

# SWAZILAND GOVERNMENT GAZETTE

---

VOL. XLV]

MBABANE, Friday, NOVEMBER 16<sup>th</sup> 2007

[No. 120

---

## CONTENTS

No.		Page
	<b>GENERAL NOTICE</b>	
64.	The Appointment of Marriage Officers, Notice, 2007 .....	972
	<b>ADVERTISEMENTS</b> .....	974
	<b>CONTENTS OF SUPPLEMENT</b>	
	<b>PART B - AN ACT</b>	
7.	The Income Tax (Amendment) Act, 2007 .....	S1

---

PUBLISHED BY AUTHORITY

## GENERAL NOTICE NO. 64 OF 2007

THE MARRIAGE ACT, 1964  
(Act No. 47 of 1964)THE APPOINTMENT OF MARRIAGE OFFICERS,  
NOTICE, 2007  
(Under Section 16)

In exercise of the powers conferred by section 16 of the Marriage Act 47 of 1964, the Minister for Justice & Constitutional Affairs hereby appoints the following persons to be Marriage Officers for the Kingdom of Swaziland -

- |   |   |
|---|---|
| 1. <b>ROBERT ZILINDILE MABUZA</b><br>From Death to Life Ministries<br>P. O. Box 5107<br>Mbabane                       | 7. <b>ALFRED MANDLA KUNENE</b><br>Zakhele Free Evangelical Church<br>P. O. Box 4283<br>Manzini                            |
| 2. <b>SAMKELISO BRIAN GULE</b><br>Matsapha Church of Christ<br>P. O. Box 1899<br>Matsapha                             | 8. <b>WELCOME THULANI FAKUDZE</b><br>Edwaleni Free Evangelical Assemblies<br>P. O. Box 991<br>Matsapha                    |
| 3. <b>EZROM NSIZWA KHUMALO</b><br>Cornerstone Assemblies of Grace<br>(Esisekelweni)<br>P. O. Box 1317<br>Mbabane H100 | 9. <b>PETROS VUSIE VILAKATI</b><br>Apostolic Revival Church<br>P. O. Box 1896<br>Mbabane                                  |
| 4. <b>BEVERLY KHULULEKILE MAZIBUKO</b><br>Jesus Restores Centre<br>P. O. Box 2405<br>Mbabane                          | 10. <b>IDAH SIBONGILE KHUMALO</b><br>Cornerstone Assemblies of Grace<br>P. O. Box 1317<br>Mbabane                         |
| 5. <b>MZWANDILE SAMUEL LANGA</b><br>Matsapha Church of Christ<br>P. O. Box 1899<br>Matsapha                           | 11. <b>MOSES MFANASIBILI</b><br><b>MNGOMETULU</b><br>New Haven Free Evangelical Assemblies<br>P. O. Box 55<br>Hlathikhulu |
| 6. <b>VIOLET OMPHETOTSE NKAMBULE</b><br>Bible Life Ministries<br>P. O. Box 2373<br>Manzini                            | 12. <b>PHINDILE VERNESI KHOZA</b><br>From Death To Life Ministries<br>P. O. Box 5107<br>Mbabane                           |
| 13. <b>THEMBA HENDRY MAHLALELA</b><br>Mlumati A. M. E. Church<br>P. O. Box 18<br>Ntfontjeni                           | 14. <b>MILFORD ZAKHENI MAZIBUKO</b><br>Jesus Restores Centre<br>P. O. Box 5404<br>Mbabane                                 |
| 15. <b>SABBATH WELLINGTON GAMA</b><br>Pentecostal Assemblies of Africa<br>P. O. Box 6253<br>Mbabane                   |   |

The effective date for the Marriage Officer is the ..... 2007

**S. M. DLAMINI**  
*PRINCIPAL SECRETARY*

**NOTICE**

Notice is hereby given that **I, Mfanukhona Sox Nyamane of Vusweni - Manzini Region** intend to apply to the Honourable Minister of Justice of the Kingdom of Swaziland for authorisation to assume the surname **Middleton** 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 **Manzini Region** and in the government Gazette.

The reason I want to assume the surname **Middleton** is because it is my natural surname.

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

P.O. Box 62  
Manzini

I2041 4x23-11-2007

---

**NOTICE**

Notice is hereby given that **I, Mbalekelwa James Dlamini of Lubombo Region** intend to apply to the Honourable Minister of Justice of the Kingdom of Swaziland for authorisation to assume the surname **Ndwandwe** 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 **Lubombo Region** and in the government Gazette.

The reason I want to assume the surname **Ndwandwe** is because it is my natural surname.

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

Mbalekelwa James Dlamini  
P.O. Box 1050  
Manzini

I1995 4x16-11-2007

---

**NOTICE**

**ESTATE LATE: MANDLA PHILEMON DLADLA ESTATE NO. ES282/2006**

Debtors and Creditors in the above mentioned 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.

NESTER MATSENJWA  
P.O. Box 4  
Malkerns

I2128 16-11-2007

**NOTICE**

Notice is hereby given that **I, Thembu Philisiwe June Mndzebele of Lubombo Region** intend to apply to the Honourable Minister of Justice of the Kingdom of Swaziland for authorisation to assume the surname **Ntshangase** 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 **Lubombo Region** and in the government Gazette.

The reason I want to assume the surname **Ntshangase** is because it is my natural surname.

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

I2088 4x30-11-2007

---

**NOTICE**

Notice is hereby given that **I, Ntombifuthi Happiness Mthunzi of Dulini Shiselweni Region** intend to apply to the Honourable Minister of Justice of the Kingdom of Swaziland for authorisation to assume the surname **Mthiyane** 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 **Shiselweni Region** and in the government Gazette.

The reason I want to assume the surname **Mthiyane** is because it is my natural surname.

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

P.O. Box 65  
Nhlangano

I2089 4x30-11-2007

---

**NOTICE**

**ESTATE LATE: LINDIWE GLORY LOKOTHWAKO ESTATE NO. EM263/2007**

Debtors and Creditors in the above mentioned 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.

BHEMBE MARIAH GRENAH  
P.O. Box 1998  
Manzini

I2130 16-11-2007

**NOTICE**

Notice is hereby given that I, **Muziwanele Milton Xaba** of **Shiselweni Region** intend to apply to the Honourable Minister of Justice of the Kingdom of Swaziland for authorisation to assume the surname **Ndabandaba** 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 **Shiselweni Region** and in the government Gazette.

The reason I want to assume the surname **Ndabandaba** is because it is my natural surname.

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

P.O. Box 13  
Nsoko  
Swaziland

I2105 4x30-11-2007

---

**NOTICE**

Notice is hereby given that I, **Joseph Hlelenjwako Mamba** of **Hhohho Region** intend to apply to the Honourable Minister of Justice of the Kingdom of Swaziland for authorisation to assume the surname **Msweli** 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 **Msweli** is because it is my natural surname.

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

P.O. Box A14  
Mayiwane

I2115 4x30-11-2007

---

**NOTICE**

**ESTATE LATE: HECTOR HECULES REID ESTATE NO. EH210/2007**

Debtors and Creditors in the above mentioned 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.

TERESA VERONICA REID  
P.O. Box 405  
Manzini

I2131 16-11-2007

**NOTICE**

Notice is hereby given that we intend applying for a certified copy of: Deed of Transfer No. 589/1990 dated the 7<sup>th</sup> day of November, 1990, in favour of **MAVELA SIKHUMBUZO MASILELA** (Born on the 19<sup>th</sup> day of August, 1961) in respect of:-

**CERTAIN** : Portion 677 (a portion of Portion 93) of Farm No. 2, situate in the District of Hhohho, Swaziland;

**MEASURING** : 2996 (Two Nine Nine Six) Square Metres.

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

**DATED AT MBABANE ON 7<sup>TH</sup> DAY OF NOVEMBER, 2007.**

**ROBINSON BERTRAM**  
Attorneys for Applicant  
Ingcongwane Building,  
Allister Miller Street  
P. O. Box 24  
Mbabane

12121 2x16-11-2007

---

**NOTICE**

Notice is hereby given that **I, Nonhlanhla Precious Lukhele** of **Hhohho Region** intend to apply to the Honourable Minister of Justice of the Kingdom of Swaziland for authorisation to assume the surname **Magagula** 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 **Magagula** is because it is my natural surname.

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

P.O. Box 372  
Lobamba

12135 4x07-12-2007

---

**NOTICE**

**ESTATE LATE: WINILE PRINCESS MAGONGO ESTATE NO. EH239/2007**

Debtors and Creditors in the above mentioned 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.

**MAGDELINE AGNES MAGONGO**  
P.O. Box 58  
Mbabane

12133 16-11-2007

**NOTICE**

IN THE HIGH COURT OF SWAZILAND

HELD AT MBABANE

CASE NO. 1929/2007

In the matter between:

SWAZILAND DEVELOPMENT FINANCE CORPORATION

Plaintiff

and

BONITO INVESTMENTS (PTY) LTD  
BONGANI MABASO  
NOMSA SIMELANE

1<sup>st</sup> Defendant  
2<sup>nd</sup> Defendant  
3<sup>rd</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 Hhohho outside the High Court Building Mbabane District of Hhohho at 11:30a.m. on Friday the 7<sup>th</sup> December, 2007.

**CERTAIN** : Portion 1064 (a portion of Portion 239) of the Farm Dalriach No. 188 situate in the District of Hhohho, Swaziland;  
**MEASURING** : 4000 (Four Zero Zero Zero) square metres;  
**HELD** : by the Mortgagor under Deed of Transfer No. 2/2001 dated the 11<sup>th</sup> January 2001, subject to the terms conditions contained therein;  
**RESERVE PRICE** : E403 101.77;

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 DAY OF OCTOBER, 2007.**

**LORRAINE HLOPHE**  
Sheriff of Swaziland  
c/o The Registrar of the High Court  
Mbabane

12128 16-11-2007

**NOTICE**

**ESTATE LATE: TIBUSISO MDVUMSENI MALINDZISA ESTATE NO. EM296/2007**

Debtors and Creditors in the above mentioned 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.

ZODWA THABSILE DLAMINI  
P.O. Box 6913  
Manzini

12167 16-11-2007

**NOTICE**

**ESTATE LATE: JOANAH KHABONINA MASUKU ESTATE NO. EH264/2007**

Notice is hereby given in terms of Section 52 bis (2) of the Administration of Estates Act No. 28/1902 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, Mbabane Miller's Mansion 1<sup>st</sup> Floor 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, in duplicate, with the Master of the High Court at any time before the expiry of the said period.

DUDUZILE N. SUKATI  
P.O. Box 2728  
Mbabane

I2132 16-11-2007

---

**NOTICE**

**ESTATE LATE: SUNDAY KHANYAKWEZWE SIMELANE ESTATE NO. ES100/2007**

Notice is hereby given in terms of Section 52 bis (2) of the Administration of Estates Act No. 28/1902 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, Mbabane Miller's Mansion 1<sup>st</sup> Floor 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, in duplicate, with the Master of the High Court at any time before the expiry of the said period.

DUMSILE JABU SIMELANE  
P.O. Box 41  
Hlathikhulu

I2134 16-11-2007

---

**NOTICE**

**ESTATE LATE: CYNTHIA SIZAKELE MANSOOR ESTATE NO. ES297/2007**

Notice is hereby given in terms of Section 52 bis (2) of the Administration of Estates Act No. 28/1902 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, Mbabane Miller's Mansion 1<sup>st</sup> Floor 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, in duplicate, with the Master of the High Court at any time before the expiry of the said period.

HLOBSILE SURIA MANSOOR  
P.O. Box 136  
Nhlangano

I2136 16-11-2007

**NOTICE**

**ESTATE LATE: HENSON MAKHOMBA MDLULI ESTATE NO. EM269/2007**

Notice is hereby given in terms of Section 52 bis (2) of the Administration of Estates Act No. 28/1902 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, Mbabane Miller's Mansion 1<sup>st</sup> Floor 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, in duplicate, with the Master of the High Court at any time before the expiry of the said period.

THEMBI MDLULI  
P.O. Box 6632  
Manzini

I2137 16-11-2007

---

**NOTICE**

**ESTATE LATE: ADRIAN KIPLING HILLARY ESTATE NO. EH37/2007**

Notice is hereby given in terms of Section 52 bis (2) of the Administration of Estates Act No. 28/1902 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, Mbabane Miller's Mansion 1<sup>st</sup> Floor 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, in duplicate, with the Master of the High Court at any time before the expiry of the said period.

EDMUND JOHN HILLARY  
P.O. Box 734  
Mbabane

I2138 16-11-2007

---

**NOTICE**

**ESTATE LATE: MOSES NHLANHLA MLOTSA ESTATE NO. EM88/2007**

Notice is hereby given in terms of Section 52 bis (2) of the Administration of Estates Act No. 28/1902 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, Mbabane Miller's Mansion 1<sup>st</sup> Floor 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, in duplicate, with the Master of the High Court at any time before the expiry of the said period.

GUGU LINDIWE ZIKALALA  
P.O. Box A587  
Swazi Plaza

I2139 16-11-2007

**NOTICE**

**ESTATE LATE: BENSON NELSON MGWABA ESTATE NO. ES182/2005**

Notice is hereby given in terms of Section 52 bis (2) of the Administration of Estates Act No. 28/1902 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, Mbabane Miller's Mansion 1<sup>st</sup> Floor 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, in duplicate, with the Master of the High Court at any time before the expiry of the said period.

SABUSISWA MGWABA  
P.O. Box 876  
Hlathikhulu

I2130 16-11-2007

---

**NOTICE**

**ESTATE LATE: JABULANE SIKELELA METHULA ESTATE NO. ES215/2006**

Notice is hereby given in terms of Section 52 bis (2) of the Administration of Estates Act No. 28/1902 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, Mbabane Miller's Mansion 1<sup>st</sup> Floor 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, in duplicate, with the Master of the High Court at any time before the expiry of the said period.

JAMES METHULA  
P.O. Box 124  
Nhlangano

I2141 16-11-2007

---

**NOTICE**

**ESTATE LATE: ARMOLD LLOYD KHETHOKWAKHE SIBIYA  
ESTATE NO. ES23/2007**

Notice is hereby given in terms of Section 52 bis (2) of the Administration of Estates Act No. 28/1902 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, Mbabane Miller's Mansion 1<sup>st</sup> Floor 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, in duplicate, with the Master of the High Court at any time before the expiry of the said period.

NONHLANHLA PRETTY SIBIYA NEE MYENI  
P.O. Box 324  
Siteki

I2144 16-11-2007

982

**NOTICE**

**ESTATE LATE: ANDRIAS MFANUKWENTE NKAMBULE  
ESTATE NO. ES132/2007**

Notice is hereby given in terms of Section 52 bis (2) of the Administration of Estates Act No. 28/1902 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, Mbabane Miller's Mansion 1<sup>st</sup> Floor 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, in duplicate, with the Master of the High Court at any time before the expiry of the said period.

BONGANI MPENDULO NKAMBULE  
P.O. Box 359  
Hlathikhulu

I2145 16-11-2007

---

**NOTICE**

**ESTATE LATE: ZEPHANIA VELAPHI DUBE ESTATE NO. EM326/2007**

Debtors and Creditors in the above mentioned 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.

PAULINE PHUMLILE DUBE  
P.O. Box 174  
Luyengo

I2146 16-11-2007

---

**NOTICE**

**ESTATE LATE: EDWIN FLETT ESTATE NO. EM51/2006**

Debtors and Creditors in the above mentioned 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.

DOLLY DIANE NOMPHUMELELO FLETT  
P.O. Box 6464  
Manzini

I2148 16-11-2007

**NOTICE**

IN THE HIGH COURT OF SWAZILAND

HELD AT MBABANE

CASE NO. 3501/07

In the matter between:

SWAZILAND DEVELOPMENT & SAVINGS BANK

Plaintiff

and

WILLIE NTSHANGASE

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 Sheiriff, outside the New High Court Building, Hospital Hill, Mbabane at 11:30a.m. on Friday the 7<sup>th</sup> of December 2007.

CERTAIN : Farm "Cliffton" No. 444 situate in Shiselweni District, Swaziland;

MEASURING : 428,2589 (Four Two Eight Comma Two Five Eight Nine) Hectares;

RESERVE PRICE : E 1,000,000.00 (One Million Emalangeni);

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

Further particulars may be obtained from the undersigned.

DATED AT MBABANE THIS ..... DAY OF ..... 2007.

**REGISTRAR OF THE HIGH COURT**  
*MBABANE*

I2142 16-11-2007

**NOTICE**

**ESTATE LATE: SIPHOSETHU VICTOR MKHONTA ESTATE NO. EP77/2007**

Debtors and Creditors in the above mentioned 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.

PERSIS L. MKHONTA  
P.O. Box 1885  
Mbabane

I2149 16-11-2007

**NOTICE**

IN THE HIGH COURT OF SWAZILAND

HELD AT MBABANE

CASE NO. 1716/2006

In the matter between:

SWAZILAND DEVELOPMENT & SAVINGS BANK

Plaintiff

And

BHOKILE SHIBA

Defendant

---

**NOTICE OF SALE**

---

**NOTICE** is hereby given that pursuant to a Writ of Execution issued in the above matter, the under-mentioned property will be sold by Public Auction by the Deputy Sheriff, outside the New High Court Building, Hospital Hill, Mbabane at 11:30a.m. **FRIDAY the 30<sup>th</sup> of NOVEMBER, 2007.**

**ONE**

CERTAIN : Portion A of Farm "BRACEFIELD" No. 303, situate in Shiselweni District, Swaziland;

MEASURING : 234,0959 (Two Three Four Comma Zero Nine Five Nine) Hectares;

**TWO**

CERTAIN : Remaining Extent of the Farm "BRACEFIELD" No. 303, situate in Shiselweni District, Swaziland;

MEASURING : 85,6532 (Eight Five Comma Six Five Three Two) Hectares;

RESERVE PRICE : E2,000,000.00 (Two Million Emalangeni;

IMPROVEMENTS : Three bedroom House.

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 Regional Administrator, Hhohho.

Further particulars may be obtained from the undersigned.

**DATED AT MBABANE THIS 16<sup>TH</sup> DAY OF OCTOBER, 2007.**

**REGISTRAR OF THE HIGH COURT**  
*MBABANE*

985

**NOTICE**

Notice is hereby given that we intend applying for a certified copy of Deed of Transfer No. 138/1993 dated the 31<sup>st</sup> day of March, 1993, made in favour of **MAHLALENGANGENI SIHHOYE DLAMINI** (Born on the 2<sup>nd</sup> day of April, 1945) in respect of the undermentined property:

**CERTAIN** : Portion 37 (a portion of Portion 6) of Farm No. 308, situate in the District of Hhohho, Swaziland;

**MEASURING** : 1,2056 (One Comma Two Zero Five Six) Hectares.

Any person having an objection to the issue of such copy by the Registrar is hereby requested to lodge such objection in writing with the Registrar of Deeds, Mbabane, within three (3) weeks of the last publication of this notice.

**DATED AT MBABANE ON THIS 9<sup>TH</sup> DAY OF NOVEMBER, 2007.**

**M. J. MANZINI & ASSOCIATES**  
Attorneys for Applicant  
3<sup>rd</sup> Floor, Lilunga House  
P. O. Box A204  
Swazi Plaza  
Mbabane

I2147 2x23-11-2007

---

**NOTICE**

**ESTATE LATE: SOLOMON ABRAHAM MAGAGULA  
ESTATE NO. EP51/2007**

Notice is hereby given in terms of Section 52 bis (2) of the Administration of Estates Act No. 28/1902 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, Mbabane Miller's Mansion 1<sup>st</sup> Floor 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, in duplicate, with the Master of the High Court at any time before the expiry of the said period.

**KHETSIWE MAGAGULA**  
P.O. Box A6  
Mayiwane

I2150 16-11-2007

986

**NOTICE**

**ESTATE LATE: ALBERT MANGALISO DLAMINI  
ESTATE NO. EL88/2003**

Notice is hereby given in terms of Section 52 bis (2) of the Administration of Estates Act No. 28/1902 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, Mbabane Miller's Mansion 1<sup>st</sup> Floor 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, in duplicate, with the Master of the High Court at any time before the expiry of the said period.

ABEL BHEKI DLAMINI  
P.O. Box 439  
Siteki

I2151 16-11-2007

---

**NOTICE**

Notice is hereby given that we intend applying for a certified copy of Deed of Transfer No. 482/1990 dated 03 August 1990 made in favour of: **RONNY JOHNNY SMITH** (Born on the 5<sup>th</sup> day of September 1948) in respect of the undermentioned property:

CERTAIN : Farm No. 760 situate in the Manzini District, Swaziland;

MEASURING : 2855 (Two Eight Five Five) Square metres.

Any person having objection to the issue of such copy is hereby requested to lodge it in writing with the Registrar of Deeds within twenty one (21) days of the last publication of this notice.

**DATED AT MBABANE ON THIS THE 12<sup>TH</sup> DAY OF NOVEMBER, 2007.**

**SIBUSISO B. SHONGWE & ASSOCIATES**  
Attorneys for Applicant  
1<sup>st</sup> Floor, Nkhotfotjeni Building  
Msakato / Dzeliwe Streets  
P.O. Box 5452  
Mbabane

I2152 2x23-11-2007

---

**NOTICE**

**ESTATE LATE: KENNETH VILAKATI ESTATE NO. EM89/2007**

Debtors and Creditors in the above mentioned 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.

ALBERT MFANYANA VILAKATI  
P.O. Box 164  
Manzini

I2154 16-11-2007

987

**NOTICE**

**ESTATE LATE: AMOS VELAPHI NXUMALO  
ESTATE NO. EM304/2007**

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.

**MUMSY NXUMALO (nee PHUNGWAYO)**  
The Executrix  
c / o **MTHEMBU ATTORNEYS**  
Lomasontfo Office Park  
369 Kelly Street  
P.O. Box 2563  
Manzini

I213 16-11-2007

---

**NOTICE**

**ESTATE LATE: DUDUZILE MAKHUBU ESTATE NO. EM316/2005**

Notice is hereby given in terms of Section 52 bis (2) of the Administration of Estates Act No. 28/1902 that the First Distribution Account in the above estate will lie open for inspection at the Office of the Master of the High Court of Swaziland, Mbabane Miller's Mansion 1<sup>st</sup> Floor 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, in duplicate, with the Master of the High Court at any time before the expiry of the said period.

**DUMSILE MKHWANAZI**  
P.O. Box 5881  
Manzini

I2163 16-11-2007

---

**NOTICE**

**ESTATE LATE: HLALELENI REJOICE NKAMBULE ESTATE NO. EM40/2006**

Notice is hereby given in terms of Section 52 bis (2) of the Administration of Estates Act No. 28/1902 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, Mbabane Miller's Mansion 1<sup>st</sup> Floor 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, in duplicate, with the Master of the High Court at any time before the expiry of the said period.

**SAMSON M. NKAMBULE &  
DINAH HLATJWAYO**  
P.O. Box 252  
Mpaka

I2165 16-11-2007

**NOTICE**

IN THE HIGH COURT OF SWAZILAND

HELD AT MBABANE

CASE NO. 181/07

In the matter between:

SWAZILAND DEVELOPMENT & SAVINGS BANK

Plaintiff

and

WENDU HARDWARE (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, outside the New High Court Building, Hospital Hill, Mbabane at 11:30a.m. on Friday the 23<sup>rd</sup> of November, 2007.

**CERTAIN** : Lot 268, situate in the Manzini Town, District of Manzini, Swaziland;

**MEASURING** : 4816 (Four Eight One Six);

**IMPROVEMENTS** : 4440 square metres complete warehouse, 3 garages, 6 apartments, 4 working sheds (with a monthly rental of E10,000.00, 7 offices.

**RESERVE PRICE** : E2.2 Million.

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 Regional Administrator, Hhohho.

Further particulars may be obtained from the undersigned.

**DATED AT MBABANE THIS ..... DAY OF ..... 2007.**

**REGISTRAR OF THE HIGH COURT**  
*MBABANE*

I2155 16-11-2007

---

**NOTICE**

**ESTATE LATE: ALBERT MFANUVELE DLAMINI ESTATE NO. EM320/2007**

Debtors and Creditors in the above mentioned 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 EUNICE DLAMINI  
P.O. Box 7215  
Manzini

I2158 16-11-2007

**NOTICE**

IN THE HIGH COURT OF SWAZILAND

HELD AT MBABANE

CASE NO. 3672/07

In the matter between:

SWAZILAND DEVELOPMENT FINANCE CORPORATION  
(FINCORP)

Plaintiff

and

MMELELI FAMILY TRUST (NO.20/2000)  
MMELELI DLAMINI N. O.

1<sup>st</sup> Defendant  
2<sup>nd</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, outside the New High Court Building, Hospital Hill, Mbabane at 11:30a.m. on Friday the 7<sup>th</sup> of December 2007.

**CERTAIN** : Portion 31 (a portion of Portion 10) of Farm No. 1214, situate in the District of Hhohho, Swaziland;

**MEASURING** : 18,3431 (One Eight Comma Three Four Three One) Hectares;

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 Regional Administrator, Hhohho.

Further particulars may be obtained from the undersigned

**DATED AT MBABANE THIS ..... DAY OF ..... 2007.**

**REGISTRAR OF THE HIGH COURT**  
*MBABANE*

12156 16-11-2007

---

**NOTICE**

**ESTATE LATE: JEROME STEPHEN TSABEDZE ESTATE NO. EP69/2007**

Debtors and Creditors in the above mentioned 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.

LUCAS MSIBHOSE TSABEDZE &  
MBHAMALI OCTAVIA TSABEDZE  
NEE DLAMINI  
P.O. Box 173  
Vuvulane

12164 16-11-2007

990

**NOTICE**

**ESTATE LATE: MBONGISENI REGINALD GULE ESTATE NO. EM386/2007**

Debtors and Creditors in the above mentioned 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.

NAPHTAL GULE  
P.O. Box 300  
Bhunya

I2159 16-11-2007

---

**NOTICE**

**ESTATE LATE: SYLUS MBATHA TFWALA ESTATE NO. EM384/2007**

Debtors and Creditors in the above mentioned 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.

JULIA KHABONINA TFWALA  
P.O. Box 1399  
Manzini

I2160 16-11-2007

---

**NOTICE**

**ESTATE LATE: ERNEST MALANDELA NTSHANGASE ESTATE NO. ES201/2007**

Debtors and Creditors in the above mentioned 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.

KHETSIWE NAVIGATE NTSHANGASE  
P.O. Box 13  
Hluthi

I2161 16-11-2007

---

**NOTICE**

**ESTATE LATE: SIPHO SHADRACK MHLANGA ESTATE NO. EL133/2007**

Debtors and Creditors in the above mentioned 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.

FRIDAY MHLANGA  
P.O. Box 986  
Siteki

I2162 16-11-2007

991

**NOTICE**

**ESTATE LATE: PETROS JULIUS NKAMBULE ESTATE NO. ES190/2007**

Debtors and Creditors in the above mentioned 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.

SIBONGILE PRUDENCE NKAMBULE  
P.O. Box 575  
Hlathikhulu

I2168 16-11-2007

---

**NOTICE**

**ESTATE LATE: ABSALOM MAVELA NXUMALO  
ESTATE NO. ES127/2007**

Notice is hereby given in terms of Section 52 bis (2) of the Administration of Estates Act No. 28/1902 that the First Distribution Account in the above estate will lie open for inspection at the Office of the Master of the High Court of Swaziland, Mbabane Miller's Mansion 1<sup>st</sup> Floor 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, in duplicate, with the Master of the High Court at any time before the expiry of the said period.

MAGGIE NTOKOLOVU NXUMALO  
P.O. Box 38  
Hluthi

I2166 16-11-2007

---

**NOTICE**

**ESTATE LATE: PHILEMON M. THWALA ESTATE NO. EL100/2003**

Notice is hereby given in terms of Section 52 bis (2) of the Administration of Estates Act No. 28/1902 that the First Distribution Account in the above estate will lie open for inspection at the Office of the Master of the High Court of Swaziland, Mbabane Miller's Mansion 1<sup>st</sup> Floor 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, in duplicate, with the Master of the High Court at any time before the expiry of the said period.

CECILIA KHUHLE DLAMINI  
P.O. Box 100  
Siphofaneni

I2169 16-11-2007

NOTICE

**ESTATE LATE: ELIJAH MAKHUKHULA MKHWANAZI ESTATE NO. ES122/2007**

Notice is hereby given in terms of Section 52 bis (2) of the Administration of Estates Act No. 28/1902 that the First Distribution Account in the above estate will lie open for inspection at the Office of the Master of the High Court of Swaziland, Mbabane Miller's Mansion 1<sup>st</sup> Floor 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, in duplicate, with the Master of the High Court at any time before the expiry of the said period.

LUKE MAKHOSINI MKHWANAZI  
P.O. Box 15  
Big Bend

I2170 16-11-2007

---

NOTICE

**ESTATE LATE: MADOLO ZODWA BRITISH ESTATE NO. ES39/2007**

Notice is hereby given in terms of Section 52 bis (2) of the Administration of Estates Act No. 28/1902 that the First Distribution Account in the above estate will lie open for inspection at the Office of the Master of the High Court of Swaziland, Mbabane Miller's Mansion 1<sup>st</sup> Floor 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, in duplicate, with the Master of the High Court at any time before the expiry of the said period.

ERNEST MADOLO  
P.O. Box 3657  
Mbabane

I2172 16-11-2007

---

NOTICE

Notice is hereby given that I, **Thembeke Dlamini of Lubombo Region** intend to apply to the Honourable Minister of Justice of the Kingdom of Swaziland for authorisation to assume the surname **Sackey** 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 **Lubombo Region** and in the government Gazette.

The reason I want to assume the surname **Sackey** is because it is my natural surname.

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

P.O. Box 884  
Mbabane  
Swaziland

I2173 4x07-12-2007

**NOTICE**

IN THE HIGH COURT OF SWAZILAND

HELD AT MBABANE

CASE NO. 2172/2007

In the matter between:

SWAZILAND BUILDING SOCIETY

Plaintiff

and

ARMANDO VICTOR SAMUEL

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 District of Hhohho at 11:30a.m. on Friday the 30<sup>th</sup> November 2007.

**ONE**

CERTAIN : Portion 67 of Farm No. 1209 situate in the District of Hhohho, Swaziland;  
MEASURING : 2685 (Two Six Eight Five) square metres;  
HELD : Under Crown Grant No. 86/2005 dated the 2<sup>nd</sup> day of September 2005 and registered on the 18<sup>th</sup> day of July 2005, subject to the terms and conditions contained therein;

**TWO**

CERTAIN : Portion 70 of Farm No. 1209 situate in the District of Hhohho, Swaziland;  
MEASURING : 2295 (Two Two Nine Five) square metre;  
HELD : Under Crown Grant No. 87/2005 dated the 2<sup>nd</sup> day of September 2005 and registered on the 18<sup>th</sup> day of July 2005, subject to the terms and conditions contained therein;

IMPROVEMENTS :	Floor	Plinth Area	Number and use of rooms
	Warehouse	443m/2	Warehouse, 4 offices, Bedroom, Ladies and gents Toilets/shower
	Carports	114m/2	Vehicle parking
	Gate house	6m/2	Room, Toilet
	House	155m/2 + 7m/2	Covered verandah, kitchen, Family room, dining room, Lounge, 4 bedrooms, corridor, store, toilet, bathroom

RESERVE PRICE : E950 000.00

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 ..... DAY OF NOVEMBER 2007.

LORRAINE HLOPHE  
Sheriff of Swaziland  
c/o The Registrar of the High Court  
Mbabane

I2157 16-11-2007

---

**NOTICE**

**ESTATE LATE: NDUMISO SIMON NKAMBULE ESTATE NO. EM177/2007**

Notice is hereby given in terms of Section 52 bis (2) of the Administration of Estates Act No. 28/1902 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, Mbabane Miller's Mansion 1<sup>st</sup> Floor 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, in duplicate, with the Master of the High Court at any time before the expiry of the said period.

NANCY PENELOPE NKAMBULE  
P.O. Box 167  
Manzini

I2171 16-11-2007

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

---

---

VOL. XLV]

MBABANE, Friday, NOVEMBER 16<sup>th</sup> 2007

[No. 120

---

---

**CONTENTS**

No.

Page

**PART B - AN ACT**

7. The Income Tax (Amendment) Act, 2007 ..... S1

---

**PUBLISHED BY AUTHORITY**

# PART B

SI

## THE INCOME TAX (AMENDMENT) ACT, 2007

(Act No. 7 of 2007)



I ASSENT

**Mswati III**  
King of Swaziland

21<sup>st</sup> September, 2007

---

### AN ACT Entitled

An Act to amend the Income Tax Order, 1975.

**ENACTED** by the King and the Parliament of Swaziland.

#### ***Short title and Commencement***

1. This Act may be cited as the Income Tax (Amendment) Act, 2007, shall be read as one with the Income Tax Order, 1975, (hereinafter referred to as the "Order"), and shall come into operation on such date as the Minister may, by Notice published in the Gazette, determine.

#### ***Amendment of Section 2***

2. Section 2 of the Order is amended -

(a) by adding, in the alphabetical order, the following new definitions -

"amateur sporting association" means an association whose sole or main object is to foster or control any athletic sport or game and whose members consist only of amateur sports persons or affiliated associations, the members of which consist only of amateur sports persons;"

"branch" means a place where a person carries on business, and includes -

- (a) a place where a person is carrying on business through an agent, other than a general agent of independent status acting in the ordinary course of business as such; or
- (b) a place where a person has, is using or is installing substantial equipment or substantial machinery; or
- (c) a place where a person is engaged in a construction, assembly, or installation project, including a place where a person is conducting supervisory activities in relation to such a project;

“employee share acquisition scheme” means an agreement or arrangement under which -

- (a) a company is required to issue shares in the company to employees of the company or of an associated company; or
- (b) a company is required to issue shares to a trustee of a trust and under the trust deed the trustee is required to transfer the shares to employees of the company or of an associated company;”

“trading stock” includes -

- (a) anything -
  - (i) produced, manufactured, constructed, assembled, purchased or otherwise acquired for the purposes of manufacture, sale or exchange or;
  - (ii) the proceeds from the disposal of which forms or will form part of gross income; or
- (b) any consumable stores and spare parts acquired by him to be used or consumed in the course of his trade; and,
- (c) in the definition of “exempt organisation”, by replacing the words “amateur sporting organisation” with the words “amateur sporting association”.

***Amendment of Section 7***

3. Section 7 of the Order is amended -

(a) by inserting immediately after paragraph (1) the following new paragraphs -

- “(m) fifty percent of the amount by which the value of shares issued to an employee under an employee share acquisition scheme at the date of issue exceeds the consideration, if any, given by the employee for the shares, including any amount given as consideration for the grant of a right or option to acquire the shares;
- (n) an amount of any gain derived by an employee on disposal of a right or option to acquire shares under an employee share acquisition scheme;”

(b) by renumbering paragraph (m) as paragraph (o).

***Amendment of section 8***

4. Section 8 of the Order is amended, in subsection (1), by replacing paragraph (a) with the following new paragraph (a) -

- “(a) way of a rebate,
  - (i) an amount not exceeding the sum of three thousand emalangeni in any year of assessment; and,
  - (ii) an additional amount not exceeding one thousand two hundred emalangeni if the person is over the age of sixty years on the last day of the year of assessment:

Provided that no reduction shall be made under this subsection if the tax payable in terms of section 6 is subject to the rates of tax prescribed in Part III of the Third Scheme.”

***Amendment of Section 11***

5. Section 11 of the Order is amended, by deleting subsection (11) in its entirety.

***Insertion of new section 11bis***

6. The Order is amended by, inserting the following new section 11bis. immediately after section 11 -

***“Trading Stock***

11bis. (1) There shall be taken into account, in the determination of the taxable income derived by any person, during any year of assessment, from carrying on any trade (other than farming), the value of all trading stock held and not disposed of by him (hereinafter referred to as “the value of trading stock held”) at the beginning and end of each year of assessment.

(2) The cost of trading stock disposed of during the year of assessment is determined by adding to the opening value of trading stock the cost of trading stock acquired year, and subtracting the closing value of trading stock.

(3) The value of trading stock held by any person at the beginning of any year of assessment shall be deemed to be -

- (a) where the person carried on trade on the last day of the previous year of assessment, the value of trading stock held on that date; or
- (b) where the person commenced the trade during the year of assessment, the cost to the person of any stock acquired prior to the commencement of the trade.

(4) The value of trading stock held at the end of a year of assessment shall be deemed to be the lower of cost or market value to the person carrying on the trade.

(5) For the purposes of this subsection, the cost of any trading stock in relation to any date shall be -

- (a) the cost incurred in acquiring such trading stock; and
- (b) any further costs incurred up to such date in getting such trading stock into its then existing condition or location.

(6) Where any trading stock has been acquired by any person -

- (a) for a consideration which cannot be valued; or
- (b) otherwise than by way of a transaction at arm’s length,

such trading stock shall be deemed to have been acquired at a cost equal to the price which, in the opinion of the Commissioner, was the current market price of such trading stock on the date of acquisition.

(7) Where particular items of trading stock are not readily identifiable, a person may account for that trading stock on the first-in-first-out method or the average-cost method but, once chosen, a stock valuation method may be changed only with the written permission of the Commissioner.”

***Amendment of section 14***

7. Section 14 of the Order is amended, in subsection (1) -

(a) by inserting the following new paragraph (u) immediately after paragraph (t) -

“(u) any contribution or donation or grant or gift made by any person during the year of assessment to an amateur sporting association, charity or educational institution of a public character within the definition of “exempt organisation”:

Provided that the amount of deduction allowed under this paragraph for a year of assessment shall not exceed 5 per centum of the person’s taxable income calculated before taking into account the deduction under this section.

For the purpose of this paragraph, the value of a gift of property is the lesser between -

- (a) the value of the property at the time of the making of the gift; or,
- (b) the consideration paid by the person for the property;”

(b) by replacing paragraph (z) with the following new paragraph (z) -

“(z) any contribution, whether in cash or in kind, made by a taxpayer and actually paid or transferred during the year of assessment to any national disaster scheme or national emergency body established by the government:

Provided that contributions made to the National Emergency Response Council on HIV and Aids (hereinafter referred to as “NERCHA”) either for a specific project or to provide financial and material assistance to orphans and vulnerable children such contributions shall only be deductible if the project or assistance has been approved by NERCHA.”

***Insertion of a new section 19bis.***

8. The Order is amended by, inserting the following new section 19bis. immediately after section 19 -

***“Income of Trusts and Beneficiaries***

19bis. (1) Any income received by or accrued to or in favour of any person during the year of assessment in his capacity as a trustee of a trust, shall to the extent that such income has been derived for the immediate or future benefit of any ascertained beneficiary with a vested right to such income be included in the gross income of the beneficiary.

(2) Subsection (1) does not apply to -

(a) income which has been subject to withholding tax on payment into the trust and, if it had been received by or accrued directly to the beneficiary, the withholding tax would be a final tax;

(b) an incapacitated person's trust, in that case subsection (5) applies; or

(c) a beneficiary who is above 60 years.

(3) Where a beneficiary has acquired a vested right to any income referred to in subsection (1) as a result of the exercise by the trustee of a discretion vested in the trustee under a deed of trust, arrangement, or will of a deceased person, such income is deemed to have been derived for the benefit of a beneficiary.

(4) A beneficiary shall be allowed a deduction in accordance with this Order for any expenditure or losses incurred by the trustee in deriving the income included in the gross income of the beneficiary under subsection (1).

(5) A trustee is liable for tax on the taxable income of a trust.

(6) The taxable income of a trust is so much of the income of the trust as is not included in the gross income of a beneficiary under subsection (1) or exempted under subsection (2)(a), less all deductions allowed in accordance with this Order for expenditure or losses incurred in deriving that income.

(7) Trustees are jointly and severally liable for a tax liability arising in respect of taxable income of a trust that is not satisfied from trust assets; but any trustee required to meet such liability is entitled to a contribution from each of the other trustees."

***Insertion of new Divisions VIII and IX under Part III***

9. Part III of the Order is amended by, inserting the following new Divisions VIII and IX immediately after section 32E -

**"DIVISION VIII - RENTAL PAYMENTS)**

***Withholding tax from rental payments***

32F. (1) Every person, other than a natural person, who -

(a) makes a payment to a lessor (excepting a company) for the use or occupation or the right of use or occupation of land or buildings; or

(b) collects such rent for or on behalf of the lessor,

shall withhold tax at the rate of ten per cent of the gross amount.

(2) The tax withheld under subsection (1) shall be on account of the liability to tax of the lessor on the profits derived from the letting of the property.

(3) Every person who has withheld any tax under subsection (1) shall -

(a) within fifteen days from the date of payment remit to the Commissioner the amount of tax so withheld; and,

(b) furnish within thirty days after the end of the year of assessment to the person to whom the payment is made a certificate, showing the amount of the payment made and the tax withheld during the year of assessment.

(4) Every person making any payment (of rent) to which this section applies shall maintain a record showing in relation to each year of assessment.-

(a) the payment of rent made to the lessor; and,

(b) the tax withheld from such payment,

and such record shall be kept for the period specified under section 35bis (3) for examination by the Commissioner as and when required.

(5) The deduction of tax under this section shall not relieve the lessor from the obligation to furnish a return for the assessment of the tax or any return as provided under section 33 or from any other obligation imposed by this Order.

(6) A person who fails to withhold any tax under subsection (1) or having withheld such tax fails to remit such tax to the Commissioner, as required under subsection (3) (a), shall, in addition to any penalty for which he may be liable under section 66, be personally liable to pay the Commissioner that amount of tax as if it were tax due and payable by such person under Part VII of this Order.”

**“DIVISION IX - PAYMENTS TO BENEFICIARIES OF TRUSTS**

***Withholding tax on payment to beneficiaries of trusts***

32G. (1) Every trustee who makes any payment from trust income to a beneficiary who has a vested right to such income shall withhold tax at the rate of thirty-three per cent of the gross amount.

(2) The tax withheld under subsection (1) shall be on account of the liability to tax of such beneficiary on the income derived from the trust.

(3) Every trustee who has withheld any tax under subsection (1) shall-

(a) within fifteen days from the date of payment remit to the Commissioner the amount of tax so withheld; and,

(b) furnish within thirty days after the end of the year of assessment to the beneficiary to whom the payment is made a certificate, showing the amount of the payment made and the tax withheld during the year of assessment.-

(4) Every trustee making any payment to which this section applies shall maintain a record showing in relation to each year of assessment.-

(a) the payment made to each beneficiary; and,

(b) the tax withheld from such payment,

and such record shall be kept for the period specified under section 35bis (3) for examination by the Commissioner as and when required.

(5) The deduction of tax under this section not relieve a beneficiary from the obligation to furnish a return for the assessment of the tax or any return as provided under section 33 or from any other obligation imposed by this Order.

(6) A trustee who fails to withhold any tax under subsection (1) or having withheld such tax fails to remit such tax to the Commissioner, as required under subsection (3)(a), shall, in addition to any penalty for which he may be liable under section 66, be personally liable to pay the Commissioner that amount of tax as if it were tax due and payable by such person under Part VII of this Order.'

***Insertion of a new Section 59C***

10. The Order is amended by inserting the following new section 59C immediately after section 59B -

***"Notification to the Commissioner on agreements entered into with non-resident persons"***

59C. Every person who enters into an agreement with a non resident person, as defined in section 59, for servise to be performed or rendered in Swaziland under which payments (Other than payments to which the Second Schedule applies) will be made to a non-resident person shall, within thirty days of the date of entering into such agreement, notify the Commissioner in writing of -

- (a) the nature of such agreement;
- (b) the commencement and likely duration of the agreement;
- (c) the total amount estimated to be payable under the agreement to the non-resident person; and
- (d) the name, postal and physical address of the non-resident person to whom payments under the agreement will accrue."

***Amendment of section 61***

11. Section 61 of the Order is amended by, inserting the following a new subsection (4) immediately after subsection (3) -

- "(4) The Commissioner may institute proceedings for the sequestration of the estate of any taxpayer and shall for the purposes of such proceedings be deemed to be the creditor in respect of any tax due by such taxpayer and any interest payable by him."

***Insertion of a new section 61bis.***

12. The Order is amended by, inserting the following new section 61bis. immediately after section 61 -

***"Collection of taxes under Agreements made under section 68***

61bis. (1) Where an international agreement provides for reciprocal assistance in the collection of taxes and the Commissioner has received a request from another country pursuant to that agreement for the collection from any person in Swaziland of an amount due by that person under the income tax laws of that other country, the Commissioner may by notice in writing require the person to pay the amount on the date specified in the notice

to the Commissioner for transmission to the competent authority in that other country.

(2) If a person fails to comply with a notice issued under subsection (1), the amount in question may be recovered for transmission to the competent authority in that other country as if it were tax payable by the person under this Order.”

***Amendment of section 64***

13. Section 64 of the Order is amended by, replacing section 64 with the following new section 64 -

***“Refunds and set off”***

64. (1) Any amount paid by any person in terms of the provisions of this Order shall be refundable to the extent that such amount exceeds -

(a) in the case where the amount was paid in respect of assessment, the amount so assessed; or

(b) in any other case, the amount properly chargeable under this Order.

(2) The Commissioner shall not authorise a refund under subsection (1)(b), where -

(a) that amount was paid in accordance with the practice generally prevailing at the date of the payment; or,

(b) the refund is claimed by that person -

(i) after a period of three years after the end of that year of assessment, in the case where -

(A) that amount constitutes an amount of employees’ tax withheld during any year of assessment from the remuneration of that person under the provisions of the Second Schedule;

(B) that person’s income for that year of assessment consisted solely of remuneration as defined in the Second Schedule; or,

(C) that person was not required under any provision of this Order to furnish a return of income for that year of assessment and did not render such a return during the period of three years since the end of the year of assessment; or,

(ii) in any other case, after a period of three years from the date of the official receipt acknowledging such payment or, where more than one such payment was made, the date of the official receipt acknowledging the latest of such payments.

(3) Where any refund contemplated in subsection (1) is due to any person who has failed to pay any amount of tax, additional tax, duty, levy, charge, interest or penalty levied or imposed under this order or any other law administered by the Commissioner, within the period prescribed for payment of the amount, the Commissioner, within the period prescribed for payment of the amount, the Commissioner may set off against the amount which the person has failed to pay, any amount which has become refundable to the person under this section.”

***Amendment of section 66***

14. Section 66 of the Order is amended by, replacing section 66 with the following new section 66 -

***“Offences.***

66. (1) A person who -

- (a) fails or neglects to furnish, file or submit any return or document as and when required by or under this Order;
- (b) without just cause shown by him, refuses or neglects to -
  - (i) furnish produce or make available any information or document;
  - (ii) reply to or answer truly and fully, any questions put to him;
  - (iii) produce any books or papers required of him by the Commissioner or any officer; or,
  - (iv) attend and give evidence,as when required in terms of this Order;
- (c) fails to show in any return made by him any portion of the gross income received by or accrued to or in favour of himself or fails to disclose to the Commissioner when making such return any material facts which should have been disclosed;
- (d) fails to show in any return prepared or rendered by him on behalf of any other person any portion of the gross income received by or accrued to or in favour of such other person or fails to disclose to the Commissioner, when preparing or making such return, any facts which if so disclosed, might result in increased taxation;
- (e) obstructs or hinders any officer in the discharge of his duties under this Order;
- (f) holds himself out as an officer engaged in carrying out the provisions of this Order;
- (g) submits or furnishes a false certificate or statement under section 34;
- (h) fails to keep a proper record of his transactions as required by section 35*bis*;
- (i) without just cause fails to comply with the provisions of section 49, where that person has been declared to be the agent of any other person as contemplated in that section;
- (j) without just cause fails to comply with the provisions of section 5 34ter, 36 or 59C; or,

- (k) not being a person whose gross income consists solely of salary, wages or similar compensation for personal services, without just cause shown by him, fails to retain for a period of five years from the date of the last entry therein all ledgers, cash books, journals, cheque books, paid cheques, bank statements, invoices, stock list and all other books of account relating to any trade carried on by him and recording the details from which returns for the assessment of taxes under this Order were prepared,

commits an offence and shall be liable on conviction to a fine not exceeding ten thousand emalangeni, or to imprisonment for a term not exceeding one year, or to both such fine and term of imprisonment.

(2) A person who -

- (a) fails to withhold, remit and account for any withholding tax imposed under this Order;
- (b) fails to comply with the provisions of section 32E; or
- (c) has in any manner, evaded or defeated, or attempted to evade or defeat, tax imposed by this Order, or the payment or collection of such tax,

commits an offence and, in addition to any penalty otherwise provided, shall be liable on conviction to a fine not exceeding fifty thousand emalangeni, or to imprisonment for a term not exceeding five years or to both such fine and term of imprisonment.

(3) A person who has been convicted under subsection (1) or subsection (2) of failing to furnish any return, information or reply who thereafter fails within any period deemed by the Commissioner to be reasonable and of which notice has been given to him by the Commissioner, to furnish the return, information or reply in respect of which the offence was committed, commits an offence and shall be liable, on conviction, to a fine of fifty emalangeni for each day during which such default continues or to imprisonment without the option of a fine for a period not exceeding one year.

(4) A person who, with intent to evade or to assist any other person to evade assessment or taxation -

- (a) makes or causes or allows to be made any false statement of entry in any return rendered in terms of this Order or signs any statement or return so rendered without reasonable grounds for believing it to be true;
- (b) gives any false answer, whether orally or in writing, to any request for information made under this Order by the Commissioner or any person duly authorised by him or any officer referred to in section 4;
- (c) prepares or maintains or authorises the preparation or maintenance of any false books of account or other records or falsifies or authorises the falsification of any books of account or records; or,
- (d) makes use of any fraud, art or contrivance whatsoever, or authorises the use of any such fraud, art or contrivance,

commits an offence and, in addition to any penalty otherwise provided, shall be liable on conviction to a fine not exceeding fifty thousand emalangeni, or to imprisonment for a term not exceeding five years, or to both such fine and term of imprisonment.

(5) If, in any proceeding under this section it is proved that any false statement or entry is made in any return rendered under this Order by or on behalf of any taxpayer or in any books of account or other records of any taxpayer, such taxpayer shall be presumed, until the contrary is proved, to have made or to have caused or allowed to be made such false statement or entry with intent to evade assessment or taxation, and any other person who made any such false statement or entry shall be presumed, until the contrary is proved, to have made such false statement or entry with intent to assist the taxpayer to evade assessment or taxation.

(6) The Commissioner may transfer information or documents concerning any person to the Director of Public Prosecutions to enable the Director to bring charges against the person in respect of an offence set out in this section."

***Amendment of the Second Schedule***

15. The Second Schedule to the Order is amended by, replacing paragraph 19 with the following new paragraph 19 -

***"Offences***

19. (1) A person who -

- (a) makes or becomes liable to make any payment of remuneration and fails to deduct or withhold therefrom any amount of employees' tax or to pay such amount to the Commissioner as and when required by paragraph 2;
- (b) uses or applies any amount deducted or withheld by him by way of employees' tax for purposes other than the payment of such amount to the Commissioner,
- (c) makes or issues or causes to be made or issued or knowingly possesses or uses or causes to be used any employees' tax certificate which is false;
- (d) alters any employees' tax certificate made or issued by any other person or authority or falsely pretends to be the employee named in any employees' tax certificate or for his own advantage or benefit obtains credit with respect to or payment of the whole or any part of any amount of employees' tax deducted or withheld from remuneration received by another person; or,
- (e) not being an employer and without being duly authorized by any person who is an employer, issues or causes to be issued any document purporting to be an employees' tax certificate,

commits an offence and, in addition to any penalty otherwise provided, shall be liable on conviction to a fine not exceeding fifty thousand emalangeni, or to imprisonment for a term not exceeding five years, or to both such fine and term of imprisonment.

(2) A person who -

- (a) without just cause shown by him, fails to comply with any directive issued to him by the Commissioner in terms of paragraph 9(3) and 11;
- (b) furnishes to his employer or the Commissioner a false or misleading return of personal particulars or gives any false information or misleads his employer in relation to any matter affecting the amount of employees' tax to be deducted in his case;

- (c) fails or neglects to deliver to any employee or former employee any employees' tax certificate as required by paragraph 13;
- (d) fails to comply with any conditions prescribed by the Commissioner in terms of paragraph 13(11) in regard to the manner in which employees' tax certificates may be used or as to be surrender of unused stocks of such certificates or to account for used, unused, or spoiled employees' tax certificates when required by the Commissioner under such paragraph or on ceasing to be an employer fails to surrender unused employees' tax certificates in his possession as required by subparagraph (13) of such paragraph;
- (e) fails to comply with any condition prescribed by the Commissioner by which he is bound in terms of paragraph 13(12);
- (f) fails or neglects to maintain any record as required by paragraph 14 or to retain such record for a period of five years from the date of the last entry therein or to furnish to the Commissioner any declaration as required by such paragraph; or
- (g) fails or neglects to apply to the Commissioner for registration as an employer as required for paragraph 15(1) or having so applied fails or neglects to notify the Commissioner of any change of address or the fact of his having ceased to be an employer as required by sub-paragraph (2) of such paragraph,

commits an offence and shall be liable on conviction to a fine of not more than ten thousand emalangen, or to imprisonment for a term not exceeding one year, or to both such fine and term of imprisonment."

***Amendment of the Third Schedule***

16. The Third Schedule to the Order is amended -

- (a) by replacing Part II with the following new Part II -

**"Part II**

Rates of normal tax in the case of persons other than companies shall be -

<b>Taxable Income</b>		<b>Rate of Tax</b>
<b>Exceeds</b>	<b>But does not Exceed</b>	
<b>E</b>	<b>E</b>	<b>E</b>
0	33 000	0 + 12% of the excess over 0
33 000	49 500	3 960 + 20% of the excess over 33 000
49 500	66 000	7 260 + 25% of the excess over 49 500
66 000	82 500	11 385 + 30% of the excess over 66 000
82 500		16 335 + 33% of the excess over 82 500"; and,

- (b) in Part III, by replacing Part III with the following new Part III -

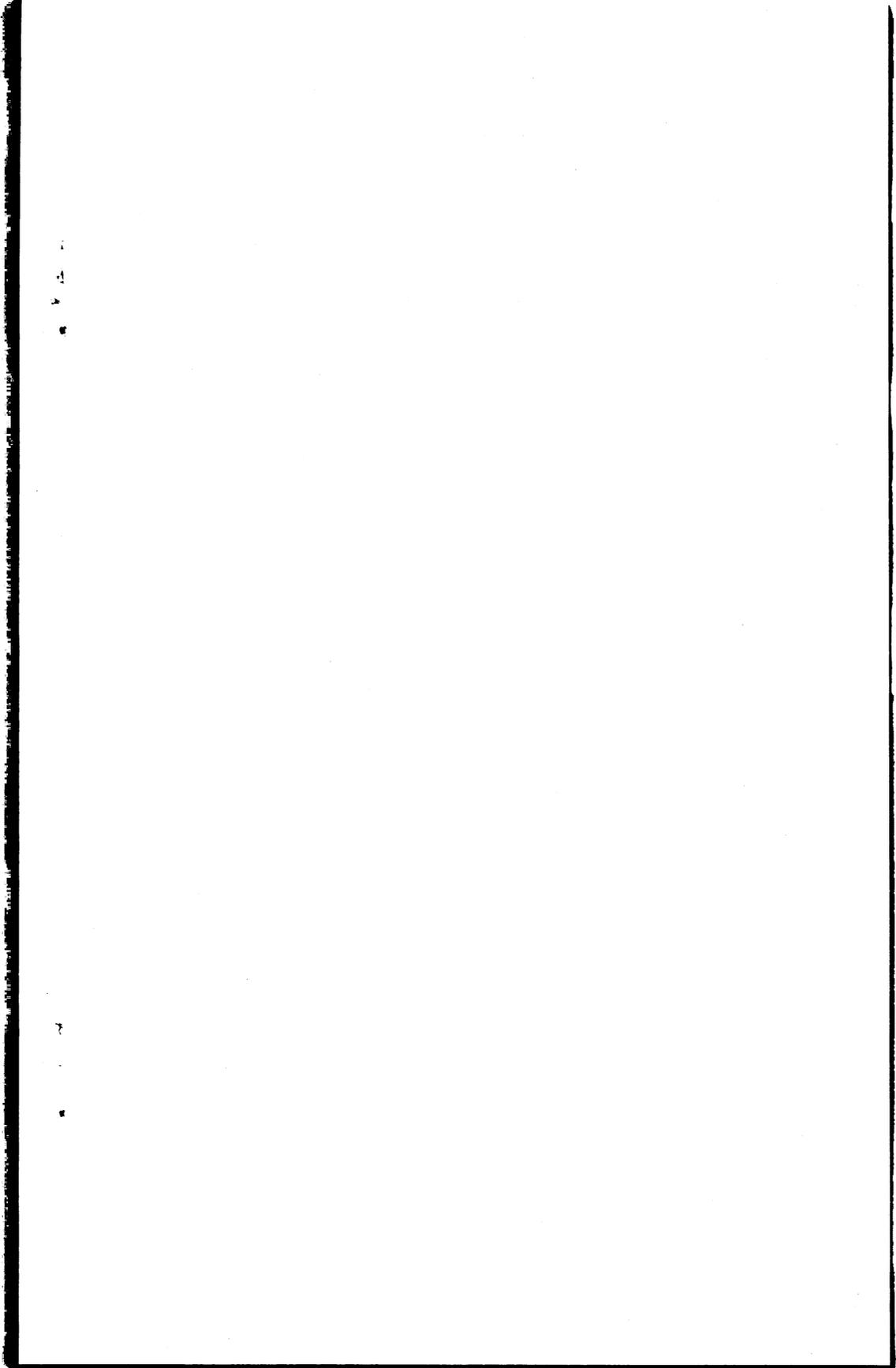
**Part III**

Rates of normal tax in the case of a redundant or retiring individual shall be -

Taxable income		Rates of tax
Exceeds	But does not Exceed	
E	E	E
0	60 000	0 + 12% of the excess over 0
60 000	120 000	7 200 + 20% of the excess over 60 000
120 000	180 000	19 200 + 25% of the excess over 120 000
180 000	240 000	34 200 + 30% of the excess over 180 000
240 000		52 200 + 33% of the excess over 240 000"

*Amendment of the Fourth Schedule*

17. The Fourth Schedule to the Order is amended in paragraph 16 by, replacing the words "one thousand emalangeni" which occur immediately after the word "exceeding" and before the words "or to imprisonment" with the words "ten thousand emalangeni".



17

8