



SWAZILAND GOVERNMENT GAZETTE

VOL. XXXIV]

MBABANE, Friday, July 5th., 1996

[No. 171

CONTENTS

No.	Page
GENERAL NOTICES	
51. Notice to Furnish Returns for the 1996 Year of Assessment under the Income Tax Order, 1975, as Amended	516
52. The City Council of Manzini (Service Charges) Bye Laws, 1996	519
ADVERTISEMENTS.....	522

CONTENTS OF SUPPLEMENT

PART A - BILLS

7. The Sugar Export Levy Bill, 1996	S1
---	----

PART C - LEGAL NOTICES

105. The Taxation of Benefits in Kind and Certain Allowances (Date of Commencement) Notice, 1996	S4
106. The Income Tax Order, 1975 - The Official Rate of Interest Notice, 1996	S10

GENERAL NOTICE NO. 51 OF 1996

INCOME TAX NOTICE, 1996

NOTICE TO FURNISH RETURNS FOR THE 1996 YEAR OF ASSESSMENT
(Under Section 33 of the Income Tax Order, 1975)

Notice is hereby given that all persons liable to taxation, personally or in a representative capacity, under the provisions of the Income Tax Order, 1975 as amended, are required to furnish, within thirty days after the 1st July, 1996, returns for the assessment of the tax. Returns are also required, within thirty days after the 1st July 1996 from any other persons, whether a taxpayer or not, to whom paragraphs A,B,C,D or E of this Notice apply.

- 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 30th June, 1996 was in excess of E13 000.
- B. Every person, not ordinarily resident in Swaziland, whose gross income from Swaziland in respect of the year ended 30th June, 1996 was in excess of E200.
- C. Any person who furnished, or was required to furnish, a Return in respect of the year ended 30th June, 1995.
- D. The Public Officer of every company which derived gross income in respect of the year ended 30th June 1996.
- E. Every person to whom an income tax return is issued irrespective of the amount of the income of such a person, (including "NIL" income cases).

NOTE:

- 1. The income of any minor child, or step-child, whether accumulated or not, must be returned.
- 2. The income of all trusts created by the taxpayer must be disclosed in his return with full names and addresses of beneficiaries.
- 3. Every person who completes 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 of which he is the beneficial owner;
 - (d) The names and addresses of all persons which are beneficial owners of shares of which he is the holder. The number of shares in each company must be stated.

4. Gross Income includes the annual values of any benefits or advantage accruing by way of employment, such as free and subsidized housing, private use of employer's motor vehicle, entertainment and travelling (including overseas/outside Swaziland), free or subsidized fuel supplied by employer for employees' transport, provisions of services (e.g. gas, electricity, coal, water, telephone, domestic, servants), school fees paid by employer for employee's children, the provision of interest free or low interest loan to an employee.

5. A person (who was in continuous employment with the same employer) whose income for the year of assessment consisted solely of remuneration from which employees' tax has been deducted is not required to furnish a return for that year if:-

- (i) the employees' tax deducted on such remuneration (after the deduction of pension contributions and SNPF contributions) was payable in terms of the prescribed employees' tax tables; and
- (ii) such person did not derive any other income, apart from such remuneration, or if any other income was derived by him it consisted of (dividends and interest) each not exceeding E2000.

5.1 The following persons are hereby required to furnish income tax returns, notwithstanding the fact that they derived their income solely from remuneration and employees' tax has been deducted on such remuneration:

- (a) A person who commenced employment during the course of the year of assessment;
- (b) A person whose employment was terminated during the year of assessment;
- (c) A person who changed employers during the year of assessment; and
- (d) A person who had part-time employment over and above their full time employment.

6. Provisional taxpayers are also required to comply with this notice and to furnish returns.

RETURNS

The mere fact that a person did not receive Income Tax Returns Form by post does not necessarily mean that a person has been relieved from his responsibility.

The prescribed returns can be obtained on, or after 1st July, 1995 at the office of the Commissioner of Taxes, P.O. Box 186, Mbabane.

FORWARDING OF RETURNS

- 1. Envelopes for the forwarding of returns will be supplied.
- 2. Complete Returns must be forwarded by post addressed to: **Commissioner of Taxes, P.O. Box 186 Mbabane**, or delivered at the office of the Commissioner of Taxes, Mbabane.

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 properly chargeable.

PENALTIES

1. Any person, required to render a return and who fails to do so within the period of thirty days from the 1st July, 1995 is liable to a fine of 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.

NOTE: 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

Any further information or assistance which any person may require can be obtained at the office of the Commissioner of Taxes.

ALWAYS MENTION YOUR TAX REFERENCE NUMBER IN YOUR CORRESPONDENCE, TELEPHONE CONVERSATIONS AND AT INTERVIEWS.

T. MBELU
Commissioner of Taxes

Phone 42751/2
41401/2/3/4/5
1 July 1996

GENERAL NOTICE NO. 52 OF 1996

THE URBAN GOVERNMENT ACT, 1969

(Act No. 8 of 1969)

THE CITY COUNCIL OF MANZINI (SERVICE CHARGES) BYE LAWS 1996

(Under Section 77)

It is hereby notified for general information that in exercise of the powers conferred by Section 77 of the Urban Government Act, 1969, the City Council of Manzini intends with effect from 1st August, 1996 to revise its service charges as shown herein after.

Any person who wishes to object to the revision of the service charges should do so by way of written representation directed to the Acting Town Clerk at P.O. Box 418, Manzini. Objections submitted after the expiration of thirty one days (31) from the date of publication of this notice will not be entertained.

1. ABATTOIR FEES

(a) Slaughter per head (Bovine)	E45.00
(b) Slaughter per head (Calf)	E25.00
(c) Slaughter per head (Sheep/goat)	E15.00
(d) Slaughter per head (Large Pig)	E25.00
(e) Slaughter per head (Small pig)	E15.00
(f) Deep Freezing Carcass or part thereof for 14 days	E35.00
(g) Carcass or part thereof each day in excess of up to a maximum of 21 days	E10.00
(h) Sale of Compost per dust-bin full	E5.00

2. MANZINI MARKET

(a) Vegetables and fruit per stall per month	E23.00
(b) Kitchen per stall per month	E60.00
(c) Workshop per person per month	E35.00
(d) Wholesale section per day	E60.00
(e) Handicraft per day	E6.00
(f) Jewellery per day	E5.00
(g) Ice block sellers and small vendors per day	E1.50
(h) Second Hand Clothes traders per month	E20.00

3. PUBLIC CONVENIENCE

Use of Public Toilet per entry per person	E0.10c
---	--------

4. VACCUM TANKER SERVICES

(a) Urban area per load	E310.00
(b) Outside Urban Area per load	E365.00
(c) Outside Urban area per km	E15.00

5. PUBLIC CLEANING

(a) Receptacle Removal per bin/month	E6.00
(b) Refuse Removal per load (LDV)	E20.00
(c) Removal of garden refuse per truck/tractor	E20.00
(d) Special refuse removal (Commercial premises)	E60.00
(e) Removal of dead dog/goat/sheep	E10.00
(f) Removal of dead horse, donkey, cows	E18.00
(g) Removal of dust bin Urban area per month	E6.00
(h) Removal of bees	E15.00
(i) Removal of rodents	E15.00
(j) Spraying against mosquitoes	E15.00
(k) Spraying against cockroaches	E15.00
(l) Spraying against silver fish	E15.00
Spraying against bedbugs	E15.00
(m) Clearing of overgrowth 50 x 100m plot	E80.00
(n) Clearing of overgrowth 100 x 100 stand	E130.00
(o) Clearing of blocked drains	E15.00

6. ZAKHELE COMMUNITY CENTRE

(a) Hire of hall	E85.00
(b) Tennis Court per hour for 1 (one) player	E1.00

7. POUND

(a) Driving fee per bovine/horse/donkey per km	E5.00
(b) Driving fee per sheep/goat/calf per km	E5.00
(c) Trespass fee per bovine/horse/donkey	E15.00
(d) Pound fee per bovine/horse/donkey per day	E60.00
(e) Pound fee per sheep/goat/calf per day	E15.00

8. MANZINI CEMETERY FEES

Burial	Grade A Cemetery	Grade B Cemetery
(a) Single Interment		
Adult	E65.00	E40.00
Child	E23.00	E23.00
(b) Second Interment in Same Grave		
Adult	E80.00	E45.00
Child	E40.00	E25.00
(c) Interment of body of newly born infant buried with the mother in a single coffin		No charge
Purchase of Right of Burial		
(a) Adult	E125.00	E65.00
(b) Child	E50.00	E45.00

(c) Transfer of Right of Burial	E10.00	E10.00
(d) Deeping Grave in first instance to permit burial of second body	E10.00	E10.00
(e) Opening of Grave or Exhumation	E190.00	E190.00
9. Rates Clearance Certificate	E10.00	E10.00
10. Advertisement in Urban Area per sqm per month	E20.00	
11. Inspections for Health Clearance Certificate	E20.00	

M.Z. NXUMALO
Acting Town Clerk

NOTICE

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

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

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

P.O. Box 13
Bhunya

H823 4x05-07-96

NOTICE

Notice is hereby given that I, Bheki Cishumlilo Tsabedze of Lubombo Region intend to apply to the Honourable Minister for Justice of the Kingdom of Swaziland for authorisation to assume the surname Maziya after the fourth publication of this Notice in each of four consecutive weeks in the Observer and Times of Swaziland newspapers, being two 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 is because Maziya is my natural surname.

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

P.O. Box 128
Big Bend

H833 4x05-07-96

NOTICE

Notice is hereby given that I, Mjama Simon Khumalo of Lubombo Region intend to apply to the Honourable Minister for Justice of the Kingdom of Swaziland for authorisation to assume the surname Ngcamphalala after the fourth publication of this Notice in each of four consecutive weeks in the Observer and Times of Swaziland newspapers, being two 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 is because Ngcamphalala is my natural surname.

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

P.O. Box 314
Ndzangu, Lubombo

H846 4x12-07-96

NOTICE

Notice is hereby given that we intend applying for a certified copy of: Deed of Transfer No. 145/1976 dated the 22nd June, 1976 in favour of Rabie John Nkosi (born on the 6th June, 1924) in respect of:-

CERTAIN: Lot No. 198 situate in Ngwane Park Township, District of Manzini, Swaziland;

MEASURING: 2374 (Two Three Seven Four) 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 18TH DAY OF JUNE, 1996.

ROBINSON BERTRAM
Attorneys for Applicant
Third Floor
Sokhamlilo Building
P.O. Box 24,
Mbabane

H986 2x12-07-96

NOTICE

Notice is hereby given that we intend applying for a certified copy of: Crown Grant No. 40/1986 dated the 10th June, 1986 and registered on the 11th August, 1986 in favour of Louisa Lomthandazo Dlamini (born on the 26th April, 1951) Major Spinster in respect of:

CERTAIN: Lot No. 1065 situate in the Mbabane Township Extension No. 9 in the Hhohho District, Swaziland;

MEASURING: 1600 (One Six Zero Zero) 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 25TH DAY OF JUNE, 1996.

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

H975 2x05-07-96

NOTICE

ESTATE LATE: MANGALISO STANLEY DLAMINI ESTATE NO. E354/95

Notice is hereby given that in terms of Section 51 bis of the Administration of Estates Act No. 28 of 1902, that the First and Final Liquidation and Distribution Account will lie open at the office of the Master of the High Court of Swaziland, Mbabane for a period of twenty one (21) days from date of appearance of this Notice.

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

GLADYS T. DLAMINI
P.O. Box 49
Luve

H980 05-07-96

NOTICE

Notice is hereby given that we intend applying for a certified copy of: Deed of Transfer No. 161/1969 dated the 8th July, 1969 passed in favour of Darono Holdings (Proprietary) Limited (Certificate of Incorporation No. 83/1968) in respect of:

CERTAIN: Portion 5 of Farm No. 785 Manzini District.

MEASURING: 38,142 (Thirty Eight Thousand, One Hundred and Forty Two) square feet.

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

DATED AT MBABANE THIS 14TH DAY OF JUNE 1996.

BHEKI G. SIMELANE & COMPANY
Attorneys for Applicant
1st Floor Sokhamlilo Building
P.O. Box 4505
Mbabane

H907 2x05-07-96

NOTICE

Notice is hereby given that we intend applying for a certified copy of: Deed of Transfer No. 150/1971 dated the 29th June, 1971 passed in favour of Elias Charles Manba (born on the 24th January, 1925) in respect of:

CERTAIN: Lot No. 13 situate on Carlisle Road, Fairview Township, Manzini, District.

MEASURING: 1337 (One Three Three Seven) square metres.

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

DATED AT MBABANE THIS 14TH DAY OF JUNE 1996.

BHEKI G. SIMELANE & COMPANY
Attorneys for Applicant
1st Floor Sokhamlilo Building
P.O. Box 4505
Mbabane

H908 2x05-07-96

NOTICE

ESTATE LATE: SAMUEL M. MAPHALALA ESTATE NO. EH17/96

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

REGINAH MAPHALALA
P.O. Box 2141
Mbabane

H990 05-07-96

525

NOTICE

Notice is hereby given that we intend applying for a certified copy of: Deed of Transfer No. 160/1969 dated the 8th July, 1969 passed in favour of Noroda Holdings (Proprietary) Limited (Certificate of Incorporation No. 84/1968) in respect of:

CERTAIN: Portion 4 of Farm No. 785 Manzini District.

MEASURING: 1.0617 (One Decimal Nought Six One Seven) acres.

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

DATED AT MBABANE THIS 14TH DAY OF JUNE 1996.

BHEKI G. SIMELANE & COMPANY
Attorneys for Applicant
1st Floor Sokhamlilo Building
P.O. Box 4505
Mbabane

H909 2x05-07-96

NOTICE

Notice is hereby given that we intend applying for a certified copy of: Deed of Transfer No. 372/1994 dated the 10th August 1994, in favour of James Jeremiah Dlamini (born on the 11th day of February, 1949), in respect of:

CERTAIN: Erf No. 257 situate in the Nhlengano Township, Shiselweni District, Swaziland;

MEASURING: 495 (Four Nine Five) Square Metres.

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

DATED AT MBABANE THIS 25TH DAY OF JUNE, 1996.

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

H976 2x05-07-96

NOTICE

ESTATE LATE: ENOCK BABAZA NDZIMANDZE ESTATE NO. E107/95

Notice is hereby given that in terms of Section 51 bis of the Administration of Estates Act No. 28 of 1902, that the First and Final Liquidation and Distribution Account will lie open at the office of the Master of the High Court of Swaziland, Mbabane for a period of twenty one (21) days from date of appearance of this Notice.

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

BUSISIWE NDZIMANDZE
P.O. Box 327
Siteki

H1001 05-07-96

NOTICE

Notice is hereby given that we intend applying for a Lost Title Deed being Deed of Transfer No. 30/1989 dated on the 9th February 1989 made in favour of BROMOR FOODS (SWAZILAND) (PROPRIETARY) LIMITED in respect of:-

CERTAIN: Lot No. 2 situate in Nzimba Township District of Hhohho, Swaziland;

MEASURING: 4000 (Four Zero Zero Zero) square metres

Any person having objection to issue of 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
Johnstone Street
Mbabane

H994 2x12-07-96

NOTICE

ESTATE LATE: MFAN'ZILE AMOS MAZIYA E. 518/94

Notice is hereby given in terms of Section 51 bis of the Administration of Estates Act No. 140/1989 that the First and Final Liquidation and Distribution Account of the estate Late Amos Mfan'zile Maziya E. 518/94 will lie open for inspection at the office of the Master of the High Court Swaziland Mbabane and at the office of the District Commissioner for Manzini for a period of (21) twenty one days from the date of publication of this matter.

Any objection to the account should be lodged in writing in duplicate with the Master of the High Court at anytime before the expiry of the said period and a copy lodged with undersigned.

MASINA MAZIBUKO AND COMPANY
Attorneys for the Executor
P.O. Box 592
Manzini

H995 05-07-96

NOTICE

ESTATE LATE: DORAH S. XABA ESTATE NO. E123/90

Notice is hereby given in terms of Section 51 bis of the Administration of Estates Act No. 28 of 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 at Mbabane and at the office of the Regional Administrator (Mbabane) for a period of twenty one (21) days from the date of appearance of this notice.

Any person objecting to the Account may lodge his objection in writing in duplicate with the Master of the High Court at any time before expiry of the said period.

P.R. DUNSEITH
Attorney for the Executor
1st Floor Lansdowne House
Post Street
P.O. Box 423
Mbabane

H1018 05-07-96

NOTICE

IN THE HIGH COURT OF SWAZILAND

HELD AT MBABANE

CASE NO. 2229/95

In the matter between:

SWAZILAND BUILDING SOCIETY

Plaintiff

and

JOHN BONGANI JOUBERT SOLOMON DHLAMINI

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 12TH day of **JULY 1996**.

CERTAIN: Remaining Extent of certain Portion 587 of Farm No. 2 situate in the Urban Area of Mbabane, District of Hhohho, Swaziland.

MEASURING: 4189 (Four One Eight Nine) Square Metres;

RESERVE PRICE: E230.000 (Two Hundred and Thirty Thousand Emalangeni);

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.

The Society may lend 75% (seventy five per centum) to suitable borrowers and interested parties are advised to seek advice from the Society in this regard prior to the date of the sale.

Further particulars may be obtained from the undersigned.

DATED AT MBABANE ON THIS THE 26TH DAY OF JUNE. 1996.

S.J. GAMA
Sheriff of Swaziland
c/o The Registrar of the High Court
Mbabane

H987 05-07-96

NOTICE

ESTATE LATE: VICTOR DAY DLAMINI ESTATE NO. EH53/96

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

THOKOZILE DLAMINI
P.O. Box 1271
Mbabane

H988 05-07-96

NOTICE

IN THE HIGH COURT OF SWAZILAND

HOLDEN AT MBABANE ON THE 21ST DAY OF JUNE 1996
BEFORE THE HONOURABLE JUDGE BEN DUNN

CASE NO. 1459/96

In the matter between:

MICHAEL J. ZWANE

Applicant

and

P.A.M. INVESTMENTS (PTY) LTD

Respondent

COURT ORDER

HAVING HEARD COUNSEL FOR THE APPLICANT IT IS HEREBY ORDERED:

1. That a rule nisi do issue calling upon all interested parties to show cause on 5th July 1996, why:-
 - (a) The name of the company P.A.M. Investments (Pty) Ltd should not be restored to the register of companies.
 - (b) Any property belonging to the said company should not be declared no longer *bona vacantia*
2. This order be published once in the Swaziland Government Gazette and in two consecutive publications of a newspaper circulating in Swaziland.

BY ORDER OF THE COURT

GIVEN UNDER MY HAND AT MBABANE 25TH DAY OF JUNE, 1996.

For T.S. MAZIYA
Registrar of the High Court

H985 05-07-96

NOTICE

Notice is hereby given that Travel World Limited will be placed in Voluntary Liquidation.

Debtors and Creditors of the company are required to lodge their claims and pay their debts with the undersigned within 14 days of the publication of this notice.

The first meeting of creditors and contributories will be held in the offices of Ernst & Young, Embassy House, Allister Miller Street, Mbabane at 9 am on July 12, 1996.

M G EVRY - LIQUIDATOR
c/o Ernst & Young
Embassy House, Allister Miller Street
P.O. Box 210
Mbabane

H1022 05-07-96

529

NOTICE

IN THE HIGH COURT OF SWAZILAND

IN THE ESTATE OF THE LATE: SIMON NKOSINATHI MOTSA ESTATE NO. 178/95

A meeting of next of kin and all others concerned will be held before the Master of the High Court at Master of the High Court on 9th July, 1996 at 11.30 hours for the nomination of an executor/executrix dative of the above estate.

CHURCHILL B. DLAMINI
Master of the High Court

Master's Office
P.O. Box 19
Mbabane

H1013 05-07-96

NOTICE

IN THE HIGH COURT OF SWAZILAND

IN THE ESTATE OF THE LATE: MUSA PETROS SHONGWE ESTATE NO. H75/96

A meeting of next of kin and all others concerned will be held before the Master of the High Court at Master of the High Court on 9th July, 1996 at 12.00 hours for the nomination of an executor/executrix dative of the above estate.

CHURCHILL B. DLAMINI
Master of the High Court

Master's Office
P.O. Box 19
Mbabane

H1009 05-07-96

NOTICE

IN THE HIGH COURT OF SWAZILAND

IN THE ESTATE OF THE LATE: FLORENCE NOKUZOLA NGCOBO ESTATE NO. H68/96

A meeting of next of kin and all others concerned will be held before the Master of the High Court at Master of the High Court on 9th July, 1996 at 10.30 hours for the nomination of an executor/executrix dative of the above estate.

CHURCHILL B. DLAMINI
Master of the High Court

Master's Office
P.O. Box 19
Mbabane

H1010 05-07-96

530

NOTICE

IN THE HIGH COURT OF SWAZILAND

IN THE ESTATE OF THE LATE: MAGGIE EUNICE MATSEBULA ESTATE NO. H70/96

A meeting of next of kin and all others concerned will be held before the Master of the High Court at Master of the High Court on 9th July, 1996 at 11.00 hours for the nomination of an executor/executrix dative of the above estate.

CHURCHILL B. DLAMINI
Master of the High Court

Master's Office
P.O. Box 19
Mbabane

H1011 05-07-96

NOTICE

IN THE HIGH COURT OF SWAZILAND

IN THE ESTATE OF THE LATE: JOHNSON MANDLA SIMELANE ESTATE NO. H73/96

A meeting of next of kin and all others concerned will be held before the Master of the High Court at Master of the High Court on 9th July, 1996 at 12.00 hours for the nomination of an executor/executrix dative of the above estate.

CHURCHILL B. DLAMINI
Master of the High Court

Master's Office
P.O. Box 19
Mbabane

H1012 05-07-96

NOTICE

IN THE HIGH COURT OF SWAZILAND

IN THE ESTATE OF THE LATE: MATHEWS DLAMINI ESTATE NO. L22/96

A meeting of next of kin and all others concerned will be held before the Master of the High Court at Siteki Regional Offices on 10th July, 1996 at 10.30 hours for the nomination of an executor/executrix dative of the above estate.

CHURCHILL B. DLAMINI
Master of the High Court

Master's Office
P.O. Box 19
Mbabane

H1008 05-07-96

531

NOTICE

IN THE HIGH COURT OF SWAZILAND

IN THE ESTATE OF THE LATE: MANDLA ROBERT GWEBU ESTATE NO. L26/96

A meeting of next of kin and all others concerned will be held before the Master of the High Court at Siteki Regional Offices on 10th July, 1996 at 12.30 hours for the nomination of an executor/executrix dative of the above estate.

CHURCHILL B. DLAMINI
Master of the High Court

Master's Office
P.O. Box 19
Mbabane

H1004 05-07-96

NOTICE

IN THE HIGH COURT OF SWAZILAND

IN THE ESTATE OF THE LATE: JABULISA JUSTIN SIFUNDZA ESTATE NO. L25/96

A meeting of next of kin and all others concerned will be held before the Master of the High Court at Siteki Regional Offices on 10th July, 1996 at 12.00 hours for the nomination of an executor/executrix dative of the above estate.

CHURCHILL B. DLAMINI
Master of the High Court

Master's Office
P.O. Box 19
Mbabane

H1005 05-07-96

NOTICE

IN THE HIGH COURT OF SWAZILAND

**IN THE ESTATE OF THE LATE: ABSALOM MKHULUNYELWA VILAKATI
ESTATE NO. L24/96**

A meeting of next of kin and all others concerned will be held before the Master of the High Court at Siteki Regional Offices on 10th July, 1996 at 11.30 hours for the nomination of an executor/executrix dative of the above estate.

CHURCHILL B. DLAMINI
Master of the High Court

Master's Office
P.O. Box 19
Mbabane

H1006 05-07-96

NOTICE

IN THE HIGH COURT OF SWAZILAND

IN THE ESTATE OF THE LATE: AARON BHUTANA DLAMINI ESTATE NO. L23/96

A meeting of next of kin and all others concerned will be held before the Master of the High Court at Siteki Regional Offices on 10th July, 1996 at 11.00 hours for the nomination of an executor/executrix dative of the above estate.

CHURCHILL B. DLAMINI
Master of the High Court

Master's Office
P.O. Box 19
Mbabane

H1007 05-07-96

NOTICES

SWAZILAND COMPANIES ACT NO. 7 OF 1912

Notice is hereby given that pursuant to the notices published in the Swazi Observer dated 4th December, 1995, 11th December, 1995 and 18th December, 1995; and in the Government Gazette numbers 126 of 8th December, 1995, 127 of 15th December, 1995 and 128 of 22nd December, 1995, the names of the undermentioned companies:-

Inter African Agencies (Proprietary) Limited
Triple's (Proprietary) Limited
C.E.C. Enterprises (Proprietary) Limited
Ting Ying (Proprietary) Limited
Sun Incorporated (Proprietary) Limited
Progress Printing & Publishing Company (Proprietary) Limited
ATI Metalworks (Proprietary) Limited
Munro's Investments (Proprietary) Limited
Cosmes Deli (Proprietary) Limited
Girls Block & Builders Supply (Proprietary) Limited
Swafric Textile Distributors (Proprietary) Limited
Hanover (Proprietary) Limited
Tavvan (Proprietary) Limited
Unimoto (Proprietary) Limited
Power & Peace (Proprietary) Limited
Instant Distributors (Proprietary) Limited
Hub Motors (Proprietary) Limited
Newtech Building (Swaziland) (Proprietary) Limited
Gemini Wholesale (Swaziland) (Proprietary) Limited
Industrial Chemicals and Fabrics Limited
M.L.C. Transport (Proprietary) Limited
Lilanga Import and Export (Proprietary) Limited
Amalgamated Swaziland Clothing Industry (Proprietary) Limited
Dove Holdings (Proprietary) Limited
Dove Stationery (Proprietary) Limited
Dove Enterprises (Proprietary) Limited
Peak Industries (Proprietary) Limited
Gumedze & Sons (Proprietary) Limited
Parpardi Import & Export Company Limited
The Trading Post (Proprietary) Limited

L J N Construction Company (Proprietary) Limited
 Swaziland Industrial Relations Services (Proprietary) Limited
 S A C S (Proprietary) Limited
 Louiset Woodworks and Upholstery Manufacturers (Proprietary) Limited
 Cleanit (Proprietary) Limited
 Sam & Shed Construction Company (Proprietary) Limited
 Aircraft Holdings Limited
 Mbabane Liquor Distributors (Proprietary) Limited
 Timberline Limited
 V.Z. & R. Public Relations Swaziland (Proprietary) Limited
 S & B Investments (Proprietary) Limited
 Intraport Trading (Swaziland) (Proprietary) Limited
 ZEIO General Erection Engineering (Swaziland) Limited
 Operational Research Services (Proprietary) Limited
 Water Science Industries Limited
 Wilkenson Trexi (Swaziland) (Proprietary) Limited
 Shobane Pharmacy (Proprietary) Limited
 Airport Enterprises (Proprietary) Limited
 Cila's Hairdressing Limited
 A & I International (Proprietary) Limited
 PMP (Proprietary) Limited
 Dougdan Investments (Proprietary) Limited
 Jomic (Proprietary) Limited
 P.N. Investments (Proprietary) Limited
 Fakir Swaziland Steel (Proprietary) Limited
 Intershow Promotions Limited
 Swaziland National Freightways (Proprietary) Limited
 Auto Expertise (Proprietary) Limited
 D Hassall & Associates Limited
 Swazi Transport Consultants (Proprietary) Limited
 Shamir Enterprises (Proprietary) Limited
 Dascor Enterprises (Proprietary) Limited
 Francois Fashions (Proprietary) Limited
 Consolidated Holdings of Swaziland (Proprietary) Limited
 Swazi Electronic Tools & Equipment (Proprietary) Limited
 Greengold Impex (Swaziland) (Proprietary) Limited
 Geo Swaziland (Proprietary) Limited
 J A Enterprises Swaziland (Proprietary) Limited
 Insika (Proprietary) Limited
 Wildlife Adventures (Proprietary) Limited
 Umsebe Training Centre (Proprietary) Limited
 Humphrey's Enterprises (Proprietary) Limited
 Loving Brothers Bus Service (Proprietary) Limited
 Ocean Current (Proprietary) Limited
 Esivivane (Proprietary) Limited
 Shine Light Company (Proprietary) Limited
 Progressive Furniture Manufacturers Limited
 Pool & Electronic Consultants (Swd) (Proprietary) Limited
 D & H Trading (Proprietary) Limited
 M & P Constructions (Proprietary) Limited
 J.S.W.N. (Proprietary) Limited
 Act - Products (Proprietary) Limited
 R & S Construction (Proprietary) Limited
 Argo Company (Proprietary) Limited
 Professional Panelbeaters (Proprietary) Limited

Tance Construction (Proprietary) Limited
 Bashongani Investments (Proprietary) Limited
 Siza Investments (Proprietary) Limited
 Komwi Finance (Proprietary) Limited
 Michael Construction (Proprietary) Limited
 A and D Importers and Exporters (Proprietary) Limited
 Bambok Wholesalers (Proprietary) Limited
 Thrift General Dealers (Proprietary) Limited
 World Import Export (Proprietary) Limited
 Mathendele Township Development Company Limited
 Sanglo Catering (Proprietary) Limited
 Doughnut Queen (Swaziland) (Proprietary) Limited
 E & N Motor Car Sales Garage (Proprietary) Limited
 Pullmen Building Construction (Proprietary) Limited
 Hirschy Finance (Swaziland) (Proprietary) Limited
 Jetcor Concrete Blocks & Walls (Proprietary) Limited
 Semem (Proprietary) Limited
 Landcor (Swaziland) (Proprietary) Limited
 T J Building & Civil Constructors (Proprietary) Limited
 Inter Transport (Proprietary) Limited
 Schumyn's Garage (Proprietary) Limited
 All'Italia Restaurant (Proprietary) Limited
 Swazi Glass Craft (Proprietary) Limited
 Jet Freight Services (Swaziland) (Proprietary) Limited
 Select Operatives (Proprietary) Limited
 Trio Timbers (Swaziland) (Proprietary) Limited
 International Translation and Supporting Services (Proprietary) Limited
 Young's Farm Butchery (Proprietary) Limited
 F E P International (Swaziland) Limited
 Maywood Enterprises (Proprietary) Limited
 Watway Distributors (Proprietary) Limited
 Khumbulani Maswati Bus (Proprietary) Limited
 Lowveld Electrical Limited
 Man (Proprietary) Limited
 D I Y Supplies (Proprietary) Limited
 National Insured Saving (Proprietary) Limited (Abalondolozu)
 Paris/Tris (Proprietary) Limited
 B.M.N. Wire Products (Proprietary) Limited
 Hydraulic Maintenance Services (Proprietary) Limited
 Civil Building Projects (Swaziland) Limited
 B B C Construction (Proprietary) Limited
 Premier Flooring (Proprietary) Limited
 Swazi General Merchants (Proprietary) Limited
 Jetcor Building Swaziland (Proprietary) Limited
 Investment 1001 (Swaziland) (Proprietary) Limited
 Four Men Power Butchery Limited
 Westcliff National Carriers (Swaziland) Limited
 Sizanani Insurance Brokers (Proprietary) Limited
 Matsimbe Transport (Proprietary) Limited
 ELF Construction (Proprietary) Limited
 Star Import and Export (Proprietary) Limited
 Ismo Agencies International (Proprietary) Limited
 Geoterre (Proprietary) Limited
 Engineering Maintenance Services (Proprietary) Limited
 Sunwing (Proprietary) Limited

Copel Contractors (Proprietary) Limited
Griffin Services (Proprietary) Limited
Swaziland Property Development Company (Proprietary) Limited
Zamcolo Store (Proprietary) Limited
Adken Blocks (Proprietary) Limited
Maphiveni Bottle Store Limited
HMH (Proprietary) Limited
Highway Motel and Bottle Store (Proprietary) Limited
P G Electrical (Proprietary) Limited
Joint Venture Clothing Industry (Proprietary) Limited
Nkwanyane Investments (Proprietary) Limited
Tarzan and Partners Engineering and Investment Company (Proprietary) Limited

were struck off the Swaziland Register of Companies, and the companies dissolved with effect from the 17th June, 1996.

P.J. GUMEDE
Registrar of Companies

H1003 05-07-96

NOTICE

ESTATE LATE: SIPHO JEREMIA PHUNGWAYO ESTATE NO. EM1/96

Notice is hereby given that in terms of Section 51 bis of the Administration of Estates Act No. 28 of 1902, that the First and Final Liquidation and Distribution Account will lie open at the office of the Master of the High Court of Swaziland, Mbabane for a period of twenty one (21) days from date of appearance of this Notice.

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

FLORENCE PHUNGWAYO
P.O. Box 1408
Matsapha

H993 05-07-96

NOTICE

ESTATE LATE: QUEEN KHABONINA SIBANDZE ESTATE NO. E570/95

Notice is hereby given that in terms of Section 51 bis of the Administration of Estates Act No. 28 of 1902, that the First and Final Liquidation and Distribution Account will lie open at the office of the Master of the High Court of Swaziland, Mbabane for a period of twenty one (21) days from date of appearance of this Notice.

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

BOYANE D. SIBANDZE
P.O. Box 709
Mbabane

H991 05-07-96

536

NOTICE

ESTATE LATE: PHILIP M. DLUDLU ESTATE NO. E341/95

Notice is hereby given that in terms of Section 51 bis of the Administration of Estates Act No. 28 of 1902, that the First and Final Liquidation and Distribution Account will lie open at the office of the Master of the High Court of Swaziland, Mbabane for a period of twenty one (21) days from date of appearance of this Notice.

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

G.M. DLUDLU
P.O. Box 703
Manzini

H1014 05-07-96

NOTICE

ESTATE LATE: MUHAIGIR MOHAMMED ESTATE NO. EH32/96

Notice is hereby given that in terms of Section 51 bis of the Administration of Estates Act No. 28 of 1902, that the First and Final Liquidation and Distribution Account will lie open at the office of the Master of the High Court of Swaziland, Mbabane for a period of twenty one (21) days from date of appearance of this Notice.

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

BARNEY MOHAMMED
P.O. Box 5803
Mbabane

H996 05-07-96

NOTICE

ESTATE LATE: BENJAMIN DUMSANE MAGAGULA ESTATE NO. EH29/96

Notice is hereby given that in terms of Section 51 bis of the Administration of Estates Act No. 28 of 1902, that the First and Final Liquidation and Distribution Account will lie open at the office of the Master of the High Court of Swaziland, Mbabane for a period of twenty one (21) days from date of appearance of this Notice.

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

SAMSON J. MAGAGULA
P.O. Box 1970
Mbabane

H1000 05-07-96

537

NOTICE

ESTATE LATE: PHILEMON SPHIWA MHLONGO ESTATE NO. EH40/96

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

LUCKY MHLONGO
P.O. Box 83
Piggs Peak

H989 05-07-96

NOTICE

ESTATE LATE: RICHARD MKHOHLWA MSIBI ESTATE NO. E5/94

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

GUGU MSIBI
P.O. Box 16
Mbabane

H992 05-07-96

NOTICE

ESTATE LATE: GABHENI MFANASIBILI MTSETFWA ESTATE NO. EM84/96

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

SIMANGELE IVY MTSETFWA
P.O. Box 2108
Manzini

H997 05-07-96

NOTICE

ESTATE LATE: PATRICIA C. KOSTER ESTATE NO. EH50/96

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

JOSEPH SIBANDZE
P.O. Box 4190
Mbabane

H998 05-07-96

538

NOTICE

ESTATE LATE: MORDERCAI KHUMALO ESTATE NO. EH56/96

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

BONGANI KHUMALO OR
BHEKITHEMBA KHUMALO
P.O. Box 1680
Manzini

H999 05-07-96

NOTICE

ESTATE LATE: ALMON MKHETHWA MANGO ESTATE NO. ES34/96

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

PATRICK M. MANGO
P.O. Box 775
Nhlangano

H1002 05-07-96

NOTICE

ESTATE LATE: PETROS JABULANI NYEMBE ESTATE NO. ES28/96

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

MIRRIAM DLAMINI
P.O. Box 38
Sidvokodvo

H1015 05-07-96

NOTICE

ESTATE LATE: EZROME SIKEBHE SIMELANE ESTATE NO. EM93/96

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

ELLEN SIMELANE
P.O. Box 496
Mankayane

H1017 05-07-96

539

NOTICE

ESTATE LATE: NOTHANDO CLERENCE DLAMINI ESTATE NO. EM35/96

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

THOLAKELE MBUYISA
Mpembekati Primary School
Private Bag
Manzini

H1019 05-07-96

NOTICE

ESTATE LATE: KHANJANA DLAMINI ESTATE NO. E409/95

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

MADZANDZA DLAMINI
P.O. Box 7
Mankayane

H1021 05-07-96

NOTICE

ESTATE LATE: MABVUTO ZULU ESTATE NO. EH64/96

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

DR. WAJLOVIA CHILAMBO
Mankayane Government Hospital
P.O. Box 6
Mankayane

H1023 05-07-96

SUPPLEMENT TO THE SWAZILAND GOVERNMENT GAZETTE

VOL. XXXIV]

MBABANE, Friday, July 5th., 1996

[No. 171

CONTENTS

No.	Page
-----	------

PART A - BILLS

7. The Sugar Export Levy Bill, 1996	S1
---	----

PART C - LEGAL NOTICES

105. The Taxation of Benefits in Kind and Certain Allowances (Date of Commencement) Notice, 1996	S4
---	----

106. The Income Tax Order, 1975 - The Official Rate of Interest Notice, 1996	S10
--	-----

THE SUGAR EXPORT LEVY BILL, 1996

(Bill No. 7 of 1996)

(To be presented by the Minister for Finance)

MEMORANDUM OF OBJECTS AND REASONS

The object of this Bill is to replace the Sugar Levy Order, 1973 and to provide for matters incidental thereto.

S. H. ZWANE
Attorney-General

A BILL

entitled

An Act to provide for a new Sugar Export Levy and for matters related thereto.

ENACTED by the King and the Parliament of Swaziland.

Short title.

1. This Act may be cited as the Sugar Export Levy Act, 1996 and shall come into force on a date to be appointed by the Minister by Notice in the Gazette.

Interpretation.

2. In this Act, unless the context otherwise requires -

"Agreement" means the Swaziland Sugar Industry Agreement set out in Part I of the Schedule to the Sugar Act No. 4 of 1967;

"Association" means the Swaziland Sugar Industry Association established under the Sugar Act, No. 4 of 1967;

"Commissioner" means the Commissioner of Taxes appointed under the Income Tax Order, No. 21 of 1975 and includes an Assistant Commissioner of Taxes;

"grower" has the same meaning as in the Sugar Act No. 4 of 1967;

"Minister" means the Minister for Finance;

"Protocol exports" means the exportation of sugar from Swaziland to the European Union in terms of the Sugar Protocol with the European Union;

"Royal Swaziland Sugar Corporation Limited" means a company duly registered according to the Laws of Swaziland in that name;

"Sugar" has the same meaning as in the Sugar Act of 1967;

"year" means the period of 12 calendar months ending on 31st March.

Imposition of Levy.

3. (1) The Minister shall, by Notice in the Gazette, prescribe and impose a levy on the net ex-mill export protocol sales to the European Union to be applied two years in arrears.

(2) For the purpose of this section "nett ex-mill export protocol sales proceeds" shall be the Swaziland currency equivalent of the gross amount received by the Association in respect of all sales of sugar exported less the following expenses -

- (a) cost of bags and bagging;
- (b) cost of manufacturing raw sugar into refined and mill white sugar;
- (c) cost of transport from mill to port;
- (d) storage, port dues and loading costs;
- (e) costs of shipping and landing;
- (f) marine insurance charges;
- (g) brokerage charges; and
- (h) any other direct selling expenses, excluding general over-heards and administration costs, which can be proved to the satisfaction of the Commissioner to have been incurred in the sale of sugar protocol exports.

Method of payment of levy.

4. (1) The levy shall be deemed to be an Industry obligation in terms of clauses 53 and 54 of the Agreement.

(2) The Association shall remit to the Commissioner an amount equal to a quarter of the levy imposed under section 3, on or before the 31st July, 31st October, 31st January and 31st March of each year.

(3) Interest on the amount of any payment, or portion thereof, not made by the due date, calculated at the rate of one and a half per centum per month, shall be payable by the Association to the Commissioner on demand.

Deduction from taxable income

5. The amount of the levy paid by the Association in respect of any year shall be deducted from its income for the purpose of ascertaining the amount of its taxable income under the Income Tax Order, No. 21 of 1975, during the relevant year of assessment as defined in such Act.

Statement of sales to be produced.

6. The Association shall on the request of the Commissioner produce for his inspection all such statements and documents in connection with the sale of any sugar exported by it as the Commissioner may deem necessary.

Objections and Appeals.

7. The provisions of the Income Tax Order, No. 21 of 1975 in regard to any objections and appeals against any decision by the Commissioner shall mutatis mutandi apply to any decision made by the Commissioner in terms of this Order.

Regulations.

8. The Minister may make such regulations as he deems necessary for the better carrying out of the purposes of this Order.

Repeal.

9. The Sugar Export Levy Order No.7 of 1973 is repealed.

LEGAL NOTICE NO. 105 OF 1996**THE INCOME TAX ORDER, 1975
(Order No. 21 of 1975)****THE TAXATION OF BENEFITS IN KIND AND CERTAIN ALLOWANCES
(DATE OF COMMENCEMENT) NOTICE, 1996
(Under Section 3)**

In exercise of the powers conferred by section 3 of the Income Tax Order, 1975, the Commissioner of Taxes hereby issues the following Notice:

Citation and Commencement.

This Notice may be cited as the Taxation of Benefits in Kind and Certain Allowances (Date of Commencement) Notice, 1996 and shall come into operation on the 1st July 1996.

Taxation of Benefits in Kind and Certain allowances.

A. THE LAW

- 1.1 The annual value of any benefit or advantage accruing by way of employment (including that of any quarters, board or residence) is part of the gross income of an employee, in terms of section 7(f) of the Income Tax Order 1975, as amended.
- 1.2 Section 5 of the Income Tax (Amendment) Act No. 5 of 1988 makes it compulsory for employers to deduct PAYE on such benefits in kind bestowed on employees.
- 1.3 A benefit provided by an employer to an employee means a benefit that -
 - (a) is provided by an employer, by an associate of the employer, or by a third party under an arrangement with the employer or associate of the employer; and
 - (b) is provided to an employee or to an associate of the employee.

2. PRACTICE

- 2.1 The income tax return form for individuals [Form C] obligates the taxpayer to record in more detail what is required in terms of the law and specified in paragraph 1 above.
- 2.2 The valuations placed hereunder on benefits are not specified in the Income Tax Order 1975, as amended, but have now been revised and updated, so as to provide a realistic and convenient method of evaluating the benefits and also to simplify the application of section 7 (f).
- 2.3 Benefits will be taxed at market value with effect from 1 July 1996. In the case of housing, cars and loan benefits the move to market value will be introduced on a phased basis as follows:-

1996/7	50% of market value
1997/8	75% of market value
1998/9	100% of market value.

subject to the proviso that the taxable values for 96/7 may not be less than 125% of the value of like benefits as set out in the Practice Note on benefits applicable on 1 July 1995.

2.4 All other benefits will be taxed at market value with effect from 1 July 1996.

2.5 Any amount paid to an employee as an allowance is taxable in full. Employers should ensure, that the full amount of each allowance is reflected on the Employees' Tax Certificate [PAYE 5].

2.6 Please note that in all cases where it appears to be Commissioner that benefits in kind are given as part of a tax avoidance scheme or as part of a remuneration package which confers property on any person either directly or through a company controlled either directly or indirectly by that person then the full market value of the benefit(s) will be used in the assessment to tax of the employee.

2.7 Disagreements about the valuations placed are subject to objection and appeal under the relevant provisions of the Income Tax Order 1975, as amended.

2.8 It is in the best interests of the taxpayer to have PAYE deducted on a monthly basis on benefits rather than to be in receipt of a "due by" assessment in respect of benefits at the end of the tax year.

3. PERIOD OF ASSESSMENT

3.1 If the period assessed is less than a year of assessment, the benefit shall be the ratio such period bears to twelve months.

4. THOSE AFFECTED

4.1 This Notice applies to all employees and company directors.

5. VALIDITY OF THIS NOTICE

5.1 This Notice supercedes all previous Notices issued in respect of the taxation of benefits in kind and allowances.

B. TAXABLE BENEFITS

1. Free and Subsidised Housing

1.1 Where a benefit provided by an employer to an employee consists of accommodation or housing, the value of the benefit is the open market rent of the accommodation or housing, reduced by any payment made by the employee for the benefit.

1.2 The respective market values of various classes of accommodation as at 1 July 1996 are as follows:-

Valuation Category A.

Mbabane Municipal Area, Pine Valley, Waterford, Coates Valley, Extension 6, Madonsa Township, Thomasdale and within 10 kilometres from the Mbabane/Manzini road.

Rental Category	Floor area	Open market rent p.m. E
3-4 bedrooms 2-3 bathrooms Double garage Servs. quarters Secure perimeter 2,000 sq. m. lot Prime location	250 sq.m.+	5,000
As above, but smaller, older or of a lower standard of finish	200 sq.m.+	4,000
3 bedrooms 2 bathrooms Garage Servs. quarters Secure perimeter 700 sq. m. lot Good area	150 sq.m.+	3,000
3 bedrooms ½ bathrooms 700 sq. m. lot	120 sq.m.+	2,500
2-3 bedrooms 1 bathroom	100 sq.m.+	2,000
3 bedrooms	Under 100 sq.m.	1,200
2 bedrooms	70 sq.m.+	1,000
1 bedroom	Under 70 sq.m.	800
Bedsitters	"	450

Valuation Category B.

Manzini and surrounds, except Coates Valley, Extension 6, Madonsa Township and Thomasdale.

The values for Category A reduced by 15%.

Valuation Category C.

Other towns and company towns.

The values for Category A reduced by 30%.

Valuation Category D.

Government Housing.

The values for accommodation provided by the Government are as follows:-

Rental Category	Open market rent p.m. E
A	2,600
B	2,340
C	2,080
D	1,820
E	1,660
F	1,300
G	1,040
H	910
J	780
K	650
L	520
F/R	500

1.3 The amount to be included in taxable income for accommodation or housing is the lesser of -

- (a) 1996/7 50% of market value
1997/8 75% of market value
1998/9 100% of market value; or

- (b) 20% of the employment income (including the amount calculated under subparagraph (a) above) paid by the employer to the employee for the year of assessment in which the benefit is provided,

reduced by any payment made by the employee for the benefit.

2. SOFT LOANS

2.1 In terms of section 3 of the Income Tax (Amendment) Act No. 6 of 1994, a taxable benefit accrues to an employee where:-

- (a) A loan is granted to an employee and either the employee pays no interest on the loan or pays interest at less than the official rate of interest;

(b) An employer has paid a subsidy in respect of capital or interest on a loan; or

(c) An employer pays a lender a subsidy in respect of a loan to an employee. (If the amount paid by the employer together with the interest paid by the employee exceeds the official rate of interest on the loan, the amount paid by the employer would be the taxable benefit.)

2.2 For the purposes of subparagraphs (a) and (b), the value of the taxable benefit for a year of assessment is the interest on the loan at the official rate less the amount of interest (if any) that the employee actually incurred during the year of assessment.

2.3 The official rate of interest is the Central Bank Discount Rate. At the time of publication of this Practice Note, the official rate of interest was 15.75%.

3. PRIVATE USE OF MOTOR VEHICLES (including aircraft)

3.1 Where a benefit provided by an employer to an employee consists of the use, or availability for use, of a motor vehicle (including any aircraft or helicopter) wholly or partly for the private purposes of the employee, the value of the benefit is calculated according to the following formula -

$$(15\% \times A \times B/C) - D$$

where,

- A is the market value of the motor vehicle at the time when it was first provided for the private use of the employee;
- B is the number of days in the year of assessment on which the motor vehicle was used or available for use for private purposes by the employee for all or a part of the day;
- C is the number of days in the year of assessment;
- D is any payment made by the employee for the benefit.

3.2 The market value of a car is the cost to the employer at the time it was first provided to the employee. The market value of second-hand cars is shown in the Auto Dealers Guide¹. For vehicles that were purchased in Swaziland this value may be adjusted to 110/114 (96.5%) or 112/114 (98.25%) of the Guide value, depending on the rate of sales tax in force in Swaziland at the time the vehicle was purchased.

3.3 The amounts to be included in taxable income are as follows:-

1996/7 50% of market value
1997/8 75% of market value
1998/9 100% of market value,

subject to the proviso that the taxable values for 96/7 may not be less than 125% of the value of like benefits as set out in the Practice Note on benefits applicable on 1 July 1995.

¹ Published by Mead & McGrouther (Pty.) Ltd., P.O. Box 1240 Randburg 2125.

4. CHILDREN'S EDUCATION BENEFITS

4.1 The taxable value of educational benefits is 100% of the costs of these benefits (excluding transportation costs).

4.2 Educational benefits are school fees, boarding fees and other expenses paid by the employer on account of the education of the employee's children.

5. DOMESTIC ASSISTANTS

5.1 Where a benefit provided by an employer to an employee consists of the provision of a housekeeper, chauffeur, gardener, or other domestic assistant, the value of the benefit is the total employment income paid to the domestic assistant in respect of services rendered to the employee, reduced by any payment made by the employee for the benefit.

5.2 It is expected that the value of this benefit will not be less than the minimum wage as set out in the Wages Act².

6. UTILITIES

6.1 Where a benefit provided by an employer to an employee consists of the reimbursement or discharge by an employer of the employee's utilities expenditure, the value of the benefit is the amount of the reimbursement or discharge.

6.2 "utilities expenditure" means any expenditure for fuel, power, water, sewerage, or telephone in respect of the employee's place of residence.

7. MEALS, REFRESHMENT OR ENTERTAINMENT

7.1 Where a benefit provided by an employer to an employee consists of the provision of any meal, refreshment, or entertainment, the value of the benefit is the cost to the employer of providing the meal, refreshment, or entertainment, reduced by any consideration paid by the employee for the meal, refreshment, or entertainment.

8. DEBT WAIVERS

Where a benefit provided by an employer to an employee consists of the waiver by an employer of an obligation of the employee to pay or repay an amount owing to the employer or to any other person, the value of the benefit is the amount of the payment or repayment waived.

9. PROPERTY TRANSFERS

Where a benefit provided by an employer consists of the transfer or use of property or the provision of services, the value of the benefit is the market value of the benefit, reduced by any payment made by the employee for the benefit.

10. MISCELLANEOUS BENEFITS

The value of any benefit provided by an employer to an employee which is not covered in the previous paragraphs is the market value of the benefit, reduced by any payment made by the employee for the benefit.

² Act No. 16 of 1964.

11. EXEMPT BENEFITS

- 11.1 Notwithstanding the previous paragraphs the following benefits are exempt from tax and do not form part of the employment income of a taxpayer -
- 11.2 The value of any meal or refreshment provided in a canteen, cafeteria, or dining room operated by, or on behalf of, an employer solely for the benefit or employees and which is available to all non-casual employees on equal terms.
- 11.3 Any allowance in respect of, or any reimbursement or discharge of, an employee's medical expenses where the allowance, reimbursement or discharge is available to all non-casual employees on equal terms.
- 11.4 A benefit the value of which (after taking into account the frequency with which similar benefits are provided by the employer) is so small as to make accounting for it unreasonable or administratively impracticable.

T. MBELU
Commissioner of Taxes

24 June 1996

LEGAL NOTICE NO. 106 OF 1996

THE INCOME TAX ORDER, 1975
(Order No. 21 of 1975)

THE OFFICIAL RATE OF INTEREST NOTICE, 1996
(Under section 7)

In exercise of the powers conferred by section 7 (ff) of the Income Tax Order 1975, I, Derek Von Wissell, Minister of Finance, hereby issues the following notice -

Citation and Commencement.

1. This notice may be cited as the official rate of interest notice, 1996 and shall come into effect on the 1st July 1996.

Official Rate of Interest.

2. The official rate of interest to be used in determining the taxable benefit arising from an interest free or low interest loan made to an employee shall be the Central Bank of Swaziland discount rate.

D. VON WISELL
Minister of Finance

The Government Printer, Mbabane