



# SWAZILAND

## GOVERNMENT GAZETTE

### EXTRAORDINARY

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VOL. XXVII]

MBABANE, Tuesday, March 7th., 1989

[No. 647

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SUPPLEMENT TO  
THE  
SWAZILAND GOVERNMENT  
GAZETTE  
EXTRAORDINARY

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PUBLISHED BY AUTHORITY

## LEGAL NOTICE NO. 16 OF 1989

## THE SALES TAX ACT, 1983

(Act No. 12 of 1983)

## THE SALES TAX (AMENDMENT OF SCHEDULES) ORDER, 1989

(Under Section 9)

In exercise of the powers conferred upon him by section 9 of the Sales Tax Act, 1983, the Minister for Finance hereby makes the following Order—

*Citation.*

1. This Notice may be cited as the Sales Tax (Amendment of Schedules) Order, 1989, and shall come into force on 7th March, 1989.

*Replacement of First Schedule.*

2. The First Schedule to the Act is replace with the following—

“FIRST SCHEDULE  
RATES OF SALES TAX  
(Under Section 6)

The rate of sales tax referred to in section 6 of this Act shall be—

ITEM	DESCRIPTION OF TRANSACTION	RATE OF SALES TAX
1.	The first sale of the undermentioned goods imported into Swaziland—	
	(a) alcoholic beverages of all kinds other than traditional beer . . . . .	20 per cent
	(b) manufactured tobacco in the form of cigars, cheroots, cigarillos, cigarettes, pipe tobacco and snuff . . . . .	20 per cent
	(c) any other taxable imported goods . . . . .	10 per cent
2.	The first sale of the undermentioned goods manufactured or produced in Swaziland—	
	(a) alcoholic beverages of all kinds other than traditional beer . . . . .	20 per cent
	(b) manufactured tobacco in the form of cigars, cheroots, cigarillos, cigarettes, pipe tobacco and snuff . . . . .	20 per cent
	(c) any other taxable manufactured or produced goods . . . . .	10 per cent
3.	Taxable services specified in the Fourth Schedule to this Act . . . . .	5 per cent
4.	Accommodation let and food supplied by hotel or restaurant . . . . .	10 per cent
5.	Goods imported, manufactured or produced by any person applied for own use – the following:	

- (a) alcoholic beverages of all kinds other than traditional beer . . . 20 per cent
- (b) manufactured tobacco in the form of cigars, cheroots, cigarillos, cigarettes, pipe tobacco and snuff . . . . . 20 per cent
- (c) any other taxable imported, manufactured or produced goods . . . 10 per cent"

*Replacement of Second Schedule.*

3. The Second Schedule to the Act is replaced with the following—

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**"SECOND SCHEDULE**

(Under Section 8(a))

**EXEMPTIONS: IMPORTED GOODS**

The categories of imported goods in respect of the value of which the exemption applicable under section 8(a) shall apply shall be as hereinafter set forth.

**DIVISION 1**

1. Goods imported into Swaziland from places outside the common customs area which fall under any heading and description mentioned below, to the extent indicated, and in respect of which no customs duty is payable in terms of the Customs Act—

- 406.00 Goods for the Head of State, Diplomatic and other Foreign Representatives.
- 407.01 Used personal effects and sporting or recreational equipment, imported as passengers' baggage.
- 407.02 Goods imported in the same aircraft or vehicle as passengers' baggage by any person and cleared at the place where he disembarks or enters Swaziland:
  - (1) (a) Wine, not exceeding a total quantity of two litres per person;
  - (b) Spirituous and other alcoholic beverages, not exceeding a total quantity of one litre per person;
  - (c) Manufactured tobacco, not exceeding 400 cigarettes and 50 cigars and 250g of cigarette or pipe tobacco per person;
  - (d) Perfumery, not exceeding 300ml per person.
  - (2) Other new or used goods (excluding television receiving sets) of a total value not exceeding E200 per person.
- 407.06 Household furniture and effects and other removable articles, including equipment necessary for the exercise of the trade or profession of the person excluding motor vehicles, caravans, trailers, boats, alcoholic beverages and tobacco goods, the bona fide property of a person including a returning resident of Swaziland and members of his family, imported for own use on change of residence to Swaziland.
- 412.02 Urns and coffins, containing human remains, together with flowers or wreaths.
- 412.04 Used property of a person normally resident in Swaziland who dies while temporarily outside Swaziland.

- 412.10 Bona fide unsolicited gifts of not more than two parcels per person per calendar year and of which the value per parcel does not exceed E100 (excluding goods contained in passengers' baggage, wine, spirits and tobacco, cigarettes and cigars) consigned by persons abroad to persons in Swaziland.
- 412.11 Goods imported—
- (a) for the relief of distress of persons in cases of famine or other national disaster;
  - (b) under any technical assistance agreement; or
  - (c) in terms of an obligation under any multilateral international agreement to which Swaziland is a party.
- 412.12 Goods imported for any purpose agreed upon between the Governments of Swaziland, Botswana, Lesotho and South Africa.
- 480.00 Goods temporarily admitted for specific purposes.
- 490.00 Goods temporarily admitted subject to exportation in the same state.
2. Any of the following items imported into Swaziland in respect of which entry need not be made in terms of the proviso to section 37(1) of the Customs Act:
- (i) containers temporarily imported;
  - (ii) human remains;
  - (iii) goods which in the opinion of the Commissioner of Customs and Excise are of no commercial value;
  - (iv) goods imported under an international carnet.

## DIVISION II

Goods imported into Swaziland from places outside or within the common customs area which fall under the following descriptions:—

### 1. GENERAL – the following—

- 1.01 Goods purchased by the King and Indlovukazi.
- 1.04 Used personal and household effects, including motor vehicles, imported by any person for own use on change of residence to Swaziland.
- 1.05 Goods imported temporarily for purposes approved by the Commissioner subject to such conditions as the Commissioner may impose.
- 1.06 Goods imported by post of a taxable value not exceeding E20 per parcel.
- 1.07 Goods imported—
  - (a) for the relief of distress of persons in cases of famine or other national disaster declared as such by the Minister;
  - (b) under any technical assistance agreement; or
  - (c) in terms of an obligation under any multilateral agreement to which Swaziland is a party.

- 1.08 Goods imported unsolicited and free by any organization of a public character approved by the Minister which carries on charitable activities, subject to the production at the time of importation of a written declaration by such organization that the goods have been imported for the sole use of such organization or for free distribution by such organization in the furtherance of its charitable activities.
- 1.09 Goods imported by Diplomatic and other Foreign Representatives who are approved by the Minister.
2. **GOODS IMPORTED FOR INDUSTRIAL PURPOSES—** the following—
  - 2.01 Goods, other than goods imported by any enterprise specified in item 1.05 of the Third Schedule, intended to be so used in manufacture that such goods or some element thereof will form an integral part of other goods to be manufactured in Swaziland and will remain in the goods so manufactured as an element or essential thereof in their completely manufactured condition.
  - 2.02 Containers into which manufactured goods or goods the product of any agricultural, horticultural, forestry or mining enterprise are placed and packaging material used for packing such goods on completion of the manufacture or production of such goods, if such containers or materials are used for the purposes of the sale to end consumers of such goods in such containers or packed in such materials and are conspicuously and permanently marked as to their intended contents.
  - 2.04 Fuel imported in bulk supply by manufacturing, forestry or mining enterprises for use directly by such enterprises in the manufacturing or production process of goods and which are necessary for such manufacturing or production process.
  - 2.05 Fixed plant and fixed machinery for factory installation.
3. **GOODS IMPORTED FOR FARMING OR FORESTRY PURPOSES –** the following—
  - 3.01 Fertilizers, insecticides, fungicides, herbicides, rodenticides, livestock medicines and vaccines.
  - 3.02 Seeds, shrubs, plants, bulbs, trees and other plant material for the commercial production of crops or produce, including plant ripeners.
  - 3.03 Packing or wrapping materials and containers (other than pallets and returnable containers) used for the marketing of farming or forestry products provided the materials and containers are conspicuously and permanently marked as to their intended contents.
  - 3.04 Livestock.
  - 3.05 Animal feeds and licks.
  - 3.06 Animal Dips.
  - 3.07 Farming machinery, including tractors and trailers, excluding parts.
  - 3.08 Pipes, sprinklers and pumps specifically designed for field irrigation systems and identifiable as such.

**4. IMPORTED FOODSTUFFS – the following—**

- 4.01 Dairy products of all kinds, including eggs and powdered milk.
- 4.02 Maize, wheat, rice, sorghum and malt.
- 4.03 Flours, meals and sprouts of maize, wheat, rice, sorghum or malt.
- 4.04 Plain bread.
- 4.05 Meat and edible meat offals, fresh or frozen.
- 4.06 Fruit, fresh.
- 4.07 Vegetables, fresh or dried.
- 4.08 Sugar.
- 4.09 Salt.
- 4.10 Fish, fresh, frozen or canned, excluding crustaceans and molluscs.
- 4.11 Emahewu.

**5. IMPORTED MEDICAL AND SURGICAL SUPPLIES – the following—**

- 5.01 Drugs, medicines and medicinal preparations for therapeutic or prophylactic use.
- 5.02 Wadding, gauze, bandages and similar articles for medical or surgical purposes.
- 5.03 Dental cements, fillings and dentures.
- 5.04 Surgical and dental instruments and equipment and ophthalmic diagnostic equipment.
- 5.05 Spectacles and lenses for the correction of abnormal eyesight.
- 5.06 Hearing aids, excluding parts and accessories, for overcoming deafness.

**6. GOODS IMPORTED BY HOTELS AND RESTAURANTS – the following—**

- 6.01 Foodstuffs imported by any hotel or restaurant registered under Section 14 of the Act for use in the preparation of meals for sale by such hotel or restaurant.

**7. PERSONAL IMPORTS – the following—**

- 7.01 Tourists' effects, including cameras, films and sporting, recreational and camping equipment imported by tourists for their comfort and convenience during their visit to Swaziland.
- 7.02 Used personal effects and equipment of all persons, including returning residents, entering Swaziland.
- 7.03 Personal imports, excluding motor vehicles, television sets or any other goods requiring registration under any other law, carried and cleared through the Customs by visitors and returning residents at the time of their arrival in Swaziland for their personal use or consumption and not intended for sale or other commercial purposes to a taxable value of E200 per person but not exceeding E500 per family.

- 7.04 Fuel imported in the fuel tanks of vehicles provided the fuel tanks are fitted as standard equipment and the fuel is essential for the operation of the vehicle.

8. SCHOLASTIC MATERIALS – the following—

- 8.01 School exercise books.
- 8.02 Text books printed and published specially for educational use in schools and colleges.

9. MISCELLANEOUS GOODS IMPORTED – the following—

- 9.01 Unworked raw steel bars, rods, sheets, angles, shapes and sections, excluding reinforcing steel.
- 9.02 Roof sheeting materials of corrugated iron.
- 9.03 Door frames and window frames for buildings excluding cupboard and similar internal frames.
- 9.04 Portland and similar building cement.
- 9.05 Timber, rough, sawn or planed but not further worked or treated.
- 9.06 Kerosene for heating or illumination purposes.
- 9.07 Water not bottled or packaged for retail sale.
- 9.08 Electrical energy imported by the Swaziland Electricity Board.
- 9.09 Returnable containers and pallets imported temporarily.”

*Replacement of Third Schedule.*

4. The Third Schedule to the Act is replaced with the following—

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“THIRD SCHEDULE  
(Under Section 8(b))

**EXEMPTIONS: GOODS MANUFACTURED OR PRODUCED IN  
SWAZILAND**

The categories of goods manufactured or produced in Swaziland in respect of which the exemptions under section 8(b) apply shall be as hereinafter set forth.

1. GENERAL – the following—

- 1.01 Goods purchased by the King and Indlovukazi.
- 1.04 Sales of electricity or water when delivered to purchasers through drains, lines, pipes, furrows, canals, barrels, drums or other containers.
- 1.05 All goods, other than motor vehicles and television receiving sets, the product of any enterprise established in Swaziland in the ordinary course of which goods are manufactured for sale by any process of manufacture as defined in Section 2 in which the total proceeds from the sale of all goods by the enterprise do not exceed E20,000 in any calendar year.



- 1.06 Materials and components sold to manufacturers, other than materials and components sold to any enterprise specified in item 1.05 of this Schedule, intended to be so used in a manufacturing process that such materials or components will form an integral part of other goods to be manufactured.
- 1.07 Goods purchased—
  - (a) under any technical assistance agreement between the Government of Swaziland and any other Government or international organization;
  - (b) in terms of an obligation under any multilateral agreement to which Swaziland is a party.
- 1.08 Goods purchased prior to payment of sales tax by any organization of a public character approved by the Minister which carries on charitable activities, subject to the production at the time of purchase of an approved written declaration by such organization that the goods will be distributed free of charge by such organization in the furtherance of its charitable activities.
- 1.09 Goods purchased prior to payment of sales tax by Diplomatic and other Foreign Representatives who are approved by the Minister.
- 1.10 Goods, other than motor vehicles and television receiving sets, manufactured or produced by individual private persons which are applied for the private use of those persons and not for resale.
2. **AGRICULTURE AND FORESTRY MATERIALS AND PRODUCTS – the following—**
  - 2.01 Fertilizers, insecticides, fungicides, herbicides, rodenticides, livestock medicines and vaccines.
  - 2.02 Plant material for the commercial production of crops or produce, including plant ripeners.
  - 2.03 Packing or wrapping materials and containers used for the marketing of farming or forestry products provided the materials and containers are conspicuously and permanently marked as to their intended contents.
  - 2.04 Animal feeds and licks.
  - 2.05 Animal Dips.
  - 2.06 Farming machinery, including tractors and trailers, excluding parts.
  - 2.07 Timber, rough, sawn or planed but not further worked or treated.
3. **FOODSTUFFS – the following—**
  - 3.01 Foodstuffs sold to any hotel or restaurant registered under section 14 of this Act prior to payment of sales tax for use in the preparation of meals for sale by such hotel or restaurant.
  - 3.02 Dairy products, including eggs.
  - 3.03 Maize, wheat, rice, sorghum and malt, including flours, meals and sprouts manufactured therefrom.
  - 3.04 Plain bread.
  - 3.05 Meat and edible meat offals, fresh or frozen.

- 3.06 Fruit and vegetables, fresh and dried.
- 3.07 Sugar.
- 3.08 Emahehu.
- 3.09 Fish, fresh, frozen or canned, excluding crustaceans and molluscs.
- 4. MEDICAL AND DENTAL GOODS – the following—
  - 4.01 Drugs, medicines and medicinal preparations for therapeutic or prophylactic use.
- 5. SCHOLASTIC MATERIALS – the following—
  - 5.01 Exercise books for use in schools,
  - 5.02 Text books printed and published specially for educational use in schools and colleges.
- 6. PACKAGING MATERIALS – the following—
  - 6.01 Containers and packaging materials sold to other enterprises for use solely in the packaging of goods manufactured or produced in Swaziland by such enterprises for sale to end consumers provided the containers and materials are conspicuously and permanently marked as to their intended contents.
- 7. BUILDING MATERIALS – the following—
  - 7.01 Portland and similar building cement.
  - 7.03 Door frames and window frames for buildings excluding cupboard and similar internal frames.”

*Replacement of Fourth Schedule.*

- 5. The Fourth Schedule to the Act is replaced with the following—

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**“FOURTH SCHEDULE**

(Under Section 6(c))

**A. Taxable Services**

**Notes:**

- (i) For the purposes of item 3 of this Schedule—

“auctioneer” means any person who sells goods by auction or out of hand on behalf of another person, a local authority, a society or an association, or any person who conducts a sale by auction in the execution of an order of the court or in the course of the liquidation of the estate of a deceased or insolvent person or in the liquidation of any company.

- 1. PHOTOGRAPHIC SERVICES:
  - 1.01 Development of photographic films.
  - 1.03 Photographic services.

2. **PRINTING AND PUBLISHING:**
  - 2.01 All Printing services.
3. **AUCTIONEERS' COMMISSION:**
  - 3.01 Selling of goods by public auction.
4. **ESTATE AGENTS' COMMISSION:**
  - 4.01 Property and estate management.
  - 4.02 Commercial property sales.
  - 4.03 Real estate appraisal.
5. **ADMINISTRATION AND MANAGEMENT SERVICES:**
  - 5.01 Management consultancy.
  - 5.02 Administration and management fees.
6. **ACCOUNTING AND AUDIT SERVICES:**
  - 6.01 Accounting services.
  - 6.02 Auditing services.
  - 6.03 Bookkeeping services.
  - 6.04 Data processing and tabulating services rendered as part of accounting or book-keeping services.
  - 6.05 Taxation services.
7. **DATA PROCESSING SERVICES:**
  - 7.01 Data processing services.
  - 7.02 Computer installation, programming and operations.
  - 7.03 Processing punch cards and tapes.
  - 7.04 Tabulating services.
  - 7.05 Calculating services.
8. **LEGAL SERVICES (excluding legal services to individual human persons)**
  - 8.01 All legal services.
9. **ARCHITECTURE AND CIVIL ENGINEERING SERVICES FOR COMMERCIAL PROPERTIES:**
  - 9.01 Preparation of plans and drawings.
  - 9.02 Supervision of construction.
  - 9.03 Surveying services.
  - 9.04 Quantity surveying services.
10. **SECRETARIAL SERVICES:**
  - 10.01 All secretarial and typing services.

11. **ADVERTISING SERVICES** (excluding charges payable to the Swaziland Broadcasting and Information Services and the Swaziland Television Broadcasting Corporation for the transmission of advertisements).
- 11.01 All charges made for advertisements intended for commercial or remunerative purposes.

B. Exemptions from sales tax on taxable services

(Under Section 8(d))

1. The following shall be exempt from sales tax on the taxable services specified in this Schedule—
  - (a) The Head of State, Diplomatic and other Foreign Representatives as approved by the Minister.
  - (b) Organizations that have technical assistance agreements with Government.
  - (c) Organizations under any multilateral agreements to which Swaziland is a party."

M.D. FAKUDZE  
*Acting Principal Secretary*

MBABANE,  
2nd February, 1989.