



# SWAZILAND GOVERNMENT GAZETTE

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VOL. XXXIII]

MBABANE, Friday, June 24th, 1994

[No. 31

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PUBLISHED BY AUTHORITY

**GENERAL NOTICE NO. 63 OF 1994****INCOME TAX NOTICE, 1994****NOTICE TO FURNISH RETURNS FOR THE 1994 YEAR OF ASSESSMENT**

(Under section 33 of the Income Tax Order, 1975, as amended)

NOTICE IS HEREBY GIVEN that all persons liable to taxation, personally or in a representative capacity, under the provisions of the Income Tax Order, 1975 as amended, are required to furnish, within thirty days after the 1st July, 1994, returns for the assessment of tax. Returns are also required, within thirty days after the 1st July 1994 from any other persons, whether a taxpayer or not, to whom paragraphs A,B,C, D or E of this Notice apply.

- A. Every person, (excepting a company) who was ordinarily resident in Swaziland, or a representative of such person whose gross income in respect of the year ended 30th June, 1994 was in excess of E12,250.
- B. Every person, not ordinarily resident in Swaziland, whose gross income from Swaziland in respect of the year ended 30th June, 1994 was in excess of E200.
- C. Any person who furnished, or was required to furnish, a Return in respect of the year ended 30th June, 1993.
- D. The Public Officer of every company which derived gross income in respect of the year ended 30th June, 1994.
- E. Every person to whom an income tax return is issued irrespective of the amount of the income of such a person, (including "NIL" income cases).

N.B. (1) Companies whose financial year ends on a date other than 30th June 1994 are requested to furnish their Returns and supporting documentation within 30 days from the end of the Financial year;

(2) New companies who wish to make their financial year end on a date other than 30th June, 1994 should obtain prior permission from the Commissioner of Taxes.

**NOTE:**

- 1. The income of any minor child, or step-child, whether accumulated or not, must be returned.
- 2. The income of all trusts created by the tax-payer must be disclosed in his return with full names and addresses of beneficiaries.
- 3. Every person who completes a return must show in respect of public and private companies:
  - (a) The dividends received by or accrued to him from any company;
  - (b) The number of shares in any company of which he is the registered shareholder;
  - (c) The number of shares in any company which are not registered in his name but of which he is the beneficial owner;
  - (d) The names and addresses of all persons who are beneficial owners of shares of which he is the holder. The number of shares in each company must be stated.

4 Gross Income includes the annual values of any benefits or advantage accruing by way of employment, such as free and subsidised housing, private use of employer's motor vehicle, entertainment and travelling (including overseas/outside Swaziland), free or subsidised fuel supplied by employer for employees' transport, provisions of services (e.g. gas, electricity, coal, water, telephone, domestic servants) school fees paid by employer for employee's children.

5. A person (who was in continuous employment with the same employer) whose income for the year of assessment consisted solely of remuneration from which employees' tax has been deducted is not required to furnish a return for that year if:-

- (i) the employees' tax deducted on such remuneration (after the deduction of pension contributions and SNPF contributions) was payable in terms of the prescribed employees' tax tables; and
- (ii) such person did not derive any other income, apart from such remuneration, or, if any other income was derived by him it consisted of (dividends and interest) each not exceeding E2000.

5.1 The following persons are hereby required to furnish income tax returns, notwithstanding the fact that they derived their income solely from remuneration and employees' tax has been deducted on such remuneration:

- (a) A person who commenced employment during the course of the year of assessment;
- (b) A person whose employment was terminated during the year of assessment;
- (c) A person who changed employers during the year of assessment; and
- (d) A person who had part-time employment over and above their full time employment;

5.2 Returns are also required from such persons (who although their remuneration have been subject to the Final Deduction system) wishes to claim for the following:

- (a) An insurance rebate;
- (b) A deduction for home ownership and improvement interest allowance as provided for under section 14A of the Order; and
- (c) A deduction for voluntary contributions in addition to the statutory contributions to Swaziland National Provident Fund (SNPF) during the year of assessment.
- (d) A person who had part-time employment over and above their full time employment.

6. Provisional taxpayers are also required to comply with this notice and to furnish returns.

#### RETURNS

The mere fact that a person did not receive Income Tax Return Form by post does not necessarily mean that a person has been relieved from his responsibility.

The prescribed returns can be obtained on, or after 1st July, 1994 at the office of the Commissioner of Taxes, P.O. Box 186, Mbabane.

#### FORWARDING OF RETURNS

1. Envelopes for the forwarding of Returns will be supplied.
2. Complete Returns must be forwarded by post addressed to: Commissioner of Taxes,

P.O. Box 186, Mbabane, or delivered at the office of the Commissioner of Taxes, Mbabane.

NOTE: Any envelope addressed to the Commissioner of Taxes and marked with words 'INCOME TAX ON HIS MAJESTY'S SERVICE' will be carried post free.

**ADDITIONAL TAX IN CASE OF DEFAULT  
OR OMISSION**

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

**PENALTIES**

1. Any person, required to render a return and who fails to do so within the period of Thirty Days from the 1st July, 1994 is liable to a fine of E1000, or in default of payment thereof to imprisonment for a period of one year, and further to a fine of E50 for each day during which such default continues after further notification following conviction, or to imprisonment for three months.
2. Any person who, with intent to evade or to assist any other person, to evade assessment or taxation, makes any false statement or entry in any return is liable to a fine of E5000 or imprisonment for two years or both.

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NOTE: No person is EXEMPT from penalty by reason merely of the fact that he may not have been called upon individually to make a return.

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**FURTHER INFORMATION**

Any further information or assistance which any person may require can be obtained at the office of the Commissioner of Taxes.

**ALWAYS MENTION YOUR TAX REFERENCE NUMBER IN YOUR CORRESPONDENCE,  
TELEPHONE CONVERSATIONS AND AT INTERVIEWS.**

**T. MBELU**  
*Commissioner of Taxes*

P.O. Box 186  
MBABANE  
Phone 42751/2 or 41401/1/2/3/4/5  
1st July 1994

**NOTICE**

**ESTATE LATE SIBONGILE ANGELA KUNENE ESTATE NO. 128/92**

Notice is hereby given in terms of Section 51 bis of the Administration of Estates Act No. 140 of 1989 that the First and Final Liquidation and Distribution Account will lie open for inspection at the office of the Master of the High Court of Swaziland at Mbabane and at the office of the District Commissioner Mbabane for a period of twenty one (21) days from the date of appearance of this notice.

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

JOHANNES S. NKAMBULE & ASSOCIATES  
Executor's Attorneys  
1st Floor Suite 4A Estel House  
Ngwane Street  
P.O. Box 300  
MANZINI

F619 24. 6.94

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**NOTICE**

**ESTATE LATE DAVID MAJABULA SIMELANE E103/94**

Debtors and Creditors in the above mentioned estate are hereby advised to lodge their claims with and pay their debts to the undersigned within twenty-one (21) days from date of publication of this notice.

MRS. IDAH B. SIMELANE  
P.O. Box 27  
LAVUMISA

F610 24.6.94

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**NOTICE**

**ESTATE LATE MPHESHEYA PETROS MKHONTA ESTATE NO. 124/94**

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

JOHANNES S. NKAMBULE & ASSOCIATES  
Attorneys for Executor Dative  
1st Floor Suite 4A Estel House  
Ngwane Street  
P.O. Box 300  
MANZINI

F618 24.6.94

NOTICE

**ESTATE LATE GEORGE SIJUMBA MNDZEBELE ESTATE NO. 124/92**

Notice is hereby given in terms of Section 51 bis of the Administration of Estates Act No. 140 of 1989 that the First and Final Liquidation and Distribution Account will lie open for inspection at the office of the Master of the High Court of Swaziland at Mbabane and at the office of the District Commissioner Mbabane for a period of twenty one (21) days from the date of appearance of this notice.

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

JOHANNES S. NKAMBULE & ASSOCIATES  
Executor's Attorneys  
1st Floor Suite 4A Estel House  
Ngwane Street  
P.O. Box 300  
MANZINI

F617 24.6.94

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NOTICE OF AUCTION SALE

**MANZINI CITY COUNCIL**

**MANZINI POUND ON FARM 1231 - NORTH OF MANZINI**

**ADJACENT TO**

**GRADE "A" CEMETERY**

The following livestock will be sold by Public Auction at the above Pound, on Friday, 8th July, 1994 at 1.00 p.m., unless previously claimed:-

- |                              |                        |
|------------------------------|------------------------|
| 1. Black/brown cow with calf | approximately 8 years  |
| 2. Black and white bull      | approximately 7 years  |
| 3. White/Black bullock       | approximately 7 years  |
| 4. Brown cow                 | approximately 6 years  |
| 5. Black bull                | approximately 5 years  |
| 6. Black/white bull          | approximately 4½ years |
| 7. Brown/bull                | approximately 4½ years |
| 8. Brown/white bull          | approximately 3½ years |
| 9. Brown/white bullock       | approximately 3 years  |

N.B.: Payment will be by cash or Bank Guaranteed Cheques only.

S.L. NTSHALINSHALI  
Pound Master

F611 24.6.94

1235

**NOTICE**

Notice is hereby given that we intend applying for a Certified Copy of Deed of Transfer No. 139/1986, dated the 10th April 1986, in favour of The Swaziland Railway (a body incorporated by statute under The Swaziland Railway Act No. 15 of 1962) in respect of:

CERTAIN: Portion 11 (a portion of Portion 7) of Farm No. 176, situate in the Lubombo District, Swaziland;

MEASURING: 4717 (four seven one seven) square metres;

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

DATED AT MBABANE ON THIS THE 31ST DAY MAY 1994.

PERRY-MILLIN  
incorporating  
R.D. Friedlander & Co.  
P.O. Box A240  
Swazi Plaza  
MBABANE

F613 2x1.7.94

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**NOTICE**

Notice is hereby given that we intend applying for a Certified Copy of Deed of Transfer No. 187/1967, dated the 25th October 1967, in favour of Korsvan (Proprietary) Limited in respect of:

CERTAIN: Erf 72, situated on General and Jorissen Streets, in the town of Manzini (formerly Bremersdorp), Swaziland;

MEASURING: 1983 (one nine eight three) Square Metres;

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

PERRY - MILLIN  
incorporating  
R.D. Friedlander & Co.  
P.O. Box A240  
Swazi Plaza  
MBABANE

F620 2x1.7.94

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**NOTICE**

**ESTATE LATE RHODA SITHEMBISO MAVUSO E161/94**

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

JOSHUA MAVUSO  
P.O. Box 2903  
MBABANE.

F624 24.6.94

**NOTICE**

**CHANGE OF SURNAME ACT NO. 67 OF 1962 (IN TERMS OF SECTION 5)**

Notice is hereby given that I, Titus Sihlongonyane follower of Mswelanto Tsabedze Indvuna Babili Gwebu of Malindza, Lubombo Region intend to apply to the Honourable Minister of Justice of the Kingdom of Swaziland for authorization to assume the surname Zabala after the fourth publication of this notice in the Swazi Observer and the Times of Swaziland for the reason that the surname Zabala is my natural surname.

Any objection should be lodged in writing to me through my Attorneys Maphalala and Company P.O. Box 1631, Matsapha and the Regional Secretary, P.O. Box 20, Siteki.

F609 4x15.7.94

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**NOTICE**

**IN THE HIGH COURT OF SWAZILAND**

HELD AT MBABANE

CASE NO. 1312/93

In the matter between:

HANS MERENSKY HOLDINGS (PTY) LTD

Plaintiff

and

J.M. CHEYO

Defendant

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**NOTICE OF SALE**

Notice is hereby given that pursuant to a Writ of Execution issued in the above matter, the undermentioned property will be sold by Public Auction by the Deputy Sheriff for the District of Manzini outside the Regional Administrator's offices at 2.40 p.m. on Friday the 22nd day of July 1994.

**CERTAIN:** Lot No. 609 situate at Manzini Township Extension 6, District of Manzini;

**HELD:** By the Defendant under Deed of Transfer No. 451/88

**IMPROVEMENTS:** 3 Bedroomed house.

The Conditions of Sale are available for inspection at the office of the Sheriff in the High Court Building, in Mbabane and at the offices of Robinson Bertram & Company with P.W. Keyter, Mbabane.

A substantial bond may be granted to an approved buyer on application to the Swaziland Building Society.

Further particulars may be obtained from the undersigned.

DATED AT MBABANE this 15th day of JUNE, 1994.

B.R. MKHWANAZI  
Sheriff of Swaziland  
The High Court  
MBABANE

F612 24.6.94



**NOTICE**

**IN THE HIGH COURT OF SWAZILAND**

HELD AT MBABANE

CASE NO. 1312/93

In the matter between:

HANS MERENSKY HOLDINGS (PTY) LTD

Plaintiff

and

J.M. CHEYO

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A substantial bond may be granted to an approved buyer on application to the Swaziland Building Society.

Further particulars may be obtained from the undersigned.

DATED AT MBABANE this 15th day of JUNE, 1994.

B.R. MKHWANAZI  
Sheriff of Swaziland  
The High Court  
MBABANE

F621 24.6.94

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**NOTICE**

Notice is hereby given that I, Sipho Magwagwa Gamedze of KaMkhweli Area in the Lubombo Region intend to apply to the Honourable Minister of Justice of the Kingdom of Swaziland for authorisation to assume the surname Mkhabela 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 Lubombo Region and in the Government Gazette.

The reason I want to assume the surname Mkhabela is because it is my natural surname.

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

P.O. Box 3037  
Manzini  
Swaziland

F593 4x8.7.94

**POLICE AND PUBLIC ORDER ACT NO. 29/1957 SALE OF FOUND PROPERTY IN TERMS  
OF SECTION 42 (1) (2) AND (3) AS AMENDED**

The items of found property listed below shall be sold by public auction at Police Stations which are in custody of such property on dates shown opposite each Police Station at 09h00 hours.

**MBABANE POLICE STATION**

<u>P/F No.</u>	<u>Description of Property</u>	<u>Date of Sale</u>
12/89	One T.V. set black and white	30.7.94
20/89	A red bag with items	30.7.94
40/90	A maroon shirt with items	30.7.94
68/90	A dark blue suitcase with various items	30.7.94
72/90	One red belt	30.7.94
145/90	One black belt, a purse and spectacle	30.7.94
209/90	A black barret	30.7.94
34/91	A hova sack with various items	30.7.94
41/91	A dark blue suitcase with various items	30.7.94
51/91	A brown sleeping bag with various items	30.7.94
58/91	A cream white sheet with various items	30.7.94
60/91	A maroon bag with contents	30.7.94
70/91	A card board with various items	30.7.94
85/91	A plastic bag with various items	30.7.94
109/91	A grey pair of trousers and a green jersey	30.7.94
113/91	A grey jacket and a fawn jacket	30.7.94
119/91	A red suitcase	30.7.94
123/91	A samson jean and a white slumber	30.7.94
139/91	One navy blue short hat	30.7.94
144/91	A orange bag with various items	30.7.94
147/91	A green plastic with various items	30.7.94
161/91	A base bed	30.7.94
165/91	A white curtain with various items	30.7.94
166/91	A maroon blanket with contents	30.7.94
167/91	A brown suitcase with various items	30.7.94
169/91	A cream white sponge	30.7.94
170/91	A duvet cover with various items	30.7.94
177/91	A brown blaunpunkt Hi-Fi set	30.7.94
340/91	A white shirt with various items	30.7.94
106/91	A blue and red suitcase with various items	30.7.94

## PIGG'S PEAK POLICE STATION

<u>P/F No.</u>	<u>Description of Property</u>	<u>Date of Sale</u>
40/90	One maroon purse	30.7.94
33/92	One scotish rug	30.7.94
46/92	Various men clothings	30.7.94
48/92	One yellow plastic containing various items	30.7.94
66/92	One brown night shoes and a packet of candles	30.7.94
26/93	One pair of black shoes	30.7.94
28/93	One Yotaka radio cassette	30.7.94
29/93	One brown trouser, a blue bag, a light blue shirt a yellow short, a maroon short, a bright coloured shirt and a khakhi trouser	30.7.94
32/93	A pair of white shoes	30.7.94
31/93	A pair of black boots	30.7.94
35/93	A pair of black boots	30.7.94
36/93	A pair of white sandals	30.7.94
40/93	A yellow rain coat	30.7.94
42/93	A white striped shirt	30.7.94
44/93	A blue bag with various items	30.7.94

## LOBAMBA POLICE STATION

37/92	A light grey bag with various items	30.7.94
38/92	A black bag with various items	30.7.94
42/92	A tan rain coat	30.7.94
43/92	A black civica camera	30.7.94
45/92	A brown briefcase with various items	30.7.94
53/93	A brown blanket with various clothings	30.7.94
55/92	A plastic bag with various clothings	30.7.94
57/92	A plastic bag with three radios	30.7.94
60/92	A blue jacket with various clothings	30.7.94
61/92	Two trousers and an underwear	30.7.94
3/93	A sheet with various clothings	30.7.94
4/93	A brown suitcase with clothings	30.7.94
5/93	A zebra stripped blanket	30.7.94
13/93	A black and green willard battery	30.7.94
14/93	A door	30.7.94
17/93	A cream white shirt	30.7.94
26/93	A kingston Hi-Fi set and a generator	30.7.94

## LOBAMBA POLICE STATION

<u>P/F No.</u>	<u>Description of Property</u>	<u>Date of Sale</u>
28/93	A grey overcoat and a rain coat	30.7.94
29/93	A blue plastic bag with some clothings	30.7.94
30/93	One tyre liver, navy grinder white adapter and a pink pillow case	30.7.94
31/93	A multi-coloured carpet	30.7.94
32/93	Six lilala bags	30.7.94
33/93	A pair of sandals	30.7.94
8/93	A green sleeping bag with items	30.7.94
36/93	Two blankets and a blue bag	30.7.94

## NGWENYA BORDER POST

10/91	A navy blue suitcase with clothings	30.7.94
11/91	A green hand bag with clothings	30.7.94
12/91	A maroon hand bag with clothings	30.7.94
13/91	A plastic with grocery	30.7.94
16/91	One coloured blanket and a maroon suitcase	30.7.94
17/91	A grey bag with clothings	30.7.94
18/91	A khakhi suitcase with clothings	30.7.94
19/91	A blue suitcase with clothings	30.7.94
20/91	A brown suitcase with clothings	30.7.94
21/91	A black bag with clothings	30.7.94
24/91	A hand bag with clothings	30.7.94
33/91	A maroon wool roll	30.7.94
340/91	A card board with glasses	30.7.94
35/91	A pink hand bag with clothings	30.7.94
1/94	A black ladies hand bag	30.7.94
2/92	A maroon bag with clothings	30.7.94
3/92	A blue bag with clothings	30.7.94
4/92	A black bag with clothings	30.7.94
5/92	A grey and red bag with clothings	30.7.94

## BULEMBU POLICE STATION

17/92	One brown skirt and one white T-shirt	30.7.94
3/93	One maroon bag with various items	30.7.94
6/93	One lifebouy soap	30.7.94

## MANZINI POLICE STATION

<u>P/F No.</u>	<u>Description of Property</u>	<u>Date of Sale</u>
361/92	One grey bicycle for kids	30.7.94
364/92	One Salora coloured T.V. set 3 black car tyres	30.7.94
367/92	One silver/black wheel cap and silver wheel spanner	30.7.94
368/92	One brown travelling brief case	30.7.94
371/92	One old wheel barrow with one leg	30.7.94
373/92	One 25 litres of diesel in red containers	30.7.94
374/92	One red big bag with items	30.7.94
377/92	A plastic containing five plates	30.7.94
378/92	One multi coloured jersey	30.7.94
383/92	One bottle green bed cover with a wall clock, blue small handgas	30.7.94
384/92	Brownish blanket with items	30.7.94
385/92	Four clay pots	30.7.94
386/92	Three band radio cassette small red lack one maroon bed cover	30.7.94
388/92	One maroon bed cover	30.7.94
389/92	One black handbag	30.7.94
390/92	One black tobischi T.V. set	30.7.94
391/92	One multi coloured duvet with blue lacket and a curtain	30.7.94
392/92	One black bag with three band radio	30.7.94
394/92	One brownish jersey	30.7.94
396/92	One black bag with containing cream bag, black shirt	30.7.94
397/92	One pair of brown shoes, grey trouser khakhi T-shirt, one towel	30.7.94
399/92	One radio cassette	30.7.94
400/92	A bronze trophy, wrist watch, digital watch	30.7.94
401/92	A long khakhi envelope with black wallet and black purse	30.7.94
403/92	One omega radio, red skipper, grey trouser	30.7.94
409/92	One multi coloured sponge	30.7.94
410/92	One white stove defy	30.7.94
412/92	One car wheel	30.7.94
416/92	Two white T-shirt and viscose shirt	30.7.94
417/92	One multi coloured bag with groceries plus three shirts	30.7.94
421/92	Two small glass plates	30.7.94
01/93	One black briefcase	30.7.94

## MANZINI POLICE STATION CONTINUED

<u>P/F No.</u>	<u>Description of Property</u>	<u>Date of Sale</u>
03/93	One cooking oil	30.7.94
04/93	One black purse	30.7.94
04/93	One black purse	30.7.94
06/93	Three doors and two minor drawers	30.7.94
07/92	One pair of star sport takkies	30.7.94
09/93	One red trouser, one multi coloured shirt	30.7.94
10/93	One khakhi shirt and sported skirt	30.7.94
15/93	One international bag with items	30.7.94
16/93	One brown/black ladies two piece	30.7.94
18/93	Two ladies hand bag with pillow case, navy blue bag with Lihya and some cassettes	30.7.94
19/93	Three curtains white in colour	30.7.94
21/93	One green gear box old	30.7.94
22/93	One windscreen	30.7.94
26/93	One cooler box with flask and tea bags and other items	30.7.94
27/93	One powdered blue bag and some plastic bags	30.7.94
29/93	One brown briefcase with items	30.7.94
30/93	One khakhi slumber jacket, red car battery	30.7.94
31/93	One red engine 5 HP with its pump	30.7.94
36/93	Puma blanket, radio, camsa	30.7.94
37/93	18 cassettes, 19 spanners, 23 socket, screw drivers	30.7.94
41/93	One black wheel spanner	30.7.94
42/93	One grass basket with items	30.7.94
44/93	One steel gate	30.7.94
46/93	One maroon sport bag	30.7.94
47/93	One blue bag, grey overall and a jacket	30.7.94
48/93	One navy blue cap written dida lipton	30.7.94
50/93	One car radio cassette	30.7.94
56/93	One blue/purple bag	30.7.94
59/93	One maroon dressing table	30.7.94
60/93	One ladies bag black in colour	30.7.94
61/93	One ladies hand bag	30.7.94
62/93	Two emahiya and one window frame	30.7.94
63/93	Two tooth brushes and glycerine	30.7.94
64/93	Ten packets of peterstyvesant, two yellow flask one cream jersey all in a grey bag	30.7.94
65/93	One pink blanket, one bedspread grey/white/yellow	30.7.94
71/93	One wooden brown vase	30.7.94
73/93	One duvet cover multi-coloured and its inner	30.7.94

## MANZINI POLICE STATION CONTINUED

<u>P/F No.</u>	<u>Description of Property</u>	<u>Date of Sale</u>
77/93	One packet of zoop, 2.5 kg maize meal and one mkhulu rice	30.7.94
78/93	One red car jack	30.7.94
79/93	One white helmet with red colours	30.7.94
80/93	Nine wrist watches, two belts white bank bag	30.7.94
83/93	Red/pink bag containing some items	30.7.94
88/93	One jungle green jacket	30.7.94
90/93	One big windscreen	30.7.94
93/93	One black bicycle pump with sallocation	30.7.94
94/93	One green bag	30.7.94
95/93	One grass bag with clothings	30.7.94
96/93	Green bag with red earrings	30.7.94
97/93	One small bag	30.7.94
100/93	One black and grey jersey	30.7.94
101/93	Three new viro pedlocks	30.7.94
104/93	One big black with items	30.7.94
105/93	One rear windscreen	30.7.94
107/93	Three 210 litres drums	30.7.94
110/93	One black bag with items	30.7.94
113/93	One black/white king/gueen photo framed wall picture	30.7.94
118/93	One cream white jacket	30.7.94
120/93	One denim bag containing shoes	30.7.94
121/93	One brown suitcase containing a portable T.V.	30.7.94
122/93	One navy trouser, one light blue trouser	30.7.94
125/93	One green sponge and one hand driller	30.7.94
129/93	One tripple-lamp shade and four planks	30.7.94
131/93	Seven wrist watches	30.7.94
132/93	One brown puma blanket with a tempest radio	30.7.94
134/93	Gas cylinder No. 10 blue in colour	30.7.94
135/93	Two multi-coloured blankets	30.7.94
139/93	One metal white chair	30.7.94
140/93	Four packets take-away papers	30.7.94
141/94	Two white containers 25 litres	30.7.94
144/93	Hand bag, scotch cap blue overall	30.7.94
145/93	One brolon book case, maroon bag with OMO powder	30.7.94

## MANZINI POLICE STATION CONTINUED

<u>P/F No.</u>	<u>Description of Property</u>	<u>Date of Sale</u>
148/93	One black silver radio cassette	30.7.94
149/93	One brown furniture T.V. set Philips	30.7.94
152/93	One gean jacket, red scotch shirt	30.7.94
155/93	One black T.V. radio	30.7.94
156/93	7 x 20 peterstyvesant, cream coat	30.7.94
158/93	One grey bag containing pink blanket	30.7.94
159/93	Wheel spanner, red jack and red pliers	30.7.94
160/93	One navy blue big bag	30.7.94
161/93	One red bag containing some items	30.7.94
164/93	One black bag with two circuit baker	30.7.94
165/93	One glass and one tempest big black speaker	30.7.94
168/93	One carton containing different pairs of shoes	30.7.94
169/93	One sewing machine	30.7.94
170/93	One steel step ladder and multi-coloured floor mat	30.7.94
171/93	One 50kg brown bred flour	30.7.94
172/93	One green sail	30.7.94
173/93	One umbrella green/red/blue and yellow in colour	30.7.94
174/93	One casio 100 sound tone oksam	30.7.94
175/93	One BWX rambo bicycle blue in colour	30.7.94
177/93	One brown mens bag	30.7.94
182/93	One pair of red/black morning shoes	30.7.94
183/93	One rusted wheel barrow	30.7.94
184/93	One wooden truck box	30.7.94
185/93	One black small travelling bag containing a black rain coat	30.7.94
188/93	A bag with various mens clothings	30.7.94
190/93	A plastic bag containing various items	30.7.94
189/93	A plastic bag with a pair ladies shoes	30.7.94
193/93	A black travelling case	30.7.94
194/93	A brown bag containing clothings	30.7.94
200/93	A blampunket double deck radio cassette black in colour	30.7.94
204/93	A white bag with one small car mat	30.7.94

## MALKERNS POLICE STATION

71/92	A big maroon bag with various items	30.7.94
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## MALKERNS POLICE STATION CONTINUED

<u>P/F No.</u>	<u>Description of Property</u>	<u>Date of Sale</u>
72/92	Two bottles of cooking oil, eight snurf and sixteen scribing pots	30.7.94
74/92	13 colgates, 6 tooth brushes, 2 ponds, 1 pure glycerine, 8 inector super black, 27 ball points and 1 zambuck	30.7.94
88/92	One red/white yonda bicycle	30.7.94
91/92	One red and black	30.7.94
98/92	One black radio, one electric torch, one khakhi trouser, one grey trouser, one frying pan, and A brown jacket	30.7.94
101/92	One wheel cap	30.7.94
102/92	One plastic basin, a plastic dish and a blue dish basin	30.7.94
4/93	One scottish travelling rug	30.7.94
5/93	A plastic bag with various clothings	30.7.94
5/93	A number of baby clothing	30.7.94
8/93	Three spanners and two shiftings	30.7.94
10/93	A red bag with two multi colour shirts	30.7.94
12/93	Four tea cups with soucers	30.7.94
13/93	A welko radio cassette (black/grey in colour)	30.7.94

## MANKAYANE POLICE STATION

15/92	Umgcala	30.7.94
16/92	A light brown mens jersey	30.7.94
19/92	A Votaka radio cassette, a brown coat and a cassette	30.7.94
22/92	A red gown and a torch	30.7.94
26/92	25 pkts of candles, 2 cartons of holsum, a carton norrox soup, 10 cartons of fish and a carton of coffee	30.7.94
28/92	A grey bag with contents	30.7.94
29/92	A bathing towel	30.7.94
30/92	A salora stered	30.7.94
31/92	A brown bag with contents	30.7.94
33/92	A brownish blanket	30.7.94
34/92	A black rover T.V. set and a camera	30.7.94
06/93	A light pink and cream white jersey	30.7.94
10/93	An amplifire and its speaker	30.7.94
12/93	A grocery	30.7.94
17/93	A plastic bag with contents	30.7.94

## MALKERNS POLICE STATION CONTINUED

<u>P/F No.</u>	<u>Description of Property</u>	<u>Date of Sale</u>
20/93	A packet of candles	30.7.94
22/93	An auto deck car radio	30.7.94
23/93	A piece of chimney	30.7.94
24/93	A multi coloured jersey	30.7.94
09/93	A sport short	30.7.94
26/93	A cleaning mob	30.7.94

## BHUNYA POLICE STATION

10/92	A plantinum wall watch, four cassette one umbrella and a grey bag with stripes	30.7.94
13/92	A blue cap	30.7.94
14/92	A grey and black cap	30.7.94
17/92	A pair of slippers	30.7.94
01/93	A bag with various items	30.7.94
06/93	One blue and white cap	30.7.94

## SIDVOKODVO POLICE STATION

21/92	2 x 12 feet corrugated irons	30.7.94
30/92	A bag with various clothings	30.7.94
33/92	A face towel and three (3) emahiya	30.7.94
35/92	A zionist gown	30.7.94
37/92	A blanket with various items	30.7.94
38/92	A radio cassette	30.7.94
39/92	A navy blue bag with various items	30.7.94
40/92	A blue bag with clothings	30.7.94
41/92	A green bag with clothings	30.7.94
42/92	A have sack with clothings	30.7.94
43/92	Two overalls black in colour	30.7.94
03/93	Aportable black and white T.V. set	30.7.94
04/93	A tempest radio cassette	30.7.94
05/93	A car battery	30.7.94
06/93	Various mens clothings	30.7.94

## MLIBA POLICE STATION

14/92	A blue bag with various items	30.7.94
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## MLIBA POLICE STATION CONTINUED

<u>P/F No.</u>	<u>Description of Property</u>	<u>Date of Sale</u>
16/92	A camouflage bag with various items	30.7.94
17/92	Various mens clothings	30.7.94
24/92	A briefcase with various items	30.7.94
21/92	Autodek car radio	30.7.94
06/92	A rug and a puma blanket	30.7.94
07/93	A pair of trouser, a belt and shoes	30.7.94

## SITEKI POLICE STATION

5/90	Various clothings	30.7.94
49/90	A yellow dress and pair of trousers	30.7.94
49/91	A black bag with clothings	30.7.94
18/92	A briefcase with various items	30.7.94
20/92	A black hand bag with some items	30.7.94
21/92	A black leather bag with some items	30.7.94
25/92	Two orange sails	30.7.94
38/92	A Hi-fi set with two speakers	30.7.94
40/92	A radio cassette player, three cassettes and a P.M. 9 battery	30.7.94
41/92	Various clothings	30.7.94
42/92	¾ purple sheet	30.7.94
44/92	A number of pack roibos tea and a grass slasher	30.7.94
48/92	Various clothings	30.7.94
50/92	Rolls of barbed wire	30.7.94
01/92	An extension electric cord	30.7.94
5/93	A grey bag with various items	30.7.94
10/93	A gas cyclinder	30.7.94
14/93	parts of a bicycle	30.7.94
19/93	Groceries	30.7.94
22/93	Omo, surf powder and a mosquito coil	30.7.94
27/93	A black hand bag with some items	30.7.94
31/93	A toaster, knife, steam iron and a pair of scissors	30.7.94
37/93	A black bag with some items	30.7.94
39/93	A brown suitcase with various items	30.7.94
43/93	A number of packets of boxer tobacco	30.7.94

## TSHANENI POLICE STATION

<u>P/F No.</u>	<u>Description of Property</u>	<u>Date of Sale</u>
19/92	A radio	30.7.94
21/92	Two steel window frames	30.7.94
24/92	One small bench	30.7.94
26/92	A plastic bag with various items	30.7.94
28/92	One black bag	30.7.94
29/92	Two bicycles	30.7.94
32/92	Three bicycles	30.7.94
37/92	Six cartons of peter styvesant	30.7.94
12/93	Four bicycles	30.7.94
13/93	A bag with clothings	30.7.94
15/93	One brown suitcase with clothings	30.7.94
17/93	Various clothings	30.7.94
19/93	One jacket	30.7.94
01/93	One white bag with red handles	30.7.94
20/93	One maroon bag	30.7.94
23/93	Various clothings	30.7.94
24/93	Various tools	30.7.94
25/93	One pair soccer boots	30.7.94
27/93	One tobishi radio	30.7.94
28/93	One Unallenger bicycle	30.7.94

## LOMAHASHA POLICE STATION

47/92	property	30.7.94
50/92	A black calypse radio a black tempest radio and a battery	30.7.94
60/92	A brown suitcase with a radio cassette	30.7.94
64/92	Two screw drivers, one head lamp, one building level one water pump and one thermostarter	30.7.94
66/92	One single wheel spanner, a cross wheel spanner and three spanners	30.7.94
75/92	Seven attire (emahiya) and two skins	30.7.94
04/93	One red suitcase with contents	30.7.94
05/93	One brown suitcase with contents	30.7.94
19/93	One red bag with contents	30.7.94
20/93	One black bag with contents	30.7.94
25/93	One challenger bicycle	30.7.94
27/93	A black pair of sandals	30.7.94
29/93	A blue bag with contents	30.7.94

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**LOMAHASHA POLICE STATION CONTINUED**

<u>P/F No.</u>	<u>Description of Property</u>	<u>Date of Sale</u>
32/93	A red towel and a jacket	30.7.94
33/93	A black harmonic radio and a brush	30.7.94
34/93	Black shoes	30.7.94
35/93	A tool box with spanners	30.7.94
37/93	A vehicle wheel cap	30.7.94
38/93	A tool box with contents	30.7.94
39/93	A tool box with contents	30.7.94
40/93	A pair of curtains	30.7.94
41/93	A radio cassette	30.7.94
42/93	A bag with contents	30.7.94
43/93	A car radio cassette	30.7.94
44/93	A car radio cassette	30.7.94
46/93	A maroon jacket a pair of shoes and two sheildly creams	30.7.94
47/93	A slamber jacket an a blue jeans	30.7.94
48/93	One welding machine, two cables and a rug	30.7.94
49/93	A brown bag with contents	30.7.94
50/93	A tempest Hi-Fi set	30.7.94
52/93	A bag with contents	30.7.94
54/93	A blue bag with contents	30.7.94
55/93	A brown bag with contents	30.7.94
58/93	A 600 x 14 dunlop wheel	30.7.94
59/93	A brown briefcase with contents	30.7.94
60/93	A brown bag	30.7.94
61/93	A grey jacket and a shotted trousers	30.7.94
62/93	73 x 500 grams brown sugar	30.7.94
64/93	A wall clock	30.7.94
65/93	A plastic bag with contents	30.7.94
70/93	A bag with contents	30.7.94

**SIMUNYE POLICE STATION**

26/92	One bus Tyre	30.7.94
04/93	One navy blue shirt	30.7.94
04/93	One stripes dress	30.7.94
04/93	One pink shirt	30.7.94
04/93	One topics-pink and grey dress	30.7.94
04/93	One pair of red shoes	30.7.94
04/93	One white spot hat	30.7.94

## SIMUNYE POLICE STATION CONTINUED

<u>P/F No.</u>	<u>Description of Property</u>	<u>Date of Sale</u>
04/93	One black princess shirt	30.7.94
04/93	One blue T-shirt	30.7.94
04/93	One pink peti-coat	30.7.94
04/93	One multi-coloured skirt	30.7.94
04/93	One duchess white dress	30.7.94
04/93	One yellow stripes skirt	30.7.94
04/93	One army green skirt	30.7.94
04/93	One acrylic skirt	30.7.94
04/93	One black T-shirt and one brown bag	30.7.94
07/93	One pair of black idlers shoes	30.7.94
11/93	One multi-coloured jacket	30.7.94
11/93	One sky blue T-shirt	30.7.94
11/93	One blue/white hat	30.7.94
11/93	One white/blue T-shirt	30.7.94
11/93	One multi-coloured skirt	30.7.94
11/93	One white T-shirt	30.7.94
11/93	One red hand bag	30.7.94
12/93	One blanket and one doek	30.7.94
12/93	One navy blue skipper and one Umgula	30.7.94
12/93	One pair of black shoes	30.7.94
12/93	One pair of sandals	30.7.94
14/93	One red western flyer bicycle	30.7.94
18/93	One black pair of shoes	30.7.94
18/93	One pair of white socks	30.7.94
18/93	One black/white skipper	30.7.94
18/93	One multi-coloured sheet	30.7.94

## BIG BEND POLICE STATION

20/91	A pair of brown boots and an overall	30.7.94
25/92	A navy blue bag with various clothing	30.7.94
26/92	Various clothings	30.7.94
30/92	A tool box with various tools	30.7.94
32/92	A white sack containing clothings	30.7.94
01/93	A black jacket	30.7.94
02/93	A blue B.M.X bicycle	30.7.94

## BIG BEND POLICE STATION CONTINUED

<u>P/F No.</u>	<u>Description of Property</u>	<u>Date of Sale</u>
04/93	A maroon blanket	30.7.94
07/93	A one band tempest radio	30.7.94
07/93	A one band tempest radio	30.7.94
08/93	A khakhi haversack containing clothings	30.7.94
09/93	A black humber bicycle	30.7.94
10/93	A red and white cap	30.7.94
11/93	A brown bag containing clothings	30.7.94
12/93	A white sack containing boxer tobacco	30.7.94
13/93	A brown sling bag containing various items	30.7.94
15/93	An alarm clock	30.7.94
18/93	A plastic bag containing various items	30.7.94

## LUBULI POLICE STATION

03/89	A pink sheet with various clothings	30.7.94
16/92	A Tele-Funken hi-fi set and 4 cassettes	30.7.94
20/92	A navy blue bag with various clothings	30.7.94
23/93	A jumbo radio cassette, a tele-funken Hi-Fi set and a brown T.V. set	30.7.94
25/92	One navy blue cargo jacket	30.7.94
02/93	A white sheet with clothings	30.7.94
03/93	A brown sheet with clothings	30.7.94
05/93	A brown sheet with clothings	30.7.94
06/93	A sonic radio cassette and a tempest	30.7.94
07/93	One wooden briefcase	30.7.94
09/93	A black bicycle	30.7.94
10/93	A black bicycle	30.7.94
11/93	A black bicycle	30.7.94
12/93	A black bicycle	30.7.94
15/93	A black bicycle	30.7.94
18/93	A black/pink touch and a grey coat	30.7.94

## SIPHOFANENI POLICE STATION

01/93	Ladies shoes	30.7.94
08/93	A plastic container	30.7.94
14/93	Various clothings	30.7.94
27/93	1 x 50 l plastic container	30.7.94

## SIPHOFANENI POLICE STATION CONTINUED

<u>P/F No.</u>	<u>Description of Property</u>	<u>Date of Sale</u>
28/93	2 x 50 l plastic container	30.7.94
31/93	1 x 50 l plastic container	30.7.94
09/93	Various clothings	30.7.94
32/93	1 x 50 l plastic container	30.7.94
33/93	1 x 20l plastic container	30.7.94
34/93	1 x 10l plastic container	30.7.94

## NHLANGANO POLICE STATION

39/92	A brown suitcase	30.7.94
44/92	A brown suitcase with various items	30.7.94
47/92	A black bag, paper bag and a blue soap	30.7.94
48/92	A pair of black gum-boots	30.7.94
54/92	2 red warning triagles	30.7.94
55/92	A radio speaker and a camera	30.7.94
56/92	A brief- case	30.7.94
58/92	A black and 31cm TV	30.7.94
61/92	A grey bag containing various clothings	30.7.94
03/93	A black bag	30.7.94
10/93	A red releigh bicycle	30.7.94
12/93	A maroon suitcase	30.7.94
14/93	A spanner	30.7.94
17/93	An omega radio cassette	30.7.94
18/93	Two paraffin stoves	30.7.94
21/93	A grey jacket and a camera	30.7.94
30/93	A tempest Hi-Fi speaker	30.7.94
31/93	25 packets of self-raising flour	30.7.94
32/93	A pair of black shoes	30.7.94
36/93	7 different cassettes	30.7.94
37/93	A coloured 51 cm T.V.	30.7.94
38/93	A phillips 44cm T.V.	30.7.94
45/93	A multi coloured bag with various items	30.7.94

## HLATIKULU POLICE STATION

40/91	21 Mans of ohlssons	30.7.94
04/93	One black speaker	30.7.94



## HLATIKULU POLICE STATION CONTINUED

<u>P/F No.</u>	<u>Description of Property</u>	<u>Date of Sale</u>
05/93	One jersey multi coloured	30.7.94
06/93	One automatic stop watch radio	30.7.94
08/93	Multi coloured jersey	30.7.94
09/93	Grey bag with handles, jungle green trouser, jungle green shirt and one maroon trouser	30.7.94
10/93	Golden bag	30.7.94
11/93	Red skipper jean trouser and brown boots	30.7.94
12/93	Pair of grey tender shoes rain propector and brown bag	30.7.94
13/93	Bush knife	30.7.94
14/93	Bush knife	30.7.94
16/93	Seven watches, twelve cassettes	30.7.94
18/93	One radio cassette sanyo	30.7.94
19/93	Maroon travelling case, ladies black/white jersey, maternity T.Shirt two pieces ladies white and green grey tekkies	30.7.94

## KAPHUNGA POLICE STATION

05/92	A bag with various items	30.7.94
07/92	A bag with clothings	30.7.94
10/92	One navy blue jacket	30.7.94
11/92	A rug with clothings and a wheel cap	30.7.94
12/92	One back car lurve	30.7.94
04/93	One black water pipe	30.7.94
07/93	One brown jacket and one khakhi dust coat	30.7.94
09/93	One car battery, one black sack and one 201 container	30.7.94

## GEGE POLICE STATION

03/92	One bottle green dress with pink sports, one brownish dress and one white dress with sports	30.7.94
04/92	One pair of brown shoes, one bottle green overall, one skotch brown shirt, one green jersey, one white shirt and one brown jersey	30.7.94
07/92	One wool hat, one black slumber jacket and one pair of brown slippers	30.7.94
09/92	One blue jean, one female shirt, black and white, one female shirt blue and white, one girls multicoloured shirt, two red and white girls skirts, one girls red/white shirt and five different coloured handkerchiefs.	30.7.94

## GEGE POLICE STATION CONTINUED

<u>P/F No.</u>	<u>Description of Property</u>	<u>Date of Sale</u>
12/92	One cream white stripped shirt sort of a long sleeve, two cream white pillow cases, two white fenced table cloth, one scotch skirt berge, one greyish white pillow case, one white large pillow case, one large white table cloth, one navy blue squared rag and one brown quared rag.	30.7.94
1/93	One green, red, blue yellow baby dress and one pink/blue table cloth.	
08/93	One packet of white sugar 1kg, one skipper with stripes, one black penty and two face towels, one pair of slippers one glycerine and one snow white, one black pinkish skirt	30.7.94
12/93	One brown bag, one travelling document of Swaziland, one navy blue over coat, one black comb and four (4) marbles blue in colour	30.7.94
14/93	One black humber bicycle	30.7.94
15/93	Eight (8) navy blue wool and one navy skotched jacket	30.7.94
16/93	One wheel having six holes	30.7.94

## HLUTI POLICE STATION

17/92	A light brown skirt, a red pair of shoes and a brown two piece	30.7.94
19/92	A black straight umbrella	30.7.94
20/92	A beirge dress a green/brown dress, purple skirt, a pink shawl, an old pair of black shoes and six baby bibs	30.7.94
03/93	Two pairs black shoes, two blue shorts, two packets of candles, a sunlight bar soap and knorrox chills beef bars	30.7.94

## LAVUMISA POLICE STATION

04/92	A navy blue bag/with various clothing	30.7.94
06/92	A 25 litre empty container	30.7.94
12/92	A purple bag containing various clothings	30.7.94
02/92	An old humber bicycle	30.7.94
03/93	A red bag containing various mens clothings	30.7.94
05/93	Three sponners (a) a size A (b) a size 25/32 and ¾ (c) Jonet size 14	30.7.94

# SUPPLEMENT TO THE SWAZILAND GOVERNMENT GAZETTE

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VOL. XXXII]

MBABANE, Friday, June 24th, 1994

[No. 31

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(Bill No. 8 of 1994)

## MEMORANDUM OF OBJECTS AND REASONS

(To be presented by the Minister for Finance)

The object of the Bill is to amend the Income Tax Order, 1975 so as to -

- (a) introduce the final deduction system for persons deriving their income solely from employment in any year of assessment;
- (b) provide for taxation of a benefit arising from the provision of soft loans to employees;
- (c) require all financial statements furnished in support of any return of income in respect of a company to be audited by a locally registered auditor;
- (d) provide for general power of enquiry to the Commissioner to do all that is necessary for making an assessment;
- (e) provide for general power of inspection and setting out specially what an assessor can and cannot do during an inspection;
- (f) limit the evidence filed in support of an objection to an assessment;
- (g) empower the Commissioner to accept payment by instalment of a tax liability in certain circumstances;
- (h) provide for a third provisional payment by companies; and
- (i) provide for matters incidental thereto.

A.F.M. THWALA  
*Attorney-General*

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AN ACT  
entitled

An Act to amend the Income Tax Order, 1975.

ENACTED by the King and the Parliament of Swaziland.

*Short title and commencement.*

1. This Act may be cited as the Income Tax (Amendment) Act, 1994 and shall be read as one with the Income Tax Order, 1975 (hereinafter referred to as "the Order") and shall save as otherwise provided come into operation on the 1st July, 1994

*Amendment of Section 6.*

2. Section 6 of the Order is amended -

- (a) by inserting after sub-section (1) the following new sub-section -

"(2) Notwithstanding the provisions of subsection (1), where the taxable income of any person who is in continuous employment with the same employer for any year of assessment, is derived solely from remuneration and the employees' tax required to be deducted or withheld from such remuneration under the Second Schedule, has been deducted or withheld from such remuneration, the normal tax payable by him in respect of such year shall be an amount equal to the sum of the amount deducted or withheld from such remuneration as employees' tax."

- (b) by the substitution for subsection (2) thereof of the following subsection -

"(3) The rates to be levied are the rates set out in the Third Schedule."

- (c) Subsection (2) shall be deemed to have come into effect from 1st July, 1993.

*Amendment of section 7.*

3. Section 7 of the Order is hereby amended by insertion of the following new paragraph immediately after paragraph (f) -

"(ff) For the purposes of paragraph (f), a taxable benefit shall be deemed to have been granted by an employer to his employee in respect of the employment contract between the employer and the employee, if -

- (a) a loan has been granted to the employee, whether by the employer or by any other person by arrangement with the employer, and either no interest is payable by the employee on such loan or interest is payable by him thereon at a rate lower than the official rate of interest; or
- (b) the employer has paid any subsidy in respect of the amount of interest or capital repayments payable by the employee in terms of the loan; or
- (c) the employer has in respect of any loan granted to the employee by any lender, paid to such lender any subsidy, being an amount which, together with any interest payable by the employee on such loan, exceeds the amount of the interest which, if calculated at the official rate of interest, would have been payable on such loan.
- (d) for the purpose of this paragraph, "official rate of interest" means a rate of interest which the Minister may determine by written notice in the Gazette."

*Amendment of Section 8.*

4. Section 8 of the Order is amended by substituting the proviso thereof with the following proviso -

"Provided that the total amount to be allowed as a reduction under this section shall not exceed one hundred and eighty emalangeni."

*Amendment of Section 12.*

5. Section 12 of the Order is amended:

- (a) in paragraph (a) of subsection (1) by -

- (i) deleting the words "or a trade union" occurring in subparagraph (iii);
- (ii) deleting the brackets and the words "including the Swaziland National Provident Fund" occurring in subparagraph (iv);
- (iii) adding the following proviso to subparagraph (vi) -  

"provided that the provisions of this paragraph shall not be construed as requiring the taxable income of such company, society or association derived from investments to be determined at an amount greater than an amount determined to the satisfaction of the Commissioner as representing the taxable income on which such company, society or association would have been taxable under this Order if the exemption conferred by this paragraph had not been applicable;"
- (iv) inserting after subparagraph (viii) the following new paragraph -  

"(ix) a trade union, an employees' association or an association of employers registered

under the Industrial Relations Act of 1980."

- (b) by the substitution of the figure "viii" for the figure "ix" occurring in line one of subsection 2.
- (c) by the substitution for subsection (3) of the following subsection -

"(3) There shall be exempt from normal tax every person (excepting a company) who is ordinarily resident in Swaziland whose taxable income does not exceed the amount qualifying for exemption under the Third Schedule in any year of assessment."

*Amendment of section 14A.*

6. Section 14A of the Order is hereby amended:

- (a) by deleting the words "or spouse" wherever they occur in subsection (1);
- (b) by deleting the words "or spouse" wherever they occur in subsection (2);
- (c) by deleting subsection (3).

*Amendment of section 33.*

7. Section 33 of the Order is amended:

- (a) by the substitution for subsection (7) of the following subsection -

"(7) Any return furnished as contemplated in this section shall be signed by the taxpayer or by his agent duly authorized in that behalf, and any person signing any such return shall be deemed for all purposes in connection with this Order to be cognisant of all statements made therein."

- (b) by the substitution for subsection (9) of the following subsection -

"(9) If any person fails to make a return, the Commissioner may appoint a person to make a return on behalf of such person, and the return made by the person so appointed shall for all purposes of this Order be deemed to be the return of the person liable to make the same."

- (c) in subsection (16), by replacing the full stop with a comma after the word "kept" and adding the following words immediately thereafter -

"and unless otherwise authorised by the Commissioner, shall retain for five years from the date of the last entry all documents relating to any business carried on by him, or otherwise recording the details from which his returns for the purposes of this Order were prepared."

*Insertion of section 33 bis.*

8. The following section is hereby inserted in the Order after section 33 (16) -

"Assessment not to be made on certain persons

33 bis      The Commissioner shall not assess any person who was in continuous employment with the same employer for any year of assessment, if such a person had no income chargeable to tax for such year of assessment other than income consisting of remuneration, and if on the basis of such remuneration the tax payable by such person in respect of such remuneration has been recovered by deduction under the Second Schedule.

Provided that prior to the expiry of three years after such year of assessment, such a person may apply to the Commissioner to be assessed, whether in connection with any claim for a refund of tax overpaid or otherwise, or the Commissioner considers

an assessment to be necessary or expedient so as to arrive at the correct amount of the tax to be charged upon or to be payable by such a person for such year of assessment.

Section 33 bis shall be deemed to have come into effect from 1st July, 1993."

*Insertion of new sections.*

9. The following sections are hereby inserted in the Order after section 34 -

(a) "Financial statements to be audited by a registered auditor.

34 bis Where a taxpayer's financial statements are required to be audited in terms of the Companies Act or in terms of the taxpayer's constitution, then such financial statements submitted in support of any return of income or provisional return of income shall be deemed not to have been submitted unless the financial statements have been audited by a registered auditor.

For the purpose of this section, registered auditor, shall have the meaning assigned to it in the Institute of Accountants Act No. 5 of 1985."

(b) "Inquiry before assessment.

34 ter (1) For the purpose of making an assessment under this Order, the Commissioner may serve on any person who has made a return under section 33, a notice requiring such person, within thirty days after the date of such notice or within such further time as the Commissioner may for good cause allow, calling upon such person to:

- (i) produce such accounts or documents as the Commissioner may require;
- (ii) furnish in writing and verified in the prescribed manner information in such form on such points or matters (including a statement of assets and liabilities of the taxpayer whether included in the accounts or not) as the Commissioner may require.

(2) For the purpose of obtaining full information in respect of income or loss of a taxpayer, the Commissioner may make such enquiry as he considers necessary.

(3) The taxpayer, shall, except where the assessment has been made under section 39(1), be given an opportunity of being heard in respect of any material gathered on the basis of an enquiry under subsection (2) and proposed to be utilised for the purpose of an assessment."

*Insertion of section 36.*

10. The following section is hereby inserted in the Order after section 35 -

"Power of inspection.

36 (1) Notwithstanding anything contrary contained in any other provision of this Order, any officer engaged in the carrying out of the provisions of this Order relative to the affairs of a particular taxpayer, may enter any place at which a business or trade is carried on (whether such place be the principal place of the said business or trade or not) and require the taxpayer or public officer or any other person who may at that time and place be attending in any manner to or keeping in the carrying on of such business or trade to afford him:

- (a) the necessary facility to inspect such books of accounts or other documents as he may require and which may be available at the place;
- (b) the necessary facility to verify cash, stock or other valuable article or thing which may be found therein;
- (c) such information as he may require as to any matter which may be relevant to any proceeding under this Order.



(2) The officer acting under this section may enter any place of business or trade referred to in subsection (1) only during the hours at which such place is open for conduct of business or trade, and in the case of any other place, during normal business hours.

(3) The officer acting under this section may -

- (a) if he so deems necessary, place marks of identification on the books of accounts or other documents inspected by him or make or cause to be made extracts or copies therefrom;
- (b) make an inventory of any cash, stock or other valuable article or thing checked and verified by him;
- (c) record the statement of any person which may be relevant to any proceeding under the Order.

(4) Any officer exercising any power under this section shall not remove or cause to be removed from such place any books of account or other documents or any cash, stock or other valuable article or thing found therein.

(5) Any person obstructing or hindering an officer in the discharge of his duties, under this section shall be guilty of an offence under section 66(1) of the Order."

*Amendment of section 39.*

11. By the substitution in section 39 for subsection (1) of the following subsection -

- "39 (1) In every case in which any taxpayer makes default in furnishing any return or information, or if the Commissioner is not satisfied with the return or information furnished by any taxpayer, the commissioner may make an assessment in such sum as in the Commissioner's judgment ought to be charged in accordance with this Order, and thereupon shall give notice thereof to the taxpayer to be charged, and such taxpayer shall be liable to pay the tax upon such sum."

*Amendment of section 40.*

12. Section 40 of the Order is hereby amended by re-numbering subsection 3 as subsection 3(a) and inserting the following paragraphs -

- "(b) In the event the Commissioner deciding not to remit the whole of the additional charge imposed under subsection (1), his decision shall be subject to objection and appeal.
- (c) Notwithstanding the provisions of this subsection, the Commissioner may either before or after an assessment is issued agree with the taxpayer on the amount of the additional charge to be paid, and the amount so agreed upon shall not be subject to objection and appeal."

*Amendment of section 52.*

13. Section 52 of the Order is amended by the addition to subsection (2) of the following proviso -

"Provided that the taxpayer, for the purpose of the objection, shall not be entitled to rely on any evidence whether oral or documentary, other than the evidence produced by him during the course of the assessment except in the following circumstances:

- (a) where the Commissioner has refused to admit evidence which ought to have been admitted;
- (b) where the taxpayer was prevented by sufficient cause from producing the evidence which he was called upon to produce; and
- (c) where the assessment was made without giving sufficient opportunity to the taxpayer to adduce evidence relevant to any ground of objection."

*Amendment of section 57.*

14. Section 57 is hereby amended by the substitution of the proviso in subsection (1) for the following proviso -

"Provided that:

(1) on application by the taxpayer the Commissioner may allow the payment of such tax in instalments of equal or varying amounts as he may determine having regard to the circumstances of the case:

(2) Where the tax is permitted to be paid by instalments and there is default in payment of any instalment, the whole balance of the tax outstanding shall become payable forthwith."

*Amendment of section 61.*

15. Section 61 of the Order is hereby amended by the deletion of subsection (4).

*Amendment of second schedule.*

16. The Second Schedule to the Order is amended -

- (a) by the deletion of the words "or, in the case of an employee who is a married woman and is not separately assessed from her husband in terms of section 36, in respect of such liability of her husband," occurring in lines 6 and 8 of paragraph 2 (1).
- (b) by the deletion of the words "to the reduction applicable in terms of section 8 (1) (a) and (b)" occurring in line 2 subparagraph (1) of paragraph 9.
- (c) by the insertion immediately after paragraph 11 the following new paragraph -

"11A (1) When, at the end of the tax year, there becomes known the amount of remuneration received by or accruing to any employee who was in continuous employment with the same employer in respect of such year of assessment, the employer concerned shall calculate and determine the amount of normal tax for which such employee is actually liable in respect of such year of assessment, and, subject to the provisions of paragraph 2 (4) and to the applicable normal tax rates as prescribed, make the required adjustments to the amount of employees' tax deductible or withholdable in respect of such employee.

- (2) (i) Where at the end of any tax year, the employees' tax actually deducted or withheld from any remuneration paid or payable by an employer to an employee during any tax year exceeds the amount required to be deducted or withheld in terms of subparagraph (1) above, the employer shall repay to such employee the amount of such excess.
- (ii) Any amount of employees' tax which has been repaid by an employer to an employee under subparagraph (i) above may be deducted from any subsequent payment of employees' tax due by the employer.
- (3) If the amount of employees' tax actually deducted or withheld from any remuneration paid or payable by an employer to an employee during any tax year is less than the amount required to be deducted or withheld in terms of subparagraph (1), then the employer shall pay the shortfall to the Commissioner and recover such amount from the employee.
- (4) Subparagraph (1) to (3) are deemed to have come into effect from 1st July, 1993."

- (d) by inserting the words "Subject to the provisions of paragraph 11A," in section 17

immediately after the figure (1) and before the word "the".

(e) by the substitution for subparagraph (d) of paragraph 19 of the following subparagraph-

" (d) without just cause shown by him, fails to comply with any directive issued to him by the Commissioner in terms of paragraphs 9 (3) and 11;"

*Amendment of Third Schedule.*

17. The Third Schedule to the Order is amended by replacing Part II thereof with the following:

"PART II

RATES OF NORMAL TAX IN CASE OF PERSONS OTHER THAN COMPANIES

Taxable Income	E	E	Rate of Tax
Where taxable income does not exceed		13 000	0 per cent of taxable income
Exceeds but does not exceed	13 000	16 000	0 plus 12 per cent of the amount by which taxable income exceeds 13 000
Exceeds but does not exceed	16 000	20 000	360 plus 16 per cent of the amount by which taxable income exceeds 16 000
Exceeds but does not exceed	20 000	24 000	1 000 plus 20 per cent of the amount by which taxable income exceeds 20 000
Exceeds but does not exceed	24 000	28 000	1 800 plus 24 per cent of the amount by which taxable income exceeds 24 000
Exceeds but does not exceed	28 000	32 000	2 760 plus 28 per cent of the amount by which taxable income exceeds 28 000
Exceeds but does not exceed	32 000	36 000	3 880 plus 32 per cent of the amount by which taxable income exceeds 32 000
Exceeds but does not exceed	36 000	40 000	5 160 plus 36 per cent of the amount by which taxable income exceeds 36 000
Exceeds	40 000		6 600 plus 39 per cent of the amount by which taxable income exceeds 40 000"

*Amendment of Fourth Schedule.*

18. The Fourth Schedule to the Order is hereby amended by the addition to paragraph (9) of the following subparagraph -

"(iii) Within the period ending six months after the last day of that year, an amount equal to the total estimated liability of such company (as finally so determined) for normal tax in respect of that year less the sum of the amounts paid under subparagraphs (i) and (ii)."

LEGAL NOTICE NO. 131 OF 1994

THE CASINO ACT, 1963

(Act No. 56 of 1963)

APPOINTMENT OF MEMBERS OF THE SWAZILAND GAMING BOARD  
OF CONTROL NOTICE, 1994  
(Under Section 6)

In exercise of the powers conferred by section 6 of the Casino Act No. 56 of 1963, the Minister for Broadcasting, Information and Tourism hereby issues the following Notice.

*Citation and commencement.*

1. This Notice may be cited as the Appointment of Board Members of the Swaziland Gaming Board of Control Notice, 1994 and shall be deemed to have come into force on 1st June, 1994.

*Appointment of Board Members.*

2. The following persons are hereby appointed as members of the Swaziland Gaming Board of Control for a period of three years:

- |                                                   |   |                             |
|---------------------------------------------------|---|-----------------------------|
| 1. Paul Shilubane                                 | - | Chairman                    |
| 2. Wilson Mkhonza                                 | - | Member                      |
| 3. David Dlamini                                  | - | Member (Accountant-General) |
| 4. Principal Secretary responsible<br>for Tourism | - | Member                      |
| 5. Mduduzi Magongo                                | - | Secretary                   |

A.M. MBINGO  
*Principal Secretary*

MBABANE  
20th June, 1994