



SWAZILAND GOVERNMENT GAZETTE

VOL. XXXVIII]

MBABANE, Friday, June 30th., 2000

[No. 577

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PUBLISHED BY AUTHORITY

GENERAL NOTICE NO. 56 OF 2000

THE INCOME TAX ORDER, 1975
(King's Order-in-Council No. 21 of 1975)

THE DEVELOPMENT APPROVAL ORDER NOTICE, 2000
(Under Section 69)

It is notified for public information that in terms of section 69(2) of the Income Tax Order, 1975 the Minister for Finance is vested with the power to, in appropriate cases and at the Minister's satisfaction, issue a "development approval order" to a nominated business granting such business additional tax concessions. In exercise of the powers vested upon the Minister by this section, the Minister issues the following Notice.

Citation.

1. This Notice may be cited as the Development Approval Order Notice, 2000.

Section 69 (2) of the Income Tax Order.

2. Section 69 (2) of the Order provides as follows -

"2. (a) Notwithstanding any other provisions of this Order, where the Minister is satisfied that a new business is beneficial to the development of the economy, he may, with the prior consent of Cabinet, nominate such business as a development enterprise, and he may issue an order, known as "development approval order" in respect of such business, granting additional tax concessions to such business;

- (b) (i) Any person seeking tax concession under this subsection shall, prior to the commencement of business, apply to the Minister in a manner prescribed by him;
- (ii) The Minister may, upon examination of such application, grant or refuse to grant, in writing a tax concession for the purpose of this sub-section;
- (iii) The Minister's decision under paragraph (ii) shall be final.
- (c) A development approval order may be issued subject to such conditions, and for such period of time, as the Minister deems fit;
- (d) The Minister shall, within twenty-one days of the issue of a development order under paragraph (a), cause to be published, by notice in the Gazette the name and address of the business nominated as a development enterprise under paragraph (a);
- (e) The Minister may, at any time, with the concurrence of Cabinet, amend or revoke a development approval order issued in terms of the subsection;

Provided that where the Minister has cause to revoke a development approved order, he shall, within a period of twenty-one days, cause such revocation to be published, by notice, in the Gazette;

- (f) Paragraphs (a) to (e) are deemed to have come into effect from 1st July, 1984."

Implementation, application and determination.

3. For the purposes of conferring the provisions of Section 69(2) the Minister informs members of the public so interested that the Cabinet has approved the implementation of section 69(2) of the Order and the application of the following guidelines and conditions -

- (a) a tax concession granted by means of a Development Approval Order shall be granted for-
 - (i) a period of ten (10) years; and
 - (ii) a tax concession on corporate tax at the maximum rate of 10%; and
 - (iii) an exemption from withholding tax on dividends during the ten (10) year period specified under subparagraph (i);
- (b) the grant of a Development Approval Order shall only be applicable to approved new investments, business or development enterprises in the manufacturing, mining, international services and tourism sectors and the grant shall be available to both local and foreign direct investments, provided -
 - (i) the investment entity shall be a company registered and incorporated in Swaziland under the applicable law; and
 - (ii) the company shall have been promoted by reputable promoters with demonstrable successful track record;
- (c) the Development Approval Orders or the tax concessions so contained in a Development Approval Order shall only be available, subject to the fact or decision that the grant of the tax concessions or Development Approval Order may not unfairly discriminate against existing competing enterprises or business, to enterprises or business as defined in paragraph (g);
- (d) in addition to paragraph (c), "expansions of existing enterprises" shall be eligible for consideration and grant of a Development Approval Order, subject to the same provisions of paragraph (c) and provided that such expansions are implemented as stand-alone, independently incorporated businesses or companies;
- (e) qualifying investments for consideration and grant shall yield a ten percent (10%) minimum economic rate of return (ERR) which shall be evaluated by the committee mentioned under section 3 (1) on the basis of the economic analysis of the applicant's project proposal;
- (f) an applicant for consideration and grant of a Development Approval Order shall submit detailed project proposals in a prescribed format or on a prescribed form whose contents shall form the basis for determination of the projects' E.R.R. and, where the Development Approval Order is granted, it shall be used for subsequent evaluation of the projects' compliance with the conditions attaching to the grant and in default of which the Minister shall invoke the provisions of section 69(2)(e) of the Income Tax Order
- (g) for purposes of paragraph (c) -

"existing competing enterprises" means those business enterprises, which are currently supplying the domestic market with goods, or services which are similar in all material respects to those proposed by the applicant for tax concessions by means of a Development Approval Order."

3. (1) An applicant for a Development Approval Order shall make an application to the Minister for Finance in terms of this Notice or the Income Tax Order who shall refer such application to a professional committee comprising of officials from the Ministry of Finance, the Ministry of Enterprise and Employment and the Swaziland Investment Promotion Authority (SIPA) to assist the Minister in evaluating the application in accordance with the set criteria, rules or guidance principles taking into account the purposes of section 69 (2).

(2) The committee referred to in this section shall, after evaluating the application, make appropriate recommendations to the Minister for the Minister's final determination and action in terms of section 69 (2) of the Income Tax Order.

(3) The Minister shall not issue any grant or confer any tax concessions to an applicant of a Development Approval Order or nominate a business as a development enterprise unless the Minister has first obtained the approval of the Cabinet so to do.

Conditions to be stipulated in a grant.

4. The following conditions shall be stipulated in a Development Approval Order in terms of section 69 (2) (c) -

- (i) that the business shall within a specified period undertake the development specified in the Development Approval Order;
- (ii) that the business shall strictly comply with all its tax obligations under the Income Tax Order;
- (iii) that the business shall not breach any conditions specified in the order, and
- (iv) that the business to which a Development Approval Order relates shall be entitled to the relief specified in the order if the Commissioner is satisfied that the development to which the order relates is or has been carried out.

Revocation of grant.

5. (1) The Minister may, at any time with the concurrence of the Cabinet, amend or revoke a Development Approval Order issued under section 69 (2) of the Income Tax Order in the event any one or all of the following events occur-

- (i) failure to meet the eligibility criteria;
- (ii) failure to comply with tax obligations, including but not limited to, failure to furnish returns or pay tax as evidenced by the Commissioner of Taxes;
- (iii) failure of the business to substantially carry out the development specified in the Order, or
- (iv) where there has been a substantial breach of any conditions as may be specified in the Order,

(2) The Minister shall, before the issuance of a revocation or amending order and before its publication in the Gazette, by notice in writing to the owner, director or person who appears to the Minister to be in charge of the business or enterprise afford such owner, director or person an opportunity either to -

- (i) rectify the failure or breach; or
- (ii) to show cause why, within such time as may be specified and being not less than 30 days from the date of issue of such notice, the Development Approval Order should not be amended or revoked

J. P. CARMICHAEL
Minister for Finance

NOTICE

Notice is hereby given that I, Patrick Isiah Mayisela of Hhohho Region intend to apply to the Honourable Minister for Justice of the Kingdom of Swaziland for authorisation to assume the surname Mathunjwa after the fourth publication of this notice in each of the four consecutive weeks in the Times of Swaziland Newspaper, being the only newspaper circulating in the Region where I reside and designated for this purpose by the Regional Secretary for the Hhohho Region and in the Government Gazette.

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

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

P. O. Box 2666
Mbabane

B749 4x30-06-2000

NOTICE

Notice is hereby given that I, Hezekia N. Mdluli of Shiselweni Region intend to apply to the Honourable Minister for Justice of the Kingdom of Swaziland for authorisation to assume the surname Masuku after the fourth publication of this notice in each of the four consecutive weeks in the Times of Swaziland Newspaper, being the only newspaper circulating in the Region where I reside and designated for this purpose by the Regional Secretary for the Shiselweni Region and in the Government Gazette.

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

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

P. O. Box 126
Nhlangano

B748 4x30-06-2000

NOTICE

ESTATE LATE: JAMSON SIBHAMU MVUBU ESTATE NO. ES54/2000

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

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

ELMON M. MVUBU
P/B Big Bend

B872 30-06-2000

522

NOTICE

Notice is hereby given that I, Amos Kunene of Hhohho Region intend to apply to the Honourable Minister for Justice of the Kingdom of Swaziland for authorisation to assume the surname Nkambule after the fourth publication of this notice in each of the four consecutive weeks in the Times of Swaziland Newspaper, being the only newspaper circulating in the Region where I reside and designated for this purpose by the Regional Secretary for the Hhohho Region and in the Government Gazette.

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

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

P. O. Box 811
Mbabane

B768 4x30-06-2000

NOTICE

Notice is hereby given that I, David Xolisa Shabangu of Hhohho Region intend to apply to the Honourable Minister for Justice of the Kingdom of Swaziland for authorisation to assume the surname Shongwe after the fourth publication of this notice in each of the four consecutive weeks in the Times of Swaziland Newspaper, being the only newspaper circulating in the Region where I reside and designated for this purpose by the Regional Secretary for the Hhohho Region and in the Government Gazette.

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

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

P. O. Box 1924
Mbabane

B823 4x07-07-2000

NOTICE

ESTATE LATE: REUBEN M. MALINGA ESTATE NO. ES5/2000

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

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

BUSISIWE MALINGA
P. O. Box 2721
Manzini

B876 30-06-2000

NOTICE

Notice is hereby given that we intend applying for a certified copy of Mortgage Bond No. 303/1986 dated the 12th day of September, 1986 in respect of:

CERTAIN : Portion 5 of Farm No. 182 situate in the District of LUBOMBO, Swaziland;
MEASURING : 3283 (THREE TWO EIGHT THREE) square metres;
made in favour of Swaziland Development and Savings Bank

All persons having objections to the issue of the aforesaid copies are hereby requested to lodge same with the Registrar of Deeds for Swaziland at Mbabane within three (3) weeks of the last publication of this Notice.

DATED AT MBABANE ON THE 2ND DAY OF APRIL, 2000

SAMUEL S. EARNSHAW & PARTNERS
Attorneys for Applicant
P. O. Box 1134
Mbabane

B857 2x30-06-2000

NOTICE

Notice is hereby given that I, Emmanuel Mbongeni Maseko of Hhohho Region intend to apply to the Honourable Minister for Justice of the Kingdom of Swaziland for authorisation to assume the surname Mooki after the fourth publication of this notice in each of the four consecutive weeks in the Times of Swaziland Newspaper, being the only newspaper circulating in the Region where I reside and designated for this purpose by the Regional Secretary for the Hhohho Region and in the Government Gazette.

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

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

P. O. Box 381
Ezulwini
Swaziland

B871 4x14-07-2000

NOTICE

ESTATE LATE: PRINCE MAZINI DLAMINI ESTATE NO. EH122/2000

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

PRINCE NGANGABANI
P. O. Box 3338
Manzini

B878 30-06-2000

NOTICE

IN THE HIGH COURT OF SWAZILAND

HELD AT MBABANE

CASE NO. 2967/95

In the matter between:

SWAZILAND DEVELOPMENT & SAVINGS BANK

Plaintiff

and

ABS (1990) (PTY) LTD

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 High Court Building, Mbabane, at 11:30 a.m. on Friday the 28th July 2000.

CERTAIN : Remaining Extent of Portion B of Farm No. 188 Dalriach, situate in the urban area of Mbabane, District of Hhohho;

MEASURING : 98,2750 (Nine Eight Comma Two Seven Five Zero) Hectares;

HELD : By the Defendant under Deed of Transfer No. 680/91 registered on the 1st March 1991;

RESERVE PRICE : E300 000.00 (Three Hundred Thousand Emalangeni).

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

Further particulars may be obtained from the undersigned.

DATED AT MBABANE THIS 20TH DAY OF JUNE 2000.

T. S. MAZIYA
Sheriff of Swaziland
c/o The Registrar of the High Court
Mbabane

B875 30-06-2000

NOTICE

ESTATE LATE: GCEBILE DORRIS MKHABELA ESTATE NO. EH62/2000

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

THABISILE V. MABUZA
P. O. Box 2629
Mbabane

B873 30-06-2000

NOTICE

IN THE HIGH COURT OF SWAZILAND

HELD AT MBABANE

CASE NO. 1237/96

In the matter between:

SWAZILAND DEVELOPMENT & SAVINGS BANK

Plaintiff

and

ELIAS MDUNGAZWE MATSEBULA

Defendant

NOTICE OF SALE IN EXECUTION IMMOVABLE PROPERTY

NOTICE IS HEREBY GIVEN that the undermentioned property will be sold by Public Auction by the Acting Deputy Sheriff for the district of Shiselweni Region at the Magistrates' Court, Nhlangano, on Friday the 21st day of July, 2000 at 2:00 p.m.

The Property consists of

CERTAIN : Farm No. 594, Hlatikhulu, Shiselweni Region.

MEASURING : 86,6532 (Eight six comma six five three two) Hectares;

HELD UNDER : Deed of Transfer No. 550/1996

The Conditions of sale are available for inspection at the offices of the Sheriff of Swaziland at the High Court Building Mbabane, Regional Administrator's Office, Nhlangano and at the offices Mlangeni and Company, 3rd Floor, Liqhaga Building, Nkosehlhaza Street, Manzini.

DATED AT MBABANE ON THIS 21ST DAY OF JUNE, 2000.

T. S. MAZIYA
Sheriff of Swaziland
c/o The Registrar of the High Court
Mbabane

B874 30-06-2000

NOTICE

ESTATE LATE: DAVID SIPHO MABUZA ESTATE NO. EM297/99

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

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

THEMBI MABUZA
P. O. Box 4695
Manzini

B879 30-06-2000

NOTICE

IN THE HIGH COURT OF SWAZILAND

HELD AT MBABANE

CASE NO. 3326/97

In the matter between:

NEDBANK (SWAZILAND) LIMITED

Plaintiff

and

BERRY SHABANGU

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 21ST day of **JULY 2000**.

CERTAIN : Lot No. 2284 Mbabane Extension No. 21 (Mbangweni Township, District of Hhohho, Swaziland;
MEASURING : 440 (Four Four Zero) Square Metres;
RESERVE PRICE : Without Reserve;
IMPROVEMENTS : A dwelling 4 Bedroom house comprising a lounge/dining room, kitchen, and 2 bathrooms;

Conditions of sale are available for inspection at the office of the Sheriff in the High Court building in Mbabane and at the offices of the Regional Administrator, Hhohho.

Further particulars may be obtained from the undersigned.

DATED AT MBABANE ON THIS THE 22ND DAY OF JUNE, 2000.

S J GAMA (MR)
Sheriff of Swaziland
c/o The Registrar of the High Court
Mbabane

B888 30-06-2000

NOTICE

ESTATE LATE: MASABELA NKOMOZONDILE MABHENA HLOPHE
ESTATE NO. EH125/2000

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

ELPHAS MBIKO HLOPHE
P. O. Box 1552
Mbabane

B877 30-06-2000

NOTICE

IN THE HIGH COURT OF SWAZILAND

HELD AT MBABANE

CASE NO. 2263/99

In the matter between:

SWAZILAND INDUSTRIAL DEVELOPMENT COMPANY LIMITED

Plaintiff

and

JOHN PETER (SWAZILAND) (PTY) LIMITED

Defendant

NOTICE OF SALE

NOTICE is hereby given that pursuant to a Writ of Execution issued in the above matter, the undermentioned property will be sold by Public Auction by the Deputy Sheriff for the District of Manzini, outside the Regional Administrator's Building, at 2.30 p.m. on **FRIDAY the 21ST day of JULY 2000.**

CERTAIN : Lot No. 489 situate in Matsapha Town, District of Manzini, Swaziland;
MEASURING : 1,3896 (One Comma Three Eight Nine Six) hectares;
RESERVE PRICE : E1,400 000-00 (One Million Four Hundred Thousand Emalangeni);
IMPROVEMENTS : A factory building of 1200 square metres including offices and an amenities block;

Conditions of Sale are available for inspection at the office of the Sheriff in the High Court building in Mbabane and outside the Regional Administrator's Building, Manzini, District of Manzini.

Further particulars may be obtained from the undersigned.

DATED AT MBABANE ON THIS THE 26TH DAY OF JUNE, 2000.

T. S. MAZIYA
Sheriff of Swaziland
c/o The Registrar of the High Court
Mbabane

B889 30-06-2000

NOTICE

ESTATE LATE: JOHN MAVELA NDWANDWE ESTATE NO. ES261/99

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

MOSES MKHATSHWA
P. O. Box 1823
Mbabane

B881 30-06-2000

NOTICE

IN THE HIGH COURT OF SWAZILAND

HELD AT MBABANE

CASE NO. 3010/98

In the matter between:

SWAZILAND DEVELOPMENT AND SAVINGS BANK

Plaintiff

and

MAGUGU MARTIN KUNENE

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 Shiselweni outside the Magistrates Court Building, Nhlangano, District of Shiselweni at 2.30 p.m. on Friday the 11th August 2000.

CERTAIN : Farm No. 942 situate in the District of Shiselweni, Swaziland;
MEASURING : 85,6532 (Eight Five Comma Six Five Three Two) Hectares;
HELD : Deed of Transfer No. 592/93.
RESERVE PRICE : E85,000.00 (Eighty Five Thousand Emalangeni).
IMPROVEMENTS : A factory building of 1200 square metres including offices and an amenities block;

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

Further particulars may be obtained from the undersigned.

DATED AT MBABANE THIS 23RD DAY OF JUNE, 2000.

T. S. MAZIYA
Sheriff of Swaziland
c/o The Registrar of the High Court
Mbabane

B890 30-06-2000

NOTICE

ESTATE LATE: HYND MAPOPI DLAMINI ESTATE NO. EL92/2000

Debtors and Creditors in the abovementioned Estate are hereby asked to lodge their claims and pay their debts with the undersigned within fourteen (14) days after the date of publication of this Notice.

GEORGE DLAMINI
P. O. Box 164
Vuvulane

B882 30-06-2000

NOTICE

ESTATE LATE: AARON N. MAGAGULA ESTATE NO. ES231/99

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

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

SYLVIA LOMCEBO MAGAGULA
P. O. Box 14
Mbabane

B880 30-06-2000

NOTICE

ESTATE LATE: STEPHEN CORNELIUS MENZI DLAMINI ESTATE NO. EH47/2000

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

C. J. LITTLER & CO.
Attorneys for Executrix
P. O. Box 2381
Mbabane

B883 30-06-2000

NOTICE

ESTATE LATE: LUKE N. DLAMINI ESTATE NO. EM284/99

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

THANDIE DLAMINI
P. O. Box 111
Mhlambanyatsi
Swaziland

B891 30-06-2000

NOTICE

CITY COUNCIL OF MBABANE

Notice is hereby given that the City Council of Mbabane has appointed **CONSTANCE SIPHIWE MAZIYA** as the Market Master of the City of Mbabane in terms of Section 6(1) of the Market Regulations of 1970.

G. MHLONGO
Town Clerk

B887 30-06-2000

NOTICE

ESTATE LATE MOSES J. NZIMA E.M 49/98

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, 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/her objection in duplicate with the Master of the High Court as well as with the undersigned at any time before expiry of the said period.

DATED AT MANZINI ON THIS THE 27TH DAY OF APRIL 2000.

MAPHALALA AND COMPANY
Executive Dative
Emcozini Building
Ngwane Street
Mbabane

B892 30-06-2000

SUPPLEMENT TO
THE
SWAZILAND GOVERNMENT
GAZETTE

VOL. XXXVIII]

MBABANE, Friday, June 30th., 2000

[No. 577

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LEGAL NOTICE NO. 59 OF 2000

THE COMMISSION OF ENQUIRY ACT, 1963
(Act No. 35 of 1963)

THE COMMISSION OF ENQUIRY INTO THE OPERATIONS OF THE OFFICE OF
THE MASTER OF THE HIGH COURT (EXTENSION OF TIME) NOTICE, 2000
(Under Sections 4 & 5)

In exercise of the powers conferred by Sections 4 and 5 of the Commission of Enquiry Act, 1963 the Minister for Justice and Constitutional Development issues the following Notice.

Citation and Commencement

1. This Notice may be cited as the Commission of Enquiry into the operations of the Office of the Master of the High Court (Extension of time) Notice, 2000 and shall be deemed to have come into force on the 17th June, 2000.

Extension of time

2. The time within which the Commission shall submit its report is extended from 16th June, 2000 to 17th July, 2000.

CHIEF MAWENI
Minister for Justice & Constitutional Development

LEGAL NOTICE NO. 63 OF 2000

STAMP DUTIES ACT, 1970
(Act No. 37 of 1970)

THE STAMP DUTIES (AMENDMENT OF SCHEDULE) NOTICE, 2000
(Under sections 4 bis)

In exercise of the powers conferred by sections 4 *bis* of the Stamp Duties Act, 1970 the Minister for Finance issues the following Notice -

Citation and commencement

1. This Notice may be cited as the Stamp Duties (Amendment of Schedule) Notice, 2000 and shall come into force on the date of publication in the Gazette.

Amendment of Schedule

2. The Schedule to the Stamp Duties Act, 1970 is amended under item No. 17(2)(b)(i) by replacing the prescribed amount of stamp duty with the following -

<u>"No</u>	<u>Description of Instrument</u>	<u>Amount of Duty</u>
		E C

17 Marketable security

(2) In respect of the issue within Swaziland of a certificate or like instrument representing an interest in respect of a marketable security, whether called unit or fixed trust certificates or by any other name -

(b) if made out to bearer or in any manner so as to be transferable by delivery only -

(i) where the price of issue does not exceed E100.00 0 05"

M. D. FAKUDZE
Principal Secretary

