



SWAZILAND GOVERNMENT GAZETTE

VOL. XXIX]

MBABANE, Friday, July 19th., 1991

[No. 810

CONTENTS

No.		Page
GENERAL NOTICES		
46.	Appointment of Members of the Road Transportation Board	468
47.	Swaziland National Provident Fund Order, 1974—Unclaimed Monies as at 31st June, 1991	468
	ADVERTISEMENTS	479

CONTENTS OF SUPPLEMENT

PART A — BILLS

4.	The Accountants (Amendment) Bill, 1991	S1
----	--	----

PART B — ACTS

10.	The Income Tax (Amendment) (No. 2) Act, 1991	S2
-----	--	----

PART C — LEGAL NOTICES

59.	The Customs, Excise and Sales Duty (Amendment) Regulations, 1991	S7
64.	The Judicial Commission of Enquiry Into the Class Boycotts at the Kwaluseni Campus of the University of Swaziland Notice, 1991—Extension of Time Notice, 1991	S30
65.	Appointment of Acting Judge of the High Court	S31
66.	Appointment of Acting Judge of the High Court	S32
67.	Appointment of Acting Chief Justice of the High Court	S33

GENERAL NOTICE NO. 46 OF 1991

THE ROAD TRANSPORTATION ACT

(Act No. 37 of 1963)

APPOINTMENT OF MEMBERS OF THE ROAD TRANSPORTATION BOARD

(UNDER SECTION 5)

In exercise of the powers conferred by Section 5 of the Road Transportation Act, 1963. The Minister for Works and Communications hereby appoints:-

- | | |
|----------------------|--|
| 1. Mr. C.G. Masuku | Chairman (for a period of 4 months) |
| 2. Mr. T.V. Sowazi | Vice Chairman (for a period of 1 year) |
| 3. Mr. N. Tshabalala | Member (for a period of 1 year) |
| 4. Mr. C.M. Mabuza | Member (for a period of 1 year) |
| 5. Mr. A. Dlamini | Member (for a period of a year) |
| 6. Mrs. E. Mdladla | Member (for a period of 1 year) |

to be members of the Road Transportation Board with effect from 1st April, 1991.

N.Z. MALINGA
Principal Secretary

GENERAL NOTICE NO. 47 OF 1991

"LIDLELANTFONGENI"

SWAZILAND NATIONAL PROVIDENT FUND

UNCLAIMED MONIES AS AT 31ST JUNE, 1991

In terms of section 11 (3) of SNPF (Benefit) Regulations, 1975 set out below is a list of Members of the Swaziland National Provident Fund who have credit balances in their accounts and who are over 50 years of age; but who have not submitted any claims over the past 5 years, nor have they paid any statutory contributions during that period.

In terms of the law these balances will be transferred to the Reserve account if they remain unclaimed and can only be paid out from the reserve account if a person can show legal title thereto.

N.M. SHABANGU
Chief Executive Officer

ACCOUNT	NAME	YOB	DATE	BALANCE
20005902	Gama Joseph	1930	1985	1 415.21
20007681	Ndlovu Jimmy	1924	1985	342.79
20013332	Shabangu Mfanimpela	1940	1985	1 698.05
20013631	Mamba D.	1939	1985	289.26
20014120	Hlatshwayo Zephania	1928	1985	1 142.01
20030090	Mabuza S.M.	1938	1985	179.62
20032652	Dlamini D. J-1216	1939	1985	609.61
20044495	Masilela Solomon	1940	1985	317.56
20044543	Magagula Philemon Magala	1930	1985	891.49
20044938	Lukhele Mboni	1939	1985	37.27
20048987	Vilakati Hlomandlini	1929	1985	39.90
20049184	Buthlezi Mlindi	1921	1985	32.93
20060107	Nxumalo M.E.	1934	1985	352.25
20074935	Hlophe Luke -6907	1930	1985	300.32
20075390	Fakudze Jimson Mcabiselina	1938	1985	403.93
20075644	Ndaba Madliwa	1926	1985	300.58
20076827	Thwala John	1928	1985	225.63
20079686	Mathe Philemon	1939	1985	166.62
20081106	Sithole Reuben	1938	1985	357.97
20082482	Dladla Ben	1918	1985	616.80
20087566	Mngomezulu M.	1935	1985	134.01
20109368	Mathobela Lomanthuza Mathew	1936	1985	441.35
20101015	Maziya Velaphi	1940	1985	208.54
20105875	Nhlabatsi J. Mhlupheki -2007	1940	1985	944.79
20109422	Nxumalo Samson	1940	1985	253.80
20112510	Ngwenya Ngomba	1926	1985	35.13
20113353	Vilakati Sipiwe	1920	1985	486.71
20114577	Mbukwane Simon R123	1939	1985	254.62
20119445	Dlamini Cashaza	1934	1985	33.44
20122832	Maziya J.	1940	1985	319.70
20123338	Ndlovu Ngisana John	1939	1985	63.40
20132611	Masuku Piet	1920	1985	14.45
20138923	Mgodlolo N.	1920	1985	229.88
20140223	Vilane S.	1933	1985	75.75
20143910	Maziya Mlimi -25	1920	1985	360.97
20143910	Maziya Mlimi -25	1920	1985	360.97
20144825	Ngcampthalala Caiphas	1930	1985	46.25
20146078	Bulunga Mphikwa Philemon	1922	1985	35.72
20149033	Masilela L.	1936	1985	358.40
20149404	Mahlalela P. M.	1938	1985	1 060.20
20150370	Zulu Sento Phahlane	1927	1985	36.05
20154305	Masilela Johannes	1925	1985	337.14
20156462	Mamba Mavela	1937	1985	21.52
20157047	Dlamini Magula	1928	1985	18.35
20162560	Mkhabela Elliot	1940	1985	60.54
20166241	Mkhulisi Khatsala	1939	1985	24.74
20166966	Matsebula Elias	1938	1985	63.32

20169196	Simelane Josiah	1930	1985	516.75
20172679	Mhlongo Leanord	1930	1985	22.21
20175524	Khumalo Mshiselwa -70618	1937	1985	612.04
20182845	Nhlabatsi Simon	1939	1985	22.92
20195523	Shongwe R. M.	1918	1985	296.49
20202563	Magagula Simon	1937	1985	20.18
20208909	Mkhonta Joseph	1935	1985	93.42
20210766	Mamba Mtheli	1916	1985	11.16
20211619	Gulwako Galu	1926	1985	9.19
20212005	Mavuso Johannes	1924	1985	25.10
20212191	Manana Zacharia	1931	1985	10.09
20212706	Dlamini Thomas	1935	1985	40.39
20213398	Sibamba James	1921	1985	20.40
20213817	Mahlalela Silwane	1935	1985	4.55
20213848	Abner Stephen Sacky	1918	1985	33.59
20216267	Maphanga Calvin	1928	1985	415.09
20216803	Kunene A.V.	1928	1985	688.90
20216982	Shongwe Zephania	1940	1985	1 094.63
20217440	Mazibuko Mfokati	1930	1985	212.30
20219387	Dlamini N.	1933	1985	972.39
20228921	Ngwenya Nelson	1936	1985	138.53
20230654	Msibi N	1922	1985	1 438.40
20231648	George H. Baker	1924	1985	6.88
20232223	Mazibuko George Mthini	1932	1985	256.89
20235903	Thwala Futhi	1939	1985	154.52
20242538	Shiba Sibangani	1938	1935	249.38
20247052	Mahlalela M. -6425	1905	1985	34.50
20250834	Sifundza M.J.	1935	1985	486.17
20252513	Mabuza Msamaliya	1930	1985	65.85
20256414	Mathonsi Albert	1938	1985	13.71
20261779	Sifundza P.	1939	1985	492.19
20262419	Makhukhula James 37008	1925	1985	48.00
20263829	Msibi Mabophe Albert	1932	1985	102.64
20269375	Hlatshwayo Samuel	1939	1985	55.50
20271929	Matse J.S.	1932	1985	15.96
20273512	Malinga Sonny	1937	1985	15.12
20274568	Dlamini M-718	1923	1985	15.64
20277516	Matsenjwa Mabethane	1935	1985	215.54
20294061	Maziya King Kufa	1938	1985	24.18
20294621	Ndlangamandla Z.	1930	1985	71.65
20297600	Nunn Rosemary Matercia	1934	1985	946.38
20297954	Nkambule Alice	1938	1985	26.56
20298632	Mngomezulu Hezekiel	1930	1985	3.29
20301466	Mavimbela Claudia	1925	1985	34.23
20304634	Mathenjwa Samson	1936	1985	598.61
20305154	Mnisi David M.	1914	1985	68.48
20306636	Mbhamali Mbube	1931	1985	13.68
20308229	Ndimande Moses	1939	1985	484.58
20310354	Sifundza Banana	1933	1985	37.46

20310811	Maziya Mfanyana	1930	1985	14.64
20311128	Mabuzu Fokwane	1934	1985	376.09
20311647	Sihlongonyane Robert M. 91169	1929	1985	131.53
20312545	Dlamini Shonemeneni M.	1918	1985	17.72
20314530	Ndzimandze Mbulawa	1931	1985	24.61
20317485	Lukhele S. G-878	1931	1985	603.55
20320865	Khoza Elias Ways	1927	1985	34.40
20321237	Mnisi Christopher	1938	1985	856.33
20326153	Simelane Mkhaza	1940	1985	86.62
20331566	Zwane Z.	1936	1985	282.99
20335436	Dlamini Simon Luthayi	1925	1985	88.15
20338068	Nkambule Masoka -71046	1940	1985	353.65
20346319	Mathabela Bortha	1928	1985	12.47
20353607	Nkambule Senzenjani William	1939	1985	11.94
20354251	Nkomo Z.	1920	1985	211.33
20354402	Dlamini S.J.	1931	1985	1 376.33
20360225	Dludlu Caleb Fana	1929	1985	83.23
20362629	Dube M	1930	1985	489.13
20362973	Dlamini M.S.	1938	1985	226.91
20366197	Masuku S.	1939	1985	25.27
20374008	Mavimbela J.remiah	1933	1985	13.33
20378277	Nsingwane M.	1923	1985	82.32
20419714	Dlamini Mshengu William	1930	1985	129.49
20440413	Gamedze Amos Mthumbu	1937	1985	110.49
20440815	Tsabedze Samuel Futhu	1937	1985	1 293.54
20446732	Ndzabukelwako Elijah -418	1924	1985	15.77
20482741	Mamba G. R.	1938	1985	135.17
20484633	Dlamini Laura	1918	1985	320.71
20484963	Hlophe C. N.	1936	1985	1 634.18
20487502	Nkosi B. P.	1931	1985	831.95
20503541	Dlamini Michael Sivesini	1937	1985	1 057.81
20504920	Gama Jimson - GMT	1940	1985	121.97
20504937	Mavimbela J.F. -91842	1932	1985	547.48
20506733	Motsa Beshwana	1933	1985	23.54
20509736	Sithole J.	1927	1985	743.17
20515645	Khumalo S. M-0694855	1930	1985	14.99
20520144	Sithole S.M.	1937	1985	327.53
20520333	Masika M.	1911	1985	70.12
20522115	Mpofu Albert	1939	1985	576.02
20526872	Dlamini Zeph -8063	1938	1985	24.76
20528142	Dludlu Mfanyana	1932	1985	346.63
20534161	Shongwe J.M.	1919	1985	21.59
20536132	Dlamini Clanboy Mboloshi	1919	1985	12.14
20537322	Thwala Clara	1924	1985	1 692.38
20537353	Sibanyoni Matilda	1919	1985	36.37
20541538	Shiba Gabangani	1939	1985	73.83
20541662	Sifundza M.	1924	1985	43.72
20541758	Shabangu M.	1933	1985	217.71
20544775	Mazibuko J.	1920	1985	26.44

20545305	Sengwayo Khiphasi	1929	1985	42.16
20547091	Mavimbela Bafana	1920	1985	905.80
20549907	Ndlovu D. -6287	1923	1985	6.83
20551221	Mahialela D.	1918	1985	16.36
20553728	Ngwenya Sheila	1935	1985	58.50
20554956	Mncina Rey J.	1914	1985	192.04
20555751	Matsbula J.	1914	1985	127.60
20555799	Dludlu Msunduza Johannes	1928	1985	252.10
20559432	Mavimbela Mfana wendlela	1928	1985	296.76
20559937	Msimango Madzinga	1930	1985	373.08
20564546	Gumedze Enoch	1927	1985	401.85
20564962	Mngomezulu S.M.	1940	1985	176.19
20565633	Masina Joachim Langalibalele	1932	1985	81.20
20566768	Fakudze Lomaqobodzisa	1924	1985	110.86
20566823	Ndzimandze L.L.	1935	1985	260.34
20567154	Mhlanga Laurence	1930	1985	124.62
20567518	Nkamanga F.J.	1906	1985	17.38
20567549	Khumalo S.X.	1919	1985	143.63
20567769	Mdluli J. S.	1930	1985	931.02
20568014	Matse Samson	1940	1985	774.77
20568650	Dlamini E.M.	1937	1985	596.16
20568911	Hlandze M. Samson	1930	1985	30.96
20569077	Mlotha I.S.	1925	1985	500.74
20574514	Zwane Joseph Mtikebola	1940	1985	216.25
20576035	Nkambule S.	1929	1985	40.42
20579021	Ndlovu Malangeni	1938	1985	307.11
20579090	Magagula Magutshwa	1911	1985	289.92
20581716	Nxumalo Mthikawupheli	1930	1985	155.13
20581967	Nkanbule Mcansane	1918	1985	19.06
20582638	Mabuza Daniel	1926	1985	19.89
20583196	Simelane Hezekia	1916	1985	504.69
20584829	Dlamini Mashayindaba	1931	1985	826.22
20585507	Mkhabela M.P.	1928	1985	495.34
20586876	Thwala James	1931	1985	356.22
20588328	Dube M.	1918	1985	257.89
20588421	Ndzinisa A.	1939	1985	12.15
20597498	Motsa T.	1907	1985	16.33
20599177	Masilela J.M.	1924	1985	11.16
20600095	Ndwardwe Z.	1934	1985	62.99
20600167	Maweela Phillemon	1924	1985	69.95
20604697	Dlamini Makhosini	1918	1985	420.34
20604707	Mamba M.	1933	1985	107.27
20606015	Masilela William	1935	1985	68.90
20610104	Bhila Carlos	1930	1985	27.65
20610719	Mpandze Shedrack Sautana	1920	1985	17.24
20611992	Mavuso Augustine	1935	1985	584.65
20613176	Dlamini Robert	1939	1985	1 711.44
20613231	Mabuza Meshack	1934	1985	33.30
20615886	Mayisela Mbulane	1939	1985	6.82

20516674	Dlamini Ephraim	1925	1985	40.72
20516959	Mndvoti Velaphi	1938	1985	176.43
20618030	Gina Timothy	1929	1985	56.74
20518676	Matsebula S M	1940	1985	117.61
20522040	Mabuzza Mnikwa	1927	1985	358.09
20527289	Vitakati M -10912	1918	1985	488.74
20533923	Dlamini Petros	1928	1985	202.68
20534670	Nkambule Samuel	1927	1985	148.69
20535509	Masilela Mdaka	1940	1985	611.51
20536005	Zikalala Duze Ndingilizi	1939	1985	732.24
20536115	Hlophe Simon	1926	1985	159.26
20637570	Maia D	1923	1985	13.78
20639840	Sithole Alfred	1913	1985	181.25
20640369	Gwamandza Jeremiah	1918	1985	59.59
20541418	Zibuko Amos	1931	1985	182.64
20541865	Shongwe Amon	1930	1985	77.56
20644655	Mavuso Ncodemus	1920	1985	11.37
20645766	Mavuso Mbuti	1933	1985	73.17
20647036	Dlamini Jack	1929	1985	16.72
20648367	Mamba Mntompane	1916	1985	933.09
20648673	Shongwe Paul	1924	1985	738.02
20649447	Mathunjwa Baleni	1933	1985	13.57
20652793	Lawrence Jeremiah	1925	1985	15.87
20656553	Dlamini James Madlambedu	1936	1985	1 443.74
20657176	Jardine Donald David Livingstone	1928	1985	95.72
20657994	Dlamini Lontima	1940	1985	122.65
20658603	Kunene Mziobase R.	1938	1985	328.34
20659673	Bulunga Madamy	1932	1985	286.37
20653453	Shongwe M.	1917	1985	517.19
20663827	Sihlongonyane Beauty Lomphengula	1926	1985	33.33
20670706	Khanyile Mjaji	1939	1985	955.50
20670847	Mavuso Absalom	1935	1985	12.73
20671628	Dlamini Reuben	1928	1985	28.39
20671862	Lukhele Elias Lodway	1915	1985	295.26
20686033	Msibi E.N.	1918	1985	55.81
20696205	Mtshali M.S.	1935	1985	162.24
20699648	Shabanu Mankumbu	1927	1985	149.60
20700078	Ngwenya Jimson	1937	1985	1 437.62
20705042	Sikhondze Mbemba	1939	1985	419.51
20717823	Simelane Zablon Mdeleni	1934	1985	156.65
20721572	Mahlalela Z.M.	1923	1985	1 326.38
20722470	Gamedze E.H.	1925	1985	24.82
20750286	Matsenjwa Mabhulukwana	1937	1985	594.45
22006325	Dlamini Mkhula	1924	1985	58.56
22008035	Simelane M.	1938	1985	680.21
22016575	Dlamini Magcekeni	1940	1985	84.07
22022329	Dlamini E.M.	1926	1985	81.34
22024730	Mhlanga M.S.	1940	1985	178.45
22028222	Myeni Aaron V.	1928	1985	206.40

22037392	Mkhonta Sicacane	1929	1985	18.91
22038180	Fakudze Johannes	1939	1985	240.88
22041302	Simelane Dinabantu	1934	1985	15.78
22044381	Ndzimandze Josahia	1940	1985	109.77
22048725	Capheni Matsafeni	1918	1985	28.19
22049379	Mhlanga M.	1929	1985	102.12
22052072	Nkhalanga S.	1920	1985	79.54
22061702	Dlamini M.	1923	1985	11.67
22065081	Magagula L.	1940	1985	642.16
22069054	Manzini Robert	1918	1985	100.69
22069511	Dludlu S.	1935	1985	20.54
22079486	Dlamini M. 5106	1930	1985	1 074.27
22080651	Gamedze Magaga	1940	1985	506.36
22081865	Mashaba S.	1919	1985	140.44
22086482	Mndzebele Simon Nkezo	1940	1985	451.61
22111072	Shabangu Zacharia	1939	1985	9.07
22116015	Shabangu N.	1932	1985	53.67
22123389	Magagula Magula	1920	1985	3.14
22128559	Masango J.	1935	1985	71.77
22131788	Khoza Lazarous Mbambi	1939	1985	1 605.42
22133797	Matsaba M. 13194	1936	1985	193.70
22140858	Mahlalela M.M. -8605	1933	1985	1 034.94
22164805	Dlamini James	1937	1985	20.72
22169611	Mkhwanazi Pauline	1928	1985	663.14
22171337	Mbokodo Esther	1930	1985	30.21
22190705	Matsebula Sarah	1930	1985	167.19
22203560	Ngwenya Khanizisha Beauty	1939	1985	125.52
22210229	Banda David	1919	1985	391.24
22229791	Mahlobo John	1929	1985	217.53
22256551	Mangogo Joyce	1937	1985	170.84
22279150	Masilela Hlobile 4074	1931	1985	15.91
22301046	Madonsela Elizabeth Lokufa	1935	1985	45.66
22308706	Ndzabandzaba Norah	1936	1985	54.54
23001134	Gama Nhlango	1920	1985	12.08
23008708	Chirwa M.B.	1939	1985	188.55
23009613	Shongwe Mbubi Zacheus	1926	1985	324.04
23012969	Msibi Solomon	1926	1985	45.96
23016341	Motsa Mrukwa	1930	1985	146.46
23022858	Ncongwane Ketewu	1930	1985	44.82
23029068	Motsa Robert	1940	1985	58.59
23029075	Vilakati Christopher	1940	1985	1 288.83
23040517	Mngomezulu K.	1938	1985	142.58
23060106	Mordant Eric Audrey	1938	1985	371.28
23062191	Mncina Zakewu Z.	1930	1985	13.59
23067244	Nhlabatsi Amos	1926	1985	364.94
23067244	Nhlabatsi Amos	1926	1985	364.94
23078756	Motsa H.W.	1939	1985	74.72
23090103	Khumalo William Ndeleleni	1940	1985	366.67
23108918	Dlamini R.S.	1933	1985	582.87

23129924	Mavuso Tryphinah	1937	1985	856.23
23135644	Zikalala Elliot	1928	1985	1 266.89
23157606	Makhanya Andreas Sipho	1939	1985	1 262.80
23162277	Zikalala Lizzie	1940	1985	985.74
23163467	Ndwanwe Phahlakati	1936	1985	112.78
23254600	Dlamini Margaret	1936	1985	235.56
23261211	Hlophe Elizabeth	1935	1985	27.25
23265332	Zwane Dumisile Thulisile	1940	1985	292.24
23277041	Adams Luisa	1940	1985	303.02
23291665	Hlophe Mavis Mantombi	1940	1985	478.98
23322488	Nhabomba Juliano	1939	1985	48.74
23323922	Nkonyane Juliet	1939	1985	58.34
24001182	Maseko Makwase Joseph	1925	1985	834.61
24006709	Sukati B.	1933	1985	125.63
24013705	Shongwe Siyendane	1930	1985	29.91
24034247	Masuku J V	1940	1985	1 484.83
24039937	Dlamini Amos	1935	1985	346.37
24040273	Mondlane Elias	1914	1985	47.76
24040596	Hlatshwayo T.	1937	1985	519.33
24040998	Dlamini Jobe	1923	1985	196.17
24043214	Dludlu Mathabela	1932	1985	47.75
24045113	Mgabhi Elphas	1926	1985	426.12
24062723	Masilela Sophie	1921	1985	65.99
24063748	Butler Murial	1938	1985	994.43
24065394	Ndzinisa Silwane	1928	1985	670.44
24076915	Dlamini S.S.	1935	1985	1 418.44
24112378	Mathenjwa P.J.	1920	1985	251.72
24118044	Nkosi Absalom	1937	1985	1 565.22
24144102	Ginindza Dandane Maria	1928	1985	48.43
24158882	Ndwanwe J.B.	1933	1985	209.43
24159065	Dlamini Gloria	1923	1985	32.57
24169480	Knowles William Frank	1918	1985	227.31
24216221	Mavuso Albertina	1924	1985	400.90
24220451	Maziya Kate Vokwane	1925	1985	27.41
24319537	Sihlongonyane Bekephi Martha	1932	1985	147.32
24326739	Sikhondze Sibongile	1931	1985	192.92
24417958	Kunene Sipho	1935	1985	60.88
24425869	Flett Edith	1924	1985	43.59
24430076	Makhanya Mary Duduzile -36019	1938	1985	235.51
24444134	Mbingo Jalitha	1919	1985	32.92
24455392	Mamba Lomvimbi	1936	1985	221.18
24456056	Chawuke Adrian	1939	1985	67.31
24465308	Shabangu Peter	1938	1985	210.71
24470632	Mabuza Thembie	1938	1985	79.93
24524432	Mtsetfwa Antony Alfred	1938	1985	86.94
24526362	Dlaringini L.	1939	1985	18.96
25001123	Dlamini J.V.	1928	1985	710.77
25008625	Madonsela Simon	1930	1985	111.01
25010839	Vilakazi J.B.	1922	1985	38.06

25011421	Dlamini Patrick	1935	1985	709.42
25011490	Lushaba Simon	1923	1985	163.53
25021554	Khumalo M	1919	1985	42.42
25021664	Mbuyisa K P	1940	1985	438.69
25030260	Matsebula Raymond	1940	1985	995.69
25040166	Vilakazi Z.G.	1934	1985	21.33
25043066	Dlamini S.	1939	1985	8.48
25061615	Dlamini Vincent	1933	1985	368.55
25066579	Kunene Peter	1920	1985	629.80
25128242	Ndlangamandla Tom	1923	1985	1 213.48
26001920	Hlophe Absalom Toko -71229	1930	1985	13.91
26006011	Mohamed Ali	1920	1985	707.06
26008154	Siyaya Samson Sozo	1933	1985	80.22
26008570	Gamedze F.	1935	1985	51.85
26009904	Dlamini Majuta	1928	1985	25.91
26010416	Zwane S.	1939	1985	623.55
26010760	Dlamini Elias Photo	1938	1985	348.55
26013323	Mkhonta A. -3707	1940	1985	30.25
26014506	Ntshalintshali Jeremia	1940	1985	21.44
26014946	Sithole Luke	1938	1985	378.17
26017626	Malinga Mziki	1935	1985	441.38
26026129	Vilakati George	1924	1985	236.75
26031697	Sithole Fernado	1928	1985	55.34
26033974	Mahlambi A.	1940	1985	271.15
26044194	Simelane Gerly	1934	1985	24.15
26046378	Pinto Joquim	1914	1985	1 732.21
26048507	Nxumalo Mcelwa	1930	1985	56.04
26062365	Msibi Johannes Mkakwa	1939	1985	219.68
26065973	Gweje	1936	1985	291.97
26067171	Ndlangamandla Petros	1937	1985	16.14
26069331	Nkambule Elias Kayita	1930	1985	657.89
26077242	Matse John	1937	1985	652.15
26087849	Simelane Nehemiah	1940	1985	683.72
26098131	Sikhosane Johane	1940	1985	48.51
26109444	Dlamini S.K.	1928	1985	1 679.44
26192132	Gamedze Jacksonia G.	1925	1985	288.00
26206369	Dlamini Lomusa	1938	1985	117.23
26232991	Mabuyakhulu Leornad M.	1940	1985	89.98
26236438	Mkhonta Easter	1938	1985	76.08
26255772	Masuku Doris	1940	1985	153.61
26286220	Nyawo Ntubugela Mary	1925	1985	262.84
26294784	Sithle T.S.	1936	1985	88.58
26341604	Mkhonta Ester	1938	1985	13.33
27001026	Makhanya Bhizo Norman	1939	1985	218.76
27004476	Nhlabatsi Mbulawa	1931	1985	34.81
27006526	Simelane M.	1930	1985	52.55
27008669	Zwane John	1923	1985	147.38.
27010615	Simelane Thomas Koloni	1922	1985	56.44
27015139	Dlamini J.T.	1938	1985	279.22

27018314	Shabangu Madinga	1938	1985	91.27
27023844	Mdluli Magebane	1935	1985	246.14
27025437	Mamba Mvula	1926	1985	12.61
27028959	Mavimbela M.L.	1926	1985	90.96
27034349	Mazibuko Jolwane Zephania	1935	1985	25.72
27034435	Dlamini Nkunzemnyama	1937	1985	319.32
27045033	Simelane Nimrod	1936	1985	527.09
27050185	Mavimbela G.M.	1928	1985	107.24
27053810	Simelane Mangaliso	1938	1985	653.66
27056387	Ntshangase Moses	1938	1985	121.90
27071823	Mamba N.	1913	1985	34.39
27086834	Simelane Nduku Petros	1930	1985	8.13
27148246	Tsabedze Tesulelo	1934	1985	94.25
28002082	Maziya J.	1927	1985	41.70
28003090	Sikhondze M.E.	1939	1985	526.22
28014959	Sifundza Maphundulu	1925	1985	537.52
28015338	Ndabandaba Mgcobiseni	1922	1985	1 087.10
28016195	Sibiya Sodasi	1929	1985	26.98
28016793	Mkweni John	1935	1985	947.75
28017275	Tsabedze A.	1940	1985	934.18
28025997	Shongwe M. 11455	1932	1985	400.91
28027597	Mkhize Victor	1932	1985	339.21
28030599	Thabede Mshishi	1937	1985	111.46
28031538	Dlamini Patrick	1939	1985	207.81
28031930	Mathenjwa Siyengane	1928	1985	14.46
28032450	Mbuyisa Mfanyana -99034	1940	1985	103.86
28035123	Dlamini Paulos Tikhali	1939	1985	328.65
28035673	Mamba John Ngcumunda	1939	1985	229.44
28038786	Ngcamphalala N.D.	1929	1985	8.88
28044970	Dlamini Velaphi Albert	1918	1985	20.85
28045861	Shongwe M.M.	1908	1985	32.01
28047739	Khoza J.	1940	1985	81.20
28049030	Ngcamphalala Fanuzane Albert	1928	1985	331.81
28049425	Thabede Ndlela	1928	1985	5.81
28050669	Mkhabela Gudulwako -2694	1929	1985	152.73
28053600	Matsenjwa A.	1938	1985	72.32
28059486	Ngwenya F.	1938	1985	228.55
28062464	Vilakati Mfunwa Sikelela	1937	1985	196.69
28062567	Bulunga Dudulayini Nagazi	1940	1985	149.47
28065883	Dlamini Gasa David	1939	1985	228.85
28065993	Nkosi Jitila Daniel	1922	1985	16.83
28072157	Chibi L.M.	1929	1985	228.53
28095392	Mamba Vesen	1925	1985	368.05
28104050	Sifundza Bhebhesha	1920	1985	14.92
28108391	Nkomo A.	1933	1985	361.92
28111623	Matsebula M. J.	1938	1985	144.78
28112174	Mngomezulu Msongelwa	1936	1985	18.69
28115438	Mahlalela Mashoba	1930	1985	188.49
28123318	Ndlangamandla Edison 07081	1933	1985	446.97

28150013	Mnisi Sellinah Hlupheka	1930	1985	31.03
28161800	Simbunyane S.	1937	1985	177.05
28170695	Gule Matfobhi	1935	1985	14.43
28173186	Masilela K.	1935	1985	402.65
28179522	Gamedze Joana	1928	1985	394.23
28186700	Ndlangamandla P. J-71185	1938	1985	610.74
28198172	Mbhamali Malahle Samuel	1940	1985	493.76
28228516	Nhlamiwentsaki Lizzy Nkometabo	1940	1985	297.95
28228626	Mathonsi Mario	1939	1985	205.00
28236551	Simelane M. S.	1927	1985	232.82
28266462	Simelane Mavukela	1939	1985	107.95
28266510	Matsenjwa Annah -70327	1937	1985	176.00
28288077	Nyawo M.M.	1938	1985	781.36
28299376	Dlamini M.	1938	1985	296.25
28312408	Hlophe Mpotozi	1938	1985	179.26
28355548	Zulu M.C.	1940	1985	105.00
28375340	Mahlalela Josephina	1940	1985	302.06
28407298	Gina Doricah	1939	1985	180.12
28422978	Mlambo Memo Jwanku	1936	1985	265.67
28428895	Mthembu Joseph	1918	1985	347.50
28429250	Manana K. 097020	1937	1985	569.01
28446932	Dlakubi Siyikiyiki Monase T.	1931	1985	26.92
28470892	Ndlangamandla Onnie 97115	1940	1985	87.41
28511896	Dasilva Alfred Flores	1932	1985	25.75
28513283	Mdluli Grace	1935	1985	181.07
28523718	Dlamini Nicholine	1934	1985	86.45
28532345	Mahlalela Khanyisile Sellinah	1933	1985	14.97
28544645	Sihlongonyane Lucy	1930	1985	32.33
28550341	Gamedze Bhodlala Tentile	1935	1985	19.98
28552563	Mngometulu Siphawe	1921	1985	24.46
28554170	Kunene Khetsiwe	1936	1985	46.43
28570136	Dlamini Norah	1935	1985	52.15
28573081	Mkhabela Mgusha Linah 11303	1936	1985	38.51

NOTICE

IN THE HIGH COURT OF SWAZILAND

IN THE ESTATE OF THE LATE: GLAYS LUCILLE WILSON E.92/91

A meeting of the next of kin and all others concerned will be held before the Master of the High Court at Mbabane on the 2nd August, 1991 at 10.00 a.m. for the nomination of an executor/ executrix dative in the above estate.

B. MAKAMA
For: Master of the High Court

Master's Office
P.O. Box 19, MBABANE.

C661 19.7.91

NOTICE

Take Notice that the General Dealer's Licence carried on by Thomas Barrett under the style of "SWOP SHOP" at Shop 56, Nkoseluhlaza Street, Manzini, will be transferred to Swaziland Electrical Sales (Pty) Ltd. after the third publication of this notice, or the grant of the transfer by the Licencing Officer, Manzini, whichever is the later.

Take Notice Further that any objections to the proposed transfer must be notified in writing to the licencing Officer, Manzini not later than Friday 9 August 1991.

Take Notice Further that application for the said transfer shall be made before the Licencing Officer, Manzini on Tuesday 13 August, 1991.

G.M. LANDMARK ATTORNEY
Attorney for the Transfree
Second Floor Goodenough Building
Ngwane Street
P.O. Box 1905, MANZINI.

C666 19.7.91

NOTICE

ESTATE LATE: JOHN JONATHAN BOTHA

ESTATE NO. E9/91

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

ROBINSON, BERTRAM & CO.,
Attorneys for Executors/Testamentary
Executrix/Dative.

Mbabane House,
Lot 17, Allister Miller Street,
P.O. Box 24,
MBABANE, Swaziland.

C667 19.7.91

NOTICES

TRADING LICENCES ORDER NO. 20 OF 1975

Notice is hereby given that an application by Dorah L. Dlamini of Box 1921, Mbabane for a grant of a Pedlar's Licence to operate in the Manzini Region under the style "THEMBINKOSI PEDLARS" will be heard in the Regional Secretary's Conference Room on Tuesday the 13th August 1991 at 10.00 a.m.

Notice is hereby given that an application by Thokozile Zwane of Box 838, Manzini for a grant of a Restaurant Licence to operate at Trade Fair SEDCO Pavillion under the style "FAIR TRADE RESTAURANT" will be heard in the Regional Secretary's Conference Room on Tuesday the 13th August, 1991 at 10.00 a.m.

Notice is hereby given that an application by Nonhlanhla V. Lushaba of Box 26, Manzini for a grant of a Pedlar's Licence to operate in the Manzini Region under the style "PHUMULANI KUHUPHEKA" will be heard in the Regional Secretary's Conference Room on Tuesday the 13th August, 1991 at 10.00 a.m.

Notice is hereby given that an application by Christopher S. Dlamini of Box 652, Manzini for a grant of a Pedlar's Licence to operate in the Manzini Region under the style "SITAMILE PEDLARS" will be heard in the Regional Secretary's Conference Room on Tuesday the 13th August, 1991 at 10.00 a.m.

Notice is hereby given that an application by Sibongile Mathabela of Box 180, Manzini for a grant of a Pedlar's Licence to operate in the Manzini Region under the style "LUZAMO PEDLARS" will be heard in the Regional Secretary's Conference Room on Tuesday the 13th August, 1991 at 10.00 a.m.

Notice is hereby given that an application by Siyaphi Mkhonta of Box 30, Manzini for a grant of an Import and Export Licence to operate at Plot No. 611 Extension 6 Manzini under the style "UNIQUE PRODUCE" will be heard in the Regional Secretary's Conference Room on Tuesday the 13th August, 1991 at 10.00 a.m.

Notice is hereby given that an application by Raymond Mkwalula of Box 661, Matsapha for a grant of a General Dealer's Licence to operate at Trade Fair Stall No. 6 under the style "TATIMBA SCREEN PRINTERS" will be heard in the Regional Secretary's Conference Room on Tuesday the 13th August, 1991 at 10.00 a.m.

Notice is hereby given that an application by Hezekia Hlatshwako of Private Bag, Manzini for a grant of a Produce and Handwork Licence to operate in the Manzini Market under the style "MHLABA PRODUCE" will be heard in the Regional Secretary's Conference Room on Tuesday the 13th August, 1991 at 10.00 a.m.

Notice is hereby given that an application by Ncane Dube of Box 83, Kwaluse for a grant of a Pedlars's Licence to operate in the Manzini Region under the style "KUPHILA KWAMI" will be heard in the Regional Secretary's Conference Room on Tuesday the 13th August, 1991 at 10.00 a.m.

Notice is hereby given that an application by Elijah Dlamini of Box 951, Manzini for a grant of a General Dealer's Licence to operate at Lot 96, Manzini under the style "SIBONGISENI GENERAL DEALER" will be heard in the Regional Secretary's Conference Room on Tuesday the 13th August, 1991 at 10.00 a.m.

Notice is hereby given that an application by Jerome Dlamini of Box 92, Maliyaduma for a grant of a Pedlar's Licence to operate in the Manzini Region under the style "JEROMES TRADERS" will be heard in the Regional Secretary's Conference Room on Tuesday the 13th August, 1991 at 10.00 a.m.

Notice is hereby given that an application by Petros Phungwayo of Box 922, Matsapha for a grant of a Produce and Handwork Licence to operate at Masundwini Royal Residence (opposite) under the style "SIHLANGU STREET WORKS" will be heard in the Regional Secretary's Conference Room on Tuesday the 13th August, 1991 at 10.00 a.m.

Notice is hereby given that an application by Wilson Simelane of Box 2062, Manzini for a grant of a transfer of a General Dealer's Licence from Justice Simelane to Wilson Simelane to operate at Louis Building under the style "BAYABONGA FOOD CENTRE" will be heard in the Regional Secretary's Conference Room on Tuesday the 13th August, 1991 at 10.00 a.m.

Notice is hereby given that an application by Alson C. Dlamini of Box 21, Luve for a grant of a Transfer of a General Dealer's Licence from Braz to Alson C. Dlamini to operate at Ludwala Shopping Complex under the style "MR. NICE NICE GENERAL DEALER" will be heard in the Regional Secretary's Conference Room on Tuesday the 13th August, 1991 at 10.00 a.m.

Objections thereto must be lodged in writing with the undersigned as well as with the Applicant on or before Friday the 9th August, 1991 not later than 4.00 p.m.

J.D. DLAMINI
Licensing Officer/Manzini

P.O. Box 13,
MANZINI.

C662 19.7.91

NOTICES

TRADING LICENCE ORDER NO. 20 OF 1975

Notice is hereby given that an application has been made by Nomsa Matsebula of Box 1750, Mbabane for a grant of a Pedlar's Licence to operate in the Hhohho Sub-Region under the style "NOMSA". This will be heard in the Regional Secretary's Conference Room, Mbabane on the 23rd of July, 1991 at 10.00 a.m.

Notice is hereby given that an application has been made by Esith Nxumalo of Box 253, Mbabane for a grant of a Hawker's Licence to operate in the Hhohho Sub-Region under the style "NKA-BANHLE'S". This will be heard in the Regional Secretary's Conference Room, Mbabane on the 23rd of July, 1991 at 10.00 a.m.

Notice is hereby given that an application has been made by Joyce Dlamini of Box 407, Mbabane for a grant of a Pedlar's Licence to operate in the Hhohho Sub-Region under the style "JOYCE". This will be heard in the Regional Secretary's Conference Room, Mbabane on the 23rd of July, 1991 at 10.00 a.m.

Notice is hereby given that an application has been made by Phillip Shabangu of Box 557, Mbabane for a grant of a Miller's Licence to operate in Fonteyn under the style "ZANYANA". This will be heard in the Regional Secretary's Conference Room, Mbabane on the 23rd of July, 1991 at 10.00 a.m.

Notice is hereby given that an application has been made by Phillip Mposho Nhlabatsi of Box 3429, Manzini for a grant of a Hawker's Licence to operate in the Hhohho Sub-Region under the style "SIPHELELE". This will be heard in the Regional Secretary's Conference Room, Mbabane on the 23rd of July, 1991 at 10.00 a.m.

Notice is hereby given that an application has been made by Alpha Computers (Pty) Ltd. for a grant of a General Dealer's Licence to operate in the 1st Floor Independence House Building under the style "ALPHA COMPUTERS". This will be heard in the Regional Secretary's Conference Room, Mbabane on the 23rd of July, 1991 at 10.00 a.m.

Notice is hereby given that an application has been made Caiphus B. Shabangu of Box 1385, Manzini for a grant of a Hawker's Licence to operate in the Hhohho Sub-Region under the style "LIHLE LIBITELE". This will be heard in the Regional Secretary's Conference Room, Mbabane on the 23rd of July, 1991 at 10.00 a.m.

Objections thereto must be lodged in writing to the Licensing Officer as well as the Applicant not later than the 19th of July, 1991 before 4.00 p.m.

Z.D. HLATJWAKO
Licensing Officer/Hhohho

C663 19.7.91

NOTICE

TRADING LICENCE APPLICATION

1. Notice is given of the following application date: 6th August, 1991 at 10.00 a.m.
2. Applicant: D. & M. Holdings (Pty) Limited
3. Nature: Grant of an Import and Export
4. Premises: Office No. 5 Shiselweni House Plot No. 11 Allister Miller Street Mbabane.
5. Style: "FOOD CARE"
6. Privileges/Amendment: Nil

Any objections thereto must be lodged with the Applicant c/o Kunene and Company, P.O. Box 243, Manzini and with the Licence Officer, P.O. Box 13, Manzini but not later than 2nd August, 1991 before 4.00 p.m.

KUNENE AND COMPANY
Design Centre
Nkoseluhlaza Street
P.O. Box 243, MANZINI.

C654 19.7.91

NOTICE

Take Notice that the General Dealer's Licence carried on by Thomas Barrett under the style of "SWOP SHOP" at Shop 56, Nkoseluhlaza Street, Manzini, will be transferred to Swaziland Electrical Sales (Pty) Ltd after the third publication of this notice, of the grant of the transfer by the Licencing office, Manzini, whichever is the later.

Take Notice Further that any objections to the proposed transfer must be notified in writing to the Licencing Officer, Manzini not later that Friday 19th July, 1991.

Take Notice Further that application for the said transfer shall be made before the Licencing Officer, Manzini of Tuesday 23rd July, 1991.

G.M. LANDMARK ATTORNEY
Attorney for the Transfree
Second Gloor Goodenough Building
Ngwane Street
P.O. Box 1905, MANZINI.

C655 19.7.91

NOTICE

Notice is hereby given that an application by Oltrans Import and Export (Pty) Limited t/a Oltrans Import and Export of P.O. Box 2205, Mbabane for the grant of an Import and Export Agent Licence to operate at Plot No. 1003, Ext. 8, Sidwashini, Mbabane will be heard in the Regional Administrator's Conference Room, Mbabane on Tuesday the 30th day of July, 1991.

Objections thereto must be lodged in writing with the Licensing Officer, Mbabane as well as with the undersigned by no later than 4.00 p.m. on Friday the 26th day of July, 1991.

P.R. DUNSEITH
Attorney for Applicant,
Lansdowne House
Post Street
P.O. Box 423, MBABANE.

C656 19.7.91

NOTICE

IN THE HIGH COURT OF SWAZILAND

IN THE ESTATE OF THE LATE: ZACHARIA N. NHLABATSI

ESTATE E190/91

A meeting of the next of kin and all others concerned will be held before the Master of the High Court at Mbabane on the 2nd August, 1991 at 11.00 a.m. for the nomination of an executor/ executrix dative in the above estate.

B. MAKAMA

For: Master of the High Court

Master's office,
P.O. Box 19, MBABANE.

C657 19.7.91

NOTICE

IN THE HIGH COURT OF SWAZILAND

IN THE ESTATE OF THE LATE: BOY MFANA SIMELANE E.91/91

A meeting of the next of kin and all others concerned will be held before the Master of the High Court at Mbabane on the 2nd August, 1991 at 10.30 a.m. for the nomination of an executor/ executrix dative in the above estate.

B. MAKAMA

For: Master of the High Court

Master's Office,
P.O. Box 19, MBABANE

C658 19.7.91

NOTICE

IN THE HIGH COURT OF SWAZILAND

IN THE ESTATE OF THE LATE: FRANS ENGLEBERTUS POTGIETER E.94 91

A meeting of the next of kin and all others concerned will be held before the Master of the High Court at Mbabane on 2nd August, 1991 at 12.00 noon for the nomination of an executor/ executrix dative in the above estate.

S.C. DLAMINI

Master of the High Court

Master's Office
P.O. Box 19, MBABANE

C659 19.7.91

NOTICE

IN THE HIGH COURT OF SWAZILAND

IN THE ESTATE OF THE LATE: CALEB M. MAGAGULA E.95/91

A meeting of the next of kin and all others concerned will be held before the Master of the High Court at Mbabane on 2nd August 1991 at 11.30 a.m. for the nomination of an executor/ executrix dative in the above estate.

S.C. DLAMINI

Master of the High Court

Master's Office
P.O. Box 19, MBABANE.

C660 19.7.91

NOTICES

TRADING LICENCE ORDER NO. 20 OF 1975

Notice is hereby given in terms of the Registration of Business and Insolvency Act that Application will be made for the transfer of a General Dealer's Licence carried on at Kamchoza Portion A of Farm 50, Mbabane at Ezulwini Hhohho District, by C.E.C. Enterprises (Pty) Limited. The application will be heard after the third publication hereon on the 30th July, 1991 at 10.00 a.m. at the Regional Administrator's Offices, Mbabane.

Notice is hereby given that an application by Philippas Makedonas c/o Carlston and Company, P.O. Box 143, Manzini for a grant of a Tearoom Licence to operate the business at Portion A of Farm 50 Mbabane at Ezulwini, Hhohho District. The application will be heard on the 30th day of July, 1991 at 10.00 a.m. at the Regional Administrator's Offices, Mbabane.

Objections thereto must be lodged in writing with the Regional Administrator's Office, P.O. Box 45, Mbabane as well as with the undersigned on or before 25th July, 1991.

CARLSTON & COMPANY
New C.C.U. Building
Ngwane/Mahleka Street
P.O. Box 143, MANZINI.

C622 3x26.7.91

NOTICE

TRADING LICENCE APPLICATION

1. Notice is given of the following application date: 30th July, 1991 at 10.00 a.m.
2. Applicant: Oshut Hiring & Catering (Pty) Ltd.
3. Nature: Transfer of a General Dealer Licence from Motsa Investments (Pty) Limited.
4. Premises: Lot No. 192 Matsapa Industrial Site Manzini District.
5. Style: "EVUKUZENZELE MATSAPHA"
6. Amendment: Change of name to "MATSAPA FOUR SQUARE".

Any objections thereto must be lodged with the Applicant c/o Carlston and Company, P.O. Box 143, Manzini and with the Licence Officer, P.O. Box 13, Manzini but not later than 26th July, 1991 before 4.00 p.m.

C624 3x26.7.91

NOTICE

Notice is hereby given that Samuel S'Khumbuzo Shabangu of Box 57, Mbabane, Shiselweni Region intend to apply to the Honourable Minister of Justice of the Kingdom of Swaziland for authorisation to assume the surname Seyama after the fourth publication of this notice in each of four consecutive weeks in the Times of Swaziland and the Swazi Observer newspapers being two 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 Seyama is because I was brought up by my uncle and hence had to assume his surname yet my realy surname is Seyama.

Any persons likely to object to my assuming the surname Seyama should lodge their objections in writing with me at the address given below and with the Regional Secretary for Shiselweni Region, P.O. Box 8, Nhlngano.

P.O. Box 57, MBABANE

C638 4x2.8.91

NOTICE

Notice is hereby given that I, Musa Dumsani Nhlabatsi of Hhohho Region intend to apply to the Honourable Minister of Justice of the Kingdom of Swaziland for authorisation to assume the surname Matsebula after the fourth publication of this Notice in each of four consecutive weeks in the Times and Observer Newspapers, being two 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 Matsebula is because Matsebula is my natural surname.

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

Box 8,
MBABANE.

C586 4x19.7.91

SUPPLEMENT TO
THE
SWAZILAND GOVERNMENT
GAZETTE

VOL. XXIX]

MBABANE, Friday, July 19th., 1991

[No. 810

CONTENTS

No.	Page
PART A — BILLS	
4. The Accountants (Amendment) Bill, 1991	S1
PART B — ACTS	
10. The Income Tax (Amendment) (No. 2) Act, 1991	S2
PART C — LEGAL NOTICES	
59. The Customs, Excise and Sales Duty (Amendment) Regulations, 1991	S7
64. The Judicial Commission of Enquiry into the Class Boycotts at the Kwaluseni Campus of the University of Swaziland Notice, 1991—Extension of Time Notice, 1991	S30
65. Appointment of Acting Judge of the High Court	S31
66. Appointment of Acting Judge of the High Court	S32
67. Appointment of Acting Chief Justice of the High Court	S33

THE ACCOUNTANTS (AMENDMENT) BILL, 1991

(Bill No. 4 of 1991)

(To be presented by the Minister for Finance)

MEMORANDUM OF OBJECTS AND REASONS

The object of this Bill is to amend the Accountants Act, 1985 to provide for the borrowing powers of the Swaziland Institute of Accountants as a body corporate.

A.F.M. THWALA
Attorney—General

A BILL
entitled

An Act to amend the Accountants Act, 1985.

ENACTED by the King and the Parliament of Swaziland.

Short title.

1. This Act may be cited as the Accountants (Amendment) Act 1991 and shall be read as one with the Accountants Act, 1985 referred to in this Act as the "principal Act".

Addition of new section 6 bis.

2. The principal Act is amended by the addition after section 6 the following new section:

"Borrowing powers of Institute.

6 bis. (1) The Institute may borrow, temporarily, by way of bank overdraft or otherwise, such sums as it may require to meet its obligations.

(2) The repayment of moneys borrowed by the Institute and the payment of interest thereon and all charges connected therewith shall be a liability of the Institute and shall be charged on its property, assets and revenue."

THE INCOME TAX (AMENDMENT) (NO. 2) ACT, 1991

(Act No. 10 of 1991)



I ASSENT

MSWATI III

KING OF SWAZILAND

5 July, 1991

AN ACT
entitled

An Act to amend the Income Tax Order, 1975 and to provide for other matters consequential or incidental thereto

ENACTED by the King and the Parliament of Swaziland.

Short title and commencement.

1. (1) This Act may be cited as the Income Tax (Amendment) (No. 2) Act, 1991 and shall be read as one with the Income Tax Order, 1975 referred to in this Act as the "Order"

(2) Except as otherwise provided in Sections 6 and 7 this Act shall be deemed to have come into force on 1st July, 1991.

Amendment of section 2 of the Order.

2. Section 2 of the Order is amended as follows:

- (a) by the deletion of the definition "married", "unmarried person" and "wife's employment income; and
- (b) by the deletion of the words "bonus shares", occurring in paragraph (b) of the definition "dividend".

Amendment of section 7 of the Order.

3. Section 7 of the Order is amended by inserting after paragraph (a) the following new paragraph:

"(aa) the full value of any debt which accrues in the year of assessment but becomes payable after the end of that year of assessment:"

Amendment of section 8 of the Order.

4. Section 8 of the Order is amended as follows:

- (a) by the deletion of subsections (1)(a) and (b) and (3); and
- (b) by replacing subsection (1)(c)(i) with the following-

“(i) the premium paid by a person during the year of assessment upon a policy under which that person, the spouse or child of that person is insured against death, accident or sickness”.

Amendment of section 11 of the Order.

5. Section 11 of the Order is amended by the deletion of subsections (2) and (2)(bis).

Amendment of section 12 of the Order.

6. (1) Section 12 of the Order is amended as follows:

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

“(ee) so much of the total amount of dividends as does not exceed two thousand Emalangeni received by or accrued to or in favour of an individual in any year of assessment from any company or companies whether or not such company or companies are listed with the Swaziland Stock Exchange:

Provided that any amount of dividends in excess of two thousand Emalangeni shall be charged to tax under section 6;”

- (b) by replacing subsection (1)(g) with the following:

“(g) any amount received by or accrued to any employee on *bona fide* termination of employment by reason of a written agreement of employment or of any law in force in Swaziland, by way of bonus or gratuity specified in such written agreement;

Provided that:

- (i) the period of the agreement of employment is not less than two years; or
- (ii) if the period of the agreement is less than two years, the employee shall not enter into another agreement of employment with the same employer after the termination of his employment; and

Provided further that such amount shall not exceed twenty-five per centum of the total amount of the actual salary received by the employee reckoned from the date of such written agreement in respect of and during the period of such employment.”

- (c) by replacing the words “twenty emalangeni” occurring in subsection (1)(i)(iii) with the words “forty emalangeni”;
- (d) by replacing subsection (3) with the following:

“(3) There shall be exempt from normal tax every person (excepting company) who is ordinarily resident in Swaziland whose taxable income does not exceed ten thousand Emalangeni in any year of assessment or if the period of assessment is less than a full year, an amount which bears to ten thousand Emalangeni the same ratio as the period assessed bears to one year.”; and

(e) by the deletion of subsection (4).

(2) The provisions of paragraph (a) of subsection (1) of this section shall be deemed to have come into force on 1st July, 1990.

Amendment of section 14 of the Order.

7. (1) Section 14 of the Order is amended as follows:

(a) by replacing the words "one thousand two hundred emalangeni" occurring in the Proviso to subsection (1)(i) with the words "one thousand seven hundred and fifty emalangeni";

(b) by replacing subsection (1)(j) with the following:

"(j) so much of the total current contributions to any retirement annuity fund made during the year of assessment by any person as a member of the fund as does not in the case of the tax payer exceed the greatest of—

- (i) fifteen per centum of the taxable income accruing to the tax payer in respect of trade carried out by the tax payer; provided that the maximum allowable deductions in each case shall not exceed an amount of five thousand emalangeni; or
- (ii) an amount of three thousand five hundred emalangeni less contributions made by the tax payer to a pensions fund; or
- (iii) an amount of one thousand seven hundred and fifty emalangeni;"

(c) by the deletion of paragraph (u) of subsection (1);

(d) by inserting after paragraph (v) of subsection (1) the following new paragraph—

"(vv) any grant made to the University of Swaziland for the purpose of the University undertaking capital projects in the form of buildings, fittings, furniture as well as other items associated with capital assets needed for the development of the University;"

(2) The provisions of paragraph (d) of subsection (1) of this section shall be deemed to have come into force on 1st July, 1990.

Deletion of section 36 of the Order.

8. Section 36 of the Order is deleted.

Amendment of section 57 of the Order.

9. Section 57 of the Order is amended by replacing the words "twelve per centum" occurring in subsection (2) with the words "eighteen per centum".

Amendment of paragraph 9 of Part II of Second Schedule to the Order.

10. Paragraph 9 of Part II of the Second Schedule is amended by replacing sub-paragraph (3) with the following:

"(3) The amount to be deducted or withheld in respect of employæ's tax from any lump sum to which the proviso to paragraph (b) of the definition of "gross income".

applies or any other lump sum to which the employee is entitled by virtue of the employee's agreement of employment, shall be ascertained by the employer from the Commissioner before paying out such lump sum, and the Commissioner's determination of the amount to be deducted or withheld shall be final."

Replacement of Part II of the Third Schedule to the Order.

11. Part II of the Third Schedule to the Order is replaced with the following:

"PART II

RATES OF TAX IN THE CASE OF PERSONS OTHER THAN COMPANIES

Taxable Income	E	E	Rate of Tax
Where taxable Income does not exceed		10,000	0 per centum of taxable income
Exceeds does not exceed	10,000	12,000	0 plus twelve percent of the amount by which taxable income exceeds 10,000
Exceeds does not exceed	12,000	14,000	E240.00 plus sixteen percent of the amount by which taxable income exceeds 12,000
Exceeds does not exceed	14,000	16,000	E560.00 plus sixteen percent of the amount by which taxable income exceeds E14,000
Exceeds does not exceed	16,000	18,000	E880.00 plus twenty percent of the amount by which taxable income exceeds 16,000
Exceeds does not exceed	18,000	20,000	E1,280.00 plus twenty percent of the amount by which taxable income exceeds 18,000
Exceeds does not exceed	20,000	22,000	E1,680.00 plus twenty four percent of the amount by which taxable income exceeds 20,000
Exceeds does not exceed	22,000	24,000	E2,160.00 plus twenty four percent of the amount by which taxable income exceeds 24,000
Exceeds does not exceed	24,000	26,000	E2,640.00 plus thirty percent of the amount by which taxable income exceeds 24,000
Exceeds does not exceed	26,000	28,000	E3,240.00 plus thirty percent of the amount by which taxable income exceeds 26,000
Exceeds does not exceed	28,000	30,000	E3,840.00 plus thirty six percent of the amount by which taxable income exceeds 28,000

\$6

Exceeds does not exceed	30,000	32,000	E4,560.00 plus thirty six percent of the amount by which taxable income exceeds 30,000
Exceeds does not exceed	32,000	34,000	E5,280.00 plus thirty eight percent of the amount by which taxable income exceeds 32,000
Exceeds does not exceed	34,000	36,000	E6,040.00 plus thirty eight percent of the amount by which taxable income exceeds 34,000
Exceeds does not exceed	36,000	38,000	E6,800.00 plus thirty eight percent of the amount by which taxable income exceeds 36,000
Exceeds does not exceed	38,000	40,000	E7,560.00 plus thirty eight percent of the amount by which taxable income exceeds 38,000
Exceeds	40,000		E8,320.00 plus forty percent of the amount by which taxable income exceeds 40,000."

LEGAL NOTICE NO. 59 OF 1991

THE CUSTOMS AND EXCISE ACT, 1971

(Act No. 21 of 1971)

THE CUSTOMS, EXCISE AND SALES DUTY (AMENDMENT) REGULATIONS,
1991

(Under Section 120)

In exercise of the powers conferred upon him by section 120 of the Customs and Excise Act, 1971, the Minister for Finance hereby makes the following Regulations:—

Citation.

1. These Regulations may be cited as the Customs, Excise and Sales Duty (Amendment) Regulations, 1990, and shall be read as one with the Customs, Excise and Sales Duties Regulations, 1976, (hereinafter referred to as the "principal Regulations").

*Amendment of Arrangement of Regulations.**Amendment of Regulation 1.*

2. Regulation 1 of the principal Regulations is replaced with the following:—

"1. These regulations may be cited as the Customs and Excise Regulations, 1976."

Amendment of Regulation 2.

3. Regulation 2 of the Principal Regulations is replaced with the following:—

"2. In these regulations unless the context otherwise requires—

"officer" means any officer whose right or duty it is to require the performance of, or to perform, the act referred to.

Any reference in these regulations to any section, to Schedule No. 1,2,3,4,5,6,7, or 8 and to any tariff heading tariff item or item is a reference to such section of, Schedule to or heading or item in the Customs and Excise Act No. 21 of 1971."

Deletion of Regulation 2 bis.

4. Regulation 2 bis of the principal Regulations is deleted.

Deletion of Regulation 2 ter.

5. Regulation 2 ter of the principal Regulations is deleted.

Deletion of Regulation 3.

6. Regulation 3 of the principal Regulations is deleted and any reference in the Regulations thereafter to "Chief Customs Officer" shall be deemed to be a reference to "Commissioner".

Amendment of Regulation 7.

7. Regulation 7 of the principal Regulations is amended by replacing sub-regulation (1) with the following—

“(1) The pilot of any foreign-going aircraft who is forced by stress of weather, accident or other circumstances beyond his control to call or land at a place in Swaziland not appointed as a Customs and excise airport (whether or not such aircraft has already called at any place in Swaziland) shall forthwith report the arrival of his aircraft in accordance with section 6 of the Act and the circumstances of such arrival to the officer at that place.”

Amendment of Regulation 8.

8. Regulation 8 of the principal Regulations is amended by replacing sub-regulation (5) with the following—

“(5) Copies of the manifests of all goods shipped at that place on a foreign-going aircraft for a destination outside the common customs area (including again the goods mentioned in regulation 8(4)) shall be sealed to such general declaration form CE. 2”.

Amendment of Regulation 10.

10. Regulation 10 of the principal Regulations is amended by replacing sub-regulation (6) with the following—

“(6) The following goods are declared to be sealable goods—

- (a) undesirable publications, objects or cinematograph film; and
- (b) fire-arms (including all air, alarm or gas pistols revolvers and rifles) ammunition.”

Amendment of Regulations 12.

11. Regulation 12 of the principal Regulations is amended

(a) by replacing sub-regulations (1),(2),(3),(4), (5) and (6) with the following—

“(1) No person shall deliver goods landed from an aircraft or railway train from any transit shed or other approved place until he has submitted to the authority in control of such shed or other approved place a release copy of a bill of entry or any other document approved by the Commissioner, relating to such goods and authorising delivery to the importer of such goods.

(2) If any goods have been delivered before release has been granted by the officer in respect of such goods for the delivery or forwarding thereof to the importer, such goods shall, if the officer so requires, be returned at the expense of the railway or airline operator, to the place from which such goods were so delivered, or be brought to such other place as the officer may decide.

(3) The Commissioner may enter into such other arrangement with the railway, airline operators and container depot or container terminal operators as he may deem necessary in respect of the handling of goods in terms of this Part.

- (4) The delivery of goods from any airport or railway transit shed or other approved place before discharge of the aircraft or train has been completed will be permitted, provided a release copy of the bill of entry or other approved document as the case may be, proving that the goods have been duly entered has been received by the authority in control of such transit shed or other approved place and the goods are not required to be detained for the purposes of the Department.
- (5) Release of any duly entered goods may be authorised by the officer by endorsing a copy of the relevant bill of entry, or other document approved by the Commissioner, to that effect. Such endorsement must be signed and date-stamped by the officer. No other approved release document shall be valid or acted upon unless such document is signed and date-stamped by the officer and bears the number and date of the bill of entry, or other document approved by the Commissioner, on which the goods to which such document relates were entered in terms of the Act.
- (6) The officer may by endorsement on any release copy of the bill of entry, or other document approved by the Commissioner or any other approved release document or in any other manner, order the detention or the delivery to a place indicated by him of the whole or any part of the goods to which such document relates and such goods shall not be delivered or removed except as ordered by the officer.”; and
- (b) by replacing the words “State warehouse” in the penultimate line of sub-regulation (7) with the words “Government warehouse”.

Amendment of Regulation 13.

11. Regulation 13 of the principal Regulations is amended

- (a) by deleting the proviso following sub-regulation (2); and
- (b) by replacing sub-regulation (5) with the following—

“(5) In the case of goods being exported from a place in Swaziland where there is no customs and excise office, the Commissioner may, in respect of such goods as he considers necessary and under such goods he may impose, permit the exporter to present a bill of entry for export of goods not ex warehouse in the form CE. 550, together with the relevant documents, to the railway or air transport official at that place. Such official shall ensure that the requirements of the Act are complied with before authorizing the exportation of the goods in question and shall forward the original of the bill of entry concerned, together with as many copies as the Commissioner may determine, to the Commissioner.”

Replacement of Regulation 15.

12. Regulation 15 of the principal Regulations is replaced with the following—

“Persons entering or leaving Swaziland and their baggage.

15. (1) A person entering Swaziland shall not remove his baggage, nor any other goods accompanying him, from customs and excise control, or cause such baggage or goods to be so removed until they have been released by the officer, and no person (not even the pilot, his agents or officials of the railway) shall deliver any such baggage or goods left with or handed to him for delivery until such release has been granted.

(2) Every person entering or leaving Swaziland shall declare unreservedly to the officer what goods he has in his possession, taking particular care to mention articles to which attention is invited on the form of declaration approved by the Commissioner.

(3) Every person entering or leaving Swaziland shall also produce and deliver to the officer any goods the importation or exportation of which is prohibited or restricted.

(4) The officer may in his discretion accept an oral declaration, but he may subsequently demand a written declaration.

(5) Any goods brought into Swaziland and intended for sale shall be specially declared as cargo and shall be entered as such for customs and excise purposes on the specified forms.

(6) Any goods not being cargo reported in terms of section 6 which have been imported, exported or removed from customs and excise control or in respect of which an attempt at importing, exporting or removal has been made without a valid declaration shall be treated as goods imported, exported or removed without due entry thereof."

Amendment of Regulation 16.

14. Regulation 16 of the principal Regulations is replaced by the following—

"Rent to be paid on goods in a Government warehouse.

16. The charge for rent on goods (except Government Stores) in any Government warehouse in Swaziland shall, depending on the circumstances, be calculated as follows:

- (a) goods landed at a place to which they were not consigned – at the rate of 50c per 100 kg or portion thereof for every 7 days or portion of 7 days;
- (b) goods imported by a natural person and which are seized in terms of the provisions of section 88(1) and subsequently delivered in terms of section 93 – at the rate of 20c per 10 kg or portion thereof for every 7 days or portion of 7 days;
- (c) goods imported by a natural person and which are detained in terms of the provisions of section 113(1) pending the production of a certificate, permit or other authority and subsequently released in terms of section 106(2) – at the rate of 20c per 10 kg or portion thereof for every 7 days or portion of 7 days;
- (d) goods which are removed within 14 days from the date of receipt – at the rate of E2.00 per 100 kg or portion thereof for every 7 days or portion of 7 days;
- (e) goods which are removed after 14 days but within 28 days from the date of receipt – at the rate of E4.00 per 100 kg or portion thereof for every 7 days or portion of 7 days;
- (f) goods which are removed after 28 days from the date of receipt – at the rate of E8.00 per 100 kg or portion thereof for every 7 days or portion of 7 days; or
- (g) unentered goods which are sold in terms of the provisions of section 42(3) – at the rate of E12.00 per 100 kg or portion thereof for every 7 days or portion of 7 days."

Amendment of Regulation 17.

15. Regulation 17 of the principal Regulations is amended by—

- (a) by replacing the words “on a released copy” in sub-regulation (2) with the words “on a release copy”;
- (b) by replacing the words “State warehouse” in the penultimate line of sub-regulation (4) with the words “Government warehouse”;
- (c) by replacing sub-regulation (7) with the following—

“(7) Goods in transit overland through Swaziland from any other territory in Africa other than by air or rail shall be entered for removal in bond at the place where they enter Swaziland, but if such goods are removed from Maputo such entry shall be made at the office of the Controller of Customs, Maputo, or if removed by road, such entry may be made at the office of the Controller at Lomahasha.”; and

- (d) by replacing sub-regulation (10) with the following—

“(10) Goods removed in bond to a customs and excise duty warehouse for manufacturing purposes or for storage in such warehouse shall be entered on a bill of entry for warehousing or rewarehousing (form CE. 500, CE. 600 or CE. 610) but goods removed in bond to a place of entry for any other purpose may be duly entered for such purpose.”.

Amendment of Regulation 18.

16. Regulation 18 of the principal Regulations is amended by replacing the words “section 18(3)” where they appear in sub-regulation (8) with the words “section 18(5)”.

Amendment of Regulation 20.

17. Regulation 20 of the principal Regulations is amended by—

- (a) replacing the words “form CE 13” in the second line by the words “form CE. 600 or CE. 610”; and
- (b) replacing the words “Customs, Excise and Sales Duties Act, 1971” in subparagraph (b) with the words “Customs and Excise Act, 1971”.

Amendment of Regulation 21.

18. Regulation 21 of the principal Regulations is amended by—

- (a) deleting the comma between the words “spirits” and receivers” in the penultimate line of sub-regulation (6); and
- (b) inserting a comma between the words “receiver” and “vessel” in the second and third lines of sub-regulation (11).

Amendment of Regulation 22.

19. Regulation 22 of the principal Regulations is amended by—

- (a) replacing the full stop at the end of sub-regulation (9)(c) with a colon and adding thereafter the following proviso—

“Provided that 75% of the duty due in terms of tariff item 117.00 (excluding duty payable in terms of tariff items 117.01.20 and 117.01.30) in respect of any period of three months shall be paid in three equal parts in the three subsequent periods of three months.”

(b) replacing sub-regulation (10) with the following—

“(10) Notwithstanding the provisions of regulation 22(9) every manufacturer of excisable goods of Section B of Part 2 of Schedule No. 1, every owner of such excisable goods, manufactured for him partly or wholly from materials owned by such owner, and every manufacturer of and dealer in pearls, precious and semi-precious stones, precious metals or articles containing or manufactured of such pearls, precious and semi-precious stones or precious metals, shall present quarterly an account, in accordance with the directions of the Commissioner, in respect of any goods removed from their premises which have been licensed as special customs and excise duty warehouses for the purposes of such excise duty. The said account shall be presented to the officer and the duty due paid to him on or before the 25th day of the month following the quarter to which the account relates:

Provided that, in the case of motor vehicles, accounts shall be presented and the duty paid at the times prescribed in regulations 22(5) and 22(9) respectively.”;

and

(c) adding after sub-regulation (11) the following new sub-regulation (12)—

“(12) On any duty paid after the dates mentioned in regulations 22(9) and 22(10) interest shall be paid at the rate of 15% per annum for every full month the amount is in arrear and a portion of a month is calculated as a full month:

Provided that the Commissioner may in his discretion remit such interest if he is of the opinion that circumstances exist on account of which such arrear payment was unavoidable.”.

Amendment of Regulation 24.

20. Regulation 24 of the principal regulations is amended by—

(a) replacing the words “State warehouse” in sub-regulation (6) with the words “Government warehouse”; and

(b) replacing sub-regulation (9) with the following—

“(9) Normal durable equipment or replacements thereof shipped at any place in Swaziland on any aircraft which is deemed not to have been imported into Swaziland shall, except if elsewhere provided for be treated as an export of such goods and shall be subject to the provisions of the Act and these regulations in so far as they relate to the exportation of goods.”.

Amendment of Regulation 26.

21. Regulation 26 of the principal Regulations is amended by replacing sub-regulation (2) with the following—

“(2) In any entry, certificate, return, invoice, statement or other document submitted to the Department in accordance with the provisions of the Act in respect of imported spirits or spirituous preparations or spirits or spirituous preparations manufactured in Swaziland, the strength of such spirits or spirituous preparations shall be declared as percentage alcohol by volume at 20° Celsius.”.

Amendment of Regulation 27.

22. Regulation 27 of the principal Regulations is amended by replacing sub-regulation (3) with the following—

“(3) A licensee who intends using for the blending of brandy in terms of section 28(2) any spirits under rebate of duty in terms of rebate item 609.04.35, shall notify the officer at least twenty-four hours before commencement of such blending operation and comply with the conditions which the officer deems necessary in the absence of supervision of the blending operation. Where the officer directs that he should be present at the blending operation, the blending must take place under supervision of the officer.”

Amendment of Regulation 28.

23. Regulation 28 of the principal Regulations is amended by—

(a) replacing sub-regulation (1) with the following—

“(1) Subject to regulation 28(2) no person, other than a museum or an agricultural college approved by the Commissioner and an agricultural distiller, shall use a pot still with a capacity of less than 680 litres or a continuous still which is not capable of distilling 910 litres or more of wine or wash per hour.”;

(b) replacing the words preceding the proviso of sub-regulation (3) with the following—

“(3) No approved museum or agricultural college and agricultural distiller shall use a still with a capacity of less than 90 litres for distilling spirits.”; and

(c) replacing sub-regulation (4) with the following—

“(4) No person shall use a still for distilling spirits, and no licence to distil spirits therein shall be issued, unless such still is made wholly of copper, tin, stainless steel or aluminium. The said stills shall only be repaired with one or more of the aforementioned metals (not coatings thereof) unless otherwise approved by the Commissioner.”

Amendment of Regulation 30.

24. Regulation 30 of the principal Regulations is amended by—

(a) replacing the words “kind of charger” where they appear in the penultimate line of sub-regulation (2) with the words “kind of charge”; and

(b) adding after sub-regulation (4) the following new sub-regulation—

“(4 bis.) No distilling operations shall be commenced unless the whole distilling system has been secured by means of customs and excise locks or seals to the satisfaction of the officer.”

Amendment of Regulation 31.

25. Regulation 31 of the principal Regulations is amended by the deletion of sub-regulation (6).

Amendment of Regulation 35.

26. Regulation 35 of the principal Regulations is amended by replacing the introductory words of sub-regulation (3) with the following—

“(3) Subject to the proviso to Section 33 bis (2) no manufacturer shall remove any cigarettes or cigarette tobacco or permit any cigarettes or cigarette tobacco to be removed from his licensed customs and excise manufacturing warehouse for consumption in the common customs area unless—”.

Amendment of Regulation 39.

27. Regulation 39 of the principal Regulations is amended by replacing the words “in addition to the normal price as defined in section 65” where they appear in sub-regulation (4)(b) with the words “in addition to the transaction value as defined in section 66”.

Amendment of Regulation 40.

28. Regulation 40 of the principal Regulations is amended by replacing sub-regulation (7) with the following—

“(7) True copies of prescribed invoices in respect to goods cleared or classified in terms of any tariff heading in Schedule No. 1 to the Act (whether or not such goods are also cleared under rebate of duty in terms of any item of Schedule No. 3 or Schedule No. 4 to the Act) shall at the time of clearance of these goods be produced to the officer for retention by him.”.

Amendment of Regulation 41.

29. Regulation 41 of the principal Regulations is amended by inserting after sub-regulation (4) the following new sub-regulation (5)—

“(5) Any person entering any goods imported or to be imported shall produce to the officer at the time of presenting the bill of entry in question in the following circumstances a declaration of origin in the form CE. 59 from the supplier of such goods, completed in all respects as indicated in the said form and in accordance with the requirements indicated therein—

- (a) where the rate of duty is determined by the country of origin and such rate of duty in respect of such goods is lower than the general rate; and
- (b) in such circumstances as the Commissioner may deem expedient.”.

Insertion of PART V BIS.

30. The principal Regulations are amended by inserting the words “PART V BIS” above the heading “ANTI-DUMPING DUTIES” where it appears preceding Regulation 42 Bis.

Amendment of Regulation 42 bis.

31. Regulation 42 bis of the principal Regulations is amended by renumbering sub-regulation (2) as Regulation 42 ter.

Amendment of heading of PART VI:

32. The heading of PART VI is replaced by the heading—

**“APPLICATION OF AGREEMENTS WITH OTHER
AFRICAN TERRITORIES”.**

Amendment of Regulation 43.

33. Regulation 43 of the principal Regulations is amended by replaing the heading thereof with the heading – “General.”.

Amendment of Regulation 44.

34. Regulation 44 of the principal Regulations is amended by—

(a) after sub-regulation (5) inserting the following sub-regulation (5 bis)—

“(5 bis) Forms A, B, C, D, E and F will be completed and presented together with the number of copies of the forms as required by the Commissioner.”; and

(b) deleting the words “in duplicate” where they appear in sub-regulations (6)(a), (6)(b), (7)(a), (7)(b), (8)(a), (8)(b) and (11).

Amendment of Regulation 50.

35. Regulation 50 of the principal Regulations is amended by replacing the words “Regulations 21(13) and 22(14)” where they appear in sub-regulation (6) with the words “Regulations 21(13) and 21(14)”.

Amendment of Regulation 51.

36. Regulation 51 of the principal Regulations is replaced with the following—

“Currency conversion

51. (1) When the value of or the price paid or payable for any imported goods is expressed in a foreign currency, it shall, for the purpose of calculating the customs value thereof, be converted into the currency of the Republic at the selling rate determined by the Commissioner, in consultation with the Central Bank of Swaziland and based on the rates quoted by authorised dealers in exchange in Swaziland, at the date of shipment of the goods or if no such rate is determined for the date of shipment, the latest rate determined before that date shall be used.

(2) If no selling rate for a particular currency is quoted in Swaziland, the Commissioner may, after consultation with the Central Bank of Swaziland determine such rate.

(3) For the purpose of regulations 51(1) and 51(2), the date of shipment of—

(a) non-containerised goods shall be the date of the bill of lading, air way bill, consignment note or such other document as the Commissioner may require;

(b) Containerised goods shall be the date on which the container is taken on board ship as endorsed on the bill of lading or arrival notification or, if imported otherwise than by sea, the date of the air waybill, consignment note or such other document as the Commissioner may require.”.

Amendment of Regulation 52.

37. Regulation 52 of the principal Regulations is replaced by the following—

"Declaration

52. The following classes or kinds of goods are exempted from the requirements of section 66(2)(c)—

- (a) Goods imported by an importer from a single supplier and which do not exceed E1 000 in value per consignment;
- (b) goods which are not liable to an *ad valorem* duty, or to an *ad valorem* duty in addition to, or as an alternative to any other duty;
- (c) goods cleared under the provisions of paragraphs (i) to (iv) of the proviso to section 37(1);
- (d) goods entered under rebate of duty provided for in items 401.00 to 404.02, 404.03/30.02, 405.01, 405.02, 405.03/37.05 to 405.03/90.10, 405.04, 405.05/92.00, 405.05/92.12, 405.05(11), 405.06 to 405.10, 405.20 to 408.01, 408.02/94.00 to 408.03, 410.01 to 410.02/12.01, 410.03/03.01 to 411.00/85.01(3), 411.00/89.01, 411.00/89.02, 412.02 to 412.04, 412.06, 412.08 to 412.16, 412.20 to 460.06/29.02(2), 460.06/29.04 to 460.06/29.16(1), 460.06/29.31, 460.06/29.35, 460.06/30.03(2) to 460.16/85.21, 460.17/87 01(2), 460.24 and all items of Part 3 of Schedule No. 4; and
- (e) goods which the Commissioner may from time to time exempt from the obligation to make the prescribed declaration."

Addition of Regulations 52A to 52E.

38. The principal Regulations are amended by adding the following new Regulations after Regulation 52—

"Related persons.

52A. The tests provided for in section 66(3)(b) shall be used on request of the importer and for comparative purposes only.

Valuation code on bills of entry.

52B. (1) For the purpose of section 66(2)(c) any importer who is—

- (a) related to the supplier of the goods shall so indicate, in the field "Valuation Code" on the bill of entry, by inserting the letter "R";
- (b) not related to the supplier of the goods shall so indicate in the field "Valuation Code" on the bill of entry, by inserting the letter "N".

(2) Every importer of goods exempted in terms of regulation 52 shall indicate such exemption by inserting the letter "E" in the field "Valuation Code" on the bill of entry.

(3) The valuation methods prescribed in sections 66(1), 66(4), 66(5), 66(7), 66(8) and 66(9) of the Act, shall be known as Valuation Methods 1 to 6, respectively, and every importer shall indicate which Valuation Method is applicable to his goods by inserting in the field "Valuation Code" on the bill of entry after the letter "R" or "N" as required by regulation 52B. (1) the appropriate method number:

Provided that importers of the classes or kinds of goods enumerated in regulation 52 are exempted from this requirement.

Furnishing of information.

52C. The Commissioner may whenever he deems it expedient for purposes of determining a customs value, request the importer to furnish such information as he may require on a form CE. 55 or in any other manner, and the importer shall furnish the Commissioner with such information not later than thirty days from the date of such request.

Value determinations.

52D. (1) The Commissioner shall allocate a number to any determination in respect of a customs value issued by him and shall notify the importer in writing of such determination and its number. The importer shall, in respect of future consignments from the same supplier, insert such value determination number in the field "Additional Information" on the bill of entry.

(2) The Commissioner shall on request advise the importer in writing of the method used in determining the customs value of his goods, provided such request is received within thirty days from the date of such determination.

Additions to price.

52E. The Commissioner shall in determining the value for duty purposes of any imported goods make no additions, except those additions specified in section 67(1), to the price actually paid or payable for such goods."

Amendment of Regulation 53.

39. Regulation 53 of the principal Regulations is amended by replacing the words "the number of machines used for the quantity of such materials" where they appear in sub-regulation (2) with the words "the number of machines used or the quantity of such materials".

Amendment of Regulation 61.

40. Regulation 61 of the principal Regulations is amended by replacing sub-regulation (2) with the following—

"(2) Any person guilty of an offence under these regulations shall, where no punishment is expressly provided for such offence, be liable to a fine of E400 or treble the value of the goods in respect of which such offence was committed, whichever is the greater, and to imprisonment for six months.

Amendment of Regulation 67.

41. Regulation 67 of the principal Regulations is amended by—

- (a) replacing the sum “50 cents” where it appears in sub-regulation (5) with the sum of “five emalangeni”; and
- (b) replacing the sums of “E4” and “E5” where they appear in sub-regulation (7) with sums of “E12” in each case.

Amendment of Regulation 68.

42. Regulation 68 of the principal Regulations is replaced with the following—

“Business in customs and excise offices.

68. (1) The representative of any importer, exporter, manufacturer or other principal who attends at any customs and excise office in connection with the clearance of goods or any other official business shall be conversant with the requirements of the Department in respect of such business and shall be able to reply to such questions or to furnish such information as the officer may put to him or require of him, but the officer may demand the personal attendance of any person or any principal in connection with any official matter.

(2) The conduct of any business in any customs and excise office shall be in accordance with such instructions as the Commissioner or the officer may issue and any person attending at such customs and excise office shall be subject to such instructions.”

Amendment of Regulations 70.

43. Regulation 70 of the principal Regulations is replaced with the following—

“70. Any carrier who for his own account brings into or takes out goods from Swaziland by road or transports goods overland through Swaziland by road is subject to section 99.”

Insertion of Regulation 71 bis.

44. The following Regulation 71 bis. is inserted in the principal Regulations after Regulation 71—

“Code numbers.

71 bis. Any person who conducts business with the Department shall, if so required by the Commissioner, apply for a code number and such code number shall be reflected on all prescribed forms or other documents specified by the Commissioner.”

Amendment of Second Schedule.

45. The Second Schedule of the principal Regulations is amended by—

- (a) deleting the references to the following forms—

CE.23, CE.24, CE.27, CE.50, CE.51, CE.52, CE.75, CE.112, CE.113, CE.137, CE.137A, and CE. 138; and

(b) numerically inserting the following forms—

- CE. 80 Application to register as diesel user.
- CE. 81 Refund of excise duty on diesel fuel.
- CE. 82 Diesel Fuel : Statement of refund.
- CE. 500 Bill of entry – (direct).
- CE. 501 Bill of entry – (direct) : Continuation sheet.
- CE. 504 Bill of entry – (direct) : Voucher of Correction
- CE. 510 Bill of entry – (direct) : Transfer of liability.
- CE. 514 Bill of entry – (direct) : Transfer of liability:
Voucher of Correction.
- CE. 550 Bill of entry – export (Not ex-warehouse).
- CE. 570 Bill of entry – for removal in bond (direct).
- CE. 571 Bill of entry – for removal in bond (direct):
Continuation sheet.
- CE. 574 Bill of entry – for removal in bond (direct):
Voucher of Correction.
- CE. 600 Bill of entry – (ex warehouse) : Imported goods
- CE. 601 Bill of entry – (ex warehouse) : Imported goods:
Continuation sheet.
- CE. 604 Bill of entry – (ex warehouse) : Imported goods:
Voucher of Correction.
- CE. 610 Bill of entry – (ex warehouse) : Swaziland products.
- CE. 611 Bill of entry – (ex warehouse) : Swaziland products
: Continuation sheet.
- CE. 614 Bill of entry – (ex warehouse) : Swaziland products
: Voucher of Correction

Amendment of Third Schedule.

46. The Third Schedule of the principal Regulations is amended by—

(a) replacing paragraph 5 with the following—

“5. If any person registered in terms of these regulations to use any goods specified in Schedule No. 3 to the Act is reported to the Commissioner by the Ministry of Commerce, Industry and Tourism, because he is maintaining unsatisfactory labour conditions and, if not less than six weeks and not more than six months after such person has been notified of such report, he is again reported to the Commissioner by the said Ministry because he has taken no adequate steps to maintain satisfactory labour conditions, his registration may be cancelled by the Commissioner and in the event of such cancellation he shall thereafter not be permitted to import or receive under rebate of duty any of the goods specified in the said Schedule.”;

- (b) by deleting paragraph 7; and
- (c) by replacing the word "Regulation" in paragraphs 11, 12, 13 and 14 with the word "Paragraph".

Amendment of Fourth Schedule - Part 1.

47. Part 1 of the Fourth Schedule to the principal Regulations is amended by—

- (a) deleting regulation 3;
- (b) deleting the words "classifiable under tariff heading 87.02.10" where they appear in sub-regulation 6(3);
- (c) deleting sub-regulations 7(2) and (3);
- (d) replacing sub-regulation 7(4) with the following—

"(4) In respect of any motor vehicle entered under item 407.04 the importer shall at the time of entry furnish the officer with—

- (a) such documentary evidence as the Commissioner may require to prove that the importer has permanently changed his residence to Swaziland; and
- (b) a declaration in the form CE 101, approved by the Commissioner, setting forth the circumstances and particulars in respect of the importation of such vehicle and in which the importer furnishes an undertaking in respect of the disposal of the vehicle as provided for by the item.";
- (e) deleting sub-regulation 7(5);
- (f) deleting sub-regulation 10(3);
- (g) deleting sub-regulation 10(5);
- (h) deleting sub-regulations 10(7) – (9);
- (i) replacing the words "State Warehouse or any place of security indicated by the Chief Customs Officer" where they appear in sub-regulation 12(4)(g) with the words "Government warehouse or any place of security indicated by the Commissioner";
- (j) deleting the words "classifiable under tariff heading 87.02.10" where they appear in sub-regulation 12(9); and
- (k) adding the following new sub-regulation after sub-regulation 12(9)—

"(10) Regulation 6(3) of this Schedule shall *mutatis mutandis* apply in respect of any motor vehicle entered under rebate of duty under item 412.12."

Amendment of Fourth Schedule - Part 3.

48. Part 3 of the Fourth Schedule of the principal Regulations is amended by—

- (a) replacing sub-regulation 14(3) with the following—

"(3) Goods admitted under the provisions of item 470.00 shall on importation exportation be entered in terms of section 37 of the Act. Such entries shall be coded separately for statistical purposes.";

- (b) replacing the word "Controller" where it appears in sub-regulation 14(5) with the word "officer";
- (c) adding after sub-regulation 14(7) the following new sub-regulations—
 - "(8) Goods admitted in terms of item 470.03 must be used in the processing or manufacture of goods for export and such processed or manufactured goods must, notwithstanding regulation 14(6) of this Schedule, be exported within 12 months from the date of entry of the imported goods or within such further period as the Commissioner, in exceptional circumstances, allows. Application for such extension must be made in writing and must reach the Commissioner prior to expiry of the 12 months period.
 - (9) Goods entered in terms of item 470.03 or goods processed or manufactured from such goods may not be diverted for consumption in the common customs area unless the prior permission of the Commissioner is obtained.
 - (10) Liability for the duty on any goods admitted in terms of item 470.03 shall cease on presentation of a certificate that such goods have been processed or used in the manufacture of goods intended for export only together with documentary proof that such processed or manufactured goods have been exported, or that due entry thereof has been made.";
- (d) replacing the words "paragraph 13 of Part 2" where they appear in sub-regulation 15(1) with the words "sub-regulation 14(1) of this Schedule";
- (e) replacing the words "form CE. 24" where they appear in sub-regulation 15(3) with the words "form CE. 550";
- (f) deleting the comma after the word "foreign" where it appears in the first line of sub-regulation 15(4);
- (g) deleting sub-regulation 15(10);
- (h) replacing the words "Paragraph 13 of Part 2" where they appear in sub-regulation 16(1) with the words "Sub-regulation 14(1) of this Schedule"; and
- (i) replacing the words "paragraphs 14(1) to 14(3) of this Part" where they appear in sub-regulation 16(2) with the words "sub-regulations 15(3) to 15(9) of this Schedule".

Amendment of Fifth Schedule - Part 1.

49. Sub-regulation 14(2) of Part 1 of the Fifth Schedule to the principal Regulations is amended by replacing the words "sold disposed of" where they appear therein with the words "sold or disposed of".

Amendment of Fifth Schedule - Part 2.

50. Part 2 of the Fifth Schedule to the principal Regulations is amended by—

- (a) replacing sub-regulations 16(2), (3) and (4) with the following—
 - "(2) the identity of such goods shall be established to the satisfaction of the officer and for that purpose any documents produced to the officer at the time of importation of such goods shall again be produced and such goods may in the discretion of the officer, be examined;

- (3) such evidence of exportation as the Commissioner may require shall be produced; and
- (4) item 522.00 shall not apply to goods which have already gone into use in the common customs area, except where there has been limited use in cases where such use is indispensable to reveal any inherent defect or to establish that the goods do not conform to the conditions of the contract. The period of limited use may be determined by the Commissioner.”;
- (b) adding after regulation 19 the following new regulation—
- “19bis. Regulation 12(4) of the Fourth Schedule shall *mutatis mutandis* apply in respect of any refund of duty claimed under item 522.02 as the result of abandonment of the goods.”; and
- (c) replacing regulation 20 with the following—
- “20. A refund of duty as intended by section 75(1)(c) and item 522.03 of Schedule No. 5 of the Act shall only be granted to a person—
- (1) if the bill of entry for export is at the time of the submission thereof accompanied by an application for refund in the specified form (form CE. 63):
- Provided that where such bill of entry at the time of the submission thereof is not accompanied by such application for refund, such refund may be considered provided proof of the identity of the goods is produced to the satisfaction of the Commissioner; and
- (2) who, subject to section 75(16), submits a general application for refund (form CE. 66) together with an application for refund (form CE. 63) and any other documents which the Commissioner may require in respect of the intended refund.
- 20bis. In the case of goods to be exported in terms of item 522.03 by parcel post or from a place where there is no customs and excise office, the exporter shall, prior to the export of the goods, deliver the said application for refund (form CE. 63) to the officer at the customs and excise office nearest the place from where the goods are to be exported, and the said goods shall not be exported until permission to export has been granted by the officer.”.

Amendment of Fifth Schedule - Part 3.

51. Part 3 of the Fifth Schedule to the principal Regulations is amended by—

- (a) replacing the words “regulation 22(1)” where they appear in sub-regulation 22(4) with the words “regulation 22(2)”;
- (b) deleting regulations 24 and 25.

Amendment of Sixth Schedule.

52. The Sixth Schedule to the principal Regulations is amended by—

(a) replacing sub-regulation 2(2) with the following—

“(2)(a) In respect of goods entered in terms of item 601.02 the relevant bill of entry shall be accompanied by or contain a declaration, signed by the secretary of the local authority in question, and counter-signed by the chairman thereof, to the effect that such goods are to be used solely for the purposes specified in the said item, and a written undertaking shall be furnished by such secretary that, if any of such goods are used for any other purpose or are sold or otherwise disposed of by such local authority so as to come into the possession of or to be used by any person not legally entitled to obtain the same under rebate of duty, the officer will be advised in writing of such use, sale or disposal, and that the duty due will immediately be paid to the officer by the local authority concerned.

(b) The secretary or accounting officer of any local authority to which the provisions of regulation 2(2)(a) apply, shall keep a stock book showing separately the quantities of all goods received under rebate of duty, the place at which such goods were entered under rebate and the quantities issued for road construction or maintenance or for any other purpose, together with the separate dates of receipt and issue. Such book shall at all reasonable times be open to inspection by the officer.

(c) The said secretary or accounting officer shall at the end of each financial year render to the officer at each place where the goods were entered under rebate of duty by or on behalf of the local authority concerned a certificate in a form approved by the officer.

(d) If goods entered under this item are sold or disposed of in a new or unused condition by the local authority which so entered them, the full duty thereon shall be paid to the officer and if such goods are sold in a used condition duty thereon calculated on the basis of regulation 2(4) of the Fourth Schedule shall be paid to the officer.”;

(b) replacing the words “Regulation 3(4) of the Fourth Schedule” where they appear in sub-regulation 2(5) with the words “Regulation 2(2)(d) of this Schedule”;

(c) adding after sub-regulation 2(5) the following new sub-regulation—

“(6) Regulation 6(3) of the Fourth Schedule shall *mutatis mutandis* apply in respect of any motor vehicle entered under item 601.07.”;

(d) replacing regulation 3 with the following—

“3. ITEM 602.00

Regulation 6(1) to (3) of the Fourth Schedule shall *mutatis mutandis* apply in respect of any goods specified in and entered under item 602.01 but for that purpose any reference in regulation 6(3) of the Fourth Schedule to full duty shall be deemed to be a reference to the full excise duty rebated in terms of item 602.01 to the representative in question (excluding any duty rebated in terms of item 609.17).”

(e) replacing the words “on export of such stamped goods” where they appear in sub-regulation 4(4) with the words “on export of such unstamped goods”;

- (f) deleting sub-regulations 7(5), (6) and (7);
- (g) replacing "Item 606.04.10(3)" where it appears in sub-regulation 7(8) with "Item 606.04.10(2)"
- (h) replacing the words "with -- permission of the officer" where they appear in sub-regulation 7(9) with the words "with the permission of the officer"
- (i) replacing sub-regulation 7(10) with the following-
- "(10) Plain spirits (excluding those of tariff item 104.20.27) for mixing with duty paid petrol - Item 606.04.20 -
Regulations 53(1) to 59(4) (excluding regulation 58) shall *mutatis mutandis* apply in respect of any spirits entered under item 606.04.20.";
- (j) deleting sub-regulations 7(11) and (12);
- (k) replacing sub-regulation 7(13) with the following-
- "(13) Wine spirits entered for use in the manufacture of fortified still wine - Item 606.04.25-
- (a) The strength of wine spirits used for fortification or preservation purposes shall not be lower than 60 per cent alcohol by volume.
 - (b) The minimum quantity of unfortified wine which may be fortified in any one operation, and in any particular vessel, shall be 1 140 litres, but the officer may permit a smaller quantity to be so fortified in circumstances which he considers exceptional.
 - (c) The officer may, subject to such conditions as he may impose, permit the removal of spirits from any customs and excise duty warehouse for the purpose of fortification of wine in another such warehouse provided such removal of such spirits is covered by a certificate for the removal of excisable/specified goods ex warehouse (form CE. 32) which shall be deposited in the entry box in such warehouse in terms of regulation 22(2) prior to such removal.
 - (d) No spirits forwarded under a certificate of removal to a winegrower for fortification or preservation purposes may be kept unused in the winegrower's customs and excise duty warehouse for a period longer than 30 days without the special permission, in writing, of the officer.
 - (e) Except with the permission of the officer no fortification of unfortified wine in the manufacture of fortified wine shall take place without official Supervision and such notice and particulars of any intended fortification operation as the officer may require shall be given to him by the manufacturer of the fortified wine in question.
 - (f) Such returns as the Commissioner considers necessary and in such form as he may decide shall be rendered to the officer by the manufacturer of the fortified wine in question immediately after completion of every fortification operation.";
- (l) deleting sub-regulation 7(14);
- (m) deleting sub-regulations 7(16) and (17);

(n) adding after sub-regulation 8(1) the following—

“(1 bis) Fortified still wine entered for use in the preservation or sweetening of unfortified still wine – Item 607.04.05(2)–

- (a) Regulations 53(1) to 59(4) (excluding regulation 58) shall *mutatis mutandis* apply in respect of any goods specified in and entered under item 607.04.05(2).
- (b) Except with the permission of the officer, all preservation or sweetening operations in terms of this item shall take place under official supervision and such notice as the officer may require shall be given to him by the licensee of the particulars of any intended operation of preservation or sweetening of unfortified still wine.
- (c) Fortified still wine entered under rebate of duty under this provision shall not be used in the preservation or sweetening of unfortified still wine if the alcoholic strength of such unfortified still wine is thereby increased by more than 0,6 per cent of alcohol by volume at 15°C and if so used such fortified wine shall be dutiable separately at the appropriate rate of duty applicable to such fortified wine and the total quantity of such blended wine shall be dutiable in accordance with Additional Note 2 to Chapter 22 of Part 1 of Schedule No. 1 to the Act.
- (d) Immediately upon completion of the preservation or sweetening of unfortified still wine, the registrant shall render to the officer a return in a form approved by the Commissioner.

(1 ter) Fortified still fermented apple, pear and orange beverages entered for use in the preservation or sweetening of unfortified still fermented apple, pear and orange beverages – Item 607.04.07–

Regulation 8(1bis) of this Schedule shall *mutatis mutandis* apply in respect of any fortified still fermented apple, pear and orange beverages used in terms of this item.”;

(o) replacing sub-regulation 8(2)(f)(ii) with the following—

“(ii) mineralised methylated spirits which shall mean non-coloured methylated spirits to which has been added not less than 0,15 grammes of powdered aniline dye (methyl violet) and 2 grammes benzyldiethyl (2,6-xylyl carbamoyl) methyl ammonium benzoate for every 100 litres of non-coloured methylated spirits and not less than 0,375 per cent by volume mineral naphtha of a relative density of not less than 0,796 at 20° Celsius.”;

(p) replacing sub-regulation 8(2)(o) with the following—

“(o) No licensee or person registered in terms of sub-regulation 8(2)(n) of this Schedule shall, apart from propellants approved by the Commissioner, add to or mix with methylated spirits any essential oil, flavouring matter or any other substance:

Provided that the Commissioner may allow a licensee to add a quantity of resin, not being less than 85 grammes per 4,5 litres, to non-coloured methylated spirits for supply to furniture makers for polishing furniture and such furniture makers shall be exempted from the requirements of sub-regulation 8(2)(n).”;

- (q) replacing the expression "30 days" where it appears in sub-regulation 8(3)(g) with the expression "120 days";
- (r) replacing sub-regulations 8(4) and 8(5) with the following—
- “(4) Regulation 8(3) of this Schedule shall *mutatis mutandis* apply in respect of any spirits used under item 607.04.10(3) to 607.04.10(15).
- (5) The use of any spirits under rebate of duty under item 607.04.12 shall be subject to such conditions as the Commissioner may impose in each case.”;
- (s) deleting sub-regulations 8(6), 8(7) and 8(8);
- (t) replacing sub-regulation 8(9) with the following—
- “(9) Regulation 8(lbis) of this Schedule shall *mutatis mutandis* apply in respect of any spirits entered under item 607.04.15.”;
- (u) replacing sub-regulation 8(10) with the following—
- “(10) Regulation 8(lbis) of this Schedule shall *mutatis mutandis* apply in respect of any spirits used under item 607.04.18.”;
- (v) replacing the expression "item 608,01" where it appears in sub-regulation 9(3) with the expression "item 608.01";
- (w) deleting sub-regulation 10(2);
- (x) deleting sub-regulation 10(4);
- (y) deleting sub-regulations 10(6), 10(7), 10(8) and 10(9);
- (z) replacing sub-regulation 10(10) with the following—
- “(10) (a) Regulations 37(1) and 37(2) shall *mutatis mutandis* apply in respect of any motor vehicle specified in and entered under the provisions of items 609.17/117.00.
- (b) A rebate of duty shall only be allowed under item 609.17 if any excisable motor vehicles specified therein were manufactured in a customs and excise manufacturing warehouse under the provisions of Part IV of the Act and the regulations.
- (c) A manufacturer of any excisable motor vehicle qualifying for a rebate of duty under items 609.17/117.05, 609.17/117.10, 609.17/117.15 and 609.17/117.17 shall establish the mass of any locally manufactured parts and materials incorporated or used in such motor vehicle, to the satisfaction of the officer.
- (d) Any part or material shall only qualify as net local content if it supported by a valid certificate of origin.
- (e) In respect of any excisable motor vehicle qualifying for a rebate of excise duty under items 609.17/117.05, 609.17/117.10, 609.17/117.15 and 609.17/117.17 the manufacturer shall furnish a record thereof to the officer on form CE. 193 detailing parts and materials which qualify as net local content in terms of Note 1(d) to item 117.00 of Part 2 of Schedule No. 1 to the Act.

- (f) A manufacturer shall notify the officer in advance of the replacement of any component manufactured in the common customs area by an imported component.
- (g) A manufacturer of any excisable motor vehicle qualifying for a rebate of excise duty shall keep working records which shall reflect the date of incorporation of any locally manufactured component, or of an imported component replacing a locally manufactured component in such motor vehicle and shall keep stock records showing the dates of receipt and of issue of parts and materials manufactured in the common customs area for incorporation in such motor vehicle. Likewise the manufacturer shall maintain a record of any component deleted from a motor vehicle as well as the effective date of such deletion.
- (h) For the purpose of Note 1(h) to tariff item 117.00 of Part 2 of Schedule No. 1 of the Act the following changes in a motor vehicle shall constitute the manufacture of a new or additional model:
- (i)(a) Body style (relating to motor cars) for example:— two-door, four-door and station wagon.
- (b) Body style (relating to other motor vehicles) for example:— mini-buses, panel vans and short wheel base, long wheel based, double cab or four-wheel drive light goods vehicles.
- (ii) Engines for example:— compression ignition, spark ignition or rotary, cubic displacement and number of cylinders.
- (iii) Steering, power-assisted or manual.
- (iv) Transmission, automatic or manual.
- (v) Braking equipment, power-assisted or manual.
- (i) For the purpose of Note 2 to item 609.17 of Schedule No. 6 of the Act, the following components are regarded as—
- (i) *variations to standard equipment*
- Rubber pneumatic tyres and tubes
- Paint
- Tinted windshield
- Steering-wheel
- Steering-wheel cover
- Interior body trim (for example:— seats carpets, door panels)
- Road wheels
- Interior rear-view mirror
- Rear axle, and
- Interior instruments and controls (for example:— revolution counter, speed control)

(ii) *additional to standard equipment*

Cigar lighters

Heating or air conditioning equipment

Plastic roof covering

Exterior rear-view mirrors

Fog lamps

Radio and other sound receiving and reproduction apparatus

Exterior body trim (for example:- additional chrome)

Wheel trims

Roof rack

Mud flaps

Sunroofs.”;

(aa) deleting sub-regulations 10(11) and 10(12); and

(ab) replacing sub-regulation 10(14) with the following —

“(14) Regulations 6(3) and 8 of the Fourth Schedule shall *mutatis mutandis* apply in respect of any goods specified in and entered under the item 609.22.25.”.

Deletion of Seventh Schedule.

53. The Seventh Schedule to the principal Regulations is deleted.

Amendment of the Eighth Schedule.

54. The Eighth Schedule of the principal Regulations is amended by—

(a) deleting “Mhlumeni” where it appears in sub-regulation 1(d);

(b) deleting “Ka-Dake (Ngwenya)” where it appears in sub-regulation 3(d);

(c) replacing sub-regulation 4(c) with the following—

“(c) where the appropriate transfer traffic forms for goods transferred within the common customs area may be completed and delivered to the officer:

Big Bend

Mlaula

Hlatikulu

Mpaka

Manzini

Nhlangano

Matsapha

Nsoko

Mbabane

Phuzamoya

Mhlume”;

(d) amending “Matsapa” to read “Matsapha” wherever it appears in the Eighth Schedule.

(e) replacing regulation 8(a) with the following—

“(a) for the landing and embarkation of persons and the landing or loading of goods:—

the apron of the airport directly opposite the terminal building;” and

(f) replacing sub-regulation 9(a) with the following—

“(a) the Royal Swazi National Airways Corporation warehouse at Matsapha Airport; and”.

A FAKUDZE,
Principal Secretary.

LEGAL NOTICE NO. 64 OF 1991

THE COMMISSIONS OF ENQUIRY ACT, 1963

(Act No. 35 of 1963)

THE JUDICIAL COMMISSION OF ENQUIRY INTO THE CLASS BOYCOTTS
AT THE KWALUSENI CAMPUS OF THE UNIVERSITY OF SWAZILAND
NOTICE, 1991

(Under Section 3)

EXTENSION OF TIME NOTICE, 1991

(Under Section 4)

In exercise of the powers conferred upon him by Section 4 of the Commissions of Enquiry Act, 1963, the Minister for Education hereby extends the time within which the Commission shall submit its report from 7th June, 1991 to 16th August, 1991.

M.E. VILAKAZI
Principal Secretary

MBABANE,
9th July, 1991.

LEGAL NOTICE NO. 65 OF 1991

THE CONSTITUTION OF SWAZILAND, 1968

(Act No. 50 of 1968)

APPOINTMENT OF ACTING JUDGE OF THE HIGH COURT

(Under Section 102)

In exercise of the powers conferred on me by Section 102 of the Constitution of Swaziland, 1968, repealed with savings, I, MSWATI III, KING OF SWAZILAND, hereby appoint—

CORNELIUS CLAASSEN

to be an Acting Judge of the High Court with effect from the 15th April, 1991 to 26th April, 1991,

DONE UNDER MY HAND AT LOZITH'EHLEZI THIS 5TH DAY OF JULY 1991.

MSWATI III
KING OF SWAZILAND

LEGAL NOTICE NO. 66 OF 1991

THE CONSTITUTION OF SWAZILAND, 1968

(Act No. 50 of 1968)

APPOINTMENT OF ACTING JUDGE OF THE HIGH COURT

(Under Section 102)

In exercise of the powers conferred on me by Section 102 of the Constitution of Swaziland, 1968, repealed with savings, I, MSWATI III, KING OF SWAZILAND, hereby appoint—

DAN BREGMAN

to be an Acting Judge of the High Court with effect from the 25th March, 1991 to 28th March, 1991

DONE UNDER MY HAND AT LOZITH'EHLEZI THIS 5TH DAY OF JULY 1991.

MSWATI III
KING OF SWAZILAND

LEGAL NOTICE NO. 67 OF 1991

THE CONSTITUTION OF SWAZILAND, 1968

(Act No. 50 of 1968)

APPOINTMENT OF ACTING CHIEF JUSTICE OF THE HIGH COURT

(Under Section 102)

In exercise of the powers conferred on me by Section 102 of the Constitution of Swaziland 1968, repealed with savings, I, MSWATI III, KING OF SWAZILAND, hereby appoint-

BENJAMIN DUNN

to be Acting Chief Justice of the High Court of Swaziland with effect from 1st July, 1991 until further notice.

THUS DONE UNDER MY HAND AT LOZITH'EHLEZI THIS 5TH DAY OF JULY, 1991.

MSWATI III
KING OF SWAZILAND