



SWAZILAND GOVERNMENT GAZETTE

VOL. XXXII]

MBABANE, Friday, September 23rd, 1994

[No. 48

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THE WAGES ACT, 1964

(Act No. 16 of 1964)

NOTICE OF INTENTION TO SUBMIT WAGES REGULATIONS PROPOSALS

(HOTEL AND CATERING INDUSTRY)

(Under Section 11 (2))

In accordance with Section 11 of the Wages Act, 1964 the Hotel and Catering Industry Wages Council, having made such investigations as it deems fit, hereby publishes its intention to submit proposals to the Minister for Labour and Public Service relating to the minimum wage and conditions of employment which should apply to the employees under that council.

Copies of the proposals may be obtained from headquarters of the Department of Labour during working hours.

Written representations with regard to the proposals must be sent to -

The Secretary
Hotel and Catering Wages Council
P.O. Box 198
MBABANE

within thirty (30) days from the date of publication of this Notice.

K.J. DLAMINI (MS)
Secretary - Wages Councils

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NOTICE

MANZINI CITY COUNCIL

LEGAL ACTION - RATES DEBTORS AS AT 31.3.94

In terms of the Rating Act No. 24 Section 32 (3), owners or mortgagees of the below-listed properties which owe rates as at 31.3.94, are hereby called upon to make payment of the stated amounts and any accruing penalties, within six months from date of publication of this notice, in default thereof, application shall be made to the court to order the property sold by public auction.

If you have already paid, ignore this notice and please accept our apology.

P.B. NKAMBULE
P.O. Box 418
MANZINI

LIST OF OUTSTANDING RATES AS AT 31ST MARCH 1994

COATES VALLEY

LOT No.	OWNER	AMOUNT
481/004	A.J. Anderson	400.14
481/006	E.T. Hlatshwayo	2681.55
481/008	Joao Alvez Vaz	1679.21
382	George L. Msibi	3807.90
383	J.L. Mbingo	1621.50
384	W.T. Mkhombe	1369.63
397	S.S. Mokgokong	2041.83
408	Topper Way (Pty) Ltd.	1711.12
414	Ian T. Mazibuko	426.91
454	Solomon M. Dlamini	1177.09
457	W.D. Madikizela	1209.70
479/001	Dumsile G. Nyambo	967.39
482	Lokhokhelo Dlamini	1467.34
493	Regina H. Maseko	362.09
494	Regina H. Maseko	362.09
495	John M.D. Fakudze	2008.31
504	Leo W.M. Maziya	515.10
506	Joseph L. Nxumalo	370.05
FARMS		
111/002	G. Kunene	1480.75
111/005	B.S.R. Investments	854.81
125/B	A.Z. Dlamini	4203.63
125/004/Rem	S.D. Leibrandt	1032.39
125/010	President Street Prop.	434.42
125/015	President Street Prop.	34819.00
125/022	A.K.S. & Sons	2596.78
FARMS		
125/Rem	Palm Beach Investments	27041.44
249/006	P.F. Thomas	819.75
267/002	E. Sikhunyana	23046.20
249/010/007	C. Dupont	1779.73

LOT No.	OWNER	AMOUNT
269/001	Wesleyan Methodist Missionary Trust Ass.	4 484.62
272/003	Bhadrason Ranchod	414.12
125/26/004	Beacon Investments	330.87
275/Rem	Edmar Investments	3160.33
280/Rem	Swd Industrial Dev. Co.	2649.81
281/004	J.S. Dlamini	2809.99
281/012/Rem	I.C. Henwood	10012.00
281/022	I.C. Henwood	1014.70
281/023	I.C. Henwood	1071.82
281/014	W. Groening	4863.20
281/019	E.N. Ndlovu	3132.06
FARMS		
281/021	Palm Beach Investments	11631.00
400/001	Fontein Investments	9482.81
705/Rem	General Board of Church of Nazarene	5935.74
760/001	R.J. Smith	232.76
785/002	Umzinnene Investments	9885.93
1103/001	J.B. Dlamini	2523.58
1206/001	Charlie M. Moloi	19288.82
1206/Rem	Riverside Investments	2568.29
1102/001	J.B. Dlamini	3413.90
313/Rem	P & M. N. Zwide	556.08
313/003	E.C. Kunene	258.80
266/001/Rem	E. Sikhunyana	2101.22
273/002	F. Springle	1151.89
1276	Umbeluzi Dry Cleaners	1207.85
267/014	Ntunja Estate	100.06
267/015	Ntunja Estate	100.06
FAIRVIEW TOWNSHIP		
92	S.M.C. Dlamini	296.99
94	G.S. Dlamini	227.91
97	S. Dlamini	1430.50
102	D.M. Dlamini	547.02
104	C.M. Zikalala	1224.38
108	B.R. Mthethwa	1309.82
110	M.B. Dlamini	235.80
111	W. Msibi	843.82
112	C.F. Dludlu	275.16
115	A. Dlamini	791.13
121	D.T. Jele	1464.06
124	J. Sibanyoni	887.28
130	S. Langwenya	982.43
135	A.M. Ferreira	201.55
137	S. Langwenya	900.00
144	S. Langwenya	863.19
147	J.M. Mathobela	943.15
151	G.L. Property Dev.	2502.89
152	V.D. Assoncao Rodrigues	3927.14
156	Sipho Dlamini Investments	5263.92
157	E.S. Vilane	2839.30
158	Asikhutulisane Savings & Credit Co-op.	393.17
159	Asikhutulisane Savings & Credit Co-op.	3798.36
160	S.T. Tsela	5597.36

LOT No.	OWNER	AMOUNT
165	G. Dlamini	277.74
166	J.G. Simelane	1108.83
174	N.M. Dlamini	568.56
201	S. Dlamini	1442.67
208	J. Mbuli	1088.75
209	W. Hlatshwako	260.35
212	J.B. Dlamini	1780.02
222	I. Payne	253.62
227	M.M. Sibandze	986.89
228	E.B. Nkabinde	406.90
229	Z.M. Dlamini	1577.37
230	D. Alset	330.38
231	J.M.P. Hlophe	1297.89
235	A.L. Dlamini	246.75
236	A.S. Khumalo	252.85
239	M.D. Langwenya	1222.95
254	J.V. Madonsela	815.87
258	S.S. Mngomezulu	1226.79
260	E.T. Malaza	882.21
261	Z.M. Dlamini	1519.95
262	S.S. Dlamini	971.82
264	W.L. Miya	1349.38
266	Estate Late Lawrence Lenco	1354.38
268	A.E.F. Simelane	930.59
271	S.S. Mabuza	740.37
272	V. Zuccolo	1208.76
275	P. Thwala	2034.04
EXTENSION 5		
500	S.T. Shabangu	364.62
514	W.S. Sukati	473.70
516/001	C.M. Mabuza	977.23
517	M.M. Dlamini	813.12
521	A.B. Nxumalo	989.35
INYONI PARK		
298	The Trustees for the Time being of I.M. Mkhombe	1364.40
305	Cory Man George	1893.27
317/001	E. Mahlalela	4020.53
345	P.M.N. Shabangu	2906.22
EXTENSION 7 WILMAR PARK		
626	H.M.D. Dlamini	175.23
628	R.S. Dlamini	1232.09
629	N. Maziya	1697.76
632	S. Malwane	2184.61
637	D.M. Dlamini	725.87
643	R.S. Bennet	1125.91
645	D. Mazibuko	345.10
655	M.C. Dlamini	294.82
656	A.M. Mdluli	403.18
660	W.N. Dlamini	320.79
664	S. Mpele	863.83
666	E.V. Mabuza	1571.61
669	E.R.B. Shabangu	1348.59

671	S.F. Nkosi	362.50
675	A.M. Mkhwanazi	1113.87
676	W.M. Dlamini	1503.20
677	O. Ginindza	407.80
679	L.M. Ntshuntsha	294.82
681	T.C. Mavuso	367.27
686	A.M.H. Dlamini	341.32
688	A.Z. Matsenjwa	286.45
689	D.M. Fakudze	647.17
693	S.S. Mkhonza	785.18
697	R.N. Gamedze	263.37
711	B.K. Nyambo	761.11
713	S.S. Mkhwanazi	440.86
714	J.L. Nyoni	408.00
729	P.G. Dlamini	751.27
737	D. Mazibuko	279.27
743	S.S. Mkhaliphi	186.43
743	P.M. Musi	948.02
752	S. Nxumalo	620.60
753	Baphalali Swaziland Red Cross	1290.35
EXTENSION 10	SICELWINI	
1193	D.M. Maziya	128.86
1205	S.M. Hlatshwako	733.56
1213	J.W. Nkambule	298.52
1216	P.M. Maziya	667.63
NORTHRISE		
1	Daniel D. Mamba	657.29
2	Themba Dlamini	615.58
3	Dumisani S. Sihlongonyane	690.86
6	Carmel (Pty) Ltd.	614.31
EXTENSION 6		
529	R.F. Thomas	3072.38
530	P.M. Shiba & Family	1216.04
545	P.D. Mkhathshwa	374.62
547	G.M.C. Mngomezulu	923.31
553	Swaziland Wholesalers	3534.72
554	P.T.A. Industries	523.65
561	J.G. Dube	1639.15
578	G.I. Strydom	1789.19
591	A.Z. Dlamini	414.12
601	S. Langwenya	371.38
602	Alfred M. Dlamini	1105.47
603	L.N. Nxumalo	1134.07
605	M.E. Ginindza	902.02
606	M.F. Nxumalo	372.36
607	N.S.B. Nxumalo	481.00
609	J.M. Cheyo	1310.69
611	S.A. Dlamini	1540.28
616	O.Z. Mamba	1540.35
617	S.B. Khumalo	1263.67
618	P.E. Nunn	2497.51
620	H.J.M. Mabuza	1386.22

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LOT No.	OWNER	AMOUNT
621	B.W. Masango	1535.42
625	Zeeman's Bus Service	552.16
628	R.S. Dlamini	235.13
NGWANE PARK EXTENSION		
663	Hermanns Johannes Steyn	159.61
664	G.R. Mamba	58.59
665	Margaret Khumalo	90.63
677	M.A. Thwala	304.51
678	L.Z. Dlodlu	1304.57
679	Edward Dlamini	255.92
684	S. Zwane	597.48
688	S.M. Vilakati	710.70
690	Alex B. Fakudze	31.39
693	S. Mhlanga	173.78
694	Ralph M. Mhlanga	92.83
701	N.M. Hlatshwayo	68.66
703	B.O. Ndlovu	209.02
710	Rose Ndlovu	193.75
712	S. Makama	523.37
717	Z.M. Nxumalo	101.83
721	Elsie S. Mthethwa	219.31
736	E. Hlatshwayo	945.00
739	Flora N. Khoza	125.12
740	L. Hlatshwako	424.36
742	S.F. Hlanze	249.16
749	Lenjo C. Dlamini	69.64
751	P. Sihlongonyane	200.16
754	T.T. Masuku	355.37
758	E.V. Sikhondze	27.22
761	R. Mabusela	45.21
763	S.M. Dlamini	577.98
766	S. Dlamini	184.35
PHUMULA TOWNSHIP		
4	Trimento Investments	683.29
6	Carolina M. Nxumalo	698.77
11	Richard S. Dlamini	876.13
13	Zebion M.E. Gule	705.18
14	Esther B. Mahlalela	817.50
15	Clifford Themba Langwenya	732.90
16	Duduzile V. Pato	743.10
ZAKHELE EXTENSION 2		
347/001	Two Sticks Shopping Centre	3165.52
305	P.T.O. Holdings Co.	140.78
322	Busie A. Nxumalo	324.26
ZAKHELE EXTENSION 3		
365/005	E.M. Mutimandze	2390.31
358/007	Free Evangelical Church	557.90
349	M.S. Mango	768.82
365	Nokuthula E. Sithole	1756.52
373	Zodwa L. Dlamini	635.18

LOT No.	OWNER	AMOUNT
374	Lombekiso Dlamini	537.44
376	Lombekiso Dlamini	181.92
767	J.W. Dlamini	184.80
768	G. Nhlapo	478.15
771	Simon M. Masina	69.18
775	J. Hlatshwako	269.10
787	R.B. Nhleko	260.34
789	T.C. Kunene	343.50
793	Linda T. Maepa	194.99
796	A.D. Dlamini	127.11
800	Buyani J. Mjoli	249.65
805	B.Z. Masilela	1491.20
817	L. Nxumalo	465.63
819	E.F. Kelly	130.64
825	R. Mcfadden	838.64
826	S. Makama	1024.54
827	H. Ginindza	251.22
828	J. Dlamini	365.21
830	N.T. Shakwane	494.40
833	T. Gama	683.69
834	T.N. Nkosi	361.94
835	M.A. Dlamini	1862.85
839	F.A. Magagula	278.70
842	Walter S.C. Sukati	1258.74
846	patric S. Dlamini	186.23
852	M.A. Shongwe	1334.12
853	J.K. Dlamini	618.25
866	E.S. Dlamini	258.75
867	E. Vilakati	100.51
868	J.M. Khumalo	173.79
869	S.S. Kunene	139.38
879	T. Masina	951.09
881	M.F. Masuku	139.50
882	M.F. Masuku	447.99
890	J. Kunene	186.97
891	Gugu T. Dlamini	98.53
898	A.M. Mbingo	152.80
905	M. Bennett	629.06
907	T.L. Nkambule	203.59
918	Rocky M. Mabaso	204.13
920	L.J. Dlamini	345.42
934	Thoko, J. Mnisi	263.17
943	Nelson M. Shongwe	207.34
945	Vusumuzi N. Mkhumane	717.34
950	M. B. Mnguni	516.19
951	S. Shongwe	315.78
955	T.T. Shongwe	317.71
956	T.B. Masuku	543.49
957	A.D. Dlamini	1389.65
960	R.M. Magagula	352.34
961	D. Sibandze	291.18
965	F. Motsa	224.22
966	P. Madvuma	788.70
971	A.D. Dlamini	2 756.59
973	M.M. Motsa	1 485.08
974	Priscilla S. Dlamini	68.58

LOT No.	OWNER	AMOUNT
976	P. Mathunywa	954.55
984	Master S. Matsebula	160.14
987	E.M. Zwane	155.71
NGWANE PARK EXTENSION		
1002	S. Du-Pont	327.70
1004	Kenneth D. Dlamini	481.29
1011	B.N. Dlamini	310.66
1013	G.S. Vilakati	88.43
1015	D. Nsibandze	532.33
1017	S. Lusenga	542.59
1018	V. Zondi	274.61
1023	Violet L. W. Dladla	87.85
1026	D.M. Ginindza	104.62
1027	Gladys Dlamini	106.97
1029	Nonhlanhla Dlamini	356.62
1037	Daniel S. Mafaya	120.10
1038	J.C. Dlamini	81.25
1044	C. Dlamini	444.64
1052	Z. Hlatshwako	518.95
1053	J. Bhembe	389.97
1056	Mandlenkosi Ndzimandze	95.47
1064	M.M. Dlamini	243.87
1068	Johannes T. Maseko	137.22
1069	M.B. Malangwane	461.70
1070	R. Bhembe	197.22
1072	Jeffrey Fraser	178.41
1083	M.M. Dlamini	314.89
1092	Ncane E. Shongwe	116.71
1096	D. Zwane	221.38
1097	S.M. Nxumalo	100.92
1117	S. Dlamini	86.03
1124	Tentele Make Organisation	70.79
1129	Minah Ndwandwe	121.59
1132	K. Dlamini	789.44
1141	S.M. Dlamini	325.38
1144	M. Dlamini	348.38
1156	S.M. Mngomezulu	61.14
1161	J. Dlamini	245.47
1162	J. Maseko	100.19
1169	E. Dlamini	183.33
1172	P.S. Mdluli	527.66
1177	H.R. Mnisi	324.91
1178	E.V. Ndlazi	560.56
1180	F.D. Hlanze	322.00
1181	Nwabu Properties	483.09
1185	D.V. Pato	167.97
1186	B. Shongwe	1113.86
1189	J. Ngwenya	95.47
1199	O. Nhlapho	203.07
1201	John K. Mabuza	637.02
1202	Josiah K. Dlamini	341.87
1206	J.N. Dube	254.13
1209	F. Matscon	152.64
1213	Daniel M. Thwala	108.96

LOT No.	OWNER	AMOUNT
1214	S.S. Dlamini	146.65
NGWANE PARK EXTENSION		
1219	N.M. Masinga	863.94
1220	T.M. Dlodlu	783.36
1223	A.S. Zwane	99.47
1224	Cameron K. Simelane	1070.87
1228	S. Seyama	157.28
1233	Thembsile Dlamini	784.11
1234	R.S. Dlamini	1237.71
1236	Samuel S. Mbhamali	347.43
1238	A. Mahlinza	459.40
1239	M.S. Mdluli	51.39
1240	Cyros Ngwenya	323.19
1241	M.D. Dlamini	730.88
1243	B.J. Mnisi	367.22
1246	C.N. Sukati	127.71
1250	Amos M. Vilakati	304.24
1253	Edward M. Simelane	519.87
1257	Amos W. Dlamini	1210.54
ZAKHELE EXTENSION 4		
535	Skin E. Dlamini	137.33
ZAKHELE EXTENSION 1		
149	Christina A.J. Cele	738.67
150	J. Groening	108.26
152	I.M. Dlamini	114.28
154	E.M. Dlamini	223.14
163	R. Zwane	1089.26
167	K.C.M. Magagula	637.82
170	D.G. Henwood	850.78
172	S. Du-Pont	721.29
177	E.M. Zwane	772.46
188	A.L.J. Dennis	811.19
189	Sandile M. Zwane	102.60
193	N.S. Mamba	100.41
ZAKHELE EXTENSION 1		
195	Rudolf T. Mahlangu	612.75
196	A.M. Dlamini	957.85
204	Nomsa M. Ndwandwe	557.67
512	Donald S. Dlamini	117.01
513	Onica P. Seyama	115.38
519	Phineas M. Vilakati	752.82
521	Margaret Khumalo	233.44
ZAKHELE EXTENSION 1		
3	Mshiyeni Langwenya	305.08
6	T.S. Tsela	294.69
7	R. Nkambule	113.97
16	Solomon Malwane	930.92
17/001	A.M. Musi	1097.67
24	G. Bhengu	116.14

LOT No.	OWNER	AMOUNT
26	B.E.S. Dlamini	513.26
28	F.F. Earnshaw	892.08
34	M.E. Nhlapo	755.62
37	Samson N. Dlamini	449.06
40	E. Healy	566.64
46	H.M. Dlamini	788.68
65	B.S. Fakudze	69.10
67	I. Sgwane	678.83
70	S.M. Dlamini	477.42
71	Jahlesihlutfu V.R. Myeni	393.97
75	A.N. Ndlela	115.08
79	Richard T. Dlamini	490.36
80	S.M. Hlatshwako	403.43
105	I.M. Mhlanga	768.93
106	Jacob J. Ndzinisa	935.20
107	S. Sithole	1660.96
109	Mahomu J. Dlamini	337.11
111	R.D. Zondi	628.31
118	A.B. Sukati	750.38
120	Alice S. Dlamini	570.52
122	V. Hlubi	764.49
125	E.M. Kamanga	260.59
127	A.M. Nkambule	354.57
130	H.L. Mavimbela	162.03
131	T. Dlamini	792.37
132	E. Mtimandze	203.15
136	T. Kunene	556.91
TRELAWNEY PARK		
868/001	Carlos D. Paiva	975.78
868/005	R.B. Zwane	1069.85
868/006	L.S. Coleman	1146.25
868/012	N.M. Ginindza	637.55
868/014	B. Botha	507.66
868/024	H. Khanyile	589.80
868/025	T.N. Nkosi	295.67
868/030	W. Buthelezi	1021.74
868/032	M. Maphalala	212.58
868/037	S. Mtetwa	1152.60
868/042	H.R. Dlamini	204.06
868/053	S.S. Nxumalo	853.98
868/065	J. Maseko	482.62
868/075	General Board of the Church of the Nazarene	246.72
868/100	T. Dlamini & Family	965.09
TRELAWNEY PARK		
868/102	E.T. Mahlobo	853.61
868/103	Ronny J. Smith	449.97
868/104	M. Sgwane	1475.56
STERKSTROOM TOWNSHIP		
1	Thandekile E. Simelane	1549.73
2	Seravalle Holdings	509.61
5	Nicodemus M. Nkambule	279.27

LOT No.	OWNER	AMOUNT
7	X.R. Mkhwanazi & Two others	517.17
13	J. Dube	952.64
15	Sazimuso Trust	824.37
18	Sukuma Properties	345.10
19	R.S. Dlamini	1199.10
21	F.J. Meir	510.67
22	W.J. Badenhorst	294.82
23	R.M. Khoza	644.66
25	Joyce B. Gardiner	613.63
26	K.E. Mbatha	1611.36
27	P.R. Bailey	1343.67
31	Gert D. Scholtz	432.75
32	Peter J. Van Der Merwe	433.11
35	H.M. Dlamini	235.40
38	A.B. Nzima	560.47
41	S.S. Mkhwanazi	315.62
47	H.D. Magagula	1620.59
51	K.E. Mbatha	4118.93
53	E.S. Langazini	132.81
58	Mavis S. Mthombo	618.35
60	Comfort B. Mndzebele	321.39
62	H. Dymond	421.16
63	Vivian T. Malinga	276.08
66	G.M. Dlamini	946.06
68	B.W.A. Nkosi	1071.78
75	Jabulani P. Masuku	289.71
76	D.K. Dlamini	1310.41
77	L.M. Simelane	251.52
EXTENSION 13	MADONSA TOWNSHIP	
1256	Swade	238.32
1257	B.J. Nsibande	181.20
1258	E. Nxumalo	194.46
1260	G.M. Mthethwa	246.04
1262	S. Nsibande	162.89
1265	S. Nkosi	209.98
1269	C.Z. Dlamini	164.11
1270	P. Dlamini	270.95
1271	N. Tshabalala	198.92
1274	C.S. Hlanze	181.20
1275	J. Thwala	181.20
1278	G. Mlotshwa	162.89
1279	N. Lukhele	195.88
1282	J.M. Simelane	186.18
1286	L. Bartjies	197.06
1288	J. Tanya	185.39
1290	D.M.A. Dlamini	220.28
1291	S.R. DuPont	174.68
1296	R. Andrade	172.41
1306	Swade	337.87
1307	C. Bennett	177.73
1308	Swade	264.32
1309	Swade	181.20
1310	Swade	181.20
1311	Swade	192.60

LOT No.	OWNER	AMOUNT
1312	Swade	185.30
1318	A. Nxumalo	175.20
1319	M. Mandisa	181.20
1321	Sipho Dlamini Investments	162.66
1322	Swade	177.08
1323	Swade	151.01
1324	Swade	181.20
1325	Swade	181.20
1326	Swade	245.33
1327	Swade	247.45
1328	W.D. Mhlongo	162.89
1333	P.J. Dlamini	181.20
1335	Rudolf Marvis	146.91
1338	A. Dlamini	181.20
1339	B.M. Dlamini	181.20
1343	Mary-Lois P. Vilakati	215.98
1344	M. Mandisa	181.20
1347	A. Mahlanga	181.20
1354	I.A. Dlamini	181.20
1355	T.M. Matsebula	255.38
1363	B. Dlamini	165.94
1370	Swade	181.20
1372	R.S. Gama	181.20
1375	Swade	249.16
1376	Swade	176.87
1378	Swade	181.20
1380	Khanyakweze Khumalo	261.48
EXTENSION 9	FAIRVIEW NORTH	
870	T.S. Katwane	119.97
872	Dr. J.G. Dube	109.87
877	A.N. Fakudze	98.77
879	A.Z. Dlamini	122.52
881	M.M. Ndzimandze	119.97
883	A.Z. Dlamini	110.16
884	E.V. Shongwe	226.17
887	Musa M.M. Dlamini	101.77
892	M.D. Mathunywa	132.79
894	E.M. Simelane	96.78
896	J.T. Lukhele	152.20
899	S. Sihlongonyane	108.64
901	Rev. I.S. Motsa	71.31
858	E.M. Mathebula	4089.97
860	S. Langwenya	154.73
861	R. Matsebula	121.93
863	W. Mdluli	121.44
866	T. Dlamini	134.88
915	J.S. Mdluli	117.49
928	M.Z. Tsabedze	184.94
929	H.M. Mdluli	797.14
939	S.S. Nxumalo	143.30
941	E.D. Masuku	139.63
951	S.W. Mahlalela	108.64
952	M.J. Ndzimandze	116.85
953	F.F. Nxumalo	108.64

LOT No.	OWNER	AMOUNT
977	M.Z. Dlamini	123.10
979	K.T. Mamba	157.61
982	Lemon E. (Pty) Ltd.	130.11
991	K.P. Ginindza	120.79
993	D.B. Dlamini	151.32
994	H.D. Ginindza	829.54
997	H.T. DuPont	75.73
996	A. Manana	576.91
1001	Z.M. Nxumalo	112.65
1008	M.K. Matsenjwa	151.69
1017	B.W. Khumalo	835.79
1026	T.M. Mthethwa	138.85
1034	F.L. Dlamini	140.03
1037	M. Gamedze	124.21
1046	S.H. Zwane	1587.24
1047	E.K. Dlamini	126.84
1050	S. Magagula	139.63
1053	E.G. Maseko	139.63
1055	E.J. Nxumalo	917.77
1062	S.M. Nkambule	127.63
1064	I. Mndzebele	1242.22
1066	D. Sithole	126.59
1068	D.O. Dlamini	185.52
1074	C.M. Dlamini	134.11
1088	J.M. Dlamini	1095.15
1091	Z.J. Sihlongonyane	952.93
1098	E. Qwabe	719.26
1102	D.M. Dlamini	114.07
EXTENSION 9		
1105	M. Mhlana	114.07
1106	S.M. Dlamini	126.84
1107	P.B. Motsa	191.76
1109	W.H. Ngwenya	140.63
1113	B.M. Mashwama	75.04
1116	D. Nkambule	126.84
1127	J.M. Mngomezulu	713.35
1128	S.M. Dlamini	113.11
1129	Phelandaba (Pty) Ltd.	114.06
1132	S.S. Mbhamali	144.07
1135	R.D. Zondi	139.63
1137	H.H. Du-Pont	403.19
1139	E.S. Shipanga	136.06
1144	J.I. Mahlalela	116.24
1147	T.M. Nkonyane	139.51
1148	I.M. Ndzinisa	142.39
1149	M.S. Khumalo	113.70
1150	S. Shongwe	148.56
1151	P.J. Mahlalela	576.17
1164	K.M. Vilakati	139.63
1168	D.S. Magagula	907.78
1170	R.S. Nxumalo	114.04
1172	J. Gembe	117.39
963	K. Mabuza	803.71
965	M.P. Mndzebele	726.54

LOT No.	OWNER	AMOUNT
976	V.G. Dlamini	114.11
1466/001	W.M. Dlamini	291.62

F987 23.9.94

NOTICE

ESTATE LATE SARA NHLENGETHWA E125/94

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.

EXECUTRIX
Dorothy Nhlengethwa
Postal Staff
HLATIKULU

F989 23.9.94

NOTICE

ESTATE LATE DANIEL MPANZA ESTATE NO. 244/94

Creditors and Debtors 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.

NKOSINATHI MPANZA
Executor Dative
P.O. Box 87
MANZINI

F988 23.9.94

NOTICE

ESTATE LATE EZROME MHLUPHEKI MAVUSO ESTATE NO. E257/94

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

HARRIET SBONGILE MAVUSO
Executrix Dative
c/o Postal Staff
MBABANE

F999 23.9.94

1450

NOTICE

ESTATE LATE VUSUMUZI MOSES SIMELANE ESTATE NO. E214/94

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

THANDIWE JESTER SIMELANE
P.O. Box 81
NHLANGANO

F990 23.9.94

NOTICE

**IN THE ESTATE OF THE THABITHA N. MASANGO, OF
MBABANE, WHO DIED AT GOOD SHEPHERD HOSPITAL,
SITEKI, SWAZILAND, ON THE 26TH DECEMBER 1993.
ESTATE NO. 13/94**

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

P.R. DUNSEITH
Attorney for Executor Dative
Lansdowne House
Post Street
P.O. Box 423
MBABANE

F991 23.9.94

NOTICE

ESTATE LATE LINAH MASEKO E258/94

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

JOSEPH PANI SIPHILA MASEKO
P.O. Box 17
VUVULANE

F985 23.9.94

1451

NOTICE

**THE FIRST FINAL LIQUIDATION AND DISTRIBUTION ACCOUNT OF THE LATE
CHRISTOPHER COLUMBUS M. VILAKAZI E3012/79**

Notice is hereby given in terms of section 51 bis of the Administration of Estates Act No. 140 of 1989 that the First and Final Liquidation and Distribution Account of the estate of the late Christopher Columbus Vilakazi E3012/79 will lie open for inspection at the office of the Master of the High Court of Swaziland at Mbabane and at the office of the District Commissioner of Manzini for a period of Twenty One (21) days from the date of publication of this notice.

Any objections to the estate account should be lodged in writing in duplicate with the Master of the High Court at anytime before the expiry of the said period.

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

F984 23.9.94

NOTICE

TRADING LICENCES ORDER NO. 20 OF 1975

Notice is hereby given that an application by Moses Boy Motsa of c/o P.O. Box 2427 Manzini for a grant of a General Dealer's Licence to operate at Plot No. 625 Mbabane Town under the style "EVUKUZENZELE MULTISAVE" will be heard in the Regional Secretary's Conference Room, Mbabane on Tuesday July 5, 1994 at 10.00 a.m.

Objections thereto must be lodged in writing with the undersigned as well as the applicant on or before Friday 1st July 1994 not later than 4.00 p.m.

W.A. KUNENE
Licensing Officer

P.O. Box 45
MBABANE

F983 23.9.94

NOTICE

**CEMCO (PTY) LTD.
(IN LIQUIDATION)
MASTERS' REF. MCL/68**

AMENDED SECOND FINAL LIQUIDATION AND DISTRIBUTION ACCOUNT

The Master of the High Court has confirmed the above account and contributories are informed that contributories are payable at Suite 119 Development House - Mbabane.

C.W. THOM
Liquidator

F997 23.9.94

NOTICE

POWERFORCE CONSTRUCTION (PTY) LTD

(IN LIQUIDATION)

MASTER'S REF. MCL/67

AMENDED SECOND FINAL LIQUIDATION AND DISTRIBUTION ACCOUNT

The Master of the High Court has confirmed the above account and contributories are informed that contributions are payable at Suite 119 Development House - Mbabane.

C.W. THOM
Liquidator

F998 23.9.94

NOTICE

Notice is hereby given that I, Luke Macelani Mkhonta Lundzi Manzini Region intend to apply to the Honourable Minister for Justice of the Kingdom of Swaziland for authorisation to assume the Surname Zikalala after the fourth publication of this notice in each of four consecutive weeks in the Times of Swaziland and Swazi Observer Newspapers, being two newspapers circulating in the region where I reside and designated for this purpose by the Regional Secretary for the Manzini Region and in the Government Gazette.

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

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

LUNDZI ANGLICAN
P/B MHLAMBANYATSI

F1000 4x14.10.94

NOTICE

Notice is hereby given that I, Elijah Mbuti Kunene of Ntandozi Royal Kraal in Manzini Region intend to apply to the Honourable Minister for Justice of the Kingdom of Swaziland for authorisation to assume the Surname Madonsela after the fourth publication of this notice in each of four consecutive weeks in the Times of Swaziland and the Observer Newspapers, being two newspapers circulating in the region where I reside and designated for this purpose by the Regional Secretary for the Manzini Region and in the Government Gazette.

The reason I want to assume the Surname Madonsela is because its my natural surname.

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

P.O. Box 441
MALKERNS

F992 4x14.10.94

NOTICE

IN THE HIGH COURT OF SWAZILAND

HELD AT MBABANE

CASE NO. 211/93

In the matter between:

EZULWINI MOTORS (PTY) LTD. T/A COOPER MOTORS

Plaintiff

and

DAVID MAMISA SIBANYONI

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, at 11.30 a.m. on Friday the 14th day of October, 1994.

CERTAIN: Portion 34 (A portion of portion 6) of Farm No. 1007, District of Hhohho, Swaziland Measuring 4400 square metres.

MEASURING: Vacant

The 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 Robinson Bertram and Company with P.W. Keyter, Mbabane.

Further particulars may be obtained from the undersigned.

DATED AT MBABANE THIS 13TH DAY OF SEPTEMBER, 1994.

MR. ANNADALE
SHERIFF OF SWAZILAND
c/o The Registrar of the High Court Mbabane

F986 23.9.94

NOTICE

Notice is hereby given that we intend applying for a certified copy of Deed of Transfer No. 614/1991 in respect of:

CERTAIN: Portion 7 of Farm No. 308, situate in the Hhohho District, Swaziland;

MEASURING: 97.6448 (Ninety Seven comma Six Four Four Eight) hectares,

made in favour of Kunjalo Investments (Proprietary) Limited on the 23rd October, 1991.

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

DATED at MBABANE on the 8th September, 1994.

SAMUEL S. EARNSHAW & CO.
Applicant's Attorneys
P.O. Box 1134
MBABANE

F971 2x23.9.94

1454

NOTICE

Notice is hereby given that we intend applying for a certified copy of Deed of Transfer No. 159/1981 in respect of

CERTAIN: Portion 12 of Farm No. 281, situate in the District of Manzini, Swaziland;

MEASURING: 1,3433 hectares,

made in favour of the late Israel Clarence Henwood (born on the 3rd October 1944) on the 12th June 1981.

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

DATED at Mbabane on the 12th September, 1994.

SAMUEL S. EARNSHAW & Co.
Attorneys for Applicant
P.O. Box 1134
MBABANE

F979 2x23.9.94

NOTICE

Notice is hereby given that we intend applying for a Certified copy of Mortgage Bond No. 305/1991, dated 8th May, 1991, passed by Council of Swaziland Churches, in favour of Standard Chartered Bank Swaziland Limited, for the sum of E1 850.00 (one Million Eight Hundred and Fifty Thousand Emalangeni).

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

DATED at MBABANE, this 13th day of September, 1994.

ROBINSON, BERTRAM & CO.
WITH P.W. KEYTER,
Attorneys for Applicant
P.O. Box 24
MBABANE

F982 2x23.9.94

NOTICE

Notice is hereby given that I, Themba Hlophe of P/Bag Nhlengano Shiselweni Region intend to apply to the Honourable Minister of Justice of the Kingdom of Swaziland for authorisation to assume the surname Mavuso after the fourth publication of this notice in each of four consecutive weeks in the Times of Swaziland, The Swazi Observer and Government Gazette Newspapers, being two newspapers circulating in the region where I reside and designated for this purpose by the Regional Secretary for the Lubombo Region and in the Government Gazette.

The reasons I want to assume the surname Mavuso is because I was brought up by Hlophe family.

Any person or persons likely to object to my assuming the surname Mavuso should lodge their objections in writing with me at the address given below and with the Regional Secretary for Lubombo Region P.O. Box 20 Siteka.

ST. GEORGES BARRACKS
P/B Mbuluzi Unit
Swaziland

F947 4x23.9.94

The Government Printer, Mbabane.

SUPPLEMENT TO
THE
SWAZILAND GOVERNMENT
GAZETTE

VOL. XXXII]

MBABANE, Friday, September 23rd, 1994

[No. 48

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PUBLISHED BY AUTHORITY

THE FINANCE (AMENDMENT) ACT, 1994

(Act No. 5 of 1994)



I ASSENT

MSWATI III

KING OF SWAZILAND

15th September, 1994

AN ACT
entitled

An Act to amend the Finance Act 1985 and to provide for matters incidental thereto.

ENACTED by the King and the Parliament of Swaziland.

Short title and Commencement.

1. This Act may be cited as the Finance (Amendment) Act (herein referred to as "the Principal Act") Act 1994 and shall be read as one with the Finance Act 1985.

Replacement of Section 3.

2. Section 3 of the Principal Act is replaced with the following

DESCRIPTION OF INSTRUMENT

FEES

(1) Affidavit or solemn or attested declaration

In respect of every deponent or declarant E2.00
 company or partnership or by persons
 holding jointly the office of administrator,
 executor, curator, tutor or trustee, and deposing
 or declaring only such, shall for the purposes of
 this item be deemed to be made by one deponent or
 declarant.

Exemption - an affidavit or declaration required to be
 furnished to a public officer, other than a registrar
 or clerk of court.

S2

(2) Agreement or contract in respect of which no other duty is specifically provided	E 2.00
(3) Antenuptial contract	E15.00
(4) Arbitration or award - Every deed of submission and every award	E25.00
(5) Authentication certificate given by a public officer in his official capacity or under his official seal testifying to the identity of a person or the authenticity of a signatures on an instrument outside Swaziland, irrespective of the number of signatures or seals required to effect the authentication	E10.00
(6) Bill of exchange or promisory note Payable	
(a) on demand	E0.10
(b) Otherwise than on demand for every E100 or part thereof	E0.50
Exemptions -	
(a) a traveller's cheque issued outside Swaziland;	
(b) a draft or order by a banker on another banker, not available for payment or credit to a third person and used solely for settling or clearing accounts between bankers concerned;	
(c) a coupon or warrant for interest or dividend attached to or issued with a remarketable security; and	
(d) a bill or draft by or upon a public account.	
(7) Bill of lading for the carriage or transport of any goods by sea - For every bill or copy or duplicate thereof	E1.00
(8) Bond	
(1) A mortgage bond hypothecating immovable property or any interest therein and a general or special bond passed before a notary public -	
(a) Where the total amount of the debt secured does not exceed E30,000 for every E100 or part thereof.....	E5.00
(b) where the total amount of debt secured exceeds E30 000 but does not exceed E60,000 for every E100 or part thereof	E10.00
(c) where the total amount of the debt secured or to be secured exceeds E6000; for every E100 or part thereof	E1.50
(2) A bond mentioned in (1) which is executed by way of suretyship only and is collateral to a duly stamped bond for the same debt or obligation executed by the principal debtor or obligator: for every E100 or part thereof of the debt secured or to be secured.....	E5.00
(3) A bond mentioned in (1) which is auxiliary or collateral to or substituted for a previously made and duly stamped bond for same debt or obligation and which is executed by the same	A duty at the rates mentioned in (i) but not exceeding E5.00

- (4) Cession of a bond mentioned in (1) or of any bond substituted therefor
- (a) where the amount remaining due does not exceed E4 000:
for every E100 part thereof..... E5.00
- (b) where the amount remaining due exceeds E4 000, for every E100 or part thereof E5.00
- (5) Cession of an auxiliary or collateral
The Like bond mentioned in (2) or (30) chargeable
on the bond
- (6) Substitution of debtor in respect
of a bond mentioned in (1) The like duty
as is
chargeable
on a cession
- of the bond
- In determining, for the purposes
of this Item, the amount of a debt secured or to be
secured or remaining due under a bond, a sum separately
secured by the bond to cover costs incurred in connection
with the debt shall be excluded from the amount.

Exemptions

- (a) a bond given solely in security for any payment due to the public revenue; and
- (b) a bond given by a public officer in respect of the discharge of his official duties.

(9) Brokers' Note

- (1) In respect of the sale or purchase of movable property other than a marketing security: for every E100 or part thereof of the consideration E1.00
- (2) In respect of the sale or purchase of any marketing security: for every E100 or part thereof of the consideration E1.00

Exemption - a note of sale or purchase on behalf of another broker within Swaziland who is acting in the same transaction for a principal -

- (10) Certificate by person, other than a notary, in a public or official capacity of an act or thing having been done or performed or relating to an instrument E1.00

Exemption - a certificate in respect of which a fee or duty is otherwise chargeable by law

(11) Charter party.

- (1) Of a vessel or a ship not exceeding 10,000 tons burthen..... E50.00
- (b) Of a vessel or ship exceeding 10,000 tons burthen E100.00

(12) Company share capital duty - Statement delivered to a revenue officer in terms of section 21 of this Act: for every E100 or part thereof of the amount of nominal share capital or increase of nominal share capital E50.00

Subject to a minimum duty of E5.00 in respect of the initial nominal share capital

(13) Duplicate original of any instrument of which is chargeable with stamp duty: the like duty to that chargeable upon the original but not to exceed E10.00

Exemptions

- (a) Any duplicate original in respect of which substantive duty is otherwise chargeable: and
- (b) Any duplicate original which is required to be filed in a public office in Swaziland or the Deed Registry

(14) Fixed deposit receipt, including certificate or other instrument whereby a fixed deposit is expressed to have been received, deposited or paid -

If given for or in respect of a fixed deposit made with a bank, company or association, whether corporate or unincorporated for any E200 or part thereof of the amount of fixed deposit and for every period of twelve months or part thereof, for which a deposit is made E5.00

Exemptions

- (a) a provisional receipt in respect of money deposited on fixed deposit if a duly stamped fixed deposit receipt in respect of the amount deposited is issued within twenty-one days after the date of the provisional receipt,
- (b) an acknowledgement or slip relating to a fixed deposit of an amount not exceeding twenty Emalangeni.

(16) Lease or agreement of lease, including an instrument intended or operating as a lease or sub-lease or as an agreement to let or sublet, whereby immovable property is let, whether with or without other assets or rights, provided transfer duty is not chargeable in respect of such lease or agreement -

- (1) In respect of any such lease or agreement an amount of duty calculated in accordance with the following scale on a sum of equal to the aggregate amount of rent payable in respect of the period for which the lease or agreement is required to be stamped as provided in section 23, plus the amount of any other consideration whatsoever, excluding the duty payable under this item, due or payable in respect or by virtue of such lease or agreement -

- (a) where such period does not exceed five year: for every E100 or part thereof E1.00
- (b) where such period exceeds five years but not ten years: for every E100 or part thereof E1.00

- | | |
|--|-------|
| (c) where such period exceeds ten years but not twenty years: every E100 or part thereof | E1.00 |
| (d) where such period exceeds twenty years: for every E100 or part thereof | E1.00 |

Provided that if in any case it is shown to the satisfaction of the Accountant-General that the aggregate amount of rent and any other consideration on which duty is payable exceeds the full selling value of the property leased, duty shall be payable only on the amount of the full selling value

(2) In respect of any continuance, renewal or extension of any such lease or agreement duty is chargeable at the rates specified in paragraph (1) in accordance with section 23 (4) (5) and (6).

(3) In respect of any cession or assignment by a lessee of any of his rights under any such lease or agreement, provided transfer duty is not chargeable in respect of the cession or assignment E5.00

(17) Marketable security.

(1) In respect of the original issue by a company registered within Swaziland of shares, stock or debentures, wheresoever issued

(a) if transferable or if transferable only by registration for E20 or part thereof of the nominal value E5.00

(b) if made out of bearer or in a manner so as to be transferable by delivery only: for every E20 000 or part thereof of the nominal value E7.50

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

(a) if not transferable or if transferable only by registration
(i) where the price of issue does not exceed E100 E10.00

(ii) where the price of issue exceeds E100, for every E2000 or part thereof of the price of issue E10.00

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

(i) where the price of issue does not exceed E10 000 E20.00

(ii) where the price of issue exceeds E10 000 for every E200 or part thereof of the price of issue E4.00

Exemption from duty under paragraph (1) or (2)

Where the marketable security is issued solely in substitution for an instrument of the same nature or of like or equivalent value, withdrawn, cancelled or lost, which was owned by the person to whom the issue in substitution is made:

Provided that this exemption is only allowable if the new instrument is endorsed by a director, secretary or responsible officer as being a bona fide substitution without change of owner.

- (3) In respect of the registration of transfer of marketable security.
- (a) if transfer is registered before the expiry of a period of six months from the date of execution of the relevant instrument of transfer referred to in section 24: for every E10 000 or part thereof of the amount or value of the consideration given, or of the marketable security transferred E15.00
- (b) If transfer is registered after the expiry of that period Three times the duty which would have been payable under (a) if transfer had been registered before the expiry of the period of six months
- (4) In respect of the cancellation of company shares which a person is in terms of section 24 (12) deemed to have disposed of: for every E10 000 or part referred to in section 24 (12) E15.00

Exemption

- (a) a registration of transfer of a marketable security held by a trust created by will or notarial deed, if the transfer is necessitated by a change of executors, administrators or trustees and no consideration is given in respect of it;
- (b) a registration of transfer of a marketable security, if the instrument of transfer is executed outside Swaziland and the registration of transfer is effected in any branch register, kept by the company or corporate body outside Swaziland.
- (18) Notarial act or instrument
- (1) The notarial minute or original of any notarially executed instrument which is not chargeable with duty under any other Item of this Schedule. E1.00
- (2) Any notarial grosse, duplicate original or copy of any instrument chargeable with duty under this Schedule..... E1.00
- (3) The notarial minute or original of an instrument chargeable with duty under any other Item of this Schedule, if the duty is denoted on the notarial grosse, duplicate original or copy of the instrument E1.00
- If not otherwise charged the fee for a notarial minute or original E2.00
- Duplicate original or copy E1.00
- (19) Partnership Agreement Agreement of partnership E50.00

(20) Policy of Insurance

(1) Policy of life insurance, excluding a policy providing for the payment of an annuity only: for every E10 000 or part thereof of the aggregate sum assured, excluding the value of any annuity E0.05

(2) Policy of life insurance providing for the payment of an annuity only..... E2.00

(3) Policy of insurance against accident to a person or in respect of any bodily injury to or any incapacity or sickness of any person or the like, if the insurance is provided for in a policy which is mainly a policy of life insurance subject to duty under paragraph (1) or (2)

(a) where the sum assured does not exceed E200..... E0.20

(b) in any other case E0.05

The duty under this paragraph shall be payable in addition to the duty payable under paragraph (1) or (2)

(4) Policy of insurance in compliance with the Motor Vehicle Insurance Proclamation (Cap. 210) in respect of each vehicle which is the subject of the policy..... E0.10

(5) Policy or certificate of marine insurance, including voyage and time policies and floating and declaration policies, thereof or any renewal thereof or any endorsement thereto - involving an additional premium

(a) if third-party cover is included in it E0.15

(b) in any other case E0.05

(6) Policy of insurance under which a sum is payable to cover any compensation or damage due under a law relating to workmen's compensation or employer's liability or the common law in respect of the death or illness of or injury to an employee or every policy or renewal thereof..... E0.10

(7) Policy or certificate of insurance not subject to duty under any of the fore-going paragraphs, or any endorsement on or renewal of it. For the purposes of this paragraph a ticket, coupon, notice, bill or other document purporting to be an insurance policy or to give a right to insurance in the event of death, accident, sickness or the like shall be deemed to be a policy for consideration and is chargeable with duty under this paragraph A duty of one per cent of the premium payable rounded up to the next 50c

(8) Cession of a policy of insurance or any interest under it E1.00
Provided that the duty on a cession of a policy referred to in paragraph (1) or of any interest under it shall not exceed the duty to which the policy which is ceded would be liable under the that paragraph.

The maximum duty chargeable under any paragraph of this Item is E100.00.

Exemption -

- (a) interim cover note issued in respect of a policy of insurance to be issued within Swaziland;
- (b) policy solely for the purpose of effecting reinsurance by one insurance company or association with another insurance company or association to cover general risks;
- (c) funeral policy.

(21) Power of attorney

Power of attorney or instrument of a like kind or any substitution there under: in respect of each grantor -

- (i) Special E3.00
- (ii) General E5.00

Provided that any power of attorney granted by or on behalf of a company or partnership or by persons holding jointly the office of administrator, executor, curator, tutor or trustee and granting the power in any such capacity only shall be deemed to be given by one grantor.

Exemption

Proxy solely to vote at a specified meeting or adjournment thereof.

(22) Receipts -

If given in respect of the payment of a sum of money amounting to E2.00 or more..... E0.10

Exemption

- (a) a receipt or acknowledgement by a public officer for a payment or deposit received by him in his official capacity;
- (b) a receipt or acknowledgement on postal or money order or Post Office Savings Bank forms;
- (c) a receipt other than a fixed deposit receipt passing between a legally established benefit society, provident society or savings bank and any member thereof;
- (d) an acknowledgement or slip relating to money deposited other than on fixed deposit, with a bank to the credit or account of any person;
- (e) an acknowledgement by a bank or notary of the receipt of a bill or note for the purpose of being presented for acceptance or payment;
- (f) a receipt received in Swaziland but executed outside Swaziland;
- (g) a receipt given by a prisoner or discharged prisoner to the prison authorities in respect of money paid to him or on his behalf during imprisonment or on discharge from prison;

- (h) a receipt for the payment of money given by any employee for salary or wages (including any gratuity given for the collection of tax, and any reward or allowance made for personal services, and any travelling subsistence, food forage, personal or other special allowance) paid in respect, of employment, and a receipt for witness expenses in a criminal trial.

(23) Security or suretyship.

Any instrument of security or pledge or any act of suretyship, indemnity or guarantee not otherwise chargeable with duty -

- | | |
|---|--------|
| (1) Where the instrument secures the payment of any money debt and the amount secured is stated in such instruments: for every E100 or part thereof of such amount..... | E0.30 |
| Subject to a maximum duty of E10. | |
| (2) Where such instrument secures the payment of a money debt and the amount secured is not stated in such instrument | E50.00 |
| (3) Where such security, pledge, suretyship indemnity or guarantee is given in respect of any other matter | E10.00 |

Exemptions -

- (a) where such instrument relates solely to a payment due to the public revenue;
- (b) where such instrument constitutes a policy of insurance;
- (c) any indemnity by any person solely in respect of loss or damage caused by or suffered in consequence of the death of a personal injury to such person or his child or dependant;
- (d) any indemnity in respect of loss or damage caused by or suffered in consequence of the death of, or personal injury to, a person while being taken up or conveyed in or put down from a vehicle aircraft, ship or boat owned, operated or hired by the Government or in respect of the loss of, any damage to, property of any such person arising from any accident or other cause while or as a result of being so taken up, conveyed or put down.

(24) Deeds of hypothecation under King Order in Council No. 23 of 1975.
Any deed of hypothecation made under the Financial Institutions (Consolidation Order No. 23 of 1975).

(25) Transfer deed relating to immovable property

(26) Warehouse receipt -

- | | |
|--|-------|
| 1. A warehouse receipt | E1.00 |
| 2. Any endorsement of any warehouse receipt or rail-surety note by way of security - | |
| (a) for every E100 or part thereof of the debt secured | E5.00 |

S10

- (b) where the amount of the debt secured is not stated, or is contingent upon the happening of some future event, or is otherwise not ascertainable at the date of the endorsement..... E2.00

Replacement of Section 7.

3. Section 7 of the Principal Act is replaced with the following:

(4) An application for a company licence shall be accompanied by a licence fee calculated as follows:

Capital	Licence Fee
Where nominal capital of the company does not exceed E10 000	E200
exceeds E10 000 but does not exceed E30 000	E350
exceeds E30 000 but does not exceed E50 000	E450
exceeds E50 000	E650

Repeal of Section 8.

4. Section 8 of the Principal Act is hereby repealed.

Replacement of Section 10.

5. Section 10 of the Principal Act is replaced with the following:

"(2) the amount of toll per vehicle in respect of which a toll is payable on its entry into Swaziland shall be:

(a) foreign registered public motor vehicle	E25
(b) Swaziland registered public motor vehicle	E25
(c) Foreign registered non-public motor vehicle	E5"

Repeal of Section 12.

6. Section 12 of the Principal Act is hereby repealed.

Repeal of Section 13.

7. Section 13 of the Principal Act is hereby repealed.

Arms and Ammunition Act.

Amendment of Arms and Ammunition Act, No. 24 of 1964.

8. This part shall be read as one with the Arms and Ammunition Act No. 24 of 1964 and shall come into operation on 1 April, 1994.

Replacement of Schedule.

9. The Schedule to the Arms and Ammunition Act 1964 is replaced with the following:

FIRST SCHEDULE
(REGULATIONS)
FEES

Section subsection and paragraph applicable 5 (4) (c) on issuance or renewal of a firearms dealers licence	E500 pa
9 (5) (b) For registration of a firearm	E50 pa
10 (5) (i) On grant of permit for temporary possession of firearm or ammunition	E50 pa

- ### Cattle Export and Slaughter Tax.

10. This part shall be read as one with the Cattle Export and Slaughter Tax 1968 and shall come into operation on 1 April 1994.

4 (1) A person who exports any cattle shall pay the Government a tax of E50.00 on each head of cattle exported.

A Cattle Slaughter Tax of E3.00 per head of cattle slaughter shall be paid by any person who slaughters or causes to be slaughtered -

- FUEL OIL LEVY ACT 1979

13. This part shall be read as one with the Fuel Oil Levy Act 1979.

14. There is hereby introduced a tax to be levied on the sale of fuel and to be known as fuel tax at the rates indicated hereunder and shall be deemed to have come into force on 1 September, 1993 retrospectively.

MOGAS 93	15 cents per litre
MOGAS 97	15 cents per litre
DIESEL	15 cents per litre

THE INCOME TAX (AMENDMENT) ACT, 1994

(Act No. 6 of 1994)



I ASSENT
MSWATI III
KING OF SWAZILAND
15th September, 1994

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. (1) This Act may be cited as the Income Tax (Amendment) Act, 1994 and shall be read as one with the Income Tax Order, 1975 (hereinafter referred to as "the Order").

(2) Except for section 6 (2), section 33 bis and paragraph 11A (1), (2) and (3) of the Second Schedule which shall be deemed to have come into force on 1st July, 1993, this Act shall come into force on the date of its publication in the Gazette.

Amendment of section 6.

2. Section 6 of the Order is amended -

(a) by inserting after subsection (1) the following new subsection -

" (2) Notwithstanding the provisions of subsection (1), where the taxable income of any person who is in continuous employment with the same employer for any year of assessment, is derived solely from remuneration and the employee's tax required to be deducted or withheld from such remuneration under the Second Schedule, has been deducted or withheld from such remuneration, the normal tax payable by him in respect of such year shall be an amount equal to the sum of the amount deducted or withheld from such remuneration as employees' tax."

(b) by the substitution for subsection (2) thereof of the following subsection -

" (3) The rates to be levied are the rates set out in the Third Schedule."

Amendment of section 7.

3. Section 7 of the Order is amended by the insertion of the following new paragraph immediately after paragraph (f) -

- " (ff) For the purposes of paragraph (f), a taxable benefit shall be deemed to have been granted by an employer to his employee in respect of the employment contract between the employer and the employee, if -
- (a) a loan has been granted to the employee, whether by the employer or by any other person by arrangement with the employer, and either no interest is payable by the employee on such loan or interest is payable by him thereon at a rate lower than the official rate of interest; or
 - (b) the employer has paid any subsidy in respect of the amount of interest or capital repayments payable by the employee in terms of the loan; or
 - (c) the employer has in respect of any loan granted to the employee by any lender, paid to such lender any subsidy, being an amount which, together with any interest payable by the employee on such loan, exceeds the amount of the interest which, if calculated at the official rate of interest, would have been payable on such loan;
 - (d) for the purpose of this paragraph, "official rate of interest" means a rate of interest which the Minister may determine by written notice in the Gazette."

Amendment of section 8.

4. Section 8 of the Order is amended by substituting the proviso thereof with the following proviso-

"Provided that the total amount to be allowed as a reduction under this section shall not exceed one hundred and eighty emalangeni."

Amendment of section 12.

5. Section 12 of the Order is amended -

- (a) in paragraph (a) of subsection (1) by -
 - (i) deleting the words "or a trade union" occurring in subparagraph (iii);
 - (ii) deleting the brackets and the words "including the Swaziland National Provident Fund" occurring in subparagraph (iv);
 - (iii) adding the following proviso to subparagraph (iv) -

"provided that the provisions of this paragraph shall not be construed as requiring the taxable income of such company, society or association derived from investments to be determined at an amount greater than an amount determined to the satisfaction of the Commissioner as representing the taxable income on which such company, society or association would have been taxable under this Order if the exemption conferred by this paragraph had not been applicable;"
 - (iv) inserting after subparagraph (viii) the following new paragraph -

"(ix) a trade union, an employees' association or an association of employers registered under the Industrial Relations Act of 1980."
- (b) by the substitution of the figure "viii" for the figure "ix" occurring in line one of subsection 2.
- (c) by the substitution for subsection (3) of the following subsection -

- " (3) There shall be exempt from normal tax every person (excepting a company) who is ordinarily resident in Swaziland whose taxable income does not exceed the amount qualifying for exemption under the Third Schedule in any year of assessment."

Amendment of section 14A.

6. Section 14A of the Order is amended -

- (a) by deleting the words "or spouse" wherever they occur in subsection (1);
- (b) by deleting the words "or spouse" wherever they occur in subsection (2);
- (c) by deleting subsection (3).

Amendment of Section 33.

7. Section 33 of the Order is amended -

- (a) by the substitution for subsection (7) of the following subsection -

"(7) Any return furnished as contemplated in this section shall be signed by the taxpayer or by his agent duly authorized in that behalf, and any person signing any such return shall be deemed for all purposes in connection with this Order to be cognisant of all statements made therein."
- (b) by the substitution for subsection (9) of the following subsection -

"(9) if any person fails to make a return, the Commissioner may appoint a person to make a return on behalf of such person, and the return made by the person so appointed shall for all purposes of this Order be deemed to be the return of the person liable to make the same."
- (c) in subsection (16), by replacing the full stop with a comma after the word "kept" and adding the following words immediately thereafter -

"and unless otherwise authorised by the Commissioner, shall retain for five years from the date of the last entry all documents relating to any business carried on by him, or otherwise recording the details from which his returns for the purposes of this Order were prepared."

Insertion of section 33 bis.

8. The following section is inserted in the Order after section 33 (16) -

"Assessment not to be made on certain persons.

- 33 bis The Commissioner shall not assess any person who was in continuous employment with the same employer for any year of assessment, if such a person had no income chargeable to tax for such year of assessment other than income consisting of remuneration, and if on the basis of such remuneration the tax payable by such person in respect of such remuneration has been recovered by deduction under the Second Schedule.

Provided that prior to the expiry of three years after such year of assessment, such a person may apply to the Commissioner to be assessed, whether in connection with any claim for a refund of tax overpaid or otherwise, or the Commissioner considers an assessment to be necessary or expedient so as to arrive at the correct amount of the tax to be charged upon or to be payable by such a person for such year of assessment."

Insertion of new sections.

9. The following sections are inserted in the Order after section 34 -

- (a) "Financial statements to be audited by a registered auditor.

34 bis (1) Where a taxpayer's financial statements are required to be audited in terms of the Companies Act or in terms of the taxpayer's constitution, then such financial statements submitted in support of any return of income or provisional return of income shall be deemed not to have been submitted unless the financial statements have been audited by a registered auditor.

- (2) For the purpose of this section, registered auditor, shall have the meaning assigned to it in the Institute of Accountants Act of 1985."

- (b) "Inquiry before assessment.

34 ter (1) For the purpose of making an assessment under this Order, the Commissioner may serve on any person who has made a return under section 33, a notice requiring such person, within thirty days after the date of such notice or within such further time as the Commissioner may for good cause allow, calling upon such person to:

- (i) produce such accounts or documents as the Commissioner may require;
- (ii) furnish in writing and verified in the prescribed manner information in such form on such points or matters (including a statement of assets and liabilities of the taxpayer whether included in the accounts or not) as the Commissioner may require.

- (2) For the purpose of obtaining full information in respect of income or loss of a taxpayer, the Commissioner may make such enquiry as he considers necessary.

- (3) The taxpayer, shall, except where the assessment has been made under section 39 (1), be given an opportunity of being heard in respect of any material gathered on the basis of an enquiry under subsection (2) and proposed to be utilised for the purpose of assessment."

Insertion of section 36.

10. The following section is inserted in the Order after section 35 -

"Power of inspection.

- 36 (1) Notwithstanding anything contrary contained in any other provision of this Order, any officer engaged in the carrying out of the provisions of this Order relative to the affairs of a particular taxpayer, may enter any place at which a business or trade is carried on (whether such place be the principal place of the said business or trade or not) and require the taxpayer or public officer or any other person who may at that time and place be attending in any manner to or keeping in the carrying on of such business or trade to afford him:

- (a) the necessary facility to inspect such books of account or other documents as he may require and which may be available at the place;
- (b) the necessary facility to verify cash, stock or other valuable article or thing which may be found therein;
- (c) such information as he may require as to any matter which may be relevant to any proceeding under this Order.

(2) The officer acting under this section may enter any place of business or trade referred to in subsection (1) only during the hours at which such place is open for conduct of business or trade, and in the case of any other place, during normal business hours.

(3) The officer acting under this section may -

- (a) if he so deems necessary, place marks of identification on the books of account or other documents inspected by him or make or cause to be made extracts or copies therefrom;
- (b) make an inventory of any cash, stock or other valuable article or thing checked and verified by him;
- (c) record the statement of any person which may be relevant to any proceeding under the Order.

(4) Any officer exercising any power under this section shall not remove or cause to be removed from such place any books of account or other documents or any cash, stock or other valuable article or thing found therein.

(5) Any person obstructing or hindering an officer in the discharge of his duties, under this section shall be guilty of an offence under section 66 (1) of the Order."

Amendment of section 39.

11. The Order is amended by the substitution in section 39 for subsection (1) of the following -

- "39 (1) In every case in which any taxpayer makes default in furnishing any return or information, or if the Commissioner is not satisfied with the return or information furnished by any taxpayer, the commissioner may make an assessment in such sum as in the Commissioner's judgement ought to be charged in accordance with this Order, and thereupon shall give notice thereof to the taxpayer to be charged, and such taxpayer shall be liable to pay the tax upon such sum."

Amendment of section 40.

12. Section 40 of the Order is amended by re-numbering subsection 3 as subsection 3 (a) and inserting the following paragraphs -

- " (b) In the event the Commissioner deciding not to remit the whole of the additional charge imposed under subsection (1), his decision shall be subject to objection and appeal.
- (c) Notwithstanding the provisions of this subsection, the Commissioner may either before or after an assessment is issued agree with the taxpayer on the amount of the additional charge to be paid, and the amount so agreed upon shall not be subject to objection and appeal."

Amendment of section 52.

13. Section 52 of the Order is amended by the addition to subsection (2) of the following proviso -

- "Provided that the taxpayer, for the purpose of the objection, shall not be entitled to rely on any evidence whether oral or documentary, other than the evidence produced by him during the course of the assessment except in the following circumstances:

- (a) where the Commissioner has refused to admit evidence which ought to have been admitted;
- (b) where the taxpayer was prevented by sufficient cause from producing the evidence which he was called upon to produce; and
- (c) where the assessment was made without giving sufficient opportunity to the taxpayer to adduce evidence relevant to any ground of objection."

Amendment of section 57.

14. Section 57 of the Order is amended by the substitution of the proviso in subsection (1) for the following proviso -

"Provided that:

- (a) on application by the taxpayer the Commissioner may allow the payment of such tax in instalments of equal or varying amounts as he may determine having regard to the circumstances of the case:
- (b) where the tax is permitted to be paid by instalments and there is default in payment of any instalment, the whole balance of the tax outstanding shall become payable forthwith."

Amendment of section 61.

15. Section 61 of the Order is amended by the deletion of subsection (4).

Amendment of Second Schedule.

16. The Second Schedule to the Order is amended -

- (a) by the deletion of the words "or, in the case of an employee who is a married woman and is not separately assessed from her husband in terms of section 36, in respect of such liability of her husband," occurring in lines 6 and 8 of paragraph 2 (1).
- (b) by the deletion of the words "to the reduction applicable in terms of section 8 (1) (a) and (b)" occurring in line 2 subparagraph (1) of paragraph 9.
- (c) by the insertion immediately after paragraph 11 the following new paragraph -

"11A (1) When, at the end of the tax year, there becomes known the amount of remuneration received by or accruing to any employee who was in continuous employment with the same employer in respect of such year of assessment, the employer concerned shall calculate and determine the amount of normal tax for which such employee is actually liable in respect of such year of assessment, and, subject to the provisions of paragraph 2 (4) and to the applicable normal tax rates as prescribed, make the required adjustments to the amount of employees' tax deductible or withholdable in respect of such employee.

(2) (i) Where at the end of any tax year, the employees' tax actually deducted or withheld from any remuneration paid or payable by an employer to an employee during any tax year exceeds the amount required to be deducted or withheld in terms of subparagraph (1) above, the employer shall repay to such employee the amount of such excess.

(ii) Any amount of employees' tax which has been repaid by an employer to an employee under subparagraph (i) above may be deducted from any subsequent payment of employees' tax due by the employer.

- (3) If the amount of employees' tax actually deducted or withheld from any remuneration paid or payable by an employer to an employee during any tax year is less than the amount required to be deducted or withheld in terms of subparagraph (1), then the employer shall pay the shortfall to the Commissioner and recover such amount from the employee."
- (d) by inserting the words "Subject to the provisions of paragraph 11A," in paragraph 17 immediately after the figure (1) and before the word "there."
- (e) by the substitution for subparagraph (d) of paragraph 19 of the following subparagraph -
- " (d) without just cause shown by him, fails to comply with any directive issued to him by the Commissioner in terms of paragraphs 9 (3) and 11;"

Amendment of Third Schedule.

17. The Third Schedule to the Order is amended by replacing Part II thereof with the following:

"PART II

RATES OF NORMAL TAX IN CASE OF PERSONS OTHER THAN COMPANIES

Taxable Income	E	E	Rate of Tax
Where taxable Income does not exceed	13 000		0 per cent of taxable income
Exceeds but does not exceed	13 000	16 000	0 plus 12 per cent of the amount by which taxable income exceeds 13 000
Exceeds but does not exceed	16 000	20 000	360 plus 16 per cent of the amount by which taxable income exceeds 16 000
Exceeds but does not exceed	20 000	24 000	1 000 plus 20 per cent of the amount by which taxable income exceeds 20 000
Exceeds but does not exceed	24 000	28 000	1 800 plus 24 per cent of the amount by which taxable income exceeds 24 000
Exceeds but does not exceed	28 000	32 000	2 760 plus 28 per cent of the amount by which taxable income exceeds 28 000
Exceeds but does not exceed	32 000	36 000	3 880 plus 32 per cent of the amount by which taxable income exceeds 32 000
Exceeds but does not exceed	36 000	40 000	5 160 plus 36 per cent of the amount by which taxable income exceeds 36 000
Exceeds	40 000		6 600 plus 39 per cent of the amount by which taxable income exceeds 40 000"

Amendment of Fourth Schedule.

18. The Fourth Schedule to the Order is amended by the addition to paragraph (9) of the following subparagraph -

- "(iii) Within the period ending six months after the last day of that year, an amount equal to the total estimated liability of such company (as finally so determined) for normal tax in respect of that year less the sum of the amounts paid under subparagraphs (i) and (ii)."

THE WAGES ACT, NO. 16 OF 1964

THE REGULATION OF WAGES (AGRICULTURAL INDUSTRY) ORDER, 1994

(Under Section 11)

In exercise of the powers conferred on him by Section 11 of the wages Act, 1964. The Minister for Labour hereby makes the following Order:-

Citation.

1. This Order may be cited as the Regulation of Wages (Agricultural Industry) Order, 1994 and shall be deemed to have come into effect on the 1st June, 1994.

Interpretation.

2. In this Order, unless the context otherwise requires:

"Artisan" means a skilled employee who has passed a Government Trade Test or who has served an apprenticeship recognised by the Government;

"Basic minimum wage" means the wage provided for in Regulation 4 payable to an employee after the commencement of the Order;

"Farm Clerk/Storeman" means an employee who is employed full time on day to day duties for keeping all relevant records associated therewith;

"Field Induna" means an employee who is in charge of a number of labourers of any Category;

"General Labourer" means an employee who requires only limited Training and includes field Labourers, Cleaners Sweepers, Pickers, produce packers, produce Graders, Field recorders, Messengers, Workshop assistant and Spanner Hands;

"Handyman" means a person who is capable of carrying out elementary tasks in either masonry, Plumbing, Carpentry or Mechanics associated with such work on a Farm with reasonable proficiency and without continuous supervision but does not include an Artisan or an employee erecting ordinary fencing on Farms;

"Heavy Machine Operator" means an employee who has qualification of a tractor driver and is able to operate a selfpropelled combine harvester, Motor Grader, Crane excavator, Ditch Digger or similar heavy Machine;

"Irrigator" means an employee involved in the application of water to field crops and work associated herewith;

"Motor Vehicle Driver" means an employee employed as a driver and who is in charge of the vehicle and its daily care;

"Plant or pump house Attendant" means an employee who attends stationary Plant or Equipment;

"Seasonal Worker" means an employee with the duration of whose contract of employment cannot be predetermined, which is entered into for a Specific season, or for work to be done on or in connection with a specific project or activity;

"Stockman" means an employee who attends or heads animals and work associated herewith;

"Tractor Driver" means an employee who drives a tractor and is able to take complete charge of the tractor, operate it and all its associated implements, to complete a given task without supervision and carry out the daily care of the tractor;

"Task -Work" means any piece work to be done by a worker or group of workers, on a given time.

"Watchman" means an employee who is engaged during the day or night guarding and protecting premises or property as directed by his employer.

Application.

3. (1) This Order shall apply to all persons employed in any undertaking carrying on one or more of the following activities for gain:-

- (a) Cultivation of land and the use of land (Irrigated or otherwise) for the purpose of animal husbandry horticulture fruit growing, dairy farming, livestock small animal and poultry keeping or breeding, Agriculture and the growth and/or production of seed;
- (b) The use of land as grazing or meadowlands, market gardens, nursery grounds;
- (c) All handling and processing normally carried out on a Farm or Estate including crop cleaning, winnowing, drying, sacking, cartoning, livestock food preparation.
- (d) The construction, maintenance and repair of Farm Building and installations Machinery, Plant Equipment, the Running of Irrigation Scheme and the keeping of farm or Estate Accounts.

(2) This Order shall apply to any undertaking, engaged in the retail supply of Motor Vehicles Agricultural Machinery, Mobile Construction Plant for the repair, servicing, assembling or adaptation of such vehicles Machinery or Plant on behalf of the other persons or under a Licence.

Basic Minimum Wage.

4. (1) The Basic Minimum Wage to be paid to any employee specified in the First Schedule shall not be less than that specified therein for the employee concerned.

(2) No employee who at the date of commencement of this Order is in receipt of a higher wage for his occupation than the wage prescribed in the First Schedule shall suffer any reduction in such wage by reason of this Order.

Hours of work.

5. The Normal hours of work shall, subject to the provision of paragraph 6 be Fifty-Seven hours of work spread over a period not exceeding six days in a week: Provided that the normal hours of work for watchman Stockmen, Irrigators, Plant and Plumhouse Attendants shall be Seventy-Two hours.

Overtime.

6. An employee required to work in excess of the normal working hours specified in Regulation 5 shall be paid at one-and-half times the basic hourly rate for such time worked from Monday to Saturday, inclusive and at twice his basic hourly rate for time, worked on Sundays, or the Public holidays referred to in the Second Schedule.

Public Holidays.

7. (1) Subject to sub-regulation (2), the Public Holidays specified in the Paragraph 9 shall subject to the provision of paragraph 6, be holidays with full pay.

(2) The provisions of sub-regulation (1) shall only apply where the employee presents himself for work on the working day immediately prior to the public holiday and the working day immediately following the public holiday except where the employee concerned has received permission from his employer to be absent on either day.

Annual Leave.

8. (1) On completion of each of twelve months continuous service with an employer, an employee shall, at a time convenient to his employer, be entitled to annual leave of not less than twelve working days with full pay.

(2) Any employee whose services are terminated after three months' initial service with an employer, or after returning from annual leave as provided for in sub regulation (1) shall be entitled to one day's pay for each completed month of service following his initial engagement or following his return from leave as the case may be.

Public Holiday.

9. (1) The following shall be public holidays with full pay.

New Year's Day
Good Friday
King's Birthday
Umdlango (Reed Dance) Day
Somhlolo Day (Independence)
Christmas Day
Boxing Day
Incwala Day

Sick Leave.

10. (1) After three months of consecutive service with an employer and subject to the production of a medical certificate signed by a Medical Practitioner, registered under the medical and dental Practitioners Act, 1970, an employee shall be entitled to sick leave up to a minimum of fourteen days on full wages and thereafter to a maximum of fourteen days on half wages in each period of twelve months continuous service.

(2) Notwithstanding sub-regulation (1)

- (i) An employee shall not be entitled to the benefits if the sickness or accident causing his absence was caused by his own negligence or misconduct;
- (ii) A certificate issued by a registered nurse shall be accepted in place of a Medical certificate if a Medical Practitioner is not available.

Written particulars to be provided.

11. An employer shall on engagement of an employee, give such employee a completed copy of the form at the Second Schedule of this Order.

Continuous service.

12. (1) Continuous service is service in the employment of the employer interrupted only by the death, retirement or discharge of the employee concerned.

Provided that an employee who is re-engaged within two months of his discharge shall be deemed to be in the continuous service of that employer.

(2) Where, following upon a change of ownership of an establishment or undertaking an employee enters the service of the new owner without interruption, his service shall be deemed to be continuous service in the employment of the new owner.

Provided that an employee shall not be entitled to sick leave under this paragraph, if his incapacity was due to negligence on his part.

Task and ticket contracts.

13. (1) Nothing in this Order shall prevent an employer and employee from agreeing to the

substitution of a Task for the normal hours of work in any day.

(2) An employee who is engaged on a ticket contract shall be paid at least once a Month in relation to the number of days he has worked under such contract.

Employment of women:

14. An Adult female employee shall be paid the same wage payable to an adult male employee employed in a similar capacity.

Employment of children and young persons.

15. Wages payable to young persons and children, shall, for a person under the apparent age of fifteen years, be calculated at a rate not less than 50% of the rates of wages specified in the First Schedule and 75% of the rates of wages for a person of the apparent age of fifteen but not exceeding the apparent age of eighteen years who are engaged in the occupation specified in the schedule:

Provided that where task work is being performed the rate of payment shall be the same for all persons engaged in the task, irrespective of age or sex, but payment shall be calculated in respect of the volume of work done or proportionate to the amount of task completed.

Lay-off due to wet inclement weather.

16. Any employee who makes himself available for work but does not work during a continuous period of wet inclement weather shall be entitled to his basic wage for the first day, half his basic wage on the second and third days of such wet weather, and nothing thereafter for the rest of the duration of the wet weather.

Protective clothing.

17. (1) If it is necessary to protect an employee from physical or chemical injury which may arise from the work he is required to do, the employer shall supply that employee with adequate protective clothing and such employee shall use the protective clothing as instructed.

Rations.

18. Subject to the provisions of Section 153 of the Employment Act, 1980, employees who were in receipt of rations or meals or cash allowance in lieu of rations shall continue to receive such rations or such cash allowance.

Termination of employment after three months.

19. Where the employment of an employee is terminated after a period exceeding three months but not amounting to one year from the date of its commencement the employer shall pay to the employee a sum not less than one day's wages for each completed month of such period.

Revocation of Legal Notice No. 151 of 1993.

20. The Regulation of Wages (Agricultural Industry) Order, 1993 is hereby revoked.

FIRST SCHEDULE

(Regulation 4)

BASIC MINIMUM WAGE PER DAY

General Labourer	E4.51
Seasonal Worker	E4.51
Stockman	E4.51
Watchman	E4.61

FIRST SCHEDULE (CONT.)

(Regulation 4)

BASIC MINIMUM WAGE PER DAY

Irrigator	E4.61
Plant or Pump House Attendant	E4.61
Field Induna	E5.59
Handyman	E5.63
Tractor Driver	E6.04
Farm Clerk/Storeman	E7.03
Motor Vehicle Driver	E7.03
Heavy Machine Operator	E8.07
Artisan	E11.52

SECOND SCHEDULE

Regulation 11

WRITTEN PARTICULARS OF EMPLOYMENT FORM

1. Name of Employer
2. Name of Employee
3. Date of Employment began
4. Wage and method of calculation
5. Interval at which wages are paid
6. Normal hours of work
7. Short description of employee's work
8. Probation Period
9. Annual Holiday Entitlement
10. Paid Public Holiday
11. Payment during sickness
12. Maternity Leave (if employee female)
13. Notice employee entitled to receive
14. Notice employee required to give.....
15. Pension Scheme (if any, other than N.P.F. Scheme)

S25
SECOND SCHEDULE (CONT.)
Regulation 11

WRITTEN PARTICULARS OF EMPLOYMENT FORM

16. Any other matter either party wishes to include.....
.....

Notes (a) An Industry Union is recognised by this undertaking any employee is free to join it. The address of the Industry Union is:
.....

(b) The grievance procedure in this undertaking requires that a grievance should be first referred to
.....
.....

(c) When any heading is inapplicable enter nil.

Signed:	Employer
.....	Employee
.....	Witness
.....	Date

S.B. CEKO
Principal Secretary
Ministry of Labour & Public Service

The Government Printer, Mbabane.