

SUPPLEMENT TO
THE
SWAZILAND GOVERNMENT
GAZETTE

VOL. XXV]

MBABANE, Friday, October 2nd., 1987

[No. 551

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S1

LEGAL NOTICE NO. 72 OF 1987

KING'S PROCLAMATION NO. 1 OF 1981

(Under section 2)

APPOINTMENT OF JUDGE OF THE HIGH COURT

In exercise of the powers conferred on me by section 2 of the King's Proclamation No. 1 of 1981 as read with section 106 of the repealed Constitution, I, MSWATI III, KING OF SWAZILAND, am pleased to appoint with effect from 1st January, 1983—

BENJAMIN DUNN

to be Puisne Judge of the High Court of Swaziland.

THUS DONE UNDER MY HAND AT LUDZIDZINI THIS 17th DAY OF SEPTEMBER, 1987.

**MSWATI III
KING OF SWAZILAND**

S2

LEGAL NOTICE NO. 73 OF 1987

KING'S PROCLAMATION NO. 1 OF 1981

(Under section 2)

APPOINTMENT OF JUSTICE OF APPEAL

In exercise of the powers conferred by section 2 of the King's Proclamation No. 1 of 1981 as read with section 106 of the repealed Constitution, I, MSWATI III, KING OF SWAZILAND am pleased to appoint—

GERHARDUS PETRUS CHRISTIAAN KOTZE

to be Justice of Appeal in the Court of Appeal of Swaziland.

THUS DONE UNDER MY HAND AT LUDZIDZINI THIS 17th DAY OF SEPTEMBER, 1987.

MSWATI III
KING OF SWAZILAND

S3

LEGAL NOTICE NO. 74 OF 1987

KING'S PROCLAMATION NO. 1 OF 1981

(Under section 2)

APPOINTMENT OF JUSTICE OF APPEAL

In exercise of the powers conferred by section 2 of the King's Proclamation No. 1 of 1981 as read with section 106 of the repealed Constitution, I, MSWATI III, KING OF SWAZILAND am pleased to appoint—

WILLIAM SCHREINER

to be Justice of Appeal in the Court of Appeal of Swaziland.

THUS DONE UNDER MY HAND AT LUDZIDZINI THIS 17th DAY OF SEPTEMBER, 1987.

**MSWATI III
KING OF SWAZILAND**

S4

LEGAL NOTICE NO. 75 OF 1987

KING'S PROCLAMATION NO. 1 OF 1981

(Under section 2)

REVOCATION OF APPOINTMENT OF JUSTICE OF APPEAL

In exercise of the powers conferred by section 2 of the King's Proclamation No. 1 of 1981 as read with section 106 of the repealed Constitution, I, MSWATI III, KING OF SWAZILAND am pleased to revoke the appointment of—

L. DE VAN WINSEN

as Justice of Appeal of the Court of Appeal of Swaziland.

THUS DONE UNDER MY HAND AT LUDZIDZINI THIS 17th DAY OF SEPTEMBER, 1987.

MSWATI III
KING OF SWAZILAND

LEGAL NOTICE NO. 76 OF 1987

KING'S PROCLAMATION NO. 1 OF 1981

(Under section 2)

APPOINTMENT OF JUDGE PRESIDENT OF THE COURT OF APPEAL

In exercise of the powers conferred on me by section 2 of the King's Proclamation No. 1 of 1981 as read with section 106 of the repealed Constitution, I, MSWATI III, KING OF SWAZILAND am pleased to appoint—

DAVID AARON MELAMET

to be Judge President of the Court of Appeal of Swaziland.

THUS DONE UNDER MY HAND AT LUDZIDZINI THIS 17th DAY OF SEPTEMBER, 1987.

MSWATI III
KING OF SWAZILAND

KING'S PROCLAMATION NO. 1 OF 1981

(Under section 2)

REVOCATION OF APPOINTMENT OF JUDGE PRESIDENT

In exercise of the powers conferred by section 2 of the King's Proclamation No. 1 of 1981 as read with section 106 of the repealed Constitution, I, MSWATI III, KING OF SWAZILAND am pleased to revoke the appointment of—

JUSTICE ISRAEL ARON MAISELS, Q.C.

as Judge President of the Court of Appeal of Swaziland.

THUS DONE UNDER MY HAND AT LUDZIDZINI THIS 17th DAY OF SEPTEMBER, 1987.

**MSWATI III
KING OF SWAZILAND**

THE KING'S PROCLAMATION TO THE NATION, 1973
REVOCATION OF APPOINTMENT OF COMMISSIONER OF
INVESTIGATIONS

In exercise of the powers vested in me by the King's Proclamation to the Nation of the 12th April, 1973, I, MSWATI III, KING OF SWAZILAND, hereby revoke the appointment of—

REUBEN DILI ZONDI

As Commissioner of Investigations in the Ombudsman's Office with effect from the 14th September, 1987.

DONE AT LUDZIDZINI THIS 14th DAY OF SEPTEMBER, 1987.

MSWATI III
KING OF SWAZILAND

S8

LEGAL NOTICE NO. 80 OF 1987

THE ESTABLISHMENT OF THE PARLIAMENT OF SWAZILAND
ORDER, 1978

(Order No. 23 of 1978)

REVOCATION OF APPOINTMENT OF MINISTER

(Under Section 71)

In exercise of the powers conferred upon me by section 71 of the Establishment of Parliament of Swaziland Order, 1978, I, MSWATI III, KING OF SWAZILAND hereby revoke the appointment of—

PHIWOKWAKHE DLAMINI

as Minister for Labour and Public Service, with effect from the 21st of May, 1987.

DONE AT LUDZIDZINI THIS 23rd DAY OF SEPTEMBER, 1987.

MSWATI III
KING OF SWAZILAND

S9

LEGAL NOTICE NO. 81 OF 1987

THE CIVIL SERVICE ORDER, 1973

(Order No. 16 of 1973)

APPOINTMENT OF PRINCIPAL SECRETARY

(Under Section 8)

In exercise of the powers conferred upon me by Section 8 of the Civil Service Order, 1973 I, MSWATI III, KING OF SWAZILAND, hereby appoint—

ANDREAS M. FAKUDZE

as Principal Secretary for Labour and Public Service with effect from 1st October, 1987.
DONE AT LUDZIDZINI THIS 24th DAY OF SEPTEMBER, 1987.

MSWATI III
KING OF SWAZILAND

S10

LEGAL NOTICE NO. 82 OF 1987

THE CIVIL SERVICE ORDER, 1973

(Order No. 16 of 1973)

APPOINTMENT OF PRINCIPAL SECRETARY

(Under Section 8)

In exercise of the powers vested in me and in accordance with Section 8 of the Civil Service Order, 1973 I hereby appoint—

PERCY MNGOMEZULU

to be Principal Secretary with effect from 31st March, 1984.

Revocation of Legal Notice No. 54 of 1984.

The Revocation of Appointment of Principal Secretary Notice, 1984 is hereby revoked.
SIGNED AT LUDZIDZINI THIS 18th DAY OF SEPTEMBER, 1987.

MSWATI III
KING OF SWAZILAND

LEGAL NOTICE NO. 83 OF 1987

THE ACCOUNTANTS ACT, 1985

(Act No. 5 of 1985)

SWAZILAND INSTITUTE OF ACCOUNTANTS BYE-LAWS

(Under section 25)

In exercise of the powers conferred upon it by section 25 of the Accountants Act, 1985 and after approval by a majority of two-thirds of its members in a general meeting of the Institute, the Council hereby makes the following bye-laws—

Citation and commencement.

1. These Bye-laws may be cited as the Swaziland Institute of Accountants Bye-Laws and shall come into operation on the 1st November, 1987.

Interpretation.

2. In these Bye-Laws, unless the context otherwise requires—

“Act” means the Accountants Act, 1985;

“Chairman” means the Chairman of the Council elected under section 8 of the Act;

“members” means members of the Institute in one or more of the following categories—

- (a) “absentee member” means a member who is ordinarily resident outside the Kingdom of Swaziland for a full calendar year;
- (b) “affiliate member” means a member in good standing of an organised body of accountants and auditors recognised by the Council for this purpose who is resident in the Kingdom of Swaziland;
- (c) “member in public practice” means a member who is registered with the Institute as a chartered accountant and auditor in public practice;
- (d) “member not in public practice” means a member who does not engage in public practice.
- (e) “non resident member” means a member registered as a non-resident accountant and auditor.

Secretariat.

3. The Council shall establish a secretariat consisting of such officers and employees of the Institute as it may appoint on such terms and conditions as it deems fit.

Application for membership of the Institute.

4. (1) A person who wishes to apply for membership of the Institute shall make his application to the Council in the form set out in the First Schedule.

(2) An application under this section shall be accompanied by the entrance fee which shall be refunded if the applicant is not admitted.

(3) Upon the approval of his application the Applicant shall pay the annual subscription fee.

(4) Upon approval of his application and within thirty days of any change in the information supplied by him in his application, the Applicant shall furnish the Registrar with information of the change.

Registrar to keep Registers.

5. The Registrar shall in addition to any other duties the Council may give him keep the registers referred to in section 4 of the Act and the registers shall contain such information as the Council may determine.

Evidence of Registration and other entries.

6. (1) A copy of or extract from entries in the registers upon which is endorsed a certificate purporting to be signed by the Registrar and stating that the copy or extract is a true copy or extract, shall be admissible in all legal proceedings as evidence of the matter stated therein without proof of the signature or authority of the person signing the certificate.

(2) Upon the payment of such fee as the Council may determine, any person may obtain from the Registrar a certified copy of or extract from the entries in registers containing the following information—

- (a) the name and address of any practising member;
- (b) the name and business address, or where no business address is registered, the residential address of any other member;
- (c) whether a member has ceased practising or ceased to be a non-practising member, as the case may be.

Address of any communication.

7. Any communication by the Council to a member shall be sent to the members preferred registered address which appears in the register and such communication shall be deemed to have reached the member in the ordinary course of postal delivery.

Registration of persons as auditors.

8. In registering a person as a member of the Institute under section 9(3)(b) of the Act, the Council shall have regard, inter alia, to the following considerations—

- (a) The nature, length and duration of his employment or of the profession, business or other occupation practised, conducted or engaged in by him;
- (b) whether or not he practises or resides outside Swaziland;
- (c) where the application to be registered as an auditor is made by him, the reasons in support of his application;
- (d) if he is employed, whether his employer supports or objects to his admission to membership and, in either case, the reasons for such support or objections;
- (e) whether he is, in the opinion of the Council, a fit and proper person to practise in Swaziland.

Information regarding practising.

9. Any practitioner who claims or is considered by the Council to be practising in Swaziland shall furnish the Council with such information as it may reasonably require to establish whether or not he is a practising member.

Honorary membership.

10. (1) The Council may by resolution to which every member of the Council has signified his written approval, appoint as an honorary member of the Institute, any person who is not a member of the Institute whether or not such person is or has formally been a practitioner.

(2) Any person so appointed shall remain an honorary member of the Institute during the pleasure of the Council and may, upon invitation by the Council, attend meetings and other gatherings of members, but shall have no vote and no right of audience, save at the invitation or with the consent of the chairman, and shall not be liable for the payment of any subscription, levy, fee or other charge, non shall he be eligible for election to the Council.

Cancellation of membership.

11. (1) The Council shall cancel the membership of any person who—

- (a) is removed from an office of trust on account of misconduct; or
- (b) is convicted of theft, fraud, forgery, or uttering of forged document or perjury and sentenced in respect thereof to imprisonment without the option of a fine or to a fine exceeding fifty Emalangi.

(2) The Council may cancel the membership of any person whose estate is provisionally or finally sequestrated or who enters into an arrangement with his creditors but shall before such cancellation, give the member concerned twenty-one days within which to make representations in person or in writing against the cancellation.

(3) Where the Council cancels the membership of a person under this section, it shall remove his name from the registers immediately, and such person shall not be entitled to apply for re-admission as a member until the expiry of a period of ten years from the date of such cancellation:

Provided that the Council may reduce the period in any particular case where it considers that it would be fair to do so.

(4) The Council shall report any such cancellation to members by circular for their exclusive and confidential information and such report shall in all cases include the name of the person whose membership has been cancelled.

Resignation and re-admission.

12. (1) A member who has paid all his dues and subscriptions and is otherwise in good standing may resign his membership by submitting to the Council written notice to that effect and such notice shall become effective immediately on acceptance thereof by the Council:

Provided that:

- (a) if any complaint is received or an enquiry is pending against such member in respect of his professional conduct, the resignation may not be accepted until such complaint or inquiry has been finally dealt with by the Council;
- (b) the acceptance by the Council of a resignation may be qualified or endorsed through the Secretariat so as to record the finding of the Council in respect of such complaint or inquiry.

(2) A resignation tendered under this section may not be withdrawn without the consent of the Council.

(3) A person who has resigned his membership shall be entitled to readmission upon satisfying the Council that he has complied with the provisions of Section 4.

Fees subscriptions and contributions.

13. (1) A member of the Institute shall pay an annual subscription not later than the thirtieth of June in each year at the rate determined by the Council.

(2) If a member not in public practice becomes a member in public practice during the year, he shall pay the difference between the subscription fee he has been paying and the subscription fee of a member in public practice.

(3) A member admitted after the thirtieth September in any year shall pay only one-half of the annual subscription for the current year.

(4) The Council may increase the rate of subscription payable by an absentee member after taking into consideration the reliance of such member on the service provided to him by the Institute:

Provided that the increased rate of subscription payable shall—

- (i) in the case of an absentee member in public practice, not exceed that of a member in public practice in the Kingdom of Swaziland;
- (ii) in the case of an absentee member not in public practice, not exceed that of a member not in public practice in the Kingdom of Swaziland.

(5) The Council may from time to time call upon members for payment of a contribution or contributions for the purpose of meeting expenses which it may incur in the interests of the Institute:

Provided that in respect of each category of member the contribution shall not exceed one-quarter of the subscription payable in any one financial year.

(6) For such period as it deems fit, and on conditions it considers appropriate, the Council may suspend the membership of any member who fails to pay his annual subscription on any charge within three months from the date when the same became due:

Provided that upon payment of the annual subscription, the contribution or charges and the fulfilment of the conditions imposed by the Council, the Council shall re-instate the suspended member.

(7) The Council shall notify its members and the public of the suspension or re-instatement of a member under sub-section (6).

Notice of annual general meeting of the Institute.

14. (1) The Registrar shall notify the members of every annual general meeting of the Institute by post at least twenty-one days before the day of the meeting, stating—

- (a) the date, time and place thereof;
- (b) the business to be transacted;
- (c) any other relevant matter.

(2) The business to be transacted at an annual general meeting shall include—

- (a) the confirmation of the minutes of the preceding general and special meetings;
- (b) the consideration of the Council's annual report and the annual financial statements for the proceeding year;
- (c) at a general meeting first following an election, the result of that election;
- (d) the appointment of an auditor or auditors.

Special general meeting of the Institute.

15. (1) The Council may on such dates and at such times and places as it may determine convene special general meetings.

(2) Upon a written request specifying urgent business to be transacted and signed by at least ten members and lodged with the Registrar, the Chairman shall convene a special general meeting if satisfied of the urgency of the matter:

Provided that only the business for which the special general meeting has been convened may be discussed at the meeting.

(3) The Registrar shall notify members of a special general meeting by post at least fourteen days before the date of the meeting or within such shorter period as the Chairman may determine, stating—

- (a) the date, time and place thereof;
- (b) the business to be transacted.

(4) In the case of a meeting requisitioned under sub-section (2) the meeting shall be convened for a date not more than 30 clear days after the lodgement of the signed requisition with the Registrar and shall be held at such time and place in Mbabane as the Chairman may determine.

Procedure at meetings of the Institute and the Council.

16. (1) Subject to the Act and the Bye-Laws, all meetings of the Institute and the Council shall be held on such days and such time and place as the Chairman may determine.

(2) The Chairman shall convene and preside at all meetings of the Institute and the Council and in his absence the members present shall appoint one of them to act as Chairman.

(3) All decisions of the Institute and the Council at its meetings shall be by a majority of the members present and qualified to vote and, where there is an equality of votes, the Chairman shall have a casting vote in addition to his deliberative vote:

Except that in the following matters which shall require the special approval of the members of the Institute at an annual or special general meeting of the Institute the Chairman shall not have a casting vote in addition to his deliberative vote:

- (a) the alienation or mortgaging of the Institute's immovable property;
- (b) the appointment of the Institute's auditors;
- (c) the fixing of subscription fees and other charges;
- (d) the methods and manner of nominating, or electing of any of the Council members or method and manner of voting at any meeting of the Institute or Council on any issue.

(4) At any general meeting of the Institute ten members of the Institute including the Chairman shall form a quorum, but at a meeting of the Council, five members of the Council including the Chairman shall form a quorum during the first year in existence of the Council and subsequently six members including the Chairman shall form a quorum.

(5) Subject to the Act, these Bye-Laws and the approval by a majority of the members of the Institute qualified to vote at an annual or special general meeting the Council may regulate its own procedure and make such rules for the nomination and election of its members and rules governing debates, voting procedures, ethics of the profession of members as it considers appropriate.

Election of Chairman and members of the Council.

17. (1) The Chairman of the Council shall be elected by the newly appointed and elected members of the Council as soon as possible after every annual general meeting.

(2) The members of the Council other than those appointed by the Minister under section 8 of the Act shall be elected and appointed at an annual general meeting of the Council.

Tenure of office of members of the Council.

18. (1) Subject to sub-section (2), the Chairman and the members of the Council elected under section 17 shall hold office until the next annual general meeting.

(2) The office of a member of the Council and that of the Chairman shall become vacant if—

- (a) he resigns in writing addressed to the Registrar;
- (b) he ceases to be a member of the Institute;
- (c) he is suspended from practice under the Act;
- (d) he becomes insolvent;
- (e) he is by reason of physical or mental infirmity unable to exercise the functions of his office;
- (f) he absents himself from more than three consecutive meetings of the Council without the prior consent of the Chairman or a reasonable excuse;
- (g) he ceases to be resident in Swaziland.

(3) Where the office of a member appointed by the Minister becomes vacant for any reason specified in sub-section (2) the Registrar shall notify the Minister of the vacancy and the Minister shall immediately fill the vacancy in the manner prescribed.

(4) Where the office of an elected member of Council becomes vacant for any reason specified in sub-section (2), the Council shall co-opt such member or members as it may deem fit to fill the vacancy so that the allocation of places on the Council shall be maintained as set out in section 8(3) of the Act.

Articles of Clerkship.

19. (1) Only members registered under section 9(1) of the Act may act as principals under a contract of Articles of Clerkship.

(2) Articles of Clerkship shall be in the form set out in the Second Schedule but the Council may amend the Schedule.

(3) The Council may reject any Articles of Clerkship which do not comply with the Act or these Bye-Laws.

(4) Where the Council is satisfied, after due enquiry that the principal-clerk relationship between a member and his articulated clerk has deteriorated to such extent that the articulated clerk is unlikely to receive adequate training under the direction of that member, the Council may order that member and that articulated clerk—

- (a) to try within a period stated by the Council to find another member who is able and willing to take that articulated clerk into service under articles of clerkship;

- (b) before or immediately after the end of the period referred to in paragraph (a) to report in writing to the Registrar the name of the other member, if found, or, if no such member has at the end of that period been found, to report immediately to the Registrar in writing on the endeavours he has made and the reasons for failing to find such other member;
- (c) in the event of such other member being found to effect due cession of the articles of clerkship to that other member within a period stated by the Council.

(5) If the registrar receives a negative report under section 4, and if satisfied that reasonable endeavours were made to find another member, he may grant a reasonable extension of the period referred to in sub-section (4)(a), at the end of which the member concerned and the articulated clerk shall make another report to him similar to that in sub-section (4)(b).

(6) The Registrar shall immediately report—

- (a) the receipt and the contents of any report under sub-section (4) and any action taken by him under sub-section (5) to the Chairman;
- (b) the non-receipt of any report under this sub-section (4) and any action he has taken as a result under subsection (5).

(7) If a member is not found within the period or any extension thereof under sub-section (5) and (6), and if satisfied after further enquiry that the deterioration of the principal-clerk relationship has not been remedied, the Council may cancel the articles of clerkship.

(8) A member or an articulated clerk, who fails, without sufficient cause, to comply with the provisions of this section shall be guilty of unprofessional conduct and dealt with under Part IV of the Act.

(9) A member who cancels articles of clerkship or articles to which he is a party otherwise terminated, shall notify the Registrar of such cancellation or termination stating the reasons thereof.

- (10) (a) An articulated clerk shall be entitled to be released from office duties for not more than four hours per week in order to attend university or other classes for the purpose of qualifying for the profession;
- (b) When being released from his articles, an articulated clerk who has been released from office duties under paragraph (a) shall furnish proof to the satisfaction of his principal that he has attended at least three-fourths of such classes;
- (c) A member shall not permit his articulated clerk to appear on his behalf in any court or before any board, tribunal or similar body;
- (d) A member shall notify the Registrar in writing of any intended absence of his articulated clerk from his office for a period of more than 30 consecutive working days.

Accounting Records, Financial Statements and Audit.

20. (1) The Council shall cause proper accounting records of the income and expenditure of the Institute and of the assets and liabilities of the Institute to be kept.

(2) The accounting records shall be closed annually on 31 March each year, whereafter the annual financial statements for that year shall be prepared for submission to the next annual general meeting.

(3) A firm of auditors, who shall be chartered accountants and be eligible for re-appointment shall be appointed at each general meeting and shall remain in office until the appointment of their successor at the next succeeding general meeting.

Provided that the outgoing firm shall be deemed to continue in office until the close of the general meeting at which their period of office terminates or, if for any cause their successor shall not be appointed at such meeting, then until the appointment of their successor.

(4) The remuneration of the auditor shall be determined by agreement between the Council and the auditor and shall be disclosed in the annual financial statements.

(5) If any vacancy should arise in the office of the auditors before the expiration of their term of office the Council shall appoint another firm of auditors to hold office for the remainder of the period of office for which their predecessor was appointed.

Chairman's annual report.

21. At least seven clear days before every general meeting the Chairman's report together with the annual financial statements of the Institute in respect of the preceding year signed by the Auditor shall lie for inspection of members at the Secretariat and copies thereof shall be posted to each member and the Minister by the Registrar.

Committees.

22. (1) The Council may appoint for a period it deems fit such members and such persons who are not members of the Institute as it may deem fit, to be members of any committee formed under section 7(f) of the Act.

(2) In appointing a committee referred to in this section the Council shall have regard to the need for reasonable representation.

(3) The Council may regulate the procedure to be followed by a committee appointed under this section.

Certificate of Membership.

23. The Council shall issue a member with a membership certificate but such certificate shall remain the property of the Institute and in the event of a member being suspended or removed from the register or his membership ceasing he shall return the certificate to the Council.

Rules of professional conduct.

24. Rules of professional conduct made by the Council under these Bye-Laws shall be binding on the members and any member who contravenes them shall be guilty of professional misconduct and dealt with under Part IV of the Act.

J. HAYTER
Chairman

FIRST SCHEDULE

Application

FOR REGISTRATION AS A MEMBER OF SWAZILAND
INSTITUTE OF ACCOUNTANTS

(Under section 4)

The Registrar
The Swaziland Institute of Accountants
P.O. Box 2653
MBABANE

I, the undersigned, hereby apply to be registered as a member of the Swaziland Institute of Accountants in terms of Section 9(1)(d) of the Accountants Act, 1985.

The following particulars are given in respect of my application:

Name in Full: (PLEASE USE BLOCK LETTERS)

(a) Surname:

(b) Forename(s)

Address:

Name of Employer and Position held:

Particulars of accounting qualification(s) held including name of institute or society
under whose aegis qualification given:

(Documentary evidence of qualification held and Residence Permit (if applicable) must
be attached.

I certify that I am a resident of
Swaziland and that I am a member
in good standing with my Institute/Association
I agree to submit to examination on the
Laws of Swaziland.

.....
(Signature)

.....
Date

 FOR OFFICIAL USE ONLY

Date received:

Considered at Meeting:

Date acceptance advised:

Certificate No.:

Comments (If any)

 SECOND SCHEDULE
 FORM OF ARTICLES OF CLERKSHIP
 (Under section 19(2))

ARTICLES OF CLERKSHIP made and entered into at.....

on this..... day of..... 19....., by and between
a member of the Swaziland Institute of Accountants (hereinafter referred to as the principal)

..... and

born on.....(hereinafter referred to as the clerk) in terms of
which—

1. the clerk binds himself and undertakes—
 - 1.1. to serve the principal diligently, honestly, properly and confidentially in his profession for.....consecutive years from the date hereof;
 - 1.2. to execute, at all times, all lawful instructions given to him by the principal or any of his partners or any person placed in authority over the clerk by the principal or any of his partners;
 - 1.3. not to absent himself from his employment by the principal without the principal's prior consent;
 - 1.4. not to engage in any business whatsoever other than that of the clerk without the written consent of his principal and the Swaziland Institute of Accountants.
2. the principal undertakes that—
 - 2.1. he will use his best efforts to teach and instruct the clerk in the practice and profession of an auditor and chartered accountant;

- 2.2. provided that the clerk has served his period of articles properly and is in his principal's opinion a fit and proper person for admission, he will use his best efforts to procure the admission of the clerk as a member of the Swaziland Institute of Accountants.
- 3. should the principal discontinue his practice in Swaziland, he shall not thereafter be bound by these articles but shall, if requested by the clerk, cede these articles to an auditor or chartered accountant practising in Swaziland;
- 4. should the clerk—
 - 4.1. not serve his period of articles properly in terms of these articles;
 - 4.2. commit a breach of any of these articles; or
 - 4.3. be guilty of any misconduct, then the principal will be entitled to—
 - 4.3.1. cancel these articles; and
 - 4.3.2. dismiss the clerk from his employment.

In witness whereof the parties have hereunto set their hands at.....
on the day, month and year aforementioned, in the presence of the undersigned witnesses.

As Witnesses:

- 1. Principal
- 2. Clerk
- *Parent or guardian

* Where the clerk is a minor