

SUPPLEMENT TO
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PART A

S1

THE DEATH DUTIES (REPEAL) BILL, 1985

(Bill No. 10 of 1985)

(To be presented by the Minister for Finance)

MEMORANDUM OF OBJECTS AND REASONS

The object of this Bill is to repeal the Death Duties Act, 1942 and to provide for matters incidental thereto.

D.P. MAKANZA
Attorney—General

A BILL

entitled

An Act to repeal the Death Duties Act, 1942.

Short title.

1. This Act may be cited as the Death Duties (Repeal) Act, 1985.

Repeal of Act.

2. The Death Duties Act, 1942 is hereby repealed.

Savings.

3. Notwithstanding the repeal of the Death Duties Act, 1942 any duty due and payable thereunder immediately before the commencement of this Act shall be recoverable as if the Act had not been repealed.

THE COTTON (AMENDMENT) BILL, 1985

(Bill No. 11 of 1985)

(To be presented by the Minister for Agriculture and Co-operatives)

MEMORANDUM OF OBJECTS AND REASONS

The object of this Bill is to amend the Cotton Act, 1967 so as to provide for the establishment of the Special Levy fund and its administration and to provide for matters incidental thereto.

D.P. MAKANZA
Attorney-General

A BILL
entitled

An Act to amend the Cotton Act, 1967.

Short title.

1. This Act may be cited as the Cotton (Amendment) Act, 1985 and shall be read as one with the Cotton Act, 1967 (hereinafter referred to as the "principal Act").

Amendment of section 2.

2. Section 2 of the principal Act is amended by replacing the definition "fund" with the following —

"fund" means the Cotton Improvement Fund and the Special Levy Fund established under section 13 and section 13 *bis* respectively;"

Amendment of section 8.

3. Section 8 of the principal Act is amended by replacing paragraph (d) with the following —

"(d) administer the fund, in consultation with the Minister, as required by sections 13 and 13 *bis*;"

Amendment of section 13.

4. Section 13 of the principal Act is amended by inserting thereafter the following new section —

"Special Levy fund.

13. *bis.* (1) There is hereby established a Special Levy Fund to stabilise the price of cotton.
- (2) For the purposes of subsection (1), the Board may, where it considers it necessary to do so, expend the proceeds of the Fund to subsidise the prices of seed cotton and any other marketing deficiency.

- (3) All money received by the Fund shall be paid to the Executive Officer or, if the Principal Secretary agrees, to the Principal Secretary who shall keep the accounts of the Fund.
- (4) The expenditure of the Fund shall be under the control of the Board or, if the Board so requires and the Principal Secretary agrees, of the Principal Secretary.
- (5) The Board shall accept on behalf of the Fund—
 - (a) Any money donated to the Fund by cotton ginneries, cotton growers and any other person having an interest in the cotton industry;
 - (b) Any money allocated to the Fund by the Government;
 - (c) Any amount received by way of a levy imposed in terms of subsection (6) on cotton produced in Swaziland.
- (6) The Minister may, after consultation with the Board and by notice in the Gazette impose a levy on cotton growers in respect of cotton produced by them in Swaziland each season, prescribing the amount of levy and a date before which the levy shall be paid.
- (7) Any person who fails to pay the levy imposed in terms of subsection (6) before the prescribed date shall in addition to the unpaid levy, be liable to a surcharge of fifty per centum of the unpaid levy.
- (8)
 - (a) The levy imposed and any surcharge shall be paid by the cotton growers to buyers of seed cotton licenced in terms of the Seed Cotton Buyers Regulations, 1982 by deduction of the levy from the purchase price of the seed cotton purchased.
 - (b) A buyer of seed cotton shall transmit to the Executive Officer or the Principal Secretary such levy or surcharge so deducted by him."

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