



SWAZILAND GOVERNMENT GAZETTE

VOL. XLIII]

MBABANE, Friday, JUNE 10th 2005

[No. 057

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PUBLISHED BY AUTHORITY

GENERAL NOTICE NO. 36 OF 2005

INCOME TAX NOTICE, 2005

NOTICE TO FURNISH RETURNS FOR THE 2005 YEAR OF ASSESSMENT
(Income Tax Order No. 21 of 1975)

Notice is hereby given under section 33(1) of the Income Tax Order 1975, as amended, that the following persons are in terms of the said section personally or in a representative capacity liable to taxation under the provisions of the said Order and are required to furnish returns for the assessment of the tax:

- A. Every person, (excepting a company) who was ordinarily resident in Swaziland or a representative of such person whose gross income in respect of the year ended 30 June 2005 exceeded E20 000.
- B. Every person, not ordinarily resident in Swaziland whose gross income from Swaziland in respect of the year ended 30 June 2005 exceeded E200.
- C. Any person who furnished, or was required to furnish a return in respect for the year ended 30 June 2004.
- D. The Public Officer of every company, which derived gross income in respect of the year of assessment, ended 30 June 2005.
- E. Every person to whom an income tax return is issued irrespective of the amount of the income of such a person.
- F. Every person in his capacity as representative taxpayer of a trust.

This notice is intended for companies, self-employed businesspersons, professionals, members of board of directors, locally recruited personnel working in embassies and international organisations, farmers and any other person carrying on trade in Swaziland. Any other person who is a provisional taxpayer, and employees who derive other income in addition to their employment income.

In terms of the law, the mere fact that certain entities may be exempt from normal tax (income tax) such exemption from tax does not extend to the salaries, wages, allowances or pensions of persons employed by any such society, institution, company, board or business although they may be paid wholly or in part out of the income, revenue or funds thereof. For the purposes of the Income Tax Order the term "trade" includes every profession, trade, business, employment, calling, occupation or venture including the letting of any property.

NOTE

1. A person (who was in continuous employment with a single employer) whose gross income for the year of assessment consisted exclusively of remuneration from which employee's tax has been deducted is not required to furnish a return for that year if -
 - (a) the employee's tax deducted on such remuneration was payable in terms of the prescribed employee's tax deduction and subject to the Final Deduction System; and
 - (b) such person did not derive any other income, apart from such remuneration, or if he derived any other income it consisted of dividend or interest which has been subject a final withholding tax.

“continuous employment”, in relation to any year of assessment, means a period of unbroken service with a single employer, including a period of unbroken service as a casual employee with a single employer; and for the purposes of this definition the following shall not constitute a break in service -

- (a) absence from work due to sickness, injury or maternity certified by a medical practitioner;
- (b) absence from work due to a trade dispute where the employee resumes his employment on the next working day following the settlement of the dispute;
- (c) absence from work due to a temporary cessation of work in the undertaking.
- (d) absence from work on leave or for any other cause approved by the employer.
- (e) an employee who dies during the year of assessment.
- (f) An employee who works part of the year either when his employment commences or is terminated during the course of the year of assessment.

1.1 The following employees must furnish returns notwithstanding that they derived their income solely from employment and employees' tax has been deducted from their remuneration -

- (a) An employee who changed employment during the year of assessment;
- (b) An employee who has two or more sources of remuneration, such as part-time employment, director's fees and, or remuneration from a different employer;
- (c) An employee who derived business or property income, in addition, to his/her employment income.

1.2 The income of any minor child or stepchild, whether accumulated or not, must be returned.

1.3 The income of all trusts created by the taxpayer must be disclosed in his return with full names and addresses of beneficiaries.

1.4 Every person who complete a return must show in respect of public and private companies:

- (a) The dividends received by or accrued to him from any company;
- (b) The number of shares in any company of which he is the registered shareholder;
- (c) The number of shares in any company which are not registered in his name but of which he is the beneficial owner; and
- (d) The names and addresses of all persons that are beneficial owners of shares of which he is the holder. The number of shares in each company must be stated.

1.5 Provisional taxpayers must comply with this notice and furnish returns.

Period for rendition of returns

1. Returns are required to be rendered within the following periods:

- (a) In respect of all other persons, by not later than 31 October 2005.

- (b) In respect of a company, within 60 days from the date on which its financial year ends.
2. Returns should be rendered together with tax computations, supporting schedules and payments of the tax due (see Practice Note 181, captioned "Rendition of Returns and Extension of Time" contained in General Notice No. 36 of 2003, Gazette No. 937).
3. Note that in terms of sections 33(1) and (14) of the Income Tax Order a further extension for time to render a return may on application be granted for a period exceeding the 31 October in any year of assessment, subject to the following conditions.
- 1.1 That an estimate for taxable income has been shown on the application and the estimate of taxable income is in line with the previous year's taxable income to enable assessment to be raised.
- 1.2 That compelling reasons are advanced for the application for the extension of time to render the return. Since the extension of time envisaged under paragraph 7 hereof is made in terms of section 33(14) of the Order, the estimated taxable income shall not be less than 90% of the actual taxable income declared in the actual return finally submitted.
- 1.3 Save in exceptional circumstances, the extension of time beyond the 31 of October would not normally be granted beyond the 31 March in any year of assessment.

It is unlikely that a taxpayer will be granted an extension beyond 31 October unless:

- (a) All returns for the preceding years of assessment have been submitted in time or where an extension was granted by the date approved.
 - (b) Adequate provisional tax payments have been made for the past three years and for the current year of assessment in question.
 - (c) All provisional tax payments due and payable at the time of making the application for extension of time to furnish the return have been paid.
 - (d) All reconciliation statements and annual salaries returns due have been furnished. And all payments due in respect of PAYE have been remitted within that period.
 - (e) Where a taxpayer is required in terms of the Order to withhold and remit taxes, such taxpayer must ensure that all the withholding and remittances have been made before the application is made.
4. Save as otherwise provided in paragraph (2), any return rendered after 31 October 2005 would be assessed with penalties.

Other Returns

Reconciliation statements and annual salaries returns due under section 37 and paragraph 14(3) of the Second Schedule to the Income Tax Order must be furnished within 90 days after the end of each year of assessment. All payments due in respect of PAYE must be remitted within that period.

Where a taxpayer is required in terms of the Order to withhold and remit taxes on amounts paid to other persons, such taxpayer must ensure that the withholding and remittances have been made before rendering the return.

This is in respect of non-resident shareholders' tax; non-resident tax on interest; non-resident tax on management charge or royalties; withholding tax from payments to non-resident contractors;

withholding tax on service payments to non-residents; and withholding tax on dividends or interest paid to residents;

Returns

The returns prescribed by the Commissioner are obtainable at the Department of Taxes, P.O. Box 186, Mbabane H100 or in any of the branches in Mbabane and Manzini. The mere fact that a person did not receive a return by post does not necessarily mean that a person has been relieved from his responsibility.

Forwarding of returns

1. Completed returns must be rendered by post addressed to Commissioner of Taxes, P.O. Box 186, Mbabane H100, or delivered at the office of the Commissioner of Taxes, Mbabane or in any of the branches in Mbabane and Manzini.
2. Envelopes for the rendering of returns will be supplied.

Additional tax in case of default or omission

1. A taxpayer who makes default in rendering a return shall be required to pay, in addition to the tax chargeable in respect of his taxable income, an amount equal to twice the tax chargeable.
2. A taxpayer who omits from his return any amount which ought to have been included therein, or makes any incorrect statement in any return, shall be required to pay, in addition to the tax chargeable in respect of his taxable income, an amount equal to twice the difference between the tax as assessed in accordance with the return made and the tax property chargeable.

Levying of penalty for non-rendition of reconciliation statements and annual salaries returns

1. In terms of paragraph 14(3a) of the Second Schedule to the Income Tax Order, any employer who fails to comply with the provisions of paragraph 14(3) shall, while such failure to comply continues, be liable to a penalty not exceeding E30 for each day during which the failure continues.
2. Any employer who fails to comply with the requirements of the said paragraph 14(3) is liable to the penalty as stated from the date when such returns became due until submission of such returns. The reconciliation statements and annual salaries return not rendered within the stipulated date must be furnished together with the payment of the penalty.

Penalties

1. Any person, required to render a return and who fails to do so within the stipulated period is liable to a fine E1000, or in default of payment thereof to imprisonment for a period of one year, and further to a fine of E50 for each day during which such default continues after further notification following conviction, or to imprisonment for three months or both.
2. Any person who, with intent to evade or to assist any other person, to evade assessment of taxation, makes any false statement or entry in any return is liable to a fine E5000 or imprisonment for two years or both.
3. Please note that no person is exempt from penalty by reason merely of the fact that he may not have been called upon individually to make a return.

Further information

Further information or assistance may be obtained from the Commissioner of Taxes, Corner Mhlambanyatsi By-Pass and Mhlambanyatsi-Mbabane Road, P.O. Box 186, Mbabane H100.

Always mention your tax reference number in your correspondence, telephone conversations and at interviews.

P. N. MSIBI
COMMISSSIONER OF TAXES

31 May 2005

Phone: Head Office:	404 2751/2; 404 1401/5; 404 7876; 404 6295/7
Mbabane branch:	404 0941/2
Manzini:	505 8430/1

Fax:	404 2753
Email:	incometax@realnet.co.sz

NOTICE

Notice is hereby given that I, Lawrence Alistair Hermansson of Manzini Region intend to apply to the Honourable Minister of Justice of the Kingdom of Swaziland for authorisation to assume the surname Williams 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 Williams is because it is my natural surname.

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

MR L. A. HERMANSSON
P.O. Box 734
Matsapha M202
Swaziland

G522 4x10-06-2005

NOTICE

Notice is hereby given that I, Ernest Manyangeni Khumalo of Hhohho Region intend to apply to the Honourable Minister of Justice of the Kingdom of Swaziland for authorisation to assume the surname Msimango 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 Msimango is because it is my natural surname.

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

P.O. Box 1496
Mbabane

G558 4x17-06-2005

NOTICE

ESTATE LATE: NOMSA DORRIS VILAKATI ESTATE NO. ES300/2004

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

JOHNSON LUKHELE & ROYAL MUSA VILAKATI
P.O. Box A104
Swazi Plaza

G649 10-06-2005

NOTICE

Notice is hereby given that I, Vusi Hlatshwayo of Manzini Region intend to apply to the Honourable Minister of Justice of the Kingdom of Swaziland for authorisation to assume the surname Mbhokazi 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 Mbhokazi is because it is my natural surname.

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

P.O. Box 413
Siteki

G584 4x17-06-2005

NOTICE

Notice is hereby given that I, Vusie Fred Dlamini of Manzini Region intend to apply to the Honourable Minister of Justice of the Kingdom of Swaziland for authorisation to assume the surname Mkhathswa 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 Mkhathswa is because it is my natural surname.

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

P.O. Box 7478
Manzini

G619 4x24-06-2005

NOTICE

ESTATE LATE: DAVID VOTI MALINGA ESTATE NO. ES79/2005

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

SIPHIWE SONNY MALINGA
P.O. Box 1
Matata

G650 10-06-2005

NOTICE

Notice is hereby given that I, Sonny Boy Nyoni of Lubombo Region intend to apply to the Honourable Minister of Justice of the Kingdom of Swaziland for authorisation to assume the surname Zondo 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 Zondo is because it is my natural surname.

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

P.O. Box 6
Lomahasha

G588 4x17-06-2005

NOTICE

Notice is hereby given that I, Esau Mgiyane Dlamini of Hhohho Region intend to apply to the Honourable Minister of Justice of the Kingdom of Swaziland for authorisation to assume the surname Mashaba 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 Mashaba is because it is my natural surname.

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

P.O. Box 98
Ntfontjeni

G598 4x24-06-2005

NOTICE

ESTATE LATE: PAULO LUSEKWANE MAVUSO ESTATE NO. EH69/2005

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.

GUGU PITSO
P.O. Box 089
Ngwenya

G651 10-06-2005

NOTICE

Notice is hereby given that I, Sihle Msibi of Shiselweni Region intend to apply to the Honourable Minister of Justice of the Kingdom of Swaziland for authorisation to assume the surname Mlambo 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 Mlambo is because it is my natural surname.

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

P.O. Box 3310
Mbabane

G641 4x24-06-2005

NOTICE

ESTATE LATE: PATRICK TSELA ESTATE NO. EM 402/1999

DEBTORS and CREDITORS in the above estate are hereby called upon to pay their debts and to lodge their claims respectively with the undersigned within thirty (30) days from the date of the first publication hereof.

S. C. DLAMINI & COMPANY
Attorneys for the Executor
Offices Nos. 10 & 11
Gilfillan Street
LM Building
P.O. Box 663
Mbabane

G652 10-06-2005

NOTICE

ESTATE LATE: TAXI MAVUSO ESTATE NO. EL22/2005

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.

ANNAH MAVUSO & VUSI MAVUSO
P.O. Box 30
Manzini

G654 10-06-2005

NOTICE

ESTATE LATE: JAILUS GEORGE DLAMINI ESTATE NO. EM192/2005

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.

SABELO W. DLAMINI
P.O. Box 1074
Manzini

G656 10-06-2005

NOTICE

ESTATE LATE: ALMON VUSUMUZI FAKUDZE ESTATE NO. EM102/2005

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.

TECLAR PHUMZILE DLAMINI
P.O. Box 68
Mankayane

G657 10-06-2005

NOTICE

ESTATE LATE: SAMSON N. MADONSELA ESTATE NO. EP23/2005

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.

JOSHUA MADONSELA
P.O. Box 13
Msahweni

G659 10-06-2005

NOTICE

ESTATE LATE: LUSEKWANE HERRETH DLAMINI ESTATE NO. EM118/2005

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.

AGNES DLADLA
P.O. Box 411
Malkerns

G663 10-06-2005

NOTICE

ESTATE LATE: JOBE EDWARD DLAMINI ESTATE NO. EL39/2005

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.

MILDRED N. DLAMINI
P.O. Box 1143
Manzini

G664 10-06-2005

NOTICE

ESTATE LATE: ERIC THULANI MSIBI ESTATE NO. EM8/2005

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.

PRECIOUS DUDU MSIBI
P.O. Box 171
Bhunya

G665 10-06-2005

NOTICE

ESTATE LATE: MILTON ZUKA MAKHANYA ESTATE NO. EM184/2005

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.

SIBONGILE GLENROSE MAKHANYA NEE MBUTHO
P.O. Box 2802
Manzini

G666 10-06-2005

NOTICE

ESTATE LATE: MDUDUZI MAVIVANE DLAMINI ESTATE NO. EH309/2004^A

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.

SINDILE VALERIA DLAMINI
P.O. Box 330
Piggs Peak

G667 10-06-2005

NOTICE

**ESTATE LATE: TRYPHINAH SIFANAYE SHONGWE NEE DLAMINI
ESTATE NO. EM34/2005**

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.

SERVICE SHONGWE
P.O. Box 808
Manzini

G670 10-06-2005

NOTICE

ESTATE LATE: MARWICK SHADRACK MAMBA ESTATE NO. EH9/2005

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.

JABU MAMBA (NEE MANYATSI)
P.O. Box 376
Mbabane

G672 10-06-2005

NOTICE

ESTATE LATE: MANUEL JOAO NUNES ESTATE NO. EH83/2005

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

RJS PERRY In Association with
N.A. MCHUNU and M. MABILA
P.O. Box 4869
Mbabane

G674 10-06-2005

NOTICE

**ESTATE LATE: LUNGILE NCOBILE DLAMINI NEE MKHONTA
ESTATE NO. EL70/2005**

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.

MBUSI ANANIA DLAMINI
P.O. Box 6281
Mbabane

G676 10-06-2005

NOTICE

ESTATE LATE: SAMSON MZIKABANI DLUDLU ESTATE NO. ES289/2004

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

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

THANDI E. DLUDLU
P.O. Box 150
Hluthi

G653 10-06-2005

NOTICE

ESTATE LATE: PAULOS NGUNGUNYANE JELE ESTATE NO. EM450/2003

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

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

MELINAH JELE
P.O. Box 43
Mankayane

G655 10-06-2005

NOTICE

ESTATE LATE: NJABULO ALBERT DLAMINI ESTATE NO. EL72/2001

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

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

VABA ELLEN BRANDT
P.O. Box 56
Manzini

G658 10-06-2005

NOTICE

ESTATE LATE: OBED JAN THUSI ESTATE NO. EM474/2004

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

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

MAUREEN NKAMBULE & SIFISO THUSI
P.O. Box 159
Mbabane

G660 10-06-2005

NOTICE

ESTATE LATE: AGRIPPA MPHANA MASUKU ESTATE NO. ES5/2005

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

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

DUDU MASUKU NEE SIMELANE
P.O. Box 49
Mbabane

G661 10-06-2005

NOTICE

**ESTATE LATE: LONDIWE NOMI GWEBU NEE NYOKANE
ESTATE NO. EL138/2004**

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

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

LUKE S. GWEBU
P.O. Box 43
Mpaka

G662 10-06-2005

NOTICE

ESTATE LATE: GLORY NOMPUMELELO SHONGWE ESTATE NO. EH53/2004

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

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

SIMON JUSTICE SHONGWE
P.O. Box 5028
Mbabane

G669 10-06-2005

NOTICE

ESTATE LATE: JOHANNES THAMSANQA MAVUSO ESTATE NO. EH184/2003

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

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

MASWAZI NSIBANDZE
P.O. Box 5104
Mbabane

G671 10-06-2005

NOTICE

ESTATE LATE: CLARA JOANAH NGOZO ESTATE NO. EL225/2004

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

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

ELIJAH NGOZO
P.O. Box 80
Matata

G677 10-06-2005

NOTICE

**NOTICE OF ASSESSMENT RATES FOR THE FINANCIAL YEAR ENDING
31ST MARCH 2006**

Notice is hereby given that in terms of Section 27(1) of the Rating Act No. 4 of 1995, Council has levied the below listed rates on each lilangeni for land and improvements on all rateable properties in the Manzini Urban Areas.

(a) *Developed private residential properties*

- | | |
|-------------------|-------|
| (i) Land | 1.057 |
| (ii) Improvements | .560 |

(b) *Developed private Commercial Properties (Commercial one)*

- | | |
|-------------------|-------|
| (i) Land | 4.303 |
| (ii) Improvements | 2.564 |

(c) *Developed Private Commercial Properties (Commercial two)*

- | | |
|-------------------|-------|
| (i) Land | 2.833 |
| (ii) Improvements | 1.512 |

(d) *Private Vacant Land*

- | | |
|-----------------|-------|
| (i) Residential | 2.198 |
| (ii) Commercial | 5.177 |

(e) *Government Properties*

- | | |
|--------------------|-------|
| (i) Developed Land | 6.719 |
| (ii) Improvements | 3.997 |
| (iii) Vacant Land | 7.863 |

(f) *Urban Farm Land*

- | | |
|-------------|------|
| Vacant Land | .745 |
|-------------|------|

The rates becomes due and payable on the 1st July 2005. Rate bills shall be dispatched to all property owners soon.

Penalty for late payment of rates

In terms of Section 30 of the Act a penalty of 15% per annum is to be charged on all rates remaining unpaid after the expiry of two months from the date the rates becomes due and payable.

Payment by Instalment

Section 27 (2) permits payment of rates by instalment. If you wish to avail yourself of this facility, please contact the City Treasurer.

Notification of Postal Address

Section 37 (4) requires the owner of an immovable property shown in the Valuation Roll to notify the local authority of his/her postal address within two weeks of acquiring such property and thereafter within two weeks of any change of his/her postal address.

Ratepayers are accordingly reminded of the provisions of the said Section of the Act.

CHURCHILL M. FAKUDZE
Town Clerk

G668 10-06-2005

NOTICE

ESTATE LATE: REGINAH BOSHIWE NTULI ESTATE NO. ES69/2005

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.

CHRISTOPHER NTULI
P.O. Box 355
Nhlangano

G678 10-06-2005

NOTICE

ESTATE LATE: SIMON JABULANI ZIKALALA ESTATE NO. EM194/2005

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.

ELLEN ZIKALALA
P.O. Box 394
Bhunya

G680 10-06-2005

NOTICE

ESTATE LATE: SIBUSISO JAMES MKHONTA ESTATE NO. ES63/2005

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.

LUNGILE MKHONTA
P.O. Box 94
Malkerns

G682 10-06-2005

NOTICE

ESTATE LATE: THIMOTHY NZEMA DLAMINI ESTATE NO. EM298/2000

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

DUDU ABRAHAM DLAMINI
P.O. Box 121
Mankayane

G683 10-06-2005

NOTICE

ESTATE LATE: ELPHAS BILI MALINGA ESTATE NO. EL82/2005

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.

GETRUDE S. MALINGA
P.O. Box 1165
Matsapha

G684 10-06-2005

NOTICE

ESTATE LATE: JOSEPH MASHAMBO DLAMINI ESTATE NO. EH89/2005

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.

CHRISTIAN S. DLAMINI
P.O. Box 42
Siteki

G685 10-06-2005

NOTICE

ESTATE LATE: CYPRIAN MKHASHANE NKONYANE ESTATE NO. EM506/2004

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

MRS SIBONGILE BONGIWE NSIBANDE
P.O. Box A842
Mbabane

G685 10-06-2005

NOTICE

ESTATE LATE: HENDRY SHAKA TSABEDZE ESTATE NO. EH1/2004

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

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

BUSISIWE & LUNGILE TSABEDZE
P.O. Box 1309
Malandzela

G679 10-06-2005

NOTICE

ESTATE LATE: THEMBA BHEKILE NDWANDWE ESTATE NO. EM52/05

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

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

JOHANE NDWANDWE
P.O. Box 114
Mliba

G681 10-06-2005

NOTICE

ESTATE LATE: EDWARD SIMON VILANE ESTATE NO. EM560/2004

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

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

ZODWA LOMTHANTAZO VILANE
P.O. Box 33
Manzini

G687 10-06-2005

NOTICE

Notice is hereby given that we intend applying for Certified Copy of Deed of Transfer No. 289/1983 dated the 2nd day of November 1983 in favour of **WISAN INVESTMENTS LIMITED**.

CERTAIN : Portion 272 of Farm No. 2 situate within the urban area of Mbabane, Hhohho District, Swaziland;

MEASURING : 3884 (Three Eight Eight Four) square metres;

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

DATED AT MBABANE ON THIS THE 4TH DAY OF JUNE 2005.

CLOETE CORPORATE
In Association with
E J Henwood & M L Dlamini
1st Floor Nedbank Centre
Swazi Plaza

G675 2x17-06-2005

NOTICE

**ESTATE LATE: PRINCE SOBHEMBE MADZELA DLAMINI
ESTATE NO. EM93/2005**

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

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

NIKWANI LUKHELE
P.O. Box A491
Swazi Plaza

G688 10-06-2005

NOTICE

ESTATE LATE: PATRICK MMEMEZI VILAKATI ESTATE NO. EM65/2005

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.

JOSHUA MNDZEBELE
P.O. Box 198
Mbabane

G689 10-06-2005

NOTICE

IN THE HIGH COURT OF SWAZILAND

HELD AT MBABANE

CASE NO. 3489/00

In the matter between:

SWAZILAND DEVELOPMENT & SAVINGS BANK

Plaintiff

and

KENNETH SITHABA MAPHANGA

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 for the District of Manzini outside the Regional Administrator's offices, Manzini, District of Manzini at 2:30 p.m. on **FRIDAY** the 24th of **JUNE 2005**.

CERTAIN : Lot No. 980 in Manzini, Extension 9, (fairview North) urban ach, District of Hhohho, Swaziland.

MEASURING : 756 (Seven Five Six) Square Metres;

HELD : By the Defendant, Kenneth Sithaba Maphanga, under Deed of Transfer No.172/1997.

RESERVE PRICE : E175 896-23 (One Hundred and Seventy Five Thousand, Eight Hundred and Ninety Six Emalangeneni and Twenty Three cents).

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 further particulars may be obtained from the undersigned.

DATED AT MBABANE ON THIS 2ND DAY OF JUNE 2005.

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

G673 10-06-2005

NOTICE

ESTATE LATE: GABRIEL NDUBANE DLAMINI ESTATE NO. EH87/2005

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.

DUMSANI M. DLAMINI
P.O. Box A809
Swazi Plaza

G691 10-06-2005

NOTICE

ESTATE LATE: NHLANHLA LUCKY DLAMINI ESTATE NO. ES104/2005

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.

DUMSILE BONGIWE DLAMINI NEE SHONGWE
P.O. Box 1378
Mbabane

G693 10-06-2005

NOTICE

ESTATE LATE: LUSUNGULO NELSON VILAKATI ESTATE NO. EH228/2004

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

SAULINAH FIKILE VILAKATI
P.O. Box 1493
Manzini

G694 10-06-2005

NOTICE

**ESTATE LATE: BHEKITHEMBA CYPRIAN MHLONGO
ESTATE NO. ES159/2004**

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

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

SHEDRACK MHLONGO
P.O. Box 548
Nhlangano

G692 10-06-2005

NOTICE

ESTATE LATE: VINCENT MFANAWENKOSI DLAMINI ESTATE NO. EM44/2005

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

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

LOMKHOSI DLAMINI
P.O. Box 46
Mpaka

G695 10-06-2005

NOTICE

**JONCON (PTY) LTD
(In Liquidation)-MCL 06/01**

Notice is hereby given in terms of Section 133 of The Companies Act No. 7 of 1912 that the First Liquidation and Distribution Account will lie open for inspection at the office of the Master of the High Court of Swaziland at Mbabane, District of Hhohho for a period of fourteen (14) days from the date of appearance of this notice.

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

LUSEKWANE Z. DLAMINI
(Liquidator)
C/O Deloitte & Touche
1st Floor, Embassy House,
Corner Gwamile & Msakato Streets
P.O. Box 1177
Mbabane

G690 2x17-06-2005

NOTICE

ESTATE LATE: BONGANI WONDERBOY MKHATSHWA ESTATE NO. EM427/2004

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

BHEKISISA BHEKIE WILSON NXUMALO
P.O. Box 6040
Mbabane

G696 10-06-2005

The Government Printer, Mbabane

SUPPLEMENT TO
THE
SWAZILAND GOVERNMENT
GAZETTE

VOL. XLIII]

MBABANE, Friday, JUNE 10th, 2005

[No. 057

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PUBLISHED BY AUTHORITY

PART C

S1

LEGAL NOTICE NO. 81 OF 2005

ANIMAL DISEASE ACT, 1965 (Act No. 7 of 1965)

THE STOCK DISEASES (RABIES NO. 1) REGULATIONS 2005 (Under Section 3)

In exercise of the powers conferred by Section 3 of the Animal Diseases Act, 1965 the Minister for Agriculture and Cooperatives hereby makes the following Regulations:

Citation and Commencement:

1. These Regulations may be cited as the Stock Disease (Rabies No. 1) Regulations, 2005 and shall be deemed to have come into force on 16th May, 2005.

Declaration of Rabies Guard Areas:

2. The areas specified in the First Schedule are declared to Rabies Guard Areas.

Isolation and Confinement of Dogs:

3. Every owner of a dog or cat in a guard area shall isolate and confine his dog or cat so as to prevent it from escaping from such guard areas and such confinement and isolation shall remain in force until further notice.

Presentation of Dogs and Cats for Vaccination:

4. A person who owns a dog or cat and lives within the area specified in the schedule to this Notice shall present his pets for inoculation at the designated vaccination centre and on the time specified in the Second Schedule.

Offence and Penalty:

5. An owner of a dog or cat who fails to comply with regulation 3 and 4 commits an offence and is liable on conviction, to a fine not exceeding E300-00 and in default of payment, to imprisonment for a period not exceeding 3 months.

Destruction of Dogs and Cats in Rabies Guard Areas:

6. (1) A Government Veterinary Officer may destroy a dog or cat in any of the Rabies guard areas if in his opinion, the dog or cat has not been confined so as to prevent it from escaping from such guard areas.

(2) In pursuance of sub-regulation (1) a Government Veterinary Officer may ask for the assistance of the Royal Swaziland Police in carrying out the provision of that sub-regulation.

FIRST SCHEDULE

NHLANGANO DIPTANK AREA

Mc RACE DIPTANK AREA

SALDEVCO DIPTANK

SECOND SCHEDULE

DATE	VACCINATION DATE	DIPTANK AREAS	TIME
25-05-2005	SIVIVANENI SHOP	NHLANGANO DIPTANK AREA/ TOWNSHIP	0830-1330HRS
25-05-2005	McRACE DIPTANK	McRACE DIPTANK AREA	0830-1330HRS
25-05-2005	MATENDELE TOWNSHIP GATE OF NHLANGANO PRIMARY SCHOOL	NHLANGANO DIPTANK AREA/ TOWNSHIP	0830-1330HRS
26-05-2005	SALDEVCO DIPTANK	SALDEVCO DIPTANK AREA	0830-1330HRS

C. T. NKWANYANA
ACTING PRINCIPAL SECRETARY

S3

LEGAL NOTICE NO. 82 OF 2005

THE CIVIL SERVICE ORDER, 1973
(Order No. 16 of 1973)

APPOINTMENT OF ACTING SECRETARY TO CABINET
(Under Section 8)

In exercise of the powers vested in me by Section 8 of the Civil Service Order, 1973, **I Mswati III King of Swaziland**, hereby appoint:

DAVID LUKHELE

To act as Secretary to Cabinet in the Prime Minister's Office with effect from 17th January to 31st January 2005.

THUS DONE UNDER MY HAND AT LOZITH'EHLEZI ON THIS DAY OF 2005.

MSWATI III
KING OF SWAZILAND

LEGAL NOTICE NO. 83 OF 2005

THE CIVIL SERVICE ORDER, 1973
(Order No. 16 of 1973)

APPOINTMENT OF ACTING AUDITOR-GENERAL
(Under Section 8)

In exercise of the powers vested in me by Section 8 of the Civil Service Order, 1973, **I Mswati III King of Swaziland**, hereby appoint:

MR AFRICA E. HADEBE

To act as Auditor-General in the Audit Department with effect from 1st March 2005 to 28th March 2005.

THUS DONE UNDER MY HAND AT LOZITH'EHLEZI ON THIS DAY OF 2005.

MSWATI III
KING OF SWAZILAND

LEGAL NOTICE NO. 84 OF 2005

THE CIVIL SERVICE ORDER, 1973
(Order No. 16 of 1973)

APPOINTMENT OF ACTING PRINCIPAL SECRETARIES
(Under Section 8)

In exercise of the powers vested in me by Section 8 of the Civil Service Order, 1973, I **Mswati III**
King of Swaziland, hereby appoint:

MRS AUDREY LINDIWE NHLABATSI

To act as Principal Secretary in the Ministry of Foreign Affairs and Trade with effect from 2nd
April 2005 to 23rd April 2005.

PAUL D. NKAMBULE

To act as Principal Secretary in the Ministry of Housing and Urban Development with effect
from 9th April 2005 to 24th April 2005.

Ms GCEBILE DLAMINI

To act as Principal Secretary in the Ministry of Tourism, Environment and Communication with
effect from 7th February 2005 to 4th March 2005.

THUS DONE UNDER MY HAND AT LOZITH'EHLEZI ON THIS DAY OF
..... 2005.

MSWATI III
KING OF SWAZILAND

