

SUPPLEMENT TO THE SWAZILAND GOVERNMENT GAZETTE

VOL. XXVII]

MBABANE, Friday, June 2nd., 1989

[No. 664

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PART A

S1

THE STAMP DUTIES (AMENDMENT) BILL, 1989

(Bill No. 11 of 1989)

(To be presented by the Minister for Finance)

MEMORANDUM OF OBJECTS AND REASONS

The object of this Bill is to amend the Stamp Duties Act, 1970 to give effect to the abolition of stamp duty in respect of receipts other than fixed deposit receipts and warehouse receipts.

J.M. DLAMINI
Acting Attorney-General

A BILL

entitled

An Act to amend the Stamp Duties Act, 1970.

ENACTED by the King and the Parliament of Swaziland.

Short title.

1. This Act may be cited as the Stamp Duties (Amendment) Act, 1989.

Sections 2 and 25 of Act 37 of 1970 amended.

2. The Stamp Duties Act, 1970 is hereby amended as follows:
 - (a) by replacing the definition of "receipt" appearing in Section 2 thereof with the following:

"receipt" means any instrument whereby money or any bill of exchange or promissory note for money is acknowledged or expressed to have been received or deposited or paid or which signifies or imports any such acknowledgement and whether it is signed or not;"
 - (b) by deleting paragraph (c) of section 25 thereof and renumbering paragraph (d) as paragraph (c).

THE SALES TAX (AMENDMENT) BILL, 1989

(Bill No. 12 of 1989)

(To be presented by the Minister for Finance)

MEMORANDUM OF OBJECTS AND REASONS

The object of this Bill is to amend the Sales Tax Act, 1983 in order to make its administration more effective, and in particular so as—

- (a) to provide for the exchange of information with the Commissioner of Taxes to make administration of tax collections more effective;
- (b) to provide for exemptions from tax on services provided to specified persons and organisations;
- (c) to redefine the taxable value on goods cleared under the Customs Act;
- (d) to restate more clearly the provision to determine a satisfactory taxable value for goods in cases of doubt or dispute;
- (e) to restate more clearly the date and time for payment of tax;
- (f) to make it obligatory for certain enterprises to apply for registration;
- (g) to allow the Commissioner some discretion to vary the accounting period of registered traders;
- (h) to revise the sum, which can be ordered forfeited by the Commissioner in offence cases dealt with summarily and above which appeal can be made to the Minister, to accord with that provided for in similar circumstances under the Customs Act;
- (i) to repeal the refund procedure for tax incurred by certain Diplomats – now superseded by the revised exemption schedules; and
- (j) to provide for incidental matters.

J.M. DLAMINI
Acting Attorney—General

A BILL

for

AN ACT to amend the Sales Tax Act, 1983.

ENACTED by the King and the Parliament of Swaziland.

Short title.

1. This Act may be cited as the Sales Tax (Amendment) Act, 1989 and shall be read as one with the Sales Tax Act, 1983 (hereinafter called the "principal Act").

Amendment of principal Act.

2. The principal Act is amended by replacing the word "Secretary" wherever it occurs with the word "Commissioner".

Amendment of section 5.

3. Section 5 of the principal Act is amended after the proviso to subsection (1)(b) by adding the following new proviso—

"Provided further that the Commissioner of Taxes shall, for purposes of rendering the Income Tax Consolidated Order, 1975 more effective, have access to any information, records and documents in the possession or custody of the Commissioner under this Act".

Amendment of section 8.

4. Section 8 of the principal Act is amended by replacing paragraph (d) with the following—

"(d) such services provided to persons and organisations as specified in the Fourth Schedule".

Amendment of section 10.

5. Section 10 of the principal Act is amended—

- (a) by replacing the colon at the end of paragraph (a) with a semi colon and by deleting the proviso thereafter;

- (b) by replacing paragraph (b) with the following—

"(b) in the case of goods transferred to Swaziland from places within the common customs area, the full and final price paid for the goods by the transferee, including all charges in respect of freight and insurance and any taxes and duties paid in respect of such goods in the country of despatch;"

- (c) after paragraph (b) by adding the following proviso—

"Provided that where there is any dispute or doubt as to the taxable value declared in the case of the sale of any goods or of goods transferred to Swaziland from places within the common customs area, the price which in the opinion of the Commissioner the goods would fetch on a sale made at the time when the tax in respect of the goods becomes due by a person selling such goods in the open market in Swaziland to a retail trader carrying on business in Swaziland shall be the taxable value."

- (d) by replacing paragraph (c) with the following—

"(c) in the case of imported goods and goods removed from a bonded warehouse which require to be entered in terms of the Customs Act and are cleared for home consumption in Swaziland, the value thereof for customs or excise duty purposes, as appropriate, plus any duties levied under the said Act in respect of the importation or removal from bond of such goods, plus ten per cent of the sum of the said value and duties."

Amendment of section 13.

6. Section 13 of the principal Act is amended—

- (a) in subsection (3)(a) after the semi colon by adding the word “and”;
- (b) in subsection (3)(b) by replacing the semi colon with a full stop and by deleting the word “and”;
- (c) by deleting subsection (3)(c); and
- (d) by inserting the following new subsection—

“(4) In the case of any tax due and payable by any person not registered in terms of section 14 such tax shall be paid at the time of importation of goods and for other transactions, not later than ten days after the date on which such tax has become payable.”

Amendment of section 14.

7. Section 14 of the principal Act is replaced with the following—

“Registration of persons liable to pay sales tax.

14. (1) Any vendor engaged in—

- (a) the manufacture or production of taxable goods; or
- (b) the rendering of taxable services ; or
- (c) the operation of a hotel or restaurant;

shall apply to the Commissioner for registration within one month of commencement of the enterprise.

(2) Where the Commissioner decides any person, other than a vendor covered by subsection (1), should be registered in respect of any enterprise carried on by him, that person shall apply to the Commissioner for registration immediately the Commissioner notifies him in writing of this requirement.

(3) Any person, not covered by subsections (1) and (2) may apply to the Commissioner for registration.

(4) Applications for registration shall be accompanied by—

- (a) a declaration by the person or vendor in such form and containing such information relating to the enterprise concerned as the Commissioner may require for the purpose of this Act; and
- (b) an application fee of E10.00.

(5) On registration of a person under this Section the Commissioner shall issue to that person a certificate of registration after such security as the Commissioner may require under section 13(3) has been lodged with him.

(6) Notwithstanding subsections (1) and (3), if the Commissioner has reason to believe that any person who has furnished a declaration in terms of subsection (4)—

- (a) has no fixed abode or business; or
- (b) does not keep proper accounting records relating to any enterprise carried on by him; or
- (c) has not opened a banking account with any bank, building society or similar institution for the purposes of such enterprise;

he may refuse to register such person and shall give such person notice of such refusal:

Provided that in the case of persons applying for registration under subsection (3) the Commissioner may refuse to register such person at his discretion."

Amendment of section 16.

8. Section 16 of the principal Act is amended—

- (a) in subsection (1) in the third line after the words "section (13)(3)" by adding the words "or 13(4), as appropriate,";
- (b) in subsection (1)(a) by replacing the words "the previous month" with the words "the previous period";
- (c) in subsection (1)(b) after the words "section 13(3)", by adding the words "or 13(4), as appropriate,"; and
- (d) in subsection (3) by deleting the full stop and adding the words "or, such other period as the Commissioner may authorise.".

Amendment of section 27.

9. Section 27 of the principal Act is amended in subsection 3(b) by replacing the words "two hundred Emalangeni" with the words "one thousand Emalangeni".

Amendment of section 29.

10. Section 29 of the principal Act is amended by replacing the words "the Director of Posts and Telecommunications" with the words "the Managing Director of the Posts and Telecommunications Corporation".

Amendment of section 30.

11. Section 30 of the principal Act is amended in paragraph (a) after the semi colon by replacing the word "and" with the word "or".

Repeal of section 31.

12. Section 31 of the principal Act is repealed.

THE APPROPRIATION ACT, 1989

(Act No. 1 of 1989)



I ASSENT

MSWATI III
KING OF SWAZILAND

23rd May, 1989

AN ACT

entitled

An Act to provide for the appropriation of a certain sum of money for the financial year commencing on the 1st April, 1989 and ending on the 31st March, 1990.

ENACTED by the King and the Parliament of Swaziland.

Short title and commencement.

1. This Act may be cited as the Appropriation Act, 1989 and shall be deemed to have come into force on the 1st April, 1989.

Charge to Consolidated Fund.

2. The Consolidated Fund is charged with such sum of money not exceeding in the aggregate four hundred and fourteen million, two hundred and sixty-one thousand Emalangeni (E414,261) as required for the services of the Government of the Kingdom of Swaziland during the financial year commencing on the 1st April, 1989 and ending on the 31st March, 1990.

Application of sum appropriated.

3. The sum appropriated by Section 2 shall be applied to the services set out in the first column of the Schedule and in the respective amounts appearing in the Second and Third columns in respect of each service.

SCHEDULE OF APPROPRIATION

<i>Service</i>	<i>Amounts Recurrent (E'000)</i>	<i>Amounts Capital (E'000)</i>
02 Parliament	1,777	
03 Private and Cabinet Offices	770	16
04 Planning and Statistics	2,103	3,795
05 Police	19,061	3,330
06 Tinkhundla Office	9,925	2,024
07 Foreign Affairs	10,802	993
08 Defence	26,539	452
10 Natural Resources & Energy	5,638	4,897
20 Agriculture & Co-operatives	26,254	17,206
25 Commerce Industry & Tourism	2,888	2,046
26 Geological Survey & Mines	2,439	195
30 Education	85,585	13,493
34 Finance	1,032	
35 Treasury & Stores	3,660	58
36 Income Tax	1,185	
39 Customs and Excise	1,604	1,050
40 Labour and Public Service	7,850	7,086
45 Health	37,570	2,754
46 Justice	3,598	
49 Prisons	9,219	5,305
50 Interior	8,375	6,891
51 Swazi National Treasury	2,243	
52 King's Office	1,174	500
55 Works and Communications	25,924	28,132
58 Audit	622	
60 Central Transfers	16,201	
	314,038	100,223
		414,261

THE NURSES AND MIDWIVES (AMENDMENT) ACT, 1989

(Act No. 2 of 1989)



I ASSENT

MSWATI III

KING OF SWAZILAND

23rd May, 1989

AN ACT

entitled

An Act to amend the Nurses and Midwives Act, 1965.

ENACTED by the King and the Parliament of Swaziland.

Short title.

1. This Act may be cited as the Nurses and Midwives (Amendment) Act, 1989 and shall be read as one with the Nurses and Midwives Act, 1965 (hereinafter called "the principal Act").

Amendment of Section 2.

2. Section 2 of the principal Act is amended—

(a) by deleting the definition "board";

(b) by adding after the definition "chairman", the following definition—
"“College” means the Nazarene Nursing College;”

(c) by adding after the definition "inquiry", the following definition—
"“Institute” means the Institute of Health Sciences;”

(d) by adding after the definition "magistrate's court" the following definition—
"“University” means the University of Swaziland.”

Replacement of Part II.

3. Part II of the principal Act is replaced with the following—

“PART II
EXAMINATIONS

Final professional nursing and midwives examinations.

3. The University shall, in conjunction with the Institute and the College—
- (a) prescribe and conduct the final professional nursing and midwives examinations for students of the Institute and the College;
 - (b) award such diplomas as appropriate to students who have passed the examinations prescribed and conducted under this section;
 - (c) exercise such other powers and perform such other functions as may be necessary for the proper carrying out of the objects of this section including the formation or appointment of committees;
 - (d) exercise such other powers and perform such other functions as may be incidental to those conferred under this section”

Amendment of section 17.

4. Section 17 of the principal Act is amended by replacing the words “of the board in terms of section 4, and thereupon be eligible for such nomination” with the words “of any committee formed or appointed by the University in conjunction with the Institute and the College under section 3.”

LEGAL NOTICE NO. 45 OF 1989

THE STOCK DISEASE REGULATIONS, 1933

THE DIPPING OF STOCK NOTICE, 1989

(Under Regulation 11)

In exercise of the powers conferred by Regulation 11 of the Stock Disease Regulations, 1933, I hereby issue the following Notice—

Citation and commencement.

1. This Notice may be cited as the Dipping of Stock Notice, 1989 and shall come into force on the 1st June, 1989.

Compulsory dipping of stock.

2. (i) Subject to paragraph (ii) all owners of cattle in Swaziland shall dip their cattle once every fourteen (14) days.
- (ii) Owners of cattle in the Districts specified in the Schedule hereto shall dip their cattle once every twenty eight (28) days.

Dipping hours.

3. Subject to any directions to the contrary issued by an officer authorised under regulation 11, dipping hours under regulation 2 of this Notice shall be between 7.00 a.m. to 12 noon.

Revocation of Legal Notice No. 90 of 1988.

4. The Dipping of Stock Notice, 1988 is hereby revoked.

SCHEDULE

<i>District</i>	<i>Dip Tank Area</i>	<i>Tank Number</i>
Hhohho	Mabhoko	139
	Mhawu	141
	Malanti	50
	Mnyokane	51
	Mnisi	55
	Forbes Reef	64
	Droxford	79
	Motshane	90
	Makolokolo	100
	Fifes	105
	Ngwenya	80
	Buhlungu	468

Sif

Manzini	Luhleko	152
	Langalakadla	177
	Holoba	467
	Malutha	483
	Sibezuka	485
	Ludaka	486
	Dudusini	493
	Nqabeni	494
	Horse Shoe	503
	Bhadzeni	504
	Mavela	513
	Nkhundla	514
	Landwala	515
	Sunny Side	516
	Mankayane	517
	Daleview	518
	Mooigedacht	519
	Mponono	526
	Ngwempisana	527
	Mhlatane	528
	Velezizweni	529
	Madashane	530
	Sidzakeni	537
	Malangeni	538
	Mbobo	539
	Ntungula	540
	Krangshoek	541
	Boshock	543
	Ngwempisi Bridge	544
	Mkwenyane	545
	Tsawela	547
	Thumbeya	548
	Mbolwane	549
	Lukhetseni	550
	Bothas	551
	Somtsewu	552
	Highveld Ranch	553
	Ngumane	554
	Mahlangatsha	555
	Mtungulube	559
	Magojela	560

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SHISELWENI

Mambeni	586
Makhumulweni	591
Mjekwa	607
Mozane	617
Magcwalasini	765
Dzinane	766
The Rocks	603
Driefontein	605
Mntambe	606
Hebron	613
Ngwane	615
Ndlotane	620
Nhlama	631
Gege	636
Mgodzi	643
Balankwa	644
Mfenyane	650
Mbondzela	651
Ndukuzibovu	652
Velpete	653
Richfield	660
Mmemezi	661
Mkhondvo	665
Mahamba	666
Nsongweni	667
Lotha	668
Good Luck	672
Experimental Farm	673
Nietgégun	674
Hlubi	683
Phuhlaphi	688
Dwaleni	686
Matimatima	699
Mozane	704
Chibidze	712
Zombodze	713
Godogodo	743
Doornboom	748
Luphala	749
Lukhondvo	753
Dambuza	757

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Sikhonkwane	163
Dlovunga	168
Makholweni	169
Mthonjeni	759
Mantini	178
Etshedze	637
Foxhill	639
Mweni	646
Hlatikhulu	640
Mafo	760
Madolo	157

N.T. GUMEDE

Director of Veterinary Services

MBABANE,
19th May, 1989.