as amended, that the following persons are in terms of the said section personally or in a representative capacity liable to taxation under the provisions of the said Order and are required to furnish returns for the assessment of the tax:

- A. Every person, (excepting a company) who was ordinarily resident in Swaziland or a representative of such person whose gross income in respect of the year ended 30 June 2007 exceeded E20 000.
- B. Every person, not ordinarily resident in Swaziland whose gross income from Swaziland in respect of the year ended 30 June 2007 exceeded E200.
- C. Any person who furnished, or was required to furnish a return in respect for the year ended 30 June 2006.
- D. The Public Officer of every company, which derived gross income in respect of the year of assessment, ended 30 June 2007.
- E. Every person to whom an income tax return is issued irrespective of the amount of the income of such a person.
- F. Every person in his capacity as representative taxpayer of a trust.
- G. Every person falling within the following categories, notwithstanding that the income has been derived from employment and employees' tax has been deducted from such remuneration -
  - (a) An employee who has two or more sources of remuneration, such as part-time employment, director's fees and, or remuneration from a different employer;
  - (b) An employee who derived business or property income, in addition, to his/her employment income.
  - (c) An employee in a managerial position in a private or public company, public enterprise, public service, Non-Governmental organizations or similar organizations.
  - (d) A member of parliament, a member of board of directors, a member of a statutory or other similar body, a partner in a partnership, locally recruited personnel working in embassies and international organisations.
- H. Every person who derive his/her income from offering professional services as well as from independent personal services.

**NOTE**

1. A person (who was in continuous employment with a single employer) whose gross income for the year of assessment consisted exclusively of remuneration from which employee's tax

has been deducted is not required to furnish a return for that year if -

- (a) the employee's tax deducted on such remuneration was payable in terms of the prescribed employee's tax deduction and subject to the Final Deduction System; and
- (b) such person did not derive any other income, apart from such remuneration, or if he derived any other income it consisted of dividend or interest which has been subject a final withholding tax.

"continuous employment", in relation to any year of assessment, means a period of unbroken service with a single employer, including a period of unbroken service as a casual employee with a single employer; and for the purposes of this definition the following shall not constitute a break in service -

- (a) absence from work due to sickness, injury or maternity certified by a medical practitioner;
- (b) absence from work due to a trade dispute where the employee resumes his employment on the next working day following the settlement of the dispute;
- (c) absence from work due to a temporary cessation of work in the undertaking.
- (d) absence from work on leave or for any other cause approved by the employer.
- (e) an employee who dies during the year of assessment.
- (f) An employee who works part of the year either when his employment commences or is terminated during the course of the year of assessment.

1.1 This notice is intended for companies, self-employed businesspersons, professionals, members of board of directors, members of a statutory or other similar body, members of parliament, directors non-governmental organizations, locally recruited personnel working in embassies and international organisations, farmers and any other person carrying on trade in Swaziland. Any other person who is a provisional taxpayer, and employees who derive other income in addition to their employment income.

Note that in terms of the law, the mere fact that certain entities may be exempt from normal tax (income tax) such exemption from tax does not extend to the salaries, wages, allowances or pensions of persons employed by any such society, institution, company, board or business although they may be paid wholly or in part out of the income, revenue or funds thereof. For the purposes of the Income Tax Order the term "trade" includes every profession, trade, business, employment, calling, occupation or venture including the letting of any property.

1.2 The income of any minor child or stepchild, whether accumulated or not, must be returned.

1.3 The income of all trusts created by the taxpayer must be disclosed in his return with full names and addresses of beneficiaries.

1.4 Every person who complete a return must show in respect of public and private companies:

- (a) The dividends received by or accrued to him from any company;
- (b) The number of shares in any company of which he is the registered shareholder;

- (c) The number of shares in any company which are not registered in his name but which he is the beneficial owner; and
- (d) The names and addresses of all persons that are beneficial owners of shares of which he is the holder. The number of shares in each company must be stated.

1.5 Provisional taxpayers must comply with this notice and furnish returns.

***Period for rendition of returns***

1. Returns are required to be rendered within the following periods:

- (a) In respect of all other persons, by not later than 31 October 2007.
- (b) In respect of a company, within 60 days from the date on which its financial year ends.

2. Returns should be rendered together with tax computations, supporting schedules and payments of the tax due (see Practice Note 181, captioned "Rendition of Returns and Extension of Time" contained in General Notice No. 36 of 2003, Gazette No. 937).

3. Note that in terms of sections 33(1) and (14) of the Income Tax Order a further extension for time to render a return may on application be granted for a period exceeding the 31 October in any year of assessment, subject to the following conditions.

1.1 That an estimate for taxable income has been shown on the application and the estimate of taxable income is in line with the previous year's taxable income to enable assessment to be raised.

1.2 That compelling reasons are advanced for the application for the extension of time to render the return. Since the extension of time envisaged under paragraph 7 hereof is made in terms of section 33(14) of the Order, the estimated taxable income shall not be less than 90% of the actual taxable income declared in the actual return finally submitted.

1.3 Save in exceptional circumstances, the extension of time beyond the 31 of October would not normally be granted beyond the 31 March in any year of assessment.

It is unlikely that a taxpayer will be granted an extension beyond 31 October unless:

- (a) All returns for the preceding years of assessment have been submitted in time or where an extension was granted by the date approved.
- (b) Adequate provisional tax payments have been made for the past three years and for the current year of assessment in question.
- (c) All provisional tax payments due and payable at the time of making the application for extension of time to furnish the return have been paid.
- (d) All reconciliation statements and annual salaries returns due have been furnished. And all payments due in respect of PAYE have been remitted within that period.
- (e) Where a taxpayer is required in terms of the Order to withhold and remit taxes, such taxpayer must ensure that all the withholding and remittances have been made before the application is made.

4. Save as otherwise provided in paragraph (2), any return rendered after 31 October 2007 would be assessed with penalties.

#### ***Other Returns***

Reconciliation statements and annual salaries returns due under section 37 and paragraph 14(3) of the Second Schedule to the Income Tax Order must be furnished within 90 days after the end of each of assessment. All payments due in respect of PAYE must be remitted within that period.

Where a taxpayer is required in terms of the Order to withhold and remit taxes on amounts paid to other persons, such taxpayer must ensure that the withholding and remittances have been made rendering the return.

This is in respect of non-resident shareholders' tax; non-resident tax on interest; non-resident tax on management charge or royalties; withholding tax from payments to non-resident contractors; withholding tax on service payments to non-residents; and withholding tax on dividends or interest paid to residents;

#### ***Returns***

The returns prescribed by the Commissioner are obtainable at the Department of Taxes, P. O. Box 186, Mbabane H100 or in any of the branches in Mbabane and Manzini. The mere fact that a person did not receive a return by post does not necessary mean that a person has been relieved from his responsibility.

#### ***Forwarding of returns***

1. Completed returns must be rendered by post addressed to Commissioner of Taxes, P. O. Box 186, Mbabane H100, or delivered at the office of the Commissioner of Taxes, Mbabane or in any of the branches in Mbabane and Manzini.
2. Envelopes for the rendering of returns will be supplied.

#### ***Additional tax in case of default or omission***

1. A taxpayer who makes default in rendering a return shall be required to pay, in addition to the tax chargeable in respect of his taxable income, an amount equal to twice the tax chargeable.
2. A taxpayer who omits from his return any amount which ought to have been included therein, or makes any incorrect statement in any return, shall be required to pay, in addition to the tax chargeable in respect of his taxable income, an amount equal to twice the difference between the tax as assessed in accordance with the return made and the tax property chargeable.

#### ***Levying of penalty for non-rendition of reconciliation statements and annual salaries returns***

1. In terms of paragraph (14(3a) of the Second Schedule to the Income Tax Order, any employer who fails to comply with the provisions of paragraph 14(3) shall, while such failure to comply continues, be liable to a penalty not exceeding E30 for each day during which the failure continues.
2. Any employer who fails to comply with the requirements of the said paragraph 14(3) is liable to the penalty as stated from the date when such returns became due until submission of such returns. The reconciliation statements and annual salaries return not rendered within the stipulated date must be furnished together with the payment of the penalty.

**Penalties**

1. Any person, required to render a return and who fails to do so within the stipulated period is liable to a fine E1000, or in default of payment thereof to imprisonment for a period of one year, and further to a fine of E50 for each day during which such default continues after further notification following conviction, or to imprisonment for three months or both.
2. Any person who, with intent to evade or to assist any other person, to evade assessment of taxation, makes any false statement or entry in any return is liable to a fine of E5000 or imprisonment for two years or both.
3. Please note that no person is exempt from penalty by reason merely of the fact that he may not have been called upon individually to make a return.

**Further information**

Further information or assistance may be obtained from the Commissioner of Taxes, Corner Mhlambanyatsi By-Pass and Mhlambanyatsi-Mbabane Road, P. O. Box 186, Mbabane H100.

**Always mention your tax reference number in your correspondence, telephone conversations and at interviews.**

**P. N. MSIBI**  
*COMMISSIONER OF TAXES*

20 June 2007

Phone: Head Office:	404 2751/2; 404 1401/5; 404 7876; 404 6295/7
Mbabane branch:	404 0941/2
Manzini:	505 8430/1
Fax:	404 2753
Email:	incometax@realnet.co.sz

633

**NOTICE**

Notice is hereby given that **I, Simon Mandlenkhosi Mondlwane of Lubombo Region** intend to apply to the Honourable Minister of Justice of the Kingdom of Swaziland for authorisation to assume the surname **Mbowane** 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 **Lubombo Region** and in the government Gazette.

The reason I want to assume the surname **Mbowane** is because it is my natural surname.

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

SIMON M. MBOWANE  
P.O. Box 1  
Simunye

11277 4x03-08-2007

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**NOTICE**

Notice is hereby given that **I, Elliot Gonyane Sihlongonyane of Siteki Lubombo Region** intend to apply to the Honourable Minister of Justice of the Kingdom of Swaziland for authorisation to assume the surname **Dlamini** 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 **Lubombo Region** and in the government Gazette.

The reason I want to assume the surname **Dlamini** is because it is my natural surname.

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

P.O. Box 206  
Mpaka

11310 4x03-08-2007

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**NOTICE**

**ESTATE LATE: THABITHA LOMLOMO MKHONTA ESTATE NO. EM225/2007**

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.

GIDEON PHIKINKANI MKHONTA  
P.O. Box 2155  
Manzini

11413 03-08-2007

NOTICE

Notice is hereby given that **I, Shongwe Mphile Lucky of Manzini Region** intend to apply to the Honourable Minister of Justice of the Kingdom of Swaziland for authorisation to assume the surname **Bhembe** 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 **Manzini Region** and in the government Gazette.

The reason I want to assume the surname **Bhembe** is because it is my natural surname.

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

P.O. Box 7538  
Manzini

11290 4x03-08-2007

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NOTICE

Notice is hereby given that **I, Ayanda Reginald Thembinkosi Mhlongo of Manzini Region** intend to apply to the Honourable Minister of Justice of the Kingdom of Swaziland for authorisation to assume the surname **Motlagomang** 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 **Manzini Region** and in the government Gazette.

The reason I want to assume the surname **Motlagomang** is because it is my natural surname.

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

P.O. Box 177  
Malkerns, Swaziland

11355 4x10-08-2007

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NOTICE

**ESTATE LATE: DUMA ERIC MAJAHEZABENI DLAMINI**  
**ESTATE NO. EH212/2007**

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.

THAMSANQA ANDRIAS DLAMINI  
P.O. Box 6072  
Mbabane

11414 03-08-2007



635

**NOTICE**

Notice is hereby given that we intend applying for a certified copy of Deed of Transfer No. 30/1983 dated the 11<sup>th</sup> day of February, 1983; in favour of **BHEMBE PROPERTIES (PROPRIETARY) LIMITED** in respect of:-

**CERTAIN** : Lot No. 1107 situate in Mbabane Extension No. 11 (Thembelihle Township) in the District of Hhohho, Swaziland;

**MEASURING** : 1773 (One Seven Seven Three) 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 18<sup>TH</sup> DAY OF JULY, 2007.**

**ROBINSON BERTRAM**  
Attorneys for Applicant  
Ingcongwane Building  
P. O. Box 24  
Mbabane

11371 2x03-08-2007

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**NOTICE**

Notice is hereby given that we intend applying for the cancellation of an entry in the Deeds Office register relating to the following mortgage bonds, namely:

1. Mortgage Bond No. 447/1992 dated the 15<sup>th</sup> day of July 1992 for the sum of E44 000.00 (Forty Four Thousand Emalangeni); passed by **WELCOME ZAKHELE SIGWA** (born on the 14<sup>th</sup> June, 1947) I.D. No. 7605-02-8004486, in favour of Swaziland Building
2. Mortgage Bond No. 588/1992 dated the 20<sup>th</sup> day of August, 1992 for the sum of E50 000.00 (Fifty Thousand Emalangeni); passed by **WELCOME ZAKHELE SIGWANE** (born on the 14<sup>th</sup> June, 1947) I.D. No. 7605-02-8004486, in favour of Swaziland Building Society.
3. Mortgage Bond No. 1014/1994 dated the 23<sup>rd</sup> day of December, 1994 for the sum of E35 000.00 (Thirty Five Thousand Emalangeni); passed by **WELCOME ZAKHELE SIGWANE** (born on the 14<sup>th</sup> June, 1947) I.D. No. 7605-02-8004486, in favour of Swaziland Building Society.

Any person having objection to the cancellation of such an entry in the Deeds Registry 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 ..... DAY OF JULY, 2007.**

**C. J. LITTLER & CO.**  
Applicant's Attorneys  
Ground Floor, Embassy House  
Dzeliwe Street  
P. O. Box 2381  
Mbabane

11407 2x03-08-2007

636

NOTICE

**NOTICE** is hereby given that we intend applying for a certified copy of Deed of Transfer No. 146/1985 made in favour of **WELCOME ZAKHELE SIGWANE** in respect of:-

**CERTAIN** : Remaining Extent of Portion 7 (a portion of Portion 2) of Farm Connemara No. 249 situate in the District of Manzini, Swaziland;

**MEASURING** : 1141 (One One Four One) square metres;

ANY person having objection to issue such copy is hereby requested to lodge in writing with the Registrar of Deeds within two (2) weeks of last publication of this Notice.

**C. J. LITTLER & CO.**  
Applicant's Attorneys  
Ground Floor, Embassy House  
Dzeliwe Street  
P. O. Box 2381  
Mbabane

11408 2x03-08-2007

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NOTICE

Notice is hereby given that **I, Samson Fanyana Matsebula of Lubombo Region** intend to apply to the Honourable Minister of Justice of the Kingdom of Swaziland for authorisation to assume the surname **Magagula** 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 **Lubombo Region** and in the government Gazette.

The reason I want to assume the surname **Magagula** is because it is my natural surname.

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

P.O. Box 141  
Simunye

11425 4x24-08-2007

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NOTICE

**ESTATE LATE: ERNEST VUSI THWALA ESTATE NO. EM227/2007**

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.

ALICE NOMSA THWALA  
NEE MAGAGULA  
P.O. Box 285  
Luve

11416 03-08-2007

**NOTICE**

IN THE HIGH COURT OF SWAZILAND

HELD AT MBABANE

CASE NO. 130/2007

In the matter between:

NEDBANK (SWAZILAND) LIMITED

Plaintiff

and

THULI BRILLIANCE MAKAMA

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 New High Court Building, Hospital Hill, Mbabane at **11:30 a.m.** on **FRIDAY** the **24<sup>th</sup>** day of **AUGUST 2007**.

- CERTAIN : Remaining Extent of Lot No. 478, situate on Nicholson Crescent in the Township of Mbabane, Extension No. 2, District Hhohho, Swaziland;
- MEASURING : 2232 (Two Two Three Two) Square Metres;
- RESERVE PRICE : E1,155,000-00 (One Million One Hundred and Fifty Five Thousand Emalangeni);
- IMPROVEMENTS : Executive residential house with an Entrance Hall, study, Two Bedroom, Main Bedroom, Ensuite, Bathroom, Passage, Guest Toilet, Kitchen, Pantry, Dining Room, Lounge, Leisure area, Guest Bedroom, and Bathroom;

**Outbuilding**

Two Bedrooms, Kitchen, Shower Room and Garage.

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.

Further particulars may be obtained from the undersigned.

**DATED AT MBABANE ON THIS THE 25<sup>TH</sup> DAY OF JULY 2007.**

**LORRAINE HLOPHE**  
Sheriff of Swaziland  
c/o Registrar of the High Court  
Mbabane

**NOTICE**

IN THE HIGH COURT OF SWAZILAND

HELD AT MBABANE

CASE NO. 1273/2007

In the matter between:

SWAZILAND BUILDING SOCIETY

Plaintiff

and

ADELAIDE SIYAPHI DLAMINI

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, Manzini, District of Manzini, at **1430 hours** on **FRIDAY** the **10<sup>th</sup>** day of **AUGUST, 2007**.

**CERTAIN** : Lot No. 611 situate in the Manzini Township, Extension No. 6, District of Manzini, Swaziland;

**MEASURING** : 1600 (One Six Zero Zero) square metres;

**HELD** : Under Deed of Transfer No. 64/1980 dated the 24<sup>th</sup> January 1980 and registered on the 28<sup>th</sup> April 1980;

**IMPROVEMENTS** : Three bedroom house with Master bedroom ensuite, bathroom lounge, dining room, passage, kitchen and an outbuilding being a two bedroom cottage with a lounge;

**RESERVE** : E750 000-00 (Seven Hundred and Fifty Thousand Emalangeni);

The Conditions of Sale are available for inspection at the office of the Sheriff in the High Court Building in Mbabane.

Further particulars may be obtained from the undersigned.

**DATED AT MBABANE THIS 24<sup>TH</sup> DAY OF JULY, 2007.**

**THE REGISTRAR OF THE HIGH COURT  
MBABANE**

11410 03-08-2007

**NOTICE**

**ESTATE LATE: MAHLONGOLWANE MAPHOSA ESTATE NO. EH338/2006**

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.

JOYCE MAPHOSA  
P.O. Box 2340  
Manzini

11417 03-08-2007

**NOTICE**

**ESTATE LATE: THULILE WINILE HLOPHE ESTATE NO. EM60/2006**

Notice is hereby given in terms of Section 52 bis (2) of the Administration of Estates Act No. 28/1902 that the First and Final Liquidation and Distribution Account in the above estate 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, in duplicate, with the Master of the High Court at any time before the expiry of the said period.

SAMUEL WILLINGTON HLOPHE  
P.O. Box 11  
Nhlangano

I1411 03-08-2007

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**NOTICE**

**ESTATE LATE: JOSEPH SIFISO ZWANE ESTATE NO. EM533/2005**

Notice is hereby given in terms of Section 52 bis (2) of the Administration of Estates Act No. 28/1902 that the First and Final Liquidation and Distribution Account in the above estate 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, in duplicate, with the Master of the High Court at any time before the expiry of the said period.

SWEETNESS ZWANE  
P.O. Box 13  
Sidvokodvo

I1412 03-08-2007

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**NOTICE**

**ESTATE LATE: CLIFFORD BHEKOKWAKHE SIMELANE  
ESTATE NO. ES189/2002**

Notice is hereby given in terms of Section 52 bis (2) of the Administration of Estates Act No. 28/1902 that the First and Final Liquidation and Distribution Account in the above estate 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, in duplicate, with the Master of the High Court at any time before the expiry of the said period.

FLORENCE SIMELANE  
P.O. Box 35  
Hlathikhulu

I1415 03-08-2007

NOTICE

**ESTATE LATE: MSONGELWA SIKELELA DLAMINI ESTATE NO. EL65/2006**

Notice is hereby given in terms of Section 52 bis (2) of the Administration of Estates Act No. 28/1902 that the First and Final Liquidation and Distribution Account in the above estate 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, in duplicate, with the Master of the High Court at any time before the expiry of the said period.

SIMANGA G. DLAMINI  
P.O. Box 105  
Siphofaneni

I1420 03-08-2007

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NOTICE

**ESTATE LATE: MUSA MAGAGULA ESTATE NO. EH135/2007**

Notice is hereby given in terms of Section 52 bis (2) of the Administration of Estates Act No. 28/1902 that the First and Final Liquidation and Distribution Account in the above estate 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, in duplicate, with the Master of the High Court at any time before the expiry of the said period.

SIMON DUMA MAGAGULA  
P.O. Box 1176  
Mbabane

I1422 03-08-2007

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NOTICE

**ESTATE LATE: JACOB NHLANHLA MAZIBUKO ESTATE NO. EH359/2006**

Notice is hereby given in terms of Section 52 bis (2) of the Administration of Estates Act No. 28/1902 that the First and Final Liquidation and Distribution Account in the above estate 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, in duplicate, with the Master of the High Court at any time before the expiry of the said period.

FRIDAY MDUDUZI MAZIBUKO  
P.O. Box 1172  
Manzini

I1426 03-08-2007

**NOTICE**

**ESTATE LATE: SONENI EPHILEN MAZIYA ESTATE NO. EL205/2006**

Notice is hereby given in terms of Section 52 bis (2) of the Administration of Estates Act No. 28/1902 that the First and Final Liquidation and Distribution Account in the above estate 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, in duplicate, with the Master of the High Court at any time before the expiry of the said period.

MESHACK MAZIYA & NELISIWE MAZIYA  
P.O. Box 26  
Vuvulane

I1427 03-08-2007

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**NOTICE**

**ESTATE LATE: MABANDLA WANDILE AMOS MATSEBULA  
ESTATE NO. EM370/2006**

Notice is hereby given in terms of Section 52 bis (2) of the Administration of Estates Act No. 28/1902 that the First and Final Liquidation and Distribution Account in the above estate 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, in duplicate, with the Master of the High Court at any time before the expiry of the said period.

ZODWA GINA  
P.O. Box 25  
Matata

I1429 03-08-2007

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**NOTICE**

**ESTATE LATE: GCEBINDLU MAJAHONKHE NDWANDWE  
ESTATE NO. EM437/2005**

Notice is hereby given in terms of Section 52 bis (2) of the Administration of Estates Act No. 28/1902 that the First and Final Liquidation and Distribution Account in the above estate 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, in duplicate, with the Master of the High Court at any time before the expiry of the said period.

DUMSILE M. NDWANDWE  
P.O. Box 73  
Luve

I1430 03-08-2007

**NOTICE**

**ESTATE LATE: JEREMIAH MASILELA ESTATE NO. EH62/2007**

Notice is hereby given in terms of Section 52 bis (2) of the Administration of Estates Act No. 28/1902 that the First and Final Liquidation and Distribution Account in the above estate 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, in duplicate, with the Master of the High Court at any time before the expiry of the said period.

MICHAEL SIKELELA MASILELA  
P.O. Box 216  
Piggs Peak

I1432 03-08-2007

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**NOTICE**

**ESTATE LATE: THEMBA LUCKY GAMA ESTATE NO. EH163/2007**

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.

MAGGIE DOLLY GIRLIE SHABANGU  
P.O. Box 7418  
Manzini

I1418 03-08-2007

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**NOTICE**

**ESTATE LATE: NKAMBULE DANIEL MFANYANA ESTATE NO. EM472/2006**

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.

NKAMBULE GILBERT SALA  
P.O. Box 692  
Matsapha

I1419 03-08-2007



NOTICE

**ESTATE LATE: DR. VINCENT MFANAWENKHOSI MATSEBULA  
ESTATE NO. EP2/2006**

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.

MR MUSA MATSEBULA  
& MR WILLIAM MATSEBULA  
P.O. Box 256  
Simunye

I1421 03-08-2007

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NOTICE

**ESTATE LATE: DUMSANE ACE DLAMINI ESTATE NO. EL63/2007**

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.

ALLEN S. DLAMINI  
P.O. Box 42  
Nhlangano

I1423 03-08-2007

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NOTICE

**ESTATE LATE: AARON MFANAWENINA SIBEKO ESTATE NO. EM176/2007**

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.

DLAMINI CLARA BUSIE  
P.O. Box 6632  
Manzini

I1424 03-08-2007

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NOTICE

**ESTATE LATE: MESHACK THUPAKA NGWENYA ESTATE NO. EM181/2005**

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.

LINDIWE NGWENYA  
P.O. Box 243  
Mankayane

I1428 03-08-2007

**NOTICE**

**ESTATE LATE: KHULILE PATRICK NDZIMANDZE ESTATE NO. EM39/2007**

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.

MELASHWA ELPHAS NDZIMANDZE  
P.O. Box A1024  
Swazi Plaza

I1431 03-08-2007

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**NOTICE**

**ESTATE LATE: DLAMINI BERNARD MFANUBOVU ESTATE NO. EM24/2007**

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.

DLAMINI GLADYS GCEBILE  
P.O. Box 791  
Matsapha

I1433 03-08-2007

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**NOTICE**

**ESTATE LATE: ZANELE MIRRIAM DLAMINI NEE ZWANE  
ESTATE NO. EH147/2007**

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.

ANGELINE GWEBU &  
PHUMZILE TWANA ZWANE  
P.O. Box 97  
Nsoko

I1434 03-08-2007

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**NOTICE**

**ESTATE LATE: MAGEBA ZEPHANIEL KHUMALO ESTATE NO. EM127/2007**

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.

MGCINI KHUMALO & SIPHO KHUMALO  
P.O. Box 501  
Manzini

I1436 03-08-2007

NOTICE

**ESTATE LATE: STEPHEN BONGANI DLAMINI ESTATE NO. EH91/2007**

Debtors and Creditors in the above mentioned 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.

BONGEKILE KHUMALO  
P.O. Box 34  
Mbabane

I1437 03-08-2007

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NOTICE

**ESTATE LATE: JOSEPH MAVIMBELA ESTATE NO. EL41/2007**

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.

PHUMZILE L. MAVIMBELA  
P.O. Box 6  
Lomahasha

I1438 03-08-2007

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NOTICE

**ESTATE LATE: ZACHARIA TSABEDZE ESTATE NO. EL72/2006**

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.

THABSILE NGCAMPHALALA  
P. O. Box 1  
Mhlatuze

I1441 03-08-2007

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NOTICE

**ESTATE LATE: MAVELA RICHARD MAMBA ESTATE NO. EL45/2007**

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.

THOBILE VILANE  
P.O. Box 8  
Kubuta

I1464 03-08-2007

**NOTICE**

**JORGENSEN DISTRIBUTORS (SWAZILAND) (PROPRIETARY) LIMITED**

Notice is hereby given, in terms of Section 159(1) of the Companies Act No. 7 of 1912, as amended, that at an Extraordinary General Meeting of Shareholders held on 26 February 2007, a Special Resolution was passed placing the abovementioned company in voluntary liquidation, in terms of Section 156(b) of the Companies Act No. 7 of 1912 as amended. The Special Resolution was confirmed at a further Extraordinary General Meeting of Shareholders held on 14 March 2007.

**A H FANDAM**  
**LIQUIDATOR**

I1441 03-08-2007

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**NOTICE**

**HEAVENLY VIEW PROPERTY COMPANY (PROPRIETARY) LIMITED**

Notice is hereby given, in terms of Section 159(1) of the Companies Act No. 7 of 1912, as amended, that at an Extraordinary General Meeting of Shareholders held on 26 February 2007, a Special Resolution was passed placing the abovementioned company in voluntary liquidation, in terms of Section 156(b) of the Companies Act No. 7 of 1912 as amended. The Special Resolution was confirmed at a further Extraordinary General Meeting of Shareholders held on 14 March 2007.

**A H FANDAM**  
**LIQUIDATOR**

I1442 03-08-2007

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**NOTICE**

**ILLOVO SUGAR (AFRICA) LIMITED**

Notice is hereby given, in terms of Section 159(1) of the Companies Act No. 7 of 1912, as amended, that at an Extraordinary General Meeting of Shareholders held on 26 February 2007, a Special Resolution was passed placing the abovementioned company in voluntary liquidation, in terms of Section 156(b) of the Companies Act No. 7 of 1912 as amended. The Special Resolution was confirmed at a further Extraordinary General Meeting of Shareholders held on 14 March 2007.

**A H FANDAM**  
**LIQUIDATOR**

I1443 03-08-2007

**NOTICE**

**ILLOVO SUGAR (AFRICA) LIMITED**

Notice is hereby given, in terms of Section 162(1) of the Companies Act No. 7 of 1912, as amended, that a meeting of creditors of the abovementioned Company will be held at the second floor Imfumbi Building Mahlokohla Street, Mbabane on 16 August 2007 at 10:00 a.m.

**A H FANDAM**  
**LIQUIDATOR**  
P. O. BOX 656  
Mbabane

I1444 03-08-2007

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**NOTICE**

**JORGENSEN DISTRIBUTORS (SWAZILAND) (PROPRIETARY) LIMITED**

Notice is hereby given, in terms of Section 162(1) of the Companies Act No. 7 of 1912, as amended, that a meeting of creditors of the abovementioned Company will be held at the second floor Imfumbi Building Mahlokohla Street, Mbabane on 16 August 2007 at 10:30 a.m.

**A H FANDAM**  
**LIQUIDATOR**  
P. O. BOX 656  
Mbabane

I1445 03-08-2007

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**NOTICE**

**HEAVENLY VIEW PROPERTY COMPANY (PROPRIETARY) LIMITED**

Notice is hereby given, in terms of Section 162(1) of the Companies Act No. 7 of 1912, as amended, that a meeting of creditors of the abovementioned Company will be held at the second floor Imfumbi Building Mahlokohla Street, Mbabane on 16 August 2007 at 11:00 a.m.

**A H FANDAM**  
**LIQUIDATOR**  
P. O. BOX 656  
Mbabane

I1446 03-08-2007

NOTICE

**ESTATE LATE: ZAMEKILE DLAMINI ESTATE NO. EH116/2007**

Notice is hereby given in terms of Section 52 bis (2) of the Administration of Estates Act No. 28/1902 that the First and Final Liquidation and Distribution Account in the above estate 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, in duplicate, with the Master of the High Court at any time before the expiry of the said period.

WONDER MKHWANAZI  
P.O. Box A963  
Mbabane

I1435 03-08-2007

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NOTICE

**ESTATE LATE: BONGANI GOODWILL NSIBANDZE ESTATE NO. ES27/2005**

Notice is hereby given in terms of Section 52 bis (2) of the Administration of Estates Act No. 28/1902 that the First and Final Liquidation and Distribution Account in the above estate 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, in duplicate, with the Master of the High Court at any time before the expiry of the said period.

SAMUEL NSIBANDZE  
P.O. Box 483  
Nhlangano

I1439 03-08-2007

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NOTICE

**ESTATE LATE: MICHAEL MFANIMPELA SHABALALA ESTATE NO. ES87/2007**

Notice is hereby given in terms of Section 52 bis (2) of the Administration of Estates Act No. 28/1902 that the First and Final Liquidation and Distribution Account in the above estate 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, in duplicate, with the Master of the High Court at any time before the expiry of the said period.

GCINAPHI NONHLANHLA SHABALALA  
P.O. Box 1283  
Nhlangano

I1452 03-08-2007

**NOTICE**

**ESTATE LATE: JOSEPH NHLANHLA PHIRI ESTATE NO. EP4/96**

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.

MR ALFRED PHIRI  
P.O. Box 407  
Piggs Peaks

I1448 03-08-2007

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**NOTICE**

**ESTATE LATE: SIMON MAKHONTJWA LANGWENYA ESTATE NO. EM143/2007**

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.

MANDLA LANGWENYA  
P.O. Box 3854  
Mbabane

I1449 03-08-2007

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**NOTICE**

**ESTATE LATE: WILLIAM MAGUGUMBE MDLULI ESTATE NO. ES260/2006**

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.

NOMSA ESTHER MDLULI  
P.O. Box 624  
Nhlangano

I1450 03-08-2007

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**NOTICE**

**ESTATE LATE: MANDLA FREDDIE ELVIS MTHEMBU  
ESTATE NO. EH162/2007**

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.

NONHLANHLA T. MTHEMBU NEE DLAMINI  
P.O. Box 3758  
Manzini

I1451 03-08-2007

NOTICE

**ESTATE LATE: ELIJAH VELAPHI MNGOMETULU ESTATE NO. EL186/2005**

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.

VESTER MAKILE MNGOMETULU  
NEE SIMELANE  
P.O. Box 44  
Matata

I1453 03-08-2007

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NOTICE

**ESTATE LATE: JOHN MKHULUNYELWA DLAMINI ESTATE NO. EP49/2007**

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.

MR MANDLA CARESWELL DLAMINI  
P.O. Box 684  
Piggs Peak

I1454 03-08-2007

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NOTICE

**ESTATE LATE: VELI NDLANGAMANDLA ESTATE NO. EM108/2007**

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.

MEHLUKO S. NDLANGAMANDLA  
P.O. Box 1608  
Matsapha

I1455 03-08-2007

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NOTICE

**ESTATE LATE: MAKHOSAZANA CONCILIA DLAMINI  
ESTATE NO. EM206/2007**

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.

ALICE NTOMBI DLAMINI  
P.O. Box 1859  
Matsapha

I1458 03-08-2007



NOTICE

Notice is hereby given that we intend applying for Certified Copy of Deed of Transfer No. 84/1967 dated the 24<sup>th</sup> day of May 1967 in favour of **IVAN HERBERT ELLISON**.

CERTAIN : Portion 15 (a portion of Portion 5) of FARM No. 180, situate in Lubombo District of SWAZILAND;

MEASURING : 283 (Two Eight Three) 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 twenty-one (21) days of the last publication of this notice.

DATED AT MBABANE ON THIS THE 31<sup>ST</sup> DAY OF JULY, 2007.

**CLOETE CORPORATE**

In Association with  
E. J. Henwood and M. L. Dlamini  
1<sup>st</sup> Floor, Nedbank Centre  
Swazi Plaza

I1447 2x10-08-2007

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NOTICE

**ESTATE LATE: SAMSON SUDU MKHONTA ESTATE NO. EM69/2007**

Notice is hereby given in terms of Section 52 bis (2) of the Administration of Estates Act No. 28/1902 that the First and Final Liquidation and Distribution Account in the above estate 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, in duplicate, with the Master of the High Court at any time before the expiry of the said period.

THEMBISILE N. MKHONTA  
P.O. Box 518  
Mankayane

I1462 03-08-2007

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NOTICE

**ESTATE LATE: LUKE MFANAKAZIWA THWALA ESTATE NO. EM224/2007**

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.

PAULINE KULLY MABUZA  
P.O. Box 210  
Manzini

I1459 03-08-2007

NOTICE

**ESTATE LATE: MICHALINE TAULETHU MASIPA ESTATE, NO. EH171/2005**

Notice is hereby given in terms of Section 52 bis (2) of the Administration of Estates Act No. 28/1902 that the First and Final Liquidation and Distribution Account in the above estate 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, in duplicate, with the Master of the High Court at any time before the expiry of the said period.

MR. BANZIE MASIPA  
P.O. Box 567  
Mbabane

11456 03-08-2007

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NOTICE

Notice is hereby given that I, **Sikhumbuzo Mhlengie Alvit Mkhathswa of Manzini Region** intend to apply to the Honourable Minister of Justice of the Kingdom of Swaziland for authorisation to assume the surname **Tshabalala** 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 **Manzini Region** and in the government Gazette.

The reason I want to assume the surname **Tshabalala** is because it is my natural surname.

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

P.O. Box 1621  
Manzini

11457 4x24-08-2007

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NOTICE

**ESTATE LATE: THEMBI NTOMBANE KUNENE NEE MATSENJWA  
ESTATE NO. EM56/2005**

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.

SIKELELA I. MATSENJWA  
P.O. Box 393  
Bhunya

11460 03-08-2007

NOTICE

**ESTATE LATE: MGIYO JOHANNES MASANGO ESTATE EH146/2007**

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.

JABULILE MASANGO  
& QUEEN VICTORIA MASANGO  
P.O. Box 4545  
Mbabane

I1461 03-08-2007

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NOTICE

**ESTATE LATE: LOMANTSHINTSHA L. MAGAGULA ESTATE NO. EH167/2007**

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.

PHUMLILE IRIS MAGAGULA  
P.O. Box 100  
Hlutse

I1465 03-08-2007

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NOTICE

**ESTATE LATE: THEMBI ALICE NKAMBULE ESTATE NO. EH151/2007**

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.

GUGU PRUDENCE NKAMBULE  
P.O. Box 88  
Lobamba

I1463 03-08-2007

