



# SWAZILAND

## GOVERNMENT GAZETTE

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VOL. XLII]

MBABANE, Friday, OCTOBER 29<sup>th</sup>, 2004

[No. 121

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PUBLISHED BY AUTHORITY

## GENERAL NOTICE NO. 87 2004

THE CIVIL SERVICE BOARD (GENERAL) REGULATIONS 1963  
(Act No. 34 of 1963 (1))CONFIRMATION IN APPOINTMENT AND ADMISSION TO THE PENSIONABLE  
ESTABLISHMENT OFFICES

NOTICE 2004

## UNDER REGULATIONS 22 AND 23

The Civil Service Board advises and inform all whom it may concern that the officers whose names are listed in the schedule to this notice have been confirmed to the permanent and pensionable offices on the first column of dates on the the schedule.

MINISTRY	NAME OF OFFICER	DATE CONFIRMED	DATE ADMITTED
Natural Resources	Mduduzi Mhlanga	01-05-99	01-05-97
	Thembelihle Dlamini	01-04-98	01-04-96
	Peter Ntuli	01-09-00	01-09-98
	Menzi Mavimbela	26-02-98	26-02-96
	Nhlanhla Sithole	01-08-98	01-08-96
	Banele Motsa	04-09-98	04-09-96
	Mfanawekhaya Vilakati	11-03-98	11-03-96
	Dumisa Mdluli	04-03-98	04-03-96
	Winston Malimela	09-06-00	09-06-98
	Nathie Vilane	01-09-98	01-09-96
	Ernest Nxumalo	01-09-00	01-09-98
	Mhlayifani Dlamini	01-40-97	01-10-95
	Mathews Khumalo	01-10-00	01-10-98
	Ngisana Ngwenya	01-09-00	01-09-98
	Makhosini Simelane	04-03-98	04-03-96
	Jabulani Hlophe	01-10-97	01-10-95
	Sizolwethu Masina	01-10-97	01-10-95
	Zakhele Dube	01-10-98	01-10-96

	Linda Shabalala	01-10-97	01-10-95
	Sonto Shabangu	01-10-97	01-10-95
	Nkosinathi Mahlalela	01-10-97	01-10-95
	Dumsani Shongwe	01-10-97	01-10-95
	Thulani Magongo	01-10-00	01-10-98
	Gabsile Dlamini	01-10-97	01-10-95
	Siphetsile L. Shabangu	01-10-97	01-10-95
	Dabede B. Sihlongonyane	23-10-00	23-10-98
	Jabulani Tsabedze	23-10-00	23-10-98
	Melusi T. Nxumalo	01-10-97	01-10-95
	Patrick Mamba	23-10-00	23-10-98
	Sibongile J. Mkhwanazi	05-05-00	05-05-98
	Sipho Mbhamali	01-07-01	01-07-99
	Elias A. Mabila	01-07-01	01-07-99
<b>Natural Resources (Geology)</b>	Abraham M. Dlamini	01-10-97	01-10-95
	Thambolini Ndlangamandla	31-10-97	31-10-95
	David Maziya	01-10-86	01-01-84
	Elizabeth Tsabedze	01-04-97	01-04-95
	Dinah H. Mamba	01-04-97	01-04-95
	Msawenkosi Mwelase	02-10-01	02-10-99
<b>Health and Social Welfare</b>	Betty S. Shongwe	01-11-97	01-11-95
	Sindisiwe Simelane	01-11-97	01-11-95
	Sandra S. Mdluli	02-10-97	02-10-95
	Priscilla K. Dlamini	01-11-97	01-11-95
	Kate Dlamini	01-04-81	01-04-79
	Mkhenkhe Nhlabatsi	01-07-90	01-07-88
	Elizabeth Mafokeng	11-01-95	11-01-93
	Luke L. Mamba	04-10-95	04-10-93

	Bongani B. Dlamini	02-02-89	02-02-97
	Winile Maziya	01-11-97	01-11-95
	Winie B. Vilane	03-01-91	03-01-89
	Dumsani E. Khamanga	14-11-97	14-11-95
	Bhaliwe N. Mkhonta	01-11-97	01-11-95
	David N. M. Ngcamphalala	02-09-93	02-09-91
	Siphiwe L. Maziya	24-07-93	24-07-91
	Jundo Dlamini	03-01-91	03-01-89
	Thokozile M. Masuku	01-06-80	01-06-78
	Monica S. Shongwe	01-04-81	01-04-79
	Judith Maseko	10-02-00	10-02-98
	Sibongile P. Ndzinisa	27-08-99	27-08-97
	Emilia R. Simelane	01-11-97	01-11-95
	Andreas N. Simuka	01-10-00	01-10-98
	Sipho S. Simelane	01-10-00	01-10-98
	Collen H. Dube	01-10-00	01-10-95
	Buyisile Hlatshwayo	01-10-97	01-10-95
	Nomsa G. Ndlangamandla	04-07-97	04-07-95
	Badelisile Ntshingila	01-11-97	01-11-95
	Reginah T. Dlamini	01-11-97	01-11-95
	Ntombi A. Dlamini	27-08-99	27-08-97
	Roy Thwala	20-02-97	20-02-95
	Ncamsile Mavuso	07-10-98	07-10-96
	Nokuthula Nkwanyane	07-10-98	07-10-96
<b>Agriculture and Co-operatives</b>	Paulos P. Khanyeza	02-10-97	02-10-95
	Musa P. Maziya	03-04-97	03-04-95
	Lucky N. Mndawe	01-10-99	01-10-97
	David Mbingo	05-06-99	05-06-97

Thulani Magagula	02-09-98	02-09-96
Elphas Motsa	01-03-00	01-03-98
Mandlakayise Msibi	01-08-99	01-08-97
Elmon Dlamini	01-08-99	01-08-97
Michael Dlamini	17-06-98	17-06-96
Jeremiah N. Dlamini	06-03-97	06-03-95
Lincoln Nhlengethwa	20-02-98	20-05-96
Sendie Z. Gamedze	02-06-99	02-06-97
Mandla S. Mnisi	02-05-97	02-05-95
Samuel Mabuza	10-02-99	10-02-97
Boy Tsabedze	01-11-96	01-11-94
Lomgezo Sihlongonyane	01-10-97	01-10-97
Rachel D. Mavuso	01-10-97	01-10-95
Gladys T. Ntshangase	01-10-97	01-10-95
Busisiwe G. Mngometulu	01-10-97	01-10-95
Henry Tshabalala	01-10-97	01-10-95
Siphiwe E. Dlamini	01-10-97	01-10-95
Ruth Simelane	01-10-97	01-10-95
Precious Dlodlu	01-06-01	01-06-99
Clarah J. Ngozo	01-10-97	01-10-95
Robert Fakudze	01-10-97	01-10-95
Elias Shongwe	01-10-97	01-10-95
Sibusiso Makhanya	01-03-00	01-03-98
Ernest Zweli Hlawe	01-10-97	01-10-95
Thulisile Dlamini	01-10-97	01-10-95
Vester M. Simelane	01-10-97	01-10-95
Douglas P. Lugogo	01-10-97	01-10-95

	Sicelo Ndzimandze	01-10-97	01-10-95
	Sipho V. Nkambule	09-04-98	09-04-96
	Oswald D. Dlamini	03-03-97	03-03-95
	Johannes N. Mabuza	26-08-98	26-08-96
	Constance Nkambule	02-03-00	02-03-98
	Nelsiwe Simelane	01-02-03	01-02-01
	Zinhle T. Shiba	02-04-03	02-04-01
	Bongani N. Tsabedze	01-04-03	01-04-01
	Samuel M. Ngwenya	01-10-97	01-10-95
	Thembi G. Mathonsi	01-02-03	01-02-01
	Mshado Dlamini	01-02-03	01-02-01
	Marble Mpanza	01-02-03	01-02-01
	Mehluli Dlamini	01-09-02	01-09-00
<b>Education</b>	Zodwa Mdluli	01-10-97	01-10-95
	Ephraem Ngwenya	01-10-97	01-10-95
	Nduku Nsibandze	01-10-97	01-10-95
	Bhekumuzi Mkhwanazi	27-01-99	27-01-97
	Sthembiso Mkhonta	24-05-01	24-05-99
	Meshack Bhembe	01-08-98	01-08-96
	Elizabeth Shongwe	01-10-97	01-10-95
	Lomasontfo Sigudla	01-10-97	01-10-95
	Paulos Dlamini	01-04-99	01-04-97
	Jerome Thwala	01-10-97	01-10-95
	James Gadlela	01-10-97	01-10-95
	Thoko Magagula	01-10-97	01-10-95
	Samuel Shabangu	01-10-97	01-10-95
	Isabel Mazibuko	01-10-97	01-10-95
	Busisiwe Fakudze	01-10-97	01-10-95

	Eunice Nkambule	01-10-97	01-10-95
	Apollo Magongo	01-10-97	01-10-95
	Christopher Nkabinde	01-10-97	01-10-95
	Maria Mndzebele	01-10-97	01-10-95
	Mercy Masina	01-10-97	01-10-95
	Thokozile Vilakati	01-09-99	01-09-97
	Simon Magagula	01-10-97	01-10-95
	Nelli Kunene	01-10-97	01-10-95
	Glenrose Ndzabandzaba	01-10-97	01-10-95
	Joseph Gamedze	01-10-97	01-10-95
	Sindi Nxumalo	01-10-97	01-10-95
	Idah Dlamini	01-10-97	01-10-95
	Lucia Masango	01-10-99	01-10-97
	Themba Mndzebele	01-10-97	01-10-95
	Samson Zwane	01-10-97	01-10-95
	Daniel Shongwe	01-11-98	01-11-96
	Nkosinathi D. Mkhwanazi	01-10-97	01-10-95
	Bathobile Stewart	01-09-02	01-09-00
	Zanele Malinga	11-10-02	11-10-00
	Justice F. Tsabedze	16-11-00	16-11-98
<b>Enterprise and Employment</b>	Walter Matsebula	01-03-02	01-03-00
	Nondumiso T. Nkambule	22-08-02	22-08-00
	Comfort Nkumane	28-01-99	28-01-97
	Machawe Mabuza	20-04-02	20-04-00
<b>Treasury</b>	Mhlonishwa Masilela	10-07-02	10-07-00
	Sikhumbuzo G. Mndzebele	17-07-02	17-07-00
<b>Police</b>	Shadrack Fakudze	05-01-00	05-01-98
	Douglas J. Mdluli	23-08-01	23-08-99

Douglas J. Mdluli	23-08-01	23-08-99
Donald Mdoni Dlamini	13-09-01	13-09-99
Lous Kevin Marx	09-08-01	09-08-99
Mlingani Mabuza	13-12-97	13-12-95
Mandla C. Dlamini	09-08-01	09-08-99
Bongani S. Dlamini	09-08-01	09-08-99
Sukazimthathe P. Burns	09-08-1	09-08-99
Muzi Simelane	09-08-01	09-08-99
Maxwell B. Maduma	09-08-01	09-08-99
Ndumiso C. Nkambule	08-08-01	08-08-99
Henry T. Dlamini	08-08-01	08-08-99
Peter B. Sacolo	08-08-01	08-08-99
Themba M. Dlamini	09-08-01	09-08-99
Dumsani S. Nkambule	08-08-01	08-08-99
Muzi L. Nhleko	08-08-01	08-08-99
Sibusiso Nkululeko Dlamini	27-10-01	27-10-99
Bongani Z.C. Mazibuko	13-09-01	13-09-99
Moses Boy Simelane	08-10-01	08-10-99
Bhinda T. Mhlanga	08-10-01	08-10-99
Mfanzile E. Dlamini	08-10-01	01-10-99
Apollo F. Mabila	08-10-01	08-10-99
William S. Shongwe	13-09-01	13-09-99
Michael Gcina Dlamini	13-09-01	13-09-99
Charles M. Shawe	13-09-01	13-09-99
Sandile Kenneth Maseko	08-08-01	08-08-99
Theophilus M. Ceko	13-09-01	13-09-99
Ntokozo Ernest Shabangu	13-09-01	13-09-99
Lybrian S. Shiba	13-09-01	13-09-99



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Bongani T. Sihlongonyane

08-08-01

08-08-99

J. M. NDLANGAMANDLA  
*Secretary, Civil Service Board*

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**NOTICE**

Notice is hereby given that I, Mpumelelo J. Dlamini of Hhohho Region intend to apply to the Honourable Minister of Justice of the Kingdom of Swaziland for authorisation to assume the surname Mavimbela after the fourth publication of this notice in each of four consecutive weeks in the Times of Swaziland and The Swazi Observer being the newspapers circulating in the region where I reside and designated for this purpose by the Regional Secretary for the Hhohho Region and in the government Gazette.

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

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

P.O. Box 1452  
Mbabane

F1794 4x05-11-2004

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**NOTICE**

Notice is hereby given that I, Pamela Yvonne Sipehelele Ginindza of Hhohho Region intend to apply to the Honourable Minister of Justice of the Kingdom of Swaziland for authorisation to assume the surname Nkosi after the fourth publication of this notice in each of four consecutive weeks in the Times of Swaziland and The Swazi Observer being the newspapers circulating in the region where I reside and designated for this purpose by the Regional Secretary for the Hhohho Region and in the government Gazette.

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

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

P.O. Box 3566  
Mbabane

F1712 4x29-10-2004

1382

**NOTICE**

Notice is hereby given that I, Michael S. Nkambule of Hhohho Region intend to apply to the Honourable Minister of Justice of the Kingdom of Swaziland for authorisation to assume the surname Dlamini after the fourth publication of this notice in each of four consecutive weeks in the Times of Swaziland and The Swazi Observer being the newspapers circulating in the region where I reside and designated for this purpose by the Regional Secretary for the Hhohho Region and in the government Gazette.

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

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

P.O. Box 13  
Msahweni

F1723 4x29-10-2004

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**NOTICE**

Notice is hereby given that I, Sabelo Isaac Zungu of Manzini Region intend to apply to the Honourable Minister of Justice of the Kingdom of Swaziland for authorisation to assume the surname Zulu after the fourth publication of this notice in each of four consecutive weeks in the Times of Swaziland and The Swazi Observer being the newspapers circulating in the region where I reside and designated for this purpose by the Regional Secretary for the Maznini Region and in the government Gazette.

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

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

P.O. Box 456  
Mankayane

F1723 4x29-10-2004

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**NOTICE**

**ESTATE LATE: CHRISTOPHER KHUMALO ESTATE NO. EM289/2004**

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.

NOMSA KHUMALO  
P.O. Box 2344  
Mbabane

F1891 29-10-2004

**NOTICE**

**ESTATE LATE: THAMSANQA SOLOMON P. DLAMINI ESTATE NO. EL147/2004**

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.

PEGGY NCENEKILE DLAMINI  
P.O. Box 126  
Mpaka

F1890 29-10-2004

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**NOTICE**

**ESTATE LATE: GALAJA KHANDALIYAVEVA DLAMINI ESTATE NO. E154/2004**

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.

DLAMINI ABSALOM M.  
P.O. Box 28  
Kubuta

F1911 29-10-2004

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**NOTICE**

**ESTATE LATE: JAMES PHILSON MABUZA ESTATE NO. EM338/2004**

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.

GRACE ZANELE MABUZA  
P.O. Box 96  
Tshaneni

F1906 29-10-2004

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**NOTICE**

**ESTATE LATE: SIPHIWE NKAMBULE ESTATE NO. EM456/2004**

Debtors and Creditors in the abovementioned Estate are hereby asked to lodge their claims and pay their debts with the undersigned within twenty one (21) days after the date of publication of this Notice.

LIZZY NKAMBULE  
P.O. Box 16  
Siphocosini

F1907 29-10-2004

**NOTICE**

**ESTATE LATE: FLORENCE MAKHOSAZANA MKHONTA ESTATE NO. EH227/2004**

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.

TSAKASILE SHONGWE  
P.O. Box A645  
Swazi Plaza

F1908 29-10-2004

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**NOTICE**

**ESTATE LATE: LINDA WILLIAM KHOZA ESTATE NO. EM473/2004**

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.

HILDA THULISILE KHOZA  
P.O. Box 4698  
Manzini

F1909 29-10-2004

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**NOTICE**

**ESTATE LATE: SIMON MUSA MNISI ESTATE NO. EH243/2004**

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.

THOKO MNISI  
P.O. Box 94  
Motshane

F1911 29-10-2004

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**NOTICE**

**ESTATE LATE: MARGARET NELISIWE DLUDLU ESTATE NO. EM389/2004**

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.

BEATRICE MDZEBELE  
P.O. Box 47  
Mankayane

F1912 29-10-2004

1385

**NOTICE**

**ESTATE LATE: CHARLES SIBINDZANE TSABEDZE ESTATE NO. EL73/2004**

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 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 the date of publication of this notice.

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

HILDA T. KHOZA  
P.O. Box 4698  
Manzini

F1910 29-10-2004

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**NOTICE**

**ESTATE LATE: RACHEL FIKILE MTFUPHA NEE MKHWANAZI  
ESTATE NO. EH335/2000**

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 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 the date of publication of this notice.

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

SIPHIWE MTFUPHA  
Maphalaleni Anglican School  
A134

F1913 29-10-2004

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**NOTICE**

**ESTATE LATE: ENOCH KUSENI KUNENE ESTATE NO. EM429/2000**

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 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 the date of publication of this notice.

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

JOHANNES KUNENE  
P.O. Box 413  
Dwaleni

F1916 29-10-2004

1386

**NOTICE**

**ESTATE LATE: ISIAH JABULANE DLAMINI ESTATE NO. 201/2003**

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 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 the date of publication of this notice.

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

MARGARET N. P. DLAMINI  
P.O. Box 92  
Nhlangano

F1919 29-10-2004

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**NOTICE**

**ESTATE LATE: MILLION MHLUPHEKI MASUKU ESTATE NO. ES201/2004**

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.

NORMAN SONKE MASUKU  
P.O. Box 4660  
Manzini

F1917 29-10-2004

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**NOTICE**

**ESTATE LATE: GEORGE MANDLA VILAKATI ESTATE NO. EP91/2004**

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.

MAVIS D. VILAKATI  
P.O. Box 322  
Piggs Peak

F1904 29-10-2004

1387

**NOTICE**

**ESTATE LATE: JABULANE SAMUEL DLAMINI ESTATE NO. ES346/95**

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.

BATHABILE ELIZABETH DLAMINI  
P.O. Box 808  
Matsapha

F1888 29-10-2004

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**NOTICE**

**ESTATE LATE: PHILLIP MAHLANGENI NKHAMBULE ESTATE NO. EH171/99**

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.

SHADRACK NKAMBULE  
P.O. Box 164  
Lobamba

F1887 29-10-2004

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**NOTICE**

**ESTATE LATE: THEMA CONSTANCE DLAMINI ESTATE NO. EH178/2004**

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.

SIPHIWE HLOPHE  
P.O. Box 2030  
Manzini

F1883 29-10-2004

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**NOTICE**

**ESTATE LATE: NKOMOTABO GRACE MAGAGULA ESTATE NO. EM357/2004**

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.

MUSA MAGAGULA  
P.O. Box A554  
Swazi Plaza

F1877 29-10-2004

**NOTICE**

**ESTATE LATE: HILDA JABULILE MKHONTA ESTATE NO. EH175/2004**

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.

DAVID MKHONTA  
P.O. Box 1659  
Mbabane

F1876 29-10-2004

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**NOTICE**

**ESTATE LATE: BHEKI STANFORD MNCINA ESTATE NO. EH123/2004**

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.

PHUMZILE MNCINA  
P.O. Box 2628  
Mbabane

F1873 29-10-2004

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**NOTICE**

**ESTATE LATE: ROBERT MFANAWAKHONA MDLULI ESTATE NO. ES309/2003**

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

ROBINSON BERTRAM  
Attorneys for Executrix / Dative  
Ingcongwane Building  
Gwamile Street  
P.O. Box 24  
Mbabane

F1903 29-10-2004



**NOTICE**

**ESTATE LATE: MC GINTY FRASER ESTATE NO. 333/2002**

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 in the above Estate will lie open for inspection at the Office of the Master of the High Court of Swaziland or Regional Administrator for a period of twenty one (21) days from the date of publication of this Notice.

Any person wishing to object thereto may lodge with the undersigned such objection in writing and in duplicate with the Master of the High Court at any time before the expiry of the said period.

MTHEMBU MABUZA ATTORNEYS  
attorneys for the Executrix / Executor  
Lomasontfo Office Park  
369 Kelly Street  
P.O. Box 2563  
Manzini

F1894 29-10-2004

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**NOTICE**

**ESTATE LATE: DELISILE MKHONTA NEE NDWANDWE ESTATE NO. EM301/2003**

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 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 the date of publication of this notice.

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

DUMSANI MKHONTA  
P.O. Box 2155  
Manzini

F1889 29-10-2004

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**NOTICE**

**ESTATE LATE: SAMSON SOLANI DLAMINI ESTATE NO. EP119/03**

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 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 the date of publication of this notice.

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

NIKIWE GLORIA DLAMINI  
P.O. Box A9  
Mayiwane

F1886 29-10-2004

1390

**NOTICE**

**ESTATE LATE: BEAUTY PHILILE NDZINISA ESTATE NO. EL143/2004**

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 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 the date of publication of this notice.

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

GEZILE C. MATSENJWA  
P.O. Box 213  
Siteki

F1885 29-10-2004

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**NOTICE**

**ESTATE LATE: ROBERT MDUMILE NDWANDWE ESTATE NO. EL63/2004**

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 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 the date of publication of this notice.

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

JABU SIMELANE  
P.O. Box 1269  
Manzini

F1884 29-10-2004

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**NOTICE**

**ESTATE LATE: LUNGELO JACKSON NDLELENI MDAKA ESTATE NO. EL16/2004**

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 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 the date of publication of this notice.

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

TRYPHINAH MDAKA  
P.O. Box 416  
Simunye

F1882 29-10-2004

**NOTICE**

**ESTATE LATE: NELSON MAVELA MAVUSO ESTATE NO. EM116/2004**

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 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 the date of publication of this notice.

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

THOKOZILE MAVUSO  
P.O. Box 68  
Mankayane

F1880 29-10-2004

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**NOTICE**

**ESTATE LATE: SIMON DLAMINI ESTATE NO. ES24/2004**

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 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 the date of publication of this notice.

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

MDUDUZI DLAMINI  
P.O. Box  
Hlathikhulu

F1879 29-10-2004

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**NOTICE**

**ESTATE LATE: DAVID BENJAMIN KHOZA ESTATE NO. EL111/2004**

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 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 the date of publication of this notice.

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

SARAH KHOZA  
P.O. Box 223  
Mbabane

F1878 29-10-2004

**NOTICE**

**ESTATE LATE: JOHN CETSHWAYO LULANE ESTATE NO. EM302/2001**

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 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 the date of publication of this notice.

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

NOMSA LULANE  
P.O. Box 3007  
Manzini

F1875 29-10-2004

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**NOTICE**

**ESTATE LATE: JABULANI MOSES NDZABANDZABA ESTATE NO. EL198/2003**

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 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 the date of publication of this notice.

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

ROSE LOMASONTFO NDZABANDZABA  
P.O. Box 640  
Siteki

F1874 29-10-2004

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**NOTICE**

**ESTATE LATE: DAVID HLATSHWAYO ESTATE NO. ES239/2003**

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 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 the date of publication of this notice.

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

ERNEST HLATSHWAYO  
P.O. Box 1330  
Nhlangano

F1895 29-10-2004

**NOTICE**

**ESTATE LATE: OBED JULY MABUZA ESTATE NO. EP121/2003**

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 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 the date of publication of this notice.

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

JOHANNES K. MABUZA  
P.O. Box 3800  
Mbabane

F1896 29-10-2004

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**NOTICE**

**ESTATE LATE: PHINEAS FANYANA DLAMINI ESTATE NO. ES119/2004**

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 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 the date of publication of this notice.

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

SIPHIWE, THABSILE & SIBUSISO DLAMINI  
Moiplaas Store  
Private Bag  
Hlathikhulu

F1897 29-10-2004

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**NOTICE**

**ESTATE LATE: JOHN MANIKIZA DLAMINI ESTATE NO. EM238/2004**

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 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 the date of publication of this notice.

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

NORAH NOMSA DLAMINI  
P.O. Box 77  
Luyengo

F1898 29-10-2004

1394

**NOTICE**

**ESTATE LATE: WILLIAM GUY MUNRO ESTATE NO. EL241/2001**

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 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 the date of publication of this notice.

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

ROSETA MUNRO  
P.O. Box 4100  
Manzini

F1899 29-10-2004

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**NOTICE**

**ESTATE LATE: MOHAMMED AHMADI ESTATE NO. 316/03**

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 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/her objection in writing in duplicate with the Master of the High Court at any time before the expiry of the said period.

MOHAMMED AHMADI  
P.O. Box A 972  
Swazi Plaza, H101  
Mbabane

F1900 29-10-2004

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**NOTICE**

**ESTATE LATE: ENOCK FANUKWENTE MAZIYA ESTATE NO. EL107/2004**

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 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 the date of publication of this notice.

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

HLOBSILE MATSENJWA  
P.O. Box 974  
Siteki

F1901 29-10-2004

1395

**NOTICE**

Notice is hereby given that we intend applying for a rectification of name in terms of Section 61 (b) of the Deeds Registry Act No. 37 of 1968 for the rectification of the name of **CYRIL DAVEY** to **CYRIL WAVEY**. The name of **CYRIL WAVEY** (born on the 1<sup>st</sup> January 1915) has been incorrectly set out as **CRYIL DAVEY** in Deed of Transfer No. 184/1953 dated the 8<sup>th</sup> day of December, 1953 in respect of:

**CERTAIN** : Erf No. 159 situate on Sixth Street in the Township Nhlangu District of Shiselweni;

**MEASURING** : 2855 (Two Eight Five Five) square metres;

Any person having objections to the aforesaid application 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 20<sup>th</sup> DAY OF OCTOBER 2004.**

MTHEMBU MABUZA ATTORNEYS  
Attorneys for Applicant  
P.O. Box 1134  
Mbabane

F1893 29-10-2004

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**NOTICE**

**APPLICATION FOR LOST TITLE DEED**

Notice is hereby given that we intend apply for a certified copy of Deed of Transfer No. 85/1979 dated 6<sup>th</sup> April 1979 held by **MUZIKAWAKHELWANA KENNETH MHLANGA** in respect of:

**CERTAIN** : Lot No. 191, situate in Third Street in the Township of NHLANGANO, District of Shiselweni, Swaziland;

**MEASURING** : 595 Five Nine Five) 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 of the last publication of this notice.

**DATED AT MBABANE ON THIS 22<sup>nd</sup> DAY OF OCTOBER 2004.**

R. J. S. PERRY In Association with  
N.A MCHUNU and M. MABILA  
Applicant's Attorney  
2<sup>nd</sup> Floor Development House  
Swazi Plaza  
P.O. Box 1134  
Mbabane

F1892 29-10-2004

1396

**NOTICE**

We intend to apply for the certified copy of Deed of Transfer No. 66/1955 dated 10<sup>th</sup> May 1995 made in favour of Willie Groening (Born on 22<sup>nd</sup> day of August, 1910) in respect of:-

CERTAIN : Portion 14 of the Farm N. 281, situate in the Manzini District of Swaziland, on Crown Land Area No. 165;

MEASURING : 2727 (Two Seven Two Seven) square metres;

Any person having objections to the issue of such copy are hereby required to lodge same in writing with the Registrar of Deeds for Swaziland at Mbabane within three (3) weeks from date of publication of this notice.

DATED AT MBABANE ON THIS 22<sup>nd</sup> DAY OF OCTOBER 2004.

P M SHILUBANE & ASSOCIATES  
Applicant's Attorneys  
Ground Floor  
Lilunga House  
Somhlolo Road  
Mbabane

F1902 29-10-2004

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**NOTICE**

**ESTATE LATE: PETER MPIPI DLAMINI ESTATE NO. EH222/04**

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.

MAPHALALENI P. DLAMINI  
P.O. Box 16  
Luve

F1221 29-10-2004

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**NOTICE**

**ESTATE LATE: NCOBILE FORTUNATE DLAMINI ESTATE NO. EM429/2004**

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.

MAGGIE DLAMINI  
P.O. Box 907  
Manzini

F1920 29-10-2004



1397

**NOTICE**

**ESTATE LATE: SAMSON FELOKWAKHE MABUZA ESTATE NO. ES167/2004**

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.

THABO S. G. MABUZA  
P.O. Box 75  
Gege

F1918 29-10-2004

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**NOTICE**

**ESTATE LATE: THOKO FLORAH TSABEDZE ESTATE NO. ES233/2004**

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.

NGAWUZA TSABEDZE  
P.O. Box 30  
Hluthi

F1915 29-10-2004

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**NOTICE**

**ESTATE LATE: ENOCK SIMEON KUNENE ESTATE NO. EH187/2004**

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.

ELLEANOR KUNENE  
P.O. Box 1626  
Mbabane

F1914 29-10-2004

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**NOTICE**

**ESTATE LATE:**

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.

ELLEANOR KUNENE  
P.O. Box 1626  
Mbabane

F1914 29-10-2004

**NOTICE**

IN THE HIGH COURT OF SWAZILAND

HELD AT MBABANE

CASE NO. 1013/02

In ther matter between:

STANDARD BANK SWAZILAND LIMITED

Plaintiff

and

D & S INTERNATIONAL LIMITED

1<sup>st</sup> Defendant

STEPHEN SANDLANE DLAMINI

2<sup>nd</sup> Defendant

NELLIE LOMSOMBULUKO DLAMINI

3<sup>rd</sup> Defendant

ROBERT FAN'KWENTE DLAMINI

4<sup>th</sup> 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 Office Manzini, at 2:30 p.m. on **FRIDAY** the **3<sup>rd</sup>** day of **December, 2004**.

CERTAIN : Portion 43 of Farm "Strekstroom" No. 264, Manzini District of Manzini, Swaziland;

MEASURING : 2,475 (two comma four seven five) Square Metres;

RESERVE PRICE : E150 000.00

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, Manzini

Further particulars may be obtained from the undersigned.

DATED AT MBABANE ON THIS THE 19<sup>TH</sup> DAY OF OCTOBER 2004.

MR SHIYUMHLABA DLAMINI  
Sheriff of Swaziland  
c / o The Registrar of the High Court  
Mbabane

F1922 29-10-2004

The Government Printer, Mbabane

**SUPPLEMENT TO**  
**THE**  
**SWAZILAND GOVERNMENT**  
**GAZETTE**

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VOL. XLII]

MBABANE, Friday, OCTOBER 29<sup>th</sup>, 2004

[No. 121

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**PUBLISHED BY AUTHORITY**

# PART C

SI

## LEGAL NOTICE NO. 144 OF 2004

### THE ROAD SAFETY COUNCIL ACT, 1983 (Act No. 10 of 1983)

#### THE APPOINTMENT OF MEMBERS OF THE ROAD SAFETY COUNCIL NOTICE, 2004 (under Section 21)

In exercise of the powers conferred by section 3 of the Road Safety Council Act, 1983 the Minister for Public Works and Transport issues the following Notice -

#### *Citation and Commencement*

1. This Notice may be cited as the Appointment of Members of the Road Safety Council Notice, 2004 shall and come into force on the date of publication.

#### *Appointment of Members of the Road Safety Council*

2. The persons whose names appear in this section are appointed members of the Road Safety Council with effect from the date of publication for a period of one (1) year.

Mr Nigel Fenwick	(Chairman)
Mrs Lomalanga Matsebula	(Deputy Chairperson)
Mr John Bongwe	(Member)
Mr Trevor Shabalala	(Member)
Mr Alvit Fakudze	(Member)
Mr Gilbert Magagula	(Member)
Mr Berthwell Ndlovu	(Member)
Mr Joseph Dlamini	(Member)
Mr Chippa Shongwe	(Member)
Mr Alexander Nicoll	(Member)

#### *Revocation of Legal Notice No. 162 of 2001*

3. Legal Notice No. 162 of 2001 is revoked.

M. E. MADLOPHA  
Principal Secretary

LEGAL NOTICE NO. 145 OF 2004

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

THE OUTSTANDING ACCOUNTS COMMITTEE FOR UNCLEARED  
GOVERNMENT DEBTS UP TO 31 MARCH 2004  
COUNCIL NOTICE, 2004  
(under Section 3)

In exercise of the powers conferred by Section 3 of the Commissions of Enquiry Act, 1963, (added K.O-I-C 3/1988), The Minister of Finance hereby issues the following Notice:

*Citation and Commencement*

1. This notice may be cited as the Outstanding Accounts Committee for Uncleared Government Debts (Extension of Time) Notice, 2004 and shall be deemed to have come into force on the 23<sup>rd</sup> September 2004.

*Extension of Time*

The time within which the Committee shall submit its report is extended from the 23<sup>rd</sup> September 2004 to 15<sup>th</sup> October 2004.

MAJOZI V. SITHOLE  
*Minister of Finance*

Mbabane  
October 19, 2004

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LEGAL NOTICE NO. 146 OF 2004

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

INCOME TAX: THE ISSUANCE OF TAX DEDUCTION DIRECTIVES BY THE  
COMMISSIONER OF TAXES IN RESPECT OF LUMP SUM  
PAYMENTS PAYABLE TO EMPLOYEES, NOTICE 2004

In exercise of the powers conferred by paragraph 9(3) of the Second Schedule to the Income Tax Order 1975, as amended, the Commissioner of Taxes hereby issues the following notice:

*Citation and Commencement*

This notice may be cited as Practice Note No. 164 on the issuance of tax deduction directives by the Commissioner of Taxes in respect of lump sum payments payable to employees notice, 2004 and shall be deemed to have come into effect on 1 January 2003.

THE ISSUANCE OF TAX DEDUCTION DIRECTIVES BY THE COMMISSIONER OF TAXES IN RESPECT OF LUMP SUM PAYMENTS PAYABLE TO EMPLOYEES

**A OBJECT**

*The purpose of this practice note is:*

- (a) To dispense with the present practice where employees' tax deducted or withheld on lump sum payments made in accordance with a directive issued by the Commissioner under paragraph 9(3) of the Second Schedule to the Income Tax Order 1975, as amended, is separately accounted for and remitted directly into the tax account of an employee and not reflected in the employees' tax certificate issued to such employee or former employee in the year of assessment when the payment and deduction is made.
- (b) To require employers to reflect both the Lump sum payments in respect of which employee's tax was deducted and employees' tax deducted or withheld as per the directive issued in accordance with the said paragraph 9(3), in the employees' tax certificate issued to an employee in terms of paragraph 13 of the Second Schedule.
- (c) To dispense with the present practice of recovering arrear tax, by means of the tax deduction directive, on account of the tax otherwise due from the employee concerned. Arrear tax that may be due from an employee will be recovered by issuance of a separate legal instrument under section 49 of the Income Tax Order.

**B. THE LAW**

1. Tax deduction directives required before payment of any lump sum payments falling within the definition of remuneration are issued by the Commissioner of Taxes under paragraph 9(3) of the Second Schedule to the Income Tax Order 1975, as amended.
2. In terms of paragraph 9(3) directives for ascertaining the amount to be deducted in respect of employees' tax are required by employers before payment of lump sum payments coming within the ambit of gross income, or any other lump sum to which the employee is entitled by virtue of the employee's agreement of employment. Tax directives are thus required from the Commissioner for the release of any lump sum payment by pay "employer", whether or not such lump attracts tax. The lump sum amounts that would be subject to the requirement of the said paragraph would be those falling into gross income, in particular paragraphs (a), (b) or (c) of section 7 and all the amounts coming within the purview of the word "remuneration" as so defined in paragraph 1 of the Second Schedule to the Order.
3. For the purposes of the Second Schedule, the term "employee" has been defined to mean any person (other than a company) who in respect of an employment, office or appointment, receives remuneration from an employer or to whom remuneration accrues and includes a former employee who receives remuneration which accrued before the termination of the contract of employment.
4. The definition of "employer", in the context of the Second Schedule, means any authority or person who pays or is liable to pay to any person other than a company any amount by way of remuneration, and any company. It should be noted that the word "employer" has extended meaning for the purposes of the Second Schedule, it includes any person, acting in a fiduciary capacity, as a trustee of an insolvent estate, an executor or administrator of a pension fund, provident fund, retirement annuity fund or any other fund.

5. The word "remuneration", likewise, has an extended meaning in the Second Schedule to mean any amount of income paid or payable to any person by way of any salary, leave pay, allowance, wage, overtime pay, bonus, commission, fee, emolument, pension, superannuation allowance, retiring allowance or stipend, and whether or not in respect of services rendered, including an amount referred to in sections 7(a), (b) and (c) or the annual value of such benefit or benefits referred to in section 7(f) as the Commissioner may, from time to time, determine in respect of a year of assessment.

6. In accordance with paragraph 2(1), it is peremptory for every person who pays or becomes liable to pay any amount by way of remuneration to any employee, to deduct or withhold from such amount by way of employee's tax an amount which shall be determined as provided in paragraph 9, in respect of the liability for normal tax of such employee, and shall pay the amount so deducted or withheld to the Commissioner within seven days after the end of the month during which the amount was deducted or withheld. And paragraph 4 provides that, "any amount required to be deducted or withheld in terms of paragraph 2 shall be a debt due to the Government, and the employer concerned shall, save as otherwise provided, be absolutely liable for the due payment thereof to the Commissioner".

7. The determinant factor as to whether a deduction and remittance of employee's tax from any amount should be made is whether such amount is being paid by way of remuneration as defined in paragraph 1 of the said Second Schedule, and if the answer is to the affirmative, then in terms of the law, it is mandatory to deduct or withhold employees' tax and remit the same within the stipulated period to the Commissioner.

8. Paragraph 13(1) of the Second Schedule, then requires every person who during the year of assessment deducts or withholds any amount by way of employees' tax as required by paragraph 2, to deliver to each employee or former employee to whom remuneration has during the period in question been paid or become due by such person, an employees' tax certificate (PAYE 5), that must show the total remuneration of such employee or former employee and the sum of the amounts of employees' tax deducted or withheld by such person from such remuneration duration such period.

#### **C. PRACTICE**

- (a) With effect from 1 January 2003, where a directive is required for the release of lump sum payments falling within the ambit of the definition of "remuneration" as stated in paragraph 4 above, an employees' tax certificate shall only be issued to an employee or former employee after receipt of such a directive from the Commissioner.
- (b) The employee's tax certificate must reflect the total remuneration (including the lump sum payments subject to the tax directive) of the employee or former employee and the sum of the amounts of employees' tax deducted or withheld (including the employees' tax deducted under the tax directive) by the employer from such remuneration during such period.
- (c) The employees' tax deducted or withheld in terms of a directive issued under paragraph 9(3) of the Second Schedule to the Order, must be remitted under the normal pay-as-you-earn procedure in the name of the employer and not directly in the account of the employee (the person from whom the employees' tax was deducted).
- (d) Applications for tax directives should be made one month before paying out such lump sum. The applications must be accompanied by supporting documents or any information that may be material in dealing with the matter, in particular where an exemption or deduction is sought in respect of the lump sum payments.

The following document or information must accompany an application for a directive -

1. in the case of an employee retiring on medical grounds, a copy of the doctor's certificate;
  2. in the case of redundancy, the following information must be provided -
    - (a) the number of employees being made redundant;
    - (b) the occupations and remunerations of the employees affected;
    - (c) the reasons for the redundancies;
    - (d) the date when the redundancies would take effect; or
    - (e) a copy of the report submitted to the Labour Commissioner where the termination of employment affects five or more employees.
  3. in the case of benefits payable on death of an employee, a copy of the deceased's death certificate; or
  4. in any other case, a letter from the employer stating the reasons for the termination of employment and a copy of the contract of employment or service.
- (e) Please note that directives issued in terms of paragraph 9(3) of the Second Schedule shall be forwarded directly to the employers and not to any other person, and under no circumstances would the directive be issued to the beneficiary or the person to whom the payment is to be made.
- (f) Since the definition of employer in the context of the Second Schedule, includes administrators of retirement funds, then such funds must register for PAYE purposes so as to comply with the requirements of this practice note.

PN MSIBI  
*Commissioner of Taxes*

Mbabane  
1 July 2004



## LEGAL NOTICE NO. 147 OF 2004

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

## INCOME TAX: GUIDELINES FOR THE ADMINISTRATION OF EXPORT INCENTIVES PROVIDED FOR SMALL HANDICRAFT AND COTTAGE INDUSTRIES (SECTION 14(1)(Y) OF THE ORDER), NOTICE 2004

In exercise of the powers conferred by the Income Tax Order 1975, as amended, the Commissioner of Taxes hereby issues the following notice -

***Citation and Commencement***

This notice may be cited as Practice Note No. 161 on the Guidelines for the Administration of Export Incentives Provided for Small Handicraft and Cottage Industries in terms of Section 14(1)(y) of the Income Tax Order Notice, 2004 and shall come into effect on 1 July 2004.

**1. Introduction**

1.1 The Government of Swaziland has introduced tax incentives designed to encourage more vigorous export selling by traders and companies in the small scale, handicrafts and cottage industries sector. The motivation behind these incentives is to provide off-sets for the extra costs of exporting, which costs presently act as a disincentive and prevent companies from engaging in exports. These costs are participation in trade fairs, printing of export brochures and publicity materials, packaging for export, development of products for the export market and export market development. Increased relief from tax on such expenditures is expected to spur enterprises into greater export effort.

**1.2 Two methods of relief have been considered.**

1.2.1 The first method would allow eligible companies to claim a higher set-off of the cost of such expenditures against tax.

1.2.2 The second method would encourage the development of export trading houses - namely companies involved in the business of exporting the products of the small, handicrafts and cottage enterprises by permitting greater set-off against tax for expenditures incurred for approved export promotion purposes. This is considered necessary as many small, handicrafts and cottage industries do not have the know-how, skills and resources to engage in exports and need assistance from specialized agencies.

**1.3 The operations of these incentives is strictly controlled in the following manner -**

1.3.1 Companies wishing to claim the incentive must receive prior approval from the Commissioner of Taxes who will decide on the eligibility of the company, in consultation with the Trade Promotion Unit of the Ministry of Foreign Affairs and Trade.

1.3.2 Companies will only be able to claim the incentive on certain items of approved export promotion expenditure, which required the approval of the Commissioner of Taxes acting in consultation with the Trade Promotion Unit.

1.3.3 The incentive shall be granted only when evidence of increased exports has been presented to the satisfaction of the Commissioner of Taxes.

## 2. Definition

2.1 "Approved export promotion expenditure" means expenditure incurred by an approved company in the handicrafts and cottage industry sector and/or approved export trading house for the purpose of expanding its exports, which has been approved, prior to being incurred by the Commissioner of Taxes in consultation with the Trade Promotion Unit of the Ministry of Foreign and Trade.

2.2 "Approved company in the handicrafts and cottage industry sector" means a company registered with and approved by the Commissioner of Taxes, in consultation with the Trade Promotion Unit of the Ministry of Foreign and Trade, for the year of assessment in question.

2.3 "Approved export trading house" means a company engaged in the exportation of products of other companies in the handicrafts and cottage industries sectors, which is registered with and approved by the Commissioner of Taxes, in consultation with the Trade Promotion Unit of the Ministry of Foreign and Trade, for the assessment year in question.

## 3. The incentives

3.1 Thirty-three percent of the approved export promotion expenditure incurred during the year prior to the year of assessment by an approved company in the handicrafts and cottage industry sector will be allowed for deduction from the gross income, in addition to other permitted deductions from arriving at the net taxable income.

3.2 Fifty percent of the approved export promotion expenditure incurred during the year prior to the year of assessment by an approved export-trading house will be allowed for deduction from the gross income in addition to the other permitted deductions for arriving at the net taxable income.

Provided:

(i) evidence that increased volume of the products have been exported in the year in which the expenditure was incurred or in the year following, is submitted to the Commissioner of Taxes in a manner stipulated by him.

(ii) in case of approved trading house its value and quantity of exports of the products of other handicrafts and cottage industries constitutes 20% or more of its total exports in the fiscal year in question

3.3 Approved export promotion expenditure for these purposes will include -

- ☐ expenditure on export promotion travel and participation in fairs as approved by the Commissioner of Taxes in consultation with the Trade Promotion Unit.
- ☐ expenditure on product adaptation and/or product development of new products for export including packaging development.
- ☐ expenditure on design and production of export catalogues, brochures and other export publicity materials.

## 4. What exporting companies have to do?

4.1 Exporting enterprises seeking to avail of the incentives should apply for registration with the Commissioner of Taxes through the Trade Promotion Unit on the prescribed format.

4.2 For claiming the set-off for expenditure on export promotion travel and participation in fairs and exhibitions at the companies cost, exporting enterprises will have to get the export promotion travel and participation in fairs and exhibitions plans approved in advance by the Commissioner of Taxes through the Trade Promotion Unit. Sponsored export promotion travel or participation in fairs and exhibitions expenses set-off will not be allowed. On return from the travel or participation, the exporting enterprises will report in writing on the outcome and results to the Commissioner of Taxes through the Trade Promotion Unit, with evidence of travel and/or participation expenses and proof of additional exports achieved in quantitative terms with reference to exports from the exporting enterprise in the fiscal year, preceding the travel.

4.3 Applications for approval of the proposed expenditure on product adaptation and/or development of new products or packaging will be made by the exporting enterprises to the Commissioner of Taxes through the Trade Promotion Unit.

4.4 Applications for approval of the proposed expenditure in designing, art work, photography and printing of export catalogues, brochures and other export publicity materials will be made by the exporting enterprises to the Commissioner of Taxes through the Trade Promotion Unit. The proposed expenditure could be incurred directly by the enterprise or as its share of expenditure in the production of a joint multi-enterprise and/or multi-product catalogue or brochure. Where the proposed expenditure for the above purposes, is to be incurred over two or more fiscal years, the claim for incentive will be considered only in the concluding fiscal year.

#### 5. Role of the Trade Promotion Unit

5.1 The Trade Promotion Unit is being designated as the sponsoring point for purposes of these incentives for export promotion and will discharge the following functions in this regard:

5.2 It will entertain and recommend applications for registration of export enterprises for these incentives to the Commissioner of Taxes.

5.3 It will entertain and forward with its recommendations application from registered approved companies and approved export-trading houses for proposed expenditure for export promotion, which is eligible for these incentives.

5.4 It will verify and certify to the Commissioner of Taxes export performance of the approved companies, and approved export-trading house.

5.5 For the above purposes, the Trade Promotion Unit will satisfy itself that -

- ☐ for export promotion travel, sufficient ground work has been prepared for a successful export promotion tour - i.e. products to sell, export prices and delivery capacity information, samples and sales materials, initial advance contact with buyers and preliminary information on market rules and requirements.
- ☐ for participation in fairs and exhibitions, whether the fair or exhibition in which participation is being sought, is the right one for the products/s and the market/s in mind.
- ☐ is the export promotion travel or participation in the fair or exhibition being sponsored and financed by an entity other than the exporting company?

- ☐ the Trade Promotion Unit will require the exporting company to submit a report to the Trade Promotion Unit of the outcome of the travel and/or participation and additional exports resultant therefrom. The exporting company may be required to produce documentary proof in support of additional export claims.
- ☐ for proposed expenditure on product adaptation and/or development of new products or packaging for export, the Trade Promotion Unit will require the exporting company concerned to provide relevant information on plans and estimated expenditure. Similarly for proposed expenditure on production of export publicity materials, the Trade Promotion Unit will require the exporting company concerned to provide relevant information on plans and estimated expenditure.

5.6 Applications should be made by the exporting companies in the forms attached herewith:

- ☐ Form HND I (For registration as an approved company under the incentive scheme).
- ☐ Form HND II (For registration as an approved export trading house under the incentive scheme).
- ☐ Form HND III (Application for approval of export promotion expenditure).

PN MSIBI  
*Commissioner of Taxes*

MBABANE  
1 July 2004

APPLICATION FOR REGISTRATION AS AN APPROVED COMPANY UNDER THE  
EXPORT INCENTIVE SCHEME

Date \_\_\_\_\_

To: The Commissioner of Taxes  
P.O. Box 186  
Mbabane H100  
Swaziland

Through: The Trade Promotion Unit  
Ministry of Foreign Affairs and Trade  
P.O. Box 518  
Mbabane H100

Dear Sir/Madam:

Our company, being exporters of handicrafts and cottage products, wish to apply for registration as an approved company export trading house under the export incentive scheme. The required particulars are given below.

1. Name of company \_\_\_\_\_
2. Postal address of Company \_\_\_\_\_
3. Physical address of Company \_\_\_\_\_
4. Telephone number \_\_\_\_\_
5. Trading or business licence No. and date \_\_\_\_\_
6. Tax reference No. \_\_\_\_\_
7. Nature of company (please tick)

(i) sole proprietary ☐

(ii) partnership ☐

(iii) limited company ☐
8. Names and addresses of partners and/or directors  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_
9. Authorized capital of company \_\_\_\_\_
10. Subscribed capital of company \_\_\_\_\_
11. Banker's name and address \_\_\_\_\_

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12. Nature of activity - manufacturer or exporter

13. Applying for registration as - manufacturer or exporter

14. If manufacturer / exporter -

(a) total capital investment

(b) number of people employed

(c) Products manufactured

Manufacturing capacity per month

Name of product -

(d) Present export markets

Exports in last fiscal year

Markets -

Quantity - value

15. If export in whole or part through another company please give name and address of the company and the quantity and value of goods exported through them -

\_\_\_\_\_  
\_\_\_\_\_

Yours faithfully,

Name in full \_\_\_\_\_

Designation \_\_\_\_\_

## Date \_\_\_\_\_

Through: The Trade Promotion Unit  
Ministry of Foreign Affairs and Trade  
P.O. Box 518  
Mbabane H100

Our company, being exporters of handicrafts and cottage products, wish to apply for registration as an approved company export trading house under the export incentive scheme. The required particulars are given below.

1. Name of company \_\_\_\_\_
2. Postal address of Company \_\_\_\_\_
3. Physical address of Company \_\_\_\_\_
4. Telephone number \_\_\_\_\_
5. Trading or Business Number and date \_\_\_\_\_
6. Tax reference No. \_\_\_\_\_
7. Nature of company  
(i) Sole proprietary   
(ii) Partnership   
(iii) Limited Company
8. Name and addresses of partners and/or directors \_\_\_\_\_  
\_\_\_\_\_
9. Authorized capital of company \_\_\_\_\_
10. Subscribed capital of company \_\_\_\_\_
11. Banker's name and address \_\_\_\_\_
12. Nature of activities  
(i) Manufacturer / exporters  
(ii) Exporter of other companies products

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13. Applying for registration as
- (i) manufacturer / exporter
  - (ii) Export trading house; or
  - (iii) Both.

14. If applying as export trading house

Quantity - Value (last fiscal year)

15. Present export markets

Markets -

Exports in last fiscal year

Quantity - value

16. If applying for manufacturer - exporter or both in 13 above

(a) Total capital investment in manufacturing company \_\_\_\_\_

(b) Number of people employed in manufacturing company \_\_\_\_\_

Yours faithfully,

(Name in Full) \_\_\_\_\_

Designation \_\_\_\_\_



APPLICATION FOR APPROVAL OF EXPORT PROMOTION EXPENDITURE UNDER  
THE EXPORT INCENTIVE SCHEME (To be submitted in duplicate)

Date \_\_\_\_\_

To: The Commissioner of Taxes  
P.O. Box 186  
Mbabane H100  
Swaziland

Through: The Trade Promotion Unit  
Ministry of Foreign Affairs and Trade  
P.O. Box 518  
Mbabane H100

Dear Sir/Madam:

Our company, is registered with you as an approved company and/or an approved export trading house under the export incentive scheme. Our registration number is .....  
date .....

We wish to apply for approval in advance of the following export promotion expenditure in fiscal year ..... the necessary information is given below.

Purpose of expenditure -

Estimated expenditure

- (i) Export Promotion Travel
- (ii) Participation in fairs & exhibitions
- (iii) Product adaptation / production development of packaging for export.
- iv) Design and production of export catalogues, brochures or other publicity materials.
- (v) The export promotion travel is planned for the following markets with the itinerary as given below.

Place                                      Date    -    Name of Companies to be met

It is proposed to participate in the following fair / exhibition.

- |   |                                   |
|---|-----------------------------------|
| 1. <u>Place &amp; Name of Fair / Exhibition</u> | <u>Dates of Fair / Exhibition</u> |
|---|-----------------------------------|

The export promotion travel and / or participation in fair / exhibitions planned expenditure will be met by our company and not financial assistance is being received for the purpose from any other organization.

It is further proposed to undertake the following export product adaptation / new exports products development / new export packaging development, to increase our export capability and exports.

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It is further proposed to undertake the design and production of export publicity materials as per particular given below.

The costs of the export publicity materials above will be borne wholly by our company / will be shared with others. Our company's share of the expenditure is estimated to be .....

Yours' faithfully,

Name if full \_\_\_\_\_

Designation \_\_\_\_\_

Address of company

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

**The Government Printer, Mbabane**

## LEGAL NOTICE NO. 148 OF 2004

THE PREVENTION CORRUPTION ORDER, 1993  
(Order No. 19 of 1993)THE CONFIRMATION INTO PERMANENT AND PENSIONABLE  
OFFICES NOTICE, 2004  
(Under Section 8)

In exercise of the powers conferred by section 8 of the Prevention of Corruption Order, 1993, the Commissioner issues the following notice:

***Citation***

1. This notice may be cited as the Confirmation into Permanent and Pensionable Offices Notice, 2004.

***Confirmation Officer***

2. The following officer has been confirmed to Permanent and Pensionable offices on the dates shown in the following schedule.

MINISTRY / DEPARTMENT	NAME OF OFFICER	DATE OF APPOINTMENT	DATE CONFIRMED
Anti-Corruption Commission	Bongani Dlamini	1 <sup>st</sup> April, 2002	1 <sup>st</sup> April, 2004

S. C. O' CONNOR  
*Acting Commissioner*  
*Anti-Corruption Commission*

