



# SWAZILAND GOVERNMENT GAZETTE

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VOL. XLIV]

MBABANE, Friday, MARCH 17<sup>th</sup> 2006

[No. 029

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PUBLISHED BY AUTHORITY

**NOTICE**

Notice is hereby given that **I, Tony Brian Malambe of Hhohho Region** intend to apply to the Honourable Minister of Justice of the Kingdom of Swaziland for authorisation to assume the surname **Xaba** 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 **Xaba** is because it is my natural surname.

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

P.O. Box 1789  
Mbabane

H333 4x24-03-2006

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**NOTICE**

Notice is hereby given that **I, Elphas Mphikwa Mavuso of Hlatikulu Shiselweni Region** intend to apply to the Honourable Minister of 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 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 **Zikalala** is because it is my natural surname.

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

P.O. Box 67  
Hlatsi  
Swaziland

H332 4x24-03-2006

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**NOTICE**

**ESTATE LATE: WELCOME M. NDLANGAMANDLA ESTATE NO. ES101/2005**

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

KHETSIWE NDLANGAMANDLA  
P.O. Box 1315  
Manzini

H417 17-03-2006

**NOTICE**

Notice is hereby given that **I, Samson David Mbatha of Ngwempisana - Manzini Region** intend to apply to the Honourable Minister of Justice of the Kingdom of Swaziland for authorisation to assume the surname **Shandu** 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 **Shandu** is because it is my natural surname.

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

P.O. Box 29  
Macudulwini

H288 4x17-03-2006

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**NOTICE**

Notice is hereby given that **I, Makhundu Elias Matsenjwa of Lubombo Region** intend to apply to the Honourable Minister of Justice of the Kingdom of Swaziland for authorisation to assume the surname **Mamba** 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 **Mamba** is because it is my natural surname.

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

P.O. Box 57  
Mliba  
Swaziland

H351 4x24-03-2006

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**NOTICE**

**ESTATE LATE: FREEMAN SIPHO MATSENJWA ESTATE NO. EL2/2006**

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

DUMSILE W. MATSENJWA  
P. O. Box 1195  
Siteki

H419 17-03-2006

**NOTICE**

Notice is hereby given that **I, Mbuso Stephen Mdluli of Manzini Region** intend to apply to the Honourable Minister of Justice of the Kingdom of Swaziland for authorisation to assume the surname **Dube** 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 **Dube** is because it is my natural surname.

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

P.O. Box 5706  
Manzini

H365 4x31-03-2006

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**NOTICE**

Notice is hereby given that **I, Albert Chippa Thando Dlamini of Shiselweni Region** intend to apply to the Honourable Minister of Justice of the Kingdom of Swaziland for authorisation to assume the surname **Sikauke** 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 **Sikauke** is because it is my natural surname.

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

P.O. Box A216  
Swazi Plaza  
Mbabane  
Swazican

H387 4x31-03-2006

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**NOTICE**

**ESTATE LATE: BENJAMINI MAKWISHI MASUKU ESTATE NO. ES301/2005**

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.

THULANI MASUKU  
P. O Box 23  
Big-Bend

H420 10-03-2006

**NOTICE**

Notice is hereby given that we intend applying for a certified copy of: Deed of Transfer No. 485/1986 dated the 25<sup>th</sup> day of November, 1986 in favour of **NKALESHANE RANCH (PROPRIETARY) LIMITED** in respect of:-

CERTAIN : Remaining Extent of Portion 3 of the Farm "PALATA" No. 379 situate in the District of Lubombo, Swaziland;

MEASURING : as such 510,6133 (Five One Zero Comma Six One Three Three) Hectares;

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 6<sup>TH</sup> DAY OF MARCH, 2006**

ROBINSON BERTRAM  
Attorneys for Applicant  
Ingcongwane Building,  
Gwamile Street  
P. O. Box 24  
Mbabane

H358 2x17-03-2006

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**NOTICE**

Notice is hereby given that we intend applying for the cancellation of an entry in the Deeds Office register relating to: Mortgage Bond No. 603/1988 dated the 23<sup>rd</sup> November, 1988 for an amount of E700 000.00 (Seven Hundred Thousand Emalangeni) passed by **NKALESHANE RANCH (PROPRIETARY) LIMITED** in favour of **SWAZILAND COTONA COTTON GINNING COMPANY LIMITED**.

Any person having an objection to the cancellation of such entries in the Deeds Office Register is hereby requested to lodge such objection in writing with the Registrar of Deeds within Three (3) weeks of the last publication of this Notice.

**DATED AT MBABANE THIS 6<sup>TH</sup> DAY OF MARCH, 2006**

ROBINSON BERTRAM  
Attorneys for Applicant  
Ingcongwane Building  
Gwamile Street  
P. O. Box 24  
Mbabane

H416 2x17-03-2006

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**NOTICE**

**ESTATE LATE: SALEBONA JOHN MKHATSHWA ESTATE NO. ES206/2005**

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.

NKOSINATHI NDWANDWE  
P. O Box 252  
Hlathikhulu

H421 17-03-2006

**NOTICE**

Notice is hereby given that we intend applying for a certified copy of Deed of Transfer No. 222/1997, dated the 2<sup>nd</sup> day of June, 1997, made in favour of: **SWAZILAND CHAPTER OF THE ORDER OF THE HOLY PARACLETE (CERTIFICATE OF INCORPORATION NO. 259/1997** in respect of the undermentioned property:

CERTAIN : Lot No. 257 situate in the Township of Fairview, District of Manzini, Swaziland;

MEASURING : 2583 (Two Five Eight Three) Square Metres.

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

DATED AT MBABANE ON THIS 10<sup>TH</sup> DAY OF MARCH, 2006.

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

H431 2x24-03-2006

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**NOTICE**

**ESTATE LATE: SIFISO NKOSINATHI SHONGWE ESTATE NO. EP5/2006**

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

JOHN MANDLA SHONGWE  
P. O Box 128  
Piggs Peak

H423 17-03-2006

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**NOTICE**

**ESTATE LATE: ZODWA LUNGILE MANANA ESTATE NO. EM20/2006**

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

PHINDILE F. MANANA  
P. O Box 6859  
Manzini

H424 17-03-2006

**NOTICE**

**ESTATE LATE: SOLANI ANNIE DLOMO ESTATE NO. EL7/2006**

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

ROBERT CELANI DLAMINI  
P. O Box 551  
Manzini

H425 17-03-2006

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**NOTICE**

**ESTATE LATE: JAMES MAZIYA ESTATE NO. EL 18/2006**

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

MDUDUZI J. MAZIYA  
P. O Box 58  
Nsoko

H426 17-03-2006

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**NOTICE**

**ESTATE LATE: THEMBINKOSI JEZELIBOVU MAZIBUKO ESTATE NO. EL190/2005**

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.

WINILE MAMBA  
P. O Box 83  
Ntfontjeni

H427 17-03-2006

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**NOTICE**

**ESTATE LATE: NKOSINATHI JABULANI MABUZA ESTATE NO. EH181/2005**

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.

CALSILE PHUMLILE DLAMINI  
P. O Box 19  
Mayiwane

H432 17-03-2006

**NOTICE**

**ESTATE LATE: NQOBILE IMMACULATE NKAMBULE ESTATE NO. EM334/2005**

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 in the above estate 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 in duplicate with the Master of the High Court at any time before the expiry of the said period.

CATHRINE NKAMBULE  
P. O. Box 4790  
Manzini

H418 17-03-2006

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**NOTICE**

**ESTATE LATE: KIMBERLY SIKELELA MASUKU ESTATE NO. EM231/2004**

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 in the above estate 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 in duplicate with the Master of the High Court at any time before the expiry of the said period.

MARIA MASUKU  
P. O. Box 246  
Lobamba

H422 17-03-2006

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**NOTICE**

**ESTATE LATE: VUSI FREDERICK GININDZA ESTATE NO. EM213/2005**

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 in the above estate 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 in duplicate with the Master of the High Court at any time before the expiry of the said period.

THERESA NONHLANHLA GININDZA  
NEE NXUMALO  
P. O. Box 235  
Malkerns

H428 17-03-2006



**NOTICE**

**ESTATE LATE: MBONGENI CHRISTOPHER ZUBUKO ESTATE NO. EM342/2004**

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

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

JOSEPH MPUMELELO ZUBUKO  
P. O. Box 47  
Ngomane

H430 17-03-2006

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**NOTICE**

**ESTATE LATE: NORMAN M. MKHWANAZI ESTATE NO. ES219/2005**

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 in the above estate 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 in duplicate with the Master of the High Court at any time before the expiry of the said period.

ZABENI SHIBA & THOKO MKHWANAZI  
P. O. Box 160  
Hlathi

H433 17-03-2006

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**NOTICE**

**ESTATE LATE: GLORIUS PHUTHUMILE MABUZA ESTATE NO. EM40/2005**

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 in the above estate 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 in duplicate with the Master of the High Court at any time before the expiry of the said period.

GCEBILE MABUZA  
P. O. Box 6  
Mankayane

H434 17-03-2006

**NOTICE**

**NANTEX TEXTILES SWAZILAND (PTY) LIMITED  
(IN LIQUIDATION) - NO. MCL 000037**

Notice is hereby given in terms of Section 108 (3) of the Insolvency Act 8/1955 that the First and Final Liquidation and Distribution Account will lie open for inspection by the Creditors of the estate at the office of the Master of the High Court of Swaziland, Mbabane and at the Regional Administrator's Office, Manzini for a period of 14 (fourteen) days from date of publication of the Notice.

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

SABELO M. MASUKU  
Maphanga Howe Masuku Nsibande  
P. O. Box 1298  
Mbabane, Swaziland

cc: The Master of the High Court  
Mbabane

H429 17-03-2006

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**NOTICE**

**ESTATE LATE: SIPHIWE WENDY DLAMINI ESTATE NO. EM217/96**

Notice is hereby given in terms of Section 51 bis of the Administration of Estates Act No. 28 of 1902 that the First and Final Liquidation and Distribution Account will lie open for inspection at the offices of the Master of the High Court of Swaziland at Mbabane and at the office of the Regional Administrator for the District of Hhohho for a period of Twenty One (21) days from the date of appearance of this notice.

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

ROBINSON BERTRAM  
Attorneys for Executor/Executrix  
P. O. Box 24  
Mbabane

H435 17-03-2006

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**NOTICE**

**ESTATE LATE: VELMA AND SOLOMON HLANZE E. 49/92**

Notice is hereby given in terms of Section 51 of the Administration of Estates Act No. 28/1902 that the Liquidation and Distribution Account will lie open at the offices 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 in duplicate to the Master of the High Court at any time before the expiry of the said period.

Q. M. MABUZA  
Attorneys for the Executrix Dative  
Amalgam House  
P. O. Box 202  
Ngwane Street  
Manzini

H436 17-03-2006

**NOTICE**

**ESTATE LATE: DUDUZILE ELIZABETH MABUZA EM.351/2000**

Notice is hereby given in terms of Section 51 of the Administration of Estates Act No. 28/1902 that the Liquidation and Distribution Account will lie open at the offices 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 in duplicate to the Master of the High Court at any time before the expiry of the said period.

Q. M. MABUZA  
Attorneys for the Executrix Dative  
Amalgam House  
P. O. Box 202  
Ngwane Street  
Manzini

H436 17-03-2006

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**NOTICE**

**ESTATE LATE: GEODFREY CHAWE MASILELA ESTATE NO. EH7/2006**

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 in the above estate 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 in duplicate with the Master of the High Court at any time before the expiry of the said period.

THOBILE JOYCE MASILELA  
NEE NDLANGAMANDLA  
P. O. Box A1007  
Swazi Plaza  
Mbabane

H438 17-03-2006

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**NOTICE**

**ESTATE LATE: JULIET KAYISE NDZIMANDZE ESTATE NO. EH116/1996**

Notice is hereby given in terms of Section 51 bis of the Administration of Estates Act No. 28 of 1902 that the First and Final Liquidation and Distribution Account will lie open for inspection at the office of the Master of the High Court of Swaziland, Mbabane, for a period of twenty One (21) days from the date of appearance of this Notice.

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

**DATED AT MANZINI ON THIS THE 15<sup>TH</sup> DAY OF FEBRUARY, 2006**

**MAPHALALA & COMPANY**  
Executrix Dative  
P. O. Box 1631  
Matsapha

H439 17-03-2006

**NOTICE**

**ESTATE LATE: PHICA W. SIMUKA ESTATE NO. EL196/2004**

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 in the above estate 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 in duplicate with the Master of the High Court at any time before the expiry of the said period.

DOREEN SIMUKA  
P. O. Box 1  
Ngomane

H440 17-03-2006

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**NOTICE**

**ESTATE LATE: ALFRED SIKHWAHLA MAGWAZA ESTATE NO. EM439/2004**

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 in the above estate 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 in duplicate with the Master of the High Court at any time before the expiry of the said period.

BILSON MAGWAZA  
P. O. Box 1618  
Manzini

H443 17-03-2006

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**NOTICE**

**ESTATE LATE: HOPPY LINCOLN SIBOKO DLAMINI STATE NO. EH42/2006**

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

AGNES SIPHIWE DLAMINI  
P. O Box 1131  
Mbabane

H441 17-03-2006

**NOTICE**

**ESTATE LATE: AUSTIN MFANAWEMPI MAVUSO ESTATE NO. EL177/2005**

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

ZODWA MAVUSO  
P. O Box 18  
Mpaka

H442 17-03-2006

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**NOTICE**

**ESTATE LATE: JABULILE MARGARET GAMEDZE ESTATE NO. EL9/2006**

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

THOKO GAMEDZE  
P. O Box 73  
Siphofaneni

H444 17-03-2006

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**NOTICE**

**ESTATE LATE: ANDREAS GCINA DLAKUBI ESTATE NO. EM80/2006**

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

TENGETILE DLAKUBI  
P. O Box 3685  
Mbabane

H447 17-03-2006

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**NOTICE**

**ESTATE LATE: DERRICK BHEKITHEMBA DLUDLU ESTATE NO. ES9/2006**

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

SINDISIWE L. DLUDLU  
P. O Box 27  
Mhlosheni

H450 17-03-2006

**NOTICE**

**ESTATE LATE: THAMSANQA LOSHINA HLOPHE ESTATE NO. EM527/2005**

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.

NOBUHLE GLADYS HLOPHE NEE ZWANE  
P. O Box 343  
Mankayane

H451 17-03-2006

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**NOTICE**

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

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

SAMSON M. NKAMBULE  
& DINAH J. HLATSHWAKO  
P. O Box 252  
Mpaka

H454 17-03-2006

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**NOTICE**

**ESTATE LATE: CHARLE CHRISTOPHER MIDDLETON  
ESTATE NO. EM36/2006<sup>A</sup>**

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.

PATIENCE THANDIWE SAULOS  
P. O Box 14  
Ezulwini

H455 17-03-2006

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**NOTICE**

**ESTATE LATE: ALMON JEROME MAGAGULA ESTATE NO. EH5/2006**

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

DUMSILE B. MAGAGULA  
NEE DLAMINI  
P. O Box 4  
Lobamba

H456 17-03-2006

**NOTICE**

**ESTATE LATE: PHILLIP SHILE DLAMINI ESTATE NO. EL159/2005**

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 in the above estate 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 in duplicate with the Master of the High Court at any time before the expiry of the said period.

VENENCIA SUSAN DLAMINI  
P. O. Box 242  
Siteki

H445 17-03-2006

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**NOTICE**

**ESTATE LATE: MGACAZA JOHN GUMEDZE ESTATE NO. EM398/2004**

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 in the above estate 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 in duplicate with the Master of the High Court at any time before the expiry of the said period.

THEMBI T. GUMEDZE  
P. O. Box 90  
Tshaneni

H446 17-03-2006

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**NOTICE**

**ESTATE LATE: JOSHUA BHEKINKOSI MZIZI ESTATE NO. ES297/2005**

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 in the above estate 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 in duplicate with the Master of the High Court at any time before the expiry of the said period.

MAVIS T. MZIZI  
P. O. Box 533  
Manzini

H448 17-03-2006

**NOTICE**

**ESTATE LATE: SABELO JOHN HLATSHWAYO ESTATE NO. EM347/2005**

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 in the above estate 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 in duplicate with the Master of the High Court at any time before the expiry of the said period.

NOMANGWANE S. HLATSHWAYO NEE DLAMINI  
P. O. Box 418  
Manzini

H449 17-03-2006

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**NOTICE**

**ESTATE LATE: JABULANI SIMPTON GAMEDZE ESTATE NO. EH231/2005**

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 in the above estate 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 in duplicate with the Master of the High Court at any time before the expiry of the said period.

NESTER NTOMBIKAYISE GAMEDZE NEE DLAMINI  
P. O. Box 4089  
Mbabane

H452 17-03-2006

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**NOTICE**

**ESTATE LATE: JOSEPH NDODA LOKOTHWAKO ESTATE NO. EH88/2004**

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 in the above estate 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 in duplicate with the Master of the High Court at any time before the expiry of the said period.

KHETSIWE LOKOTHWAYO  
P. O. Box 1327  
Mbabane

H453 17-03-2006



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

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MBABANE, Friday, MARCH 10<sup>th</sup>, 2006

[No. 029

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**PUBLISHED BY AUTHORITY**

# PART C

S1

## LEGAL NOTICE NO. 37 OF 2006

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

#### INCOME TAX: FACTORS TO BE EVALUATED IN DETERMINING THE STATUS OF AN EMPLOYEE FOR THE PURPOSES OF THE SECOND SCHEDULE TO THE INCOME TAX ORDER NOTICE, 2006

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

##### *Citation and Commencement*

1. This notice may be cited as the factors to be evaluated in determining the status of an employee for the purposes of the Second Schedule to the Order Notice, 2006 and shall come into effect on 1 March 2006.

##### *Definition of employment*

2. In the Second Schedule to the Order, the term "employment" is defined broadly, to mean employment as the term is generally understood and to the holding of an office or appointment. An employment relationship will not exist where a person is genuinely engaged as an independent contractor. The determination of whether a person is an employee or independent contractor involves looking at a number of factors, including whether the hirer has the legal right to control the manner in which the work is to be performed, and the degree of integration of this service provider within the hirer's business. This latter point will depend on such things as -

- whether the service provider is engaged on a continuous basis;
- where the services are performed;
- whether the hirer controls the timing and scheduling of work; and
- whether the hirer provides the working tools, plant, and other relevant facilities.

The term is relevant to identifying who is an employee or employer and also to the determination of what is remuneration (employment income), the taxation of fringe benefits, and the application of PAYE withholding.

3. The notice identifies 20 factors to be evaluated in determining the status of an employee and which have been converted into questions for easier use. The 20 factors are the so-called common law criteria for classifying employees. An employee determined to be an employee under these criteria is a common law employee, who is then covered by the Second Schedule rules for the purpose of pay-as-you-earn. The key variable the 20 factors attempt to measure is the degree of control over the employee. "Yes" answers tend to indicate employee status. "No" answers tend to indicate independent contractor status.

**NOTE:** in many cases, only some of the questions actually apply. And, a "yes" response to the majority of relevant questions does **not** automatically mean the worker is an employee. The same is true for "no" answers. For example, if all 20 questions are relevant, and there are only six "yes" responses and 14 "no" responses, the worker may still be an employee - if those six are the most important questions for that job.

	Yes	No
1. Does the worker receive instructions about where, when, and how to perform the work?		
2. Does the worker receive training? An employee may be trained to perform services in a particular manner. Independent contractors ordinarily use their own methods.		
3. Are the worker's services integrated with the employer's business? An employee's ongoing services are usually important to the business. An independent contractor's services are often intended to achieve only a specific, one-time result (like the design of a new computerized control system).		
4. Must the services be rendered personally by the worker?		
5. Does the "employer" hire the worker,s assistants? An employee works for an employer who hires, supervises, and pays co-workers and assistants. Independent contractors can generally hire, supervise, and pay their own assistants as they see fit.		
6. Is there a continuing relationship?		
7. Are there set working hours?		
8. Is a full-time commitment required? An employee is usually required to work or be available full-time. Independent contractors can work when and for whom they choose		
9. Is the work done on the "employer's" premises?		
10. Is the performed according to a set sequence? An employee may be required to perform services in the order or sequence set by an employer. This shows the existence of control by the employer. Independent contractors generally make their own decisions about the sequence of tasks.		
11. Must the worker submit regular reports concerning the work's progress?		
12. Are payments based on time rather than completion of the Job? An independent contractor is usually paid by the job or on a straight commission.		
13. Does the "employer" pay the worker's expenses? Independent contractors generally pay their own expenses as a cost of doing business.		
14. Does the employer supply tools and materials?		
15. Does the worker have little or no investment at stake? Independent contractors often have significant investments in the equipment and facilities used in performing services.		
17. Does the worker have only one "client" or "customer"? Independent contractors typically provide services to two or more unrelated persons or firms at the same time.		
18. Does the worker forgo offering services to the public?		
19. Is there a right to fire? An employee can be fired by an employer. An independent contractor cannot be fired (or must be terminated in accordance with provisions spelled out in the contract) as long as he or she produces results meeting the specifications of the contract.		
20. Is there a right to quit? An employee can generally quit at any time without incurring liability. An independent contractor is responsible for satisfactory completion of the job and is usually legally obligated to make good or suffer penalties.		

P. N. MSIBI  
COMMISSIONER OF TAXES

MBABANE  
27 February 2006

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LEGAL NOTICE NO. 38 OF 2006

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

INCOME TAX: TAXABILITY OF DIPLOMATS AND OTHERS ASSOCIATED  
WITH DIPLOMATS, NOTICE, 2006

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

*Citation and Commencement*

This notice may be cited as Practice Note No. 155 on the taxability of diplomats and others associated with diplomats, notice 2005 and shall come into effect on 1 March 2006.

**1. Diplomats and locally recruited staff**

- 1.1 In terms of the Diplomatic Privileges Act No. 18/1968, the head of a diplomatic mission or a member of the diplomatic staff of the mission is exempt from normal tax. It is important to remember that for the exemption to apply, the applicants must be nationals of the sending state and must have diplomatic ranking.
- 1.2 Under the Vienna Convention, salaries and emoluments of diplomatic agents and consular officers are liable to tax only in their home countries. Therefore, the salaries and emoluments for this class of individuals, who are normally resident in Swaziland and who are otherwise liable to Swaziland tax, are not taxable in Swaziland, irrespective of the resident rule. This principle is also enshrined in section 12(1)(b) of the Income Tax Order, which exempts from normal tax (income tax) the income of any person entitled to privileges under the Diplomatic Privileges Act to the extent provided in such Act. Swaziland diplomats serving abroad are, under the same principle, exempted from tax by their host countries but are taxable in Swaziland in respect of the salaries and emoluments they may earn.
- 1.3 If the diplomatic personnel, mentioned in paragraph 1.1, derive income from sources **other than the official emoluments**, (for instance, have other private income) then such is liable to taxation in accordance with our source rules. In other words, any income other than the official emoluments, which a foreign diplomat may earn from Swaziland, will be liable to tax in Swaziland. Accountability for tax is dependant on the type of income earned and not on type of the person earning income. Tax, if payable, should thus be levied and demanded from such individuals notwithstanding the fact that he or she enjoys diplomatic immunity.
- 1.4 The same rule applies to the spouses and children of diplomatic personnel who are earning income in Swaziland, other than what could be termed "official diplomatic emoluments".
- 1.5 In terms of the same legislation, it is possible for the Sending State, with the consent of the Receiving State, to appoint nationals to the diplomatic staff. In this instance, the Sending State is obligated to notify the Receiving State (in the case of Swaziland the Ministry of

Foreign Affairs) of such employment and the privileges and immunities to which they are entitled.

However, such privileges and immunities do **not** as a rule extend to granting exemption from paying normal tax, leviable in terms of the Income Tax Order 1975, as amended. The Swazi nationals working in Embassies and United Nations Organisation situated in Swaziland are a class of workers not covered by the Vienna Convention. They are therefore liable to tax in Swaziland and under a statutory obligation to pay the tax to the Commissioner of Taxes.

1.6 In other words, locally recruited personnel to embassies, diplomatic missions, etc, are not, as a general rule, exempt from income payment of normal tax, although enforcement of PAYE, may prove to be a problem because of the diplomatic immunity enjoyed by the "employer". The disadvantage, however, should not deter the tax officials from carrying out the duties in levying and collecting tax due from such employees.

1.7 The same rule applies to the spouses and children of diplomatic personnel who are earning income in Swaziland, other than what could be termed "official diplomatic emoluments".

## 2. *United Nations Officials and Locally recruited staff*

2.1 With regard to the income tax liability of locally recruited employees of the United Nations, and UN specialised agencies, however, the position is as follows:

2.2 Under Article 5 to section 18 of the Convention of the Privileges and Immunities of the United Nations, United Nations staff members (other than those being paid at hourly rates) are exempt from taxation on the remuneration paid to them by the United Nations.

2.3 Article 9 of this Standard Basic Agreement signed between the Government of Swaziland and the United Nations Development Programme of 28 October 1977 establishes the application of the relevant provisions of the Convention.

2.4 Such recognition comes within the purview of section 12(1)(m) of the Income Tax Order 1975, as amended, which states that (there shall be exempt from normal tax) any amount received by or accrued to any person in respect of services rendered in Swaziland which the Government has undertaken shall be exempt from normal tax by terms of a written agreement with the Government of another state or **with an international or world organisation or body.**

## 3. *Other International Agencies*

3.1 There are other international organisations or bodies, besides the United Nations, for example, the USAID, and the EU. The heads of such agencies and members of the permanent staff enjoy the same privileges and immunities as the UN representatives.

3.2 Local employees working in these organisations should be presumed to be liable to normal tax till such time as they could produce the relevant documentation or proof that they are exempt from normal tax. Such documentation should be forwarded to the Legal Section for scrutiny and further research before the incomes of such persons are made liable to normal tax.

## 4. *Other Expatriates and Residents Working in Embassies and International Organisations*

4.1 Expatriates and others resident in Swaziland (excluding indigenous Swazis) and locally recruited to work in the embassies and international organisations should be watched with the same caution. In other words, where such persons are claiming that their emoluments are free of tax, they should produce documentation from their respective places of employment. The Legal Section

should examine these documentations before any further action is taken.

P. N. MSIBI  
*COMMISSIONER OF TAXES*

MBABANE  
27 February 2006

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LEGAL NOTICE NO. 39 OF 2006

THE CONSTITUTION OF SWAZILAND ACT, 2005  
(Act No. 001 of 2005)

THE APPOINTMENT OF COMMISSIONER OF CORRECTIONAL SERVICES  
NOTICE, 2006  
(Under Section 190)

In exercise of the powers conferred on me by section 190 of Act No. 001 of 2005, I, **MSWATI III, King of Swaziland**, appoint -

**MNGUNI HERBERT SIMELANE**

as Commissioner of Correctional Services with effect from 1<sup>st</sup> April, 2006 to the 31<sup>st</sup> March, 2008.

**THUS SIGNED UNDER MY HAND AT LOZITHEHLEZI ON THIS 8<sup>TH</sup> DAY OF MARCH, 2006.**

MSWATI III  
*KING OF SWAZILAND*

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LEGAL NOTICE NO. 40 OF 2006

THE CONSTITUTION OF SWAZILAND ACT, 2005  
(Act No. 001 of 2005)

THE APPOINTMENT OF A JUDGE OF THE SUPREME COURT  
OF JUDICATURE NOTICE, 2006  
(Under Section 153)

In exercise of the powers conferred on me by section 153 of Act No. 001 of 2005, I, **MSWATI III, King of Swaziland**, appoint -

**RICHARD BANDA**

to be a Judge of the Supreme Court of Judicature for Swaziland for a period of five years with effect from 1<sup>st</sup> April, 2006.

**THUS SIGNED UNDER MY HAND AT LOZITHEHLEZI ON THIS 8<sup>TH</sup> DAY OF MARCH, 2006.**

MSWATI III  
*KING OF SWAZILAND*

**The Government Printer, Mbabane**