



# SWAZILAND

## GOVERNMENT GAZETTE

VOL. XXXIII]

MBABANE, Friday, November 4th, 1994

[No. 55

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PUBLISHED BY AUTHORITY

**NOTICE**

Notice is hereby given that in terms of Section 5 of the Protection of Names, Uniforms and Badges Act No. 10 of 1969, an application by Mr. Quenton Samketi Magagula P.O. Box 4428, Mbabane in his capacity as Founder President of the Association has been made for the grant to Registration of the name

**THE SWAZILAND NATIONAL BASEBALL AND SOFTBALL ASSOCIATION**

Any person or persons likely to be affected by the grant of the registration may at any time within a period of one month of the publication of this notice, give notice, of objection in writing on the prescribed form of objection and send same to the applicant.

G.D. NDLOVU  
Registrar for the Protection of Names,  
Uniforms and Badges

F1156 4-11-94

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**NOTICE**

Notice is hereby given that in terms of Section 5 of the Protection of Names, Uniforms and Badges Act No. 10 of 1969, an application by Duma Cornelius Msibi P.O. Box 2839, Mbabane in his capacity as Secretary General of the Association has been made for the grant to Registration of the name

**SWAZILAND COMMERCIAL AMADODA ROAD TRANSPORTATION ASSOCIATION**

Any person or persons likely to be affected by the grant of the registration may at any time within a period of one month of the publication of this notice, give notice, of objection in writing on the prescribed form of objection and send same to the applicant.

G.D. NDLOVU  
Registrar for the Protection of Names,  
Uniforms and Badges

F1157 4-11-94

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**NOTICE**

Notice is hereby given that in terms of Section 5 of the Protection of Names, Uniforms and Badges Act No. 10 of 1969, an application by Jabulani E. Ngema P.O. Box 456, Manzini Swaziland in his capacity as Pastor of the Association has been made for the grant to Registration of the name

**RESTORATION OUTREACH MINISTRIES**

Any person or persons likely to be affected by the grant of the registration may at any time within a period of one month of the publication of this notice, give notice, of objection in writing on the prescribed form of objection and send same to the applicant.

G.D. NDLOVU  
Registrar for the Protection of Names,  
Uniforms and Badges

F1158 4-11-94

**NOTICES**

**SWAZILAND COMPANIES ACT NO. 7 OF 1912**

Notice is hereby given that I have reasonable cause to believe that the undermentioned company/companies.

**GENERAL RECEIPTS**

Tiggs Computers (Pty) Limited	603078
Westgate Filling Station (Proprietary) Limited	603079
Inter Air (Proprietary) Limited	
Diesel-Electric (Swaziland) (Pty) Limited	543279
Ezulwini Motels (Proprietary) Limited	003810
Building Centre Limited	003039
Veloso Construction Company Limited	003030
Protectorate Investments (Proprietary) Limited	003032

Incorporated under the laws of Swaziland, is/are not carrying on business and is/are not in operation. The name of the aforesaid company/companies, will unless cause is shown to the contrary at the end of three months from date hereof be struck off the Swaziland Registrar of Companies, and the company/companies dissolve.

REGISTRAR OF COMPANIES

F1159 4-11-94

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**NOTICE**

Notice is hereby given that in terms of Section 5 of the Protection of Names, Uniforms and Badges Act No. 10 of 1969, an application by Kenneth Gcina Gamedze P.O. Box 341 Siteki Swaziland in his capacity as Founder & President of the Association has been made for the grant to Registration of the name

**LUBOMBO YOUTH POULTRY FARM**

Any person or persons likely to be affected by the grant of the registration may at any time within a period of one month of the publication of this notice, give notice, of objection in writing on the prescribed form of objection and send same to the applicant.

G.D. NDLOVU

Registrar for the Protection of Names,  
Uniforms and Badges

F1151 4-11-94

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**NOTICE**

Notice is hereby given that in terms of Section 5 of the Protection of Names, Uniforms and Badges Act No. 10 of 1969, an application by Mrs. S. Paiva P.O. Box 1015, Manzini in his capacity as Committee Member of the Association has been made for the grant to Registration of the name

**ENJABULWENI SCHOOL**

Any person or persons likely to be affected by the grant of the registration may at any time within a period of one month of the publication of this notice, give notice, of objection in writing on the prescribed form of objection and send same to the applicant.

G.D. NDLOVU

Registrar for the Protection of Names,  
Uniforms and Badges

F1152 4-11-94

**NOTICE**

Notice is hereby given that in terms of Section 5 of the Protection of Names, Uniforms and Badges Act No. 10 of 1969, an application by Absalom D. Zwane P.O. Box 97 Mankayane in his capacity as Chairman of the Association has been made for the grant to Registration of the name

**MUSI FARMERS ASSOCIATION**

Any person or persons likely to be affected by the grant of the registration may at any time within a period of one month of the publication of this notice, give notice, of objection in writing on the prescribed form of objection and send same to the applicant.

G.D. NDLOVU  
Registrar for the Protection of Names,  
Uniforms and Badges

F1153 4-11-94

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**NOTICE**

Notice is hereby given that in terms of Section 5 of the Protection of Names, Uniforms and Badges Act No. 10 of 1969, an application by Mandla Lucky Methula P.O. Box 1657 Matsapha Swaziland in his capacity as Chairman of the Association has been made for the grant to Registration of the name

**KADZE SIBONA SWAZI COMEDY**

Any person or persons likely to be affected by the grant of the registration may at any time within a period of one month of the publication of this notice, give notice, of objection in writing on the prescribed form of objection and send same to the applicant.

G.D. NDLOVU  
Registrar for the Protection of Names,  
Uniforms and Badges

F1154 4-11-94

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**NOTICE**

**IN THE HIGH COURT OF SWAZILAND**

**IN THE ESTATE OF THE LATE RICHARD MAHIYANE MAGAGULA ESTATE NO. 452/94**

A meeting of next of kin and all others concerned will be held before the Master of the High Court at Mbabane on 10th November, 1994 at 11.00 a.m. for the nomination of an executor/executrix dative in the above estate.

CHURCHILL B. DLAMINI  
Master of the High Court  
Master's Office  
P.O. Box 19  
Mbabane

F1155 4-11-94

**NOTICE**

**IN THE HIGH COURT OF SWAZILAND**

**IN THE ESTATE OF THE LATE JOHANNES LODEDE SHONGWE ESTATE NO. 447/94**

A meeting of next of kin and all others concerned will be held before the Master of the High Court at Mbabane on 17th November, 1994 at 11.30 a.m. for the nomination of an executor/executrix dative in the above estate.

CHURCHILL B. DLAMINI  
Master of the High Court  
Master's Office  
P.O. Box 19  
Mbabane

F1146 4-11-94

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**NOTICE**

**IN THE HIGH COURT OF SWAZILAND**

**IN THE ESTATE OF THE LATE FANA AARON MAGAGULA ESTATE NO. 453/94**

A meeting of next of kin and all others concerned will be held before the Master of the High Court at Mbabane on 10th November, 1994 at 11.30 a.m. for the nomination of an executor/executrix dative in the above estate.

CHURCHILL B. DLAMINI  
Master of the High Court  
Master's Office  
P.O. Box 19  
Mbabane

F1147 4-11-94

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**NOTICE**

**IN THE HIGH COURT OF SWAZILAND**

**IN THE ESTATE OF THE LATE ALDINAH LOMALANGA THWALA ESTATE NO. 442/94**

A meeting of next of kin and all others concerned will be held before the Master of the High Court at Mbabane on 17th November, 1994 at 10.30 a.m. for the nomination of an executor/executrix dative in the above estate.

CHURCHILL B. DLAMINI  
Master of the High Court  
Master's Office  
P.O. Box 19  
Mbabane

F1148 4-11-94

**NOTICE**

**IN THE HIGH COURT OF SWAZILAND**

**IN THE ESTATE OF THE LATE SOLOMON SIPHO NGUBENI ESTATE NO. 445/94**

A meeting of next of kin and all others concerned will be held before the Master of the High Court at Mbabane on 17th November, 1994 at 12.00 noon for the nomination of an executor/executrix dative in the above estate.

CHURCHILL B. DLAMINI  
Master of the High Court  
Master's Office  
P.O. Box 19  
Mbabane

F1149 4-11-94

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**NOTICE**

**IN THE HIGH COURT OF SWAZILAND**

**IN THE ESTATE OF THE LATE JANE SIPHIWE MKHATJWA DHLADHLA**

**ESTATE NO. 444/94**

A meeting of next of kin and all others concerned will be held before the Master of the High Court at Mbabane on 10th November, 1994 at 10.30 a.m. for the nomination of an executor/executrix dative in the above estate.

CHURCHILL B. DLAMINI  
Master of the High Court  
Master's Office  
P.O. Box 19  
Mbabane

F1150 4-11-94

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**NOTICE**

**IN THE HIGH COURT OF SWAZILAND**

**IN THE ESTATE OF THE LATE PHILLIP MANGANGENI MATSENJWA ESTATE NO. 454/94**

A meeting of next of kin and all others concerned will be held before the Master of the High Court at Mbabane on 10th November, 1994 at 12.00 p.m. for the nomination of an executor/executrix dative in the above estate.

CHURCHILL B. DLAMINI  
Master of the High Court  
Master's Office  
P.O. Box 19  
Mbabane

F1141 4-11-94

**NOTICE**

**IN THE HIGH COURT OF SWAZILAND**

**IN THE ESTATE OF THE LATE BENNET MANDLENKOSI NKAMBULE ESTATE NO. 54/94**

A meeting of next of kin and all others concerned will be held before the Master of the High Court at Mbabane on 10th November, 1994 at 12.30 p.m. for the nomination of an executor/executrix dative in the above estate.

CHURCHILL B. DLAMINI  
Master of the High Court  
Master's Office  
P.O. Box 19  
Mbabane

F1142 4-11-94

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**NOTICE**

**IN THE HIGH COURT OF SWAZILAND**

**IN THE ESTATE OF THE LATE PHUMZILE MABUZA ESTATE NO. 387/94**

A meeting of next of kin and all others concerned will be held before the Master of the High Court at Mbabane on 10th November, 1994 at 10.00 a.m. for the nomination of an executor/executrix dative in the above estate.

CHURCHILL B. DLAMINI  
Master of the High Court  
Master's Office  
P.O. Box 19  
Mbabane

F1143 4-11-94

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**NOTICE**

**IN THE HIGH COURT OF SWAZILAND**

**IN THE ESTATE OF THE LATE GAVU EPHRAEM DLAMINI ESTATE NO. 449/94**

A meeting of next of kin and all others concerned will be held before the Master of the High Court at Mbabane on 17th November, 1994 at 12.30 p.m. for the nomination of an executor/executrix dative in the above estate.

CHURCHILL B. DLAMINI  
Master of the High Court  
Master's Office  
P.O. Box 19  
Mbabane

F1144 4-11-94

**NOTICE**

**IN THE HIGH COURT OF SWAZILAND**

**IN THE ESTATE OF THE LATE PHINEAS KWAZI MAHLELELA ESTATE NO. 336/94**

A meeting of next of kin and all others concerned will be held before the Master of the High Court at Mbabane on 3rd November, 1994 at 10.00 a.m. for the nomination of an executor/executrix dative in the above estate.

CHURCHILL B. DLAMINI  
Master of the High Court  
Master's Office  
P.O. Box 19  
Mbabane

F1145 4-11-94

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**NOTICE**

**IN THE ESTATE OF THE LATE JANE KATHLEEN MINNE**

All creditors and persons interested ab intestato or otherwise in the abovementioned Estate are hereby called upon within Twenty-one (21) days from the date hereof, to lodge in writing with the Master of the High Court of Swaziland at Mbabane, Swaziland, the particulars of their claims against the said Estate and their objections, if any, to the signing and Sealing by him of the Certificate of Appointment granted by the Master of the High Court, NAMIBIA.

at WINDHOEK, on the 6th day of December, 1985

to ESME TROLLIP

as Executrix Testamentary of the said Estate.

ROBINSON, BERTRAM & KEYTER,  
Attorneys for Executrix Testamentary  
P.O. Box 24  
Mbabane

F1163 4-11-94

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**NOTICE**

**ESTATE LATE NHLANHLA SEBASTIAN DLAMINI - E321/94**

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

MR. MOSES C. DLAMINI  
P.O. Box 3  
Matsapha

F1164 4-11-94



**NOTICE**

**ESTATE LATE CHARLES FREDERICK GRAHAM ESTATE NO. E17/90**

Notice is hereby given in terms of Section 51 bis of the Administration of Estates Act No. 28 of 1902 that the first and final Liquidation and Distribution Account will lie open for inspection at the office of the Master of the High Court of Swaziland at 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.

ROBINSON, BERTRAM & CO  
for the Executor/s Dative  
P.O. Box 24,  
Mbabane

F1165 4-11-94

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**NOTICE**

Notice is hereby given that we intend to apply for a certified copy of Deed of Transfer No. 207/1977 dated the 6th July 1977 made in favour of Moses Maphathumane Lukhele (born on the 18th October 1933) in respect of:

CERTAIN: Portion 1 of Farm No. 929, situate in the Shiselweni District, Swaziland;

MEASURING: 1275 square metres.

Any person having objection to the issue of the aforesaid copy are hereby requested to lodge same with the Registrar of Deeds for Swaziland at Mbabane within three (3) weeks of the last publication of this Notice.

DATED at MBABANE on the 27th October 1994.

SAMUEL S. EARNSHAW & CO.  
Attorneys for Applicant  
P.O. Box 1134  
Mbabane

F1166 2x11-11-94

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**NOTICE**

**ESTATE LATE JAMES JABHANE NGUBANE E424/94**

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

FAITH NDLANGAMANDLA  
P.O. Box 1  
Manzini

F1167 4-11-94

**NOTICE**

**IN THE HIGH COURT OF SWAZILAND**

HELD AT MBABANE

CASE NO. 1419/92

In the matter between:

POSTS & TELECOMMUNICATIONS CORPORATION

Plaintiff

and

RISE MANAGEMENT CONSULTANCY (PTY) LTD

Defendant

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**NOTICE OF SALE OF MOVABLES**

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Pursuant to a Writ of Execution issued on the 14th June, 1994, the following movables goods shall be sold by the Deputy Sheriff by Public Auction on the 11th day of November, 1994 at 9.00 a.m. outside the Post Office Building, Manzini:

1. One Office Desk
2. One Office Chair
3. One Two Seater Sofer
4. One Flower Pot with flower
5. Four Office Drawer Cabinet
6. One Air Conditioner (West Point)
7. One Office Desk
8. Two chairs
9. Small Cash Box
10. Two Flower Pots
11. One Computer (Systemwise)

DATED at MBABANE this 27th day of October 1994

DEPUTY SHERIFF FOR THE DISTRICT OF MANZINI

As appointed - O.E. ROWBERRY

F1168 4-11-94

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**NOTICE**

**ESTATE LATE PIUS ALEX MADONDO : ESTATE NO. 287/94**

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

MRS. CLARA MADONDO

Executrix Dative

P.O. Box 66

Mankayane

F1169 4-11-94

**NOTICE**

**ESTATE LATE BEHKI HEZEKIEL MAMBA E133/94**

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

NTOMFUTHI C. MAMBA  
P.O. Box 848  
Nhlangano

F1170 4-11-94

**NOTICE**

**ESTATE LATE : JOAN FRANCIS SCUTT ESTATE NO. E343/93**

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

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

ROBINSON, BERTRAM & KEYTER  
for the Executor/Testamentary  
P.O. Box 24  
MBABANE

F1174 4-11-94

**NOTICE**

**ESTATE LATE LEGARENG LOBISA MAHUNYE ESTATE NO. E.257/93**

Notice is hereby given 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 for a period of Twenty One (21) days from the date of appearance of this Notice.

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

ROBINSON BERTRAM & KEYTER  
Attorneys for the Executor/trix  
Sokhamlilo Building  
P.O. Box 24  
Mbabane

F1173 4-11-94

**NOTICE**

**ESTATE LATE JANE NELLY MABILISA E279/94**

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

ALFRED MAIA  
P.O. Box 225  
Mbabane

F1172 4-11-94

**NOTICE**

**ESTATE LATE MICHAEL K. MOTSA E47/94**

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

ELIZABETH MOTSA  
P.O. Box 20  
Mbabane

F1171 4-11-94

**NOTICE**

**ESTATE LATE NICHOLAS SINCOMISO MKHWANAZI ESTATE : 432/94**

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

HYPATIA SIMANGO  
P.O. Box 1690  
Mbabane

F1176 4-11-94

**NOTICE**

**ESTATE LATE GAZI DABATJANI NDLANGAMANDLA E74/94**

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

EXECUTRIX  
MARGARET NDLANGAMANDLA  
P.O. Box 58  
Mbabane

F1177 4-11-94

**NOTICE**

**ESTATE LATE DANIEL MPANZA E244/94**

Notice is hereby given in terms of Section 51 bis of the administration of Estates Act No. 28 of 1902 that the first and final liquidation and distribution account will i.e. open for inspection at the office of the Master of the High Court of Swaziland at Mbabane and at the office of the Regional Administrator (Nhlangano) for a period of twenty-one days from 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 the expiry of the said period.

MR. NKOSINATHI MPANZA  
P.O. Box 87  
Manzini

F1182 4-11-94

**NOTICE**

**IN THE HIGH COURT OF SWAZILAND**

**IN THE ESTATE OF THE LATE JOHN MFANAWEMPI MAZIYA ESTATE NO. 410/94**

A meeting of next of kin and all others concerned will be held before the Master of the High Court at Mbabane on 28th October, 1994 at 11.30 a.m. for the nomination of an executor/executrix dative in the above estate.

ISAAC M. F. DLAMINI  
Deputy Master of the High Court  
Master's Office  
P.O. Box 19  
Mbabane

F1178 4-11-94

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**NOTICE**

**IN THE HIGH COURT OF SWAZILAND**

**IN THE ESTATE OF THE LATE ASSIA MLANGENI ESTATE NO. 424/94**

A meeting of next of kin and all others concerned will be held before the Master of the High Court at Mbabane on 28th October, 1994 at 9.00 a.m. for the nomination of a curator bonins in the above estate.

ISAAC M. F. DLAMINI  
Deputy Master of the High Court  
Master's Office  
P.O. Box 19  
Mbabane

F1179 4-11-94

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**NOTICE**

**IN THE HIGH COURT OF SWAZILAND**

**IN THE ESTATE OF THE LATE SHIELA VIVIENG BENNETT ESTATE NO. 93/94**

A meeting of next of kin and all others concerned will be held before the Master of the High Court at Mbabane on 28th October, 1994 at 10.30 a.m. for the nomination of an executor/executrix dative in the above estate.

ISAAC M. F. DLAMINI  
Deputy Master of the High Court  
Master's Office  
P.O. Box 19  
Mbabane

F1180 4-11-94

**NOTICE**

**IN THE HIGH COURT OF SWAZILAND**

**IN THE ESTATE OF THE LATE DAVID MFUNENI KUNENE ESTATE NO. 422/94**

A meeting of next of kin and all others concerned will be held before the Master of the High Court at Mbabane on 28th October, 1994 at 10.00 a.m. for the nomination of an executor/executrix dative in the above estate.

ISAAC M. F. DLAMINI  
Deputy Master of the High Court  
Master's Office  
P.O. Box 19  
Mbabane

F1181 4-11-94

**NOTICE**

Notice is hereby given that I, Bernard Mfanisibili Dlamini of Khubuta in the Shiselweni Region intend to apply to the Honourable Minister for Justice of the Kingdom of Swaziland for authorisation to assume the Surname Ndabandaba after the fourth publication of this notice in each of four consecutive weeks in the Times of Swaziland and 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 Ndabandaba is because it is my natural surname.

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

REGIONAL SECRETARY  
P.O. Box 8  
Nhlangano

F1139 4x18-11-94

**NOTICE**

**RE : POUND SALE**

Notice is hereby given that unless previously claimed the following impounded animals will be sold by Public Auction on 9th November 1994 at the Mbabane City Council Pound at 13:00 hours.

- (1) One Male White Horse
- (2) One Black Cow
- (3) One Red Cow
- (4) One Red Calf
- (5) One Red Bull
- (6) One Brown Bull
- (7) One Red Cow
- (8) One Red Bull
- (9) One Red Heifer
- (10) One Red & White Heifer
- (11) One Brown & White Cow

E.M. MAMBA  
Pound Master

F1078 3x4-11-94

**NOTICE**

**CHANGE OF NAME ACT NO. 67 OF 1962**

(In terms of Section 5)

Notice is hereby given that I, Hlobile Tholakole Masilela Hhohho Region intend to apply to the Honourable Minister of Justice of the Kingdom of Swaziland for authorisation to assume the surname Nxumalo after the fourth publication of this Notice in each of four consecutive weeks in the Government Gazette, Times of Swaziland and Swazi 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 Nxumalo is because I presently use my step-father surname. Because I was staying with my mother Tobhi Masilela (Born Dlamini).

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

P.O. Box 45  
Mbabane  
Swaziland

F1042 4x4-11-94

**NOTICE**

Notice is hereby given that we intend applying for a Certified Copy of: Deed of Transfer No. 271/1978 dated 22nd November 1978 in favour of:- Charles Mashicana Zikalala (born on the 19th day of November 1941) in respect of :-

CERTAIN : Lot No. 104 situate in Pleasing Prospect in the Township of Fairview, Manzini urban area District of Manzini, Swaziland;

MEASURING : 1340 (One Three Four Zero) 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 the last publication of this Notice.

DATED at MBABANE this day of OCTOBER 1994.

ROBINSON, BERTRAM & CO.  
WITH P.W. KEYTER.  
Attorneys for Applicant.  
P.O. Box 24,  
MBABANE

F1121 2 x 4-11-94

**NOTICE**

Notice is hereby given that I, Jeremiah Lobovu Mhlanga of Lobamba Lomdzala area in the Manzini Region intend to apply to the Honourable Minister for Justice of the Kingdom of Swaziland for authorisation to assume the surname Mahlinza 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 Manzini Region and in the Government Gazette.

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

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

P.O. Box 29  
MALKERNS

E1090 4x11-11-94

**NOTICE**

**APPLICATION FOR LOST TITLE DEED**

Notice is hereby given that we intend to apply for a certified copy of Deed of Transfer No. 220/1988 and registered on the 5th day of May, 1988 held by Jackson Fanie Hlatshwayo in respect of:

**CERTAIN** : Lot No. 731 situate in Ngwane Park Extension No. 1 Township District of Manzini, Swaziland;

**MEASURING** : 1231 (One Two Three One) square metres;

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

DATED at MANZINI on this 24th Day of October, 1994

MTHEMBU SIMELANE ZWANE & KUBHEKA  
Applicant's Attorneys  
2nd Floor Mandlenkosi Ecumenical House,  
Esser Street  
P.O. Box 1301  
Manzini

F1135 2 x 4 - 11-94

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**NOTICE**

**CANCELLATION OF LOST MORTGAGE BOND**

Notice is hereby given that SWAZILAND DEVELOPMENT and SAVINGS BANK intends applying for the cancellation of mortgage bond No. 262/78 dated 9th October 1978 passed by Michael Mathebula (born on 14th August 1927), Joseph Mathebula (born in the month of June 1936) and Samuel Mathebula (born on 7th July 1929) for the sum of E262,375.00 (Two Hundred and Sixty Two Thousand Three Hundred and Seventy Five Emalangeni) plus E26,238.00 (Twenty Six Thousand Two Hundred and Thirty Eight Emalangeni) costs in favour of Swaziland Development and Savings Bank mortgaging as a first mortgage.

**CERTAIN** : Stand No. 36 in the Township of Manzini District Manzini Swaziland;

**MEASURING** : 1983 (One Nine Eight Three) square metres

**HELD** : under Deed of Transfer No. 349/1977 dated 17th November 1977

All persons having objection to the cancellation of the aforesaid bond are hereby required to lodge same in writing with the Registrar of Deeds at Mbabane within three (3) weeks from the last publication of this notice.

DATED at MBABANE this 21 day of October, 1994.

SHILUBANE, NTIWANE & PARTNERS  
Attorneys for Applicant  
P.O. Box A93  
Swazi Plaza  
Mbabane

F1127 2 x 4-10-94



# SUPPLEMENT TO THE SWAZILAND GOVERNMENT GAZETTE

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VOL. XXXII]

MBABANE, Friday, November 4th, 1994

[No. 55

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PUBLISHED BY AUTHORITY

**THE VETERINARY SURGEONS BILL 1994**

(Bill No. 13 of 1994)

(To be presented by the Minister for Agriculture and Co-operatives)

**MEMORANDUM OF OBJECTS AND REASONS**

The object of this Bill is to establish a Veterinary Surgeons council of Swaziland and to provide for the registration and control of Veterinary Surgeons and matters related thereto.

**S.H. ZWANE**

*Attorney -General*

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**A BILL**

entitled

An Act to establish a Veterinary Council of Swaziland and to provide for the registration and control of veterinary surgeons and matters related thereto.

ENACTED by the King and the parliament of Swaziland.

**PART I - PRELIMINARY**

*Short Title and commencement.*

1. This Act may be cited as the Veterinary Surgeons Act, 1994 and shall come into operation on a date to be appointed by the Minister by notice in the Gazette.

*Interpretation.*

2. In this Act unless the context otherwise requires -

"Association" means the Swaziland Veterinary Association existing at the commencement of the Act or any other similar organisation which may thereafter be recognised by the Minister for the purposes of this Act;

"Council" means the Veterinary Council of Swaziland established under section 3;

"Minister" means the Minister responsible for Agriculture;

"Register" means the register of veterinary surgeons kept under section 8;

"registered" means registered under this Act as a veterinary surgeon;

"veterinary practice" means the practice and service of veterinary surgery and medicine and includes -

- (a) the diagnosis of diseases in, and injuries to, animals, including tests performed on animal tissue for diagnostic purposes;
- (b) the giving of advice based on such diagnosis;
- (c) the medical or surgical treatment of animals; and
- (d) the performance of surgical operations on animals.

## PART II - THE VETERINARY COUNCIL OF SWAZILAND

*Establishment and composition of the Council.*

3. There is hereby established the Veterinary Council of Swaziland which shall consist of the following members -

- (a) the Director of Veterinary Services who shall be the Chairman of the Council;
- (b) four veterinary surgeons elected by the Association.

*Power and functions of the Council.*

4. The Council shall exercise such powers and perform such functions as are generally or specifically authorised by this Act.

*Tenure of office.*

5. (1) Subject to subsection (2), a member of the Council appointed under section 3 (b) shall hold office for a period of three years but shall be eligible for re-election.

(2) The office of a member of the Council shall become vacant if -

- (a) he becomes insolvent;
  - (b) he is convicted of an offence of which dishonesty, corruption or gross negligence is an element and for which he is sentenced to imprisonment without the option of a fine;
  - (c) he is by reason of physical or mental infirmity unable to exercise the functions of his office;
  - (d) as a veterinary surgeon he ceases to be registered;
  - (e) the period of his appointment or election expires;
  - (f) he resigns in writing addressed to the Chairman;
  - (g) he absents himself from more than three meetings of the Council within a calendar year without leave of the Chairman or without reasonable cause.
- (3) Where the office of a member becomes vacant for any reason specified in subsection (2), the Chairman shall notify the authority which appointed the member of the vacancy and that authority shall immediately fill the vacancy in the manner specified.

*Vacancies not to invalidate proceedings.*

6. (1) Subject to the quorum, the Council may act notwithstanding any vacancy in its membership.

(2) Defects in the appointment or election of a person as a member of the Council shall not render any act or proceedings of the Council invalid.

*Meetings of the Council.*

7. (1) The Council shall meet at least once a year.

(2) The meetings of the Council shall be held on such days and at such time and place as the Chairman shall determine.

(3) The Chairman shall convene and preside at all meetings of the Council and in his absence the members present shall appoint one of them to act as Chairman.

(4) All decisions of the Council shall be by a majority of the members present and where there is an equality of votes, the Chairman shall have a casting vote in addition to his deliberative vote.

(5) Three members of the Council including the Chairman shall form a quorum.

### PART III - REGISTRATION OF VETERINARY SURGEONS

#### *Registrar and register of veterinary surgeons.*

8. (1) The Minister shall designate a public officer to be the Registrar of Veterinary Surgeons.

(2) The Registrar shall keep a register of veterinary surgeons containing such information as the Council may determine.

(3) The Registrar shall also act as the Secretary to the Council.

#### *Application and requirements for registration.*

9. (1) A person who wishes to be registered, shall apply to the Registrar in the form set out in the First Schedule and shall produce proof to the satisfaction of the Council that -

- (a) he is of good character and a fit and proper person to be registered as a veterinary surgeon;
- (b) he is ordinarily resident in Swaziland;
- (c) he is of or above the age of 18 years;
- (d) he has satisfied all the requirements for a degree, diploma or other qualification specified in accordance with section 13.

(2) An application under this section shall be accompanied by the registration fee:

Provided that in an emergency situation and where the life of an animal is in danger and the Council considers it prudent to do so, it may consider an application by an applicant who to its satisfaction satisfies all the other requirements but may not be ordinarily resident in Swaziland.

#### *Registration.*

10. (1) The Council shall consider all applications for registration and if satisfied that the applicant is qualified to be registered shall direct that he be registered.

(2) In considering an application under this section, it shall suffice for the Registrar to circulate the application to all members of the Council who shall record their recommendations through the post.

(3) The decision of the Council under this section shall be by a majority of the recommendations of the members.

#### *Publication of an annual list of veterinary surgeons.*

11. (1) As soon as possible after the first of January in each year, the Registrar shall publish in the Gazette a list containing the names and qualifications of all veterinary surgeons on the register on the preceding 31st December.

(2) The Registrar shall publish in the Gazette the name of each veterinary surgeon subsequently approved the Council for registration immediately after his registration.

*Evidence of registration.*

12. A copy of or extract from entries in the register, upon which is endorsed a certificate purporting to be signed by the Registrar and stating that the copy or extract is a true copy or extract, shall be admissible in all legal proceedings as evidence of the matter stated therein without proof of the signature or authority of the person signing the certificate.

*Qualifications for registration.*

13. With the approval of the Minister and by notice in the Gazette, the Council may prescribe the degrees, diplomas or other qualifications granted after examination by a university or veterinary medical school, which, held singly or jointly with any other degree, diploma or other qualification may render the holder entitled to registration as a veterinary surgeon under this Act.

*Registration of additional qualifications.*

14. Upon application by a registered veterinary surgeon and if the Council is satisfied that he has obtained a qualification higher than or additional to the qualification in respect of which he was registered, the Council may have the higher qualification or additional qualification inserted in the register in place of or in addition to the qualification previously registered.

*Right to appeal.*

15. A person whose application under section 9 or section 14 has been refused by the Council may appeal against such refusal to the High Court.

*Removal of names from the register.*

16. (1) The Council may order the removal from the register of the name of any registered veterinary surgeon who

- (a) after the lapse of six months from the date of an inquiry directed to him by registered posts, fails to confirm his present address to the Registrar;
- (b) subject to subsection (2), requests that his name be removed from the register;
- (c) fails to pay the registration fee within three months of the date prescribed for payment; or
- (d) is found guilty after inquiry of an allegation of misconduct under this Act.

(2) A person who wishes to have his name removed from the register under subsection (1) (b) shall make a written application to the Registrar accompanied by an affidavit declaring that no proceedings of a disciplinary nature under this Act or proceedings of a criminal nature under any law are being or are reasonably likely to be taken against him.

(3) If a person's name is removed from the register in terms of sub-section (1) and (2) the Registrar shall, by notice in the Gazette, publish such removal.

*Restoration of names to the register.*

17. If the Council has made an order to remove a person's name from the register or suspend a persons' registration after holding such inquiry as it thinks fit, the Council may restore the name of the person in the register or terminate the suspension with or without the person having to pay the prescribed fee.

## PART IV - EFFECT OF REGISTRATION

*Right to sue for fee.*

18. A registered veterinary surgeon may -

- (a) use the title of veterinary surgeon and engage in veterinary practice;
- (b) recover in any court reasonable charges for professional services rendered and the value of any medicines or surgical appliances supplied by him unless precluded from doing so by the terms of his employment.

*Validity of certificate.*

19. Unless signed by a registered veterinary surgeon, a certificate or document required by any law to be signed by a qualified veterinary surgeon shall not be valid if it was given or issued after the commencement of this Act.

## PART V - DISCIPLINARY POWERS OF THE COUNCIL

*Inquiry into misconduct.*

20. Upon any complaint or allegation of professional misconduct made by any person and accompanied by an affidavit under section 21 stating that a registered veterinary surgeon -

- (a) has committed or has been found guilty of professional misconduct;
- (b) has been convicted of a criminal offence;
- (c) has had his name fraudulently entered in the register;

the Council may institute an inquiry into the complaint or allegation.

*Affidavit of allegation of misconduct.*

21. Any complaint or allegation under section 20 shall be accompanied by an affidavit setting out the facts on which the person relies in proof of his complaint or allegation and if the affidavit has not been enclosed, the Council shall require the person who has made the complaint or allegation to make and produce such affidavit.

*Appearance of veterinary surgeon.*

22. (1) If the Council is satisfied that disciplinary proceedings should be taken against a veterinary surgeon following a complaint or allegation under section 20, it shall inform him of the substance of the charge made against him and furnish him with a copy of the affidavit made under section 21 together with any other relevant document at least twenty-one days before the date appointed for the inquiry.

(2) The Council shall give a veterinary surgeon whose conduct is being inquired into under this Act, a reasonable opportunity to appear before it to exculpate himself from the allegation made against him or to submit any written representation to meet the allegation.

*Evidence at inquiry.*

23. (1) In the course of the inquiry, the Council may hear such witness and receive such documentary evidence as may assist it in coming to a conclusion as to the truth or otherwise of the allegation which is the subject matter of the inquiry.

(2) The Council may require any witness appearing before it to give his evidence on oath and the Chairman may administer such oath.

(3) A veterinary surgeon whose conduct is the subject of an inquiry may produce any documentary evidence or the evidence of any person in support of his defence.

*Power to summon witness and order production of documents.*

24. (1) If the Council is of the opinion that the evidence of any person or the production of any document is necessary for the purpose of the inquiry, the Chairman may issue a subpoena under his hand directing such person to attend at the time and place mentioned to give evidence or to produce the documents therein specified or to do both.

(2) A subpoena under this section shall be in the form set out in the Second Schedule.

(3) The subpoena shall be served by the Deputy Sheriff of the High Court in the same manner as any subpoena issued out of that Court and the Council shall bear the costs of such service.

(4) The Ministry of Agriculture shall pay a person attending an inquiry in pursuance of a subpoena issued under this section such witness fees and allowances as are paid to witnesses in the High Court.

*Disobedience to subpoena and refusal to give evidence.*

25. A person who has been served with a subpoena under section 24 but refuses or omits without sufficient cause to answer fully and satisfactorily to the best of his knowledge and belief all questions put to him by or with the concurrence of the Council or refuses or omits without sufficient cause to produce any document in his possession or under his control which is mentioned in the subpoena, shall be guilty of an offence:

Provided that a person giving evidence or required to produce a document before the Council shall not be compelled to incriminate himself, and such a person shall have all the privileges a witness in a trial before the High Court has in respect of evidence given by him or any document he is required to produce before that court.

*Inquiry in absence of veterinary surgeon.*

26. (1) After it has complied with the requirements of section 22, the Council may inquire into the allegation made against a registered veterinary surgeon if within the time specified he fails to appear before the Council or to make written representations.

(2) The Chairman shall preside at the inquiry.

*Representation by legal practitioner.*

27. The veterinary surgeon whose conduct is being inquired into by the Council shall be entitled to be represented by a legal practitioner at the inquiry.

*Decision of Council.*

28. (1) If after the inquiry is completed, the Council is satisfied that a complaint or allegation has been proved against the veterinary surgeon, the Council may -

(a) order his name to be removed from the register;

(b) suspend him from engaging in veterinary practice for such period as it thinks fit;

(c) make an order reprimanding him; or

(d) suspend the making of an order for a period not exceeding six months.

(2) If the Council acts under subsection (1) (d), it may make such further inquiry in relation to the conduct of a veterinary surgeon as it thinks fit at any time during the suspension period or if the matter has not been concluded sooner, immediately upon the expiration of the suspension period.

(3) Upon the expiration of the suspension period or the completion of the inquiry under subsection (2) whichever occurs first, the Council shall make an order or make no order under subsection (1).

*Procedure after order.*

29. (1) The Registrar shall immediately serve a copy of any order made under section 28 upon the veterinary surgeon concerned.

(2) Service under subsection (1) may be effected personally or by registered post, but service by registered post shall be deemed to have been served on the fourteenth day after the day on which it is posted.

(3) The Registrar shall not remove the name of the veterinary surgeon from the register in pursuance of that order.

*Appeal against decision of the Council.*

30. (1) A person who is aggrieved by a decision of the Council under this Part may appeal to the High Court in accordance with the High Court Rules, 1954:

Provided that the High Court shall not set aside the proceedings of the Council by reason only of an irregularity which did not embarrass or prejudice the applicant in answering the charge or in the conduct of his defence.

(2) A person who wishes to appeal against the decision of the Council shall -

- (a) lodge a notice of appeal with the Registrar setting out the grounds of appeal within fourteen days after the decision of the Council has been communicated to him;
- (b) lodge his application with the High Court within fourteen days after serving the notice of appeal to the Registrar.

PART VI - MISCELLANEOUS

*Offences by unregistered persons.*

31. (1) A person who, not being registered, practises veterinary surgery for reward or otherwise, commits an offence:

Provided that -

- (a) any person may render first aid to an animal for the purpose of saving life or relieving pain or destroy any animal in an emergency;
- (b) a registered medical practitioner or registered dentist may treat, test or operate an animal at the request of a registered veterinary surgeon;
- (c) a person specified in the Third Schedule or the owner of an animal or a person at the instance of the owner without payment or reward, or a person in the permanent employ of the owner may -



- (i) inoculate an animal if the materials administered do not require a veterinary surgeons prescription;
- (ii) treat an animal if the treatment does not require a surgical operation;
- (iii) castrate calves, sheep, goats and pigs with a knife other bovines by a bloodless castrator;
- (iv) disbud calves up to weaning age;
- (v) dock lambs tails;
- (vi) dock tails and remove dew claws of puppies before their eyes open; and
- (vii) take any sample or tissue for laboratory examination.

(2) A person who not being registered -

- (a) pretends, or by any means hold himself out, to be a registered veterinary surgeon; or
- (b) takes or uses the title of veterinary surgeon, veterinary practitioner or any other name, title, addition or description calculated to suggest that he is a registered veterinary surgeon,

shall be guilty of an offence.

(3) A person who not being registered uses any description in connection with any business carried on by him or any premises at which such business is carried on, in either case being a description calculated to induce a belief that he or any person acting for the purposes of the business is a registered veterinary surgeon, commits an offence.

*Fraudulent registration.*

32. A person who makes or produces or causes to be made or produced any false certificate, representation on declaration, either orally or in writing for the purpose of procuring his own registration or that of another person shall be guilty of an offence.

*Penalties.*

33. A person who is convicted of an offence under -

- (a) Section 31 (1) or (2) shall be liable to a fine not exceeding E1000 or imprisonment for a period not exceeding 12 months or both;
- (b) Section 25 or 31 or 32 shall be liable to a fine not exceeding E500 or imprisonment for a period not exceeding 6 months or both:

Provided that in addition to any sentence imposed, the Court convicting a person under section 32 shall order that his name be immediately removed from the register if such a person had already been registered.

*Regulations.*

34. Subject to this Act and after consultation with the Council, the Minister may make rules by notice in the Gazette for -

- (a) prescribing the manner of election of specified members of the Council;
- (b) regulating the procedure for the meetings and proceedings of the Council;
- (c) prescribing the fees to be paid under this Act and the regulations;

- (d) generally exercising the powers and performing the duties and functions specified under this Act.

*Power to amend Schedules.*

35. The Minister may amend the Schedules to this Act after consultation with the Council.

FORM OF REGISTER OF VETERINARY SURGEONS

No.	Date of Local Registration	Name in Full	Qualifications	Date of Qualifications	Address	Signature of Registrar

FIRST SCHEDULE

(Section 9 (1))

FORM OF APPLICATION FOR REGISTRATION AS A VETERINARY SURGEON

To: The Registrar, Veterinary Council of Swaziland

I, .....(1) of .....(2)

hereby apply under section 9 of the Veterinary Surgeons Act, 1994 to be registered as a Veterinary Surgeon. I was born at ..... on ..... My nationality and/or citizenship is .....

My professional qualifications are as follows:

.....(3)

The two attached certificates of character under section 9 are signed by ..... and by ..... of ..... respectively to whom reference may be made.

I hereby solemnly declare that the particulars given by me above are true and correct to the best of my knowledge and belief.

DATED this ..... day of ..... 19 .....

Signature of Applicant: .....

THUS DONE BEFORE ME at ..... this ..... day of ..... 19 ..... the Deponent having stated that he fully understands the contents hereof.

Commissioner of Oaths

(1) Full name

(2) Permanent Address

(3) Full details of Universities, etc., attended with dates of

SECOND SCHEDULE

(Section 24 (2))

FORM OF SUBPOENA TO WITNESS  
THE VETERINARY SURGEONS ACT, 1994  
SUBPOENA TO WITNESS

In the matter of .....a.....

registered Veterinary Surgeon

and

In the matter of the Veterinary Surgeons Act, 1994

(i)

You are hereby summoned to attend before the Veterinary Council of Swaziland at

(ii) on the .....day of .....19 ....., at the hour of

..... and so from day to day until the above matter is heard to give evidence  
respecting such matter, and also to bring with you and produce at the time and place

(iii) .....

(iv) .....

GIVEN UNDER MY HAND this .....day of ..... 19 .....

\_\_\_\_\_  
CHAIRMAN OF THE COUNCIL

.....  
(i) Name and address of person summoned

(ii) Place

(iii) Strike out if not applicable

(iv) Here specify the documents required.

THIRD SCHEDULE

(Section 31 (1))

Officers authorised to perform the acts set out in section 31 (1) (c).

CHIEF ANIMAL HEALTH INSPECTOR

SENIOR ANIMAL HEALTH INSPECTOR

ANIMAL HEALTH INSPECTOR

ASSISTANT ANIMAL HEALTH INSPECTOR

SENIOR VETERINARY ASSISTANT

VETERINARY ASSISTANT

SENIOR ANIMAL HUSBANDRY OFFICER

ANIMAL HUSBANDRY OFFICER

RANCH MANAGER

ASSISTANT RANCH MANAGER

FARM FOREMAN

ASSISTANT VETERINARY EDUCATION OFFICER

SENIOR POULTRY OFFICER

POULTRY EXTENSION OFFICER

LIVESTOCK EXTENSION OFFICER

LECTURER IN ANIMAL SCIENCE AND HEALTH

LEGAL NOTICE NO. 191 OF 1994

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THE INCOME TAX ORDER, 1975

(Order No. 21 of 1975)

INCOME TAX - DOUBLE TAXATION AGREEMENT  
BETWEEN THE KINGDOM OF SWAZILAND AND  
THE REPUBLIC OF MAURITIUS

(under section 68)

In terms of section 68 (2) of the Income Tax Order, 1975 (Order No. 21 of 1975), I do hereby declare that the Convention set out in the schedule has, under section 68 (1) of the said Order, been entered into between the Government of the Kingdom of Swaziland and the Government of the Republic of Mauritius for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income.

I.S. SHABANGU

*Minister for Finance*

MBABANE

17th August, 1994

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ARRANGEMENT OF ARTICLES

1. Personal scope.
2. Taxes Covered.
3. General definitions.
4. Resident.
5. Permanent establishment.
6. Income from immovable property.
7. Business profits.
8. Shipping and Air transport.
9. Associated enterprises.
10. Dividends.
11. Interest.
12. Royalties.
13. Capital gains.
14. Independent personal services.
15. Dependant personal services.
16. Director's fees.
17. Entertainment and sportsmen.
18. Pensions and annuities.
19. Government service.
20. Professors and teachers.
21. Students and business apprentices.
22. Other income.

23. Method for elimination of double taxation.
24. Non-discrimination.
25. Mutual agreement procedure.
26. Exchange of information.
27. Diplomatic agents and consular officers.
28. Entry into force.
29. Termination.

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#### SCHEDULE

**Agreement between the government of the Kingdom of Swaziland and the Government of the Republic of Mauritius for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income.**

The Government The Kingdom of Swaziland and the Government of the Republic of Mauritius desiring to promote and strengthen the economic relations between the two countries,

Have agreed as follows:

#### ARTICLE 1

##### PERSONAL SCOPE

This Agreement shall apply to persons who are residents of one or both of the Contracting States.

#### ARTICLE 2

##### TAXES COVERED

1. This Agreement shall apply to taxes on income imposed on behalf of a Contracting State irrespective of the manner in which they are levied.
2. There shall be regarded as taxes on income all taxes imposed on total income or on elements of income.
3. The existing taxes to which this Agreement shall apply are in particular:
  - (a) In Mauritius, the income tax,  
(hereinafter referred to as "Mauritius tax");
  - (b) In Swaziland:
    - (i) the normal tax;
    - (ii) the non-resident shareholders' tax;
    - (iii) the non-residents' tax on interest; and
    - (iv) the non-residents' tax on entertainments and sports,  
(hereinafter referred to as "Swaziland tax").
4. This Agreement shall also apply to any other taxes of a substantially similar character which are imposed by either Contracting State after the date of signature of this Agreement in addition to, or in place of, the existing taxes.
5. The competent authorities of the Contracting States shall notify each other of any substantial changes which have been made in their respective taxation laws, and if it seems desirable to

amend any Article of this Agreement, without affecting the general principles thereof, the necessary amendments may be made by mutual consent by means of an Exchange of Notes.

### ARTICLE 3

#### GENERAL DEFINITIONS

1. In this Agreement, unless the context otherwise requires:

- (a) the term "Mauritius" means the Republic of Mauritius and includes:
  - (i) all the territories and islands which, in accordance with the laws of Mauritius, constitute the State of Mauritius;
  - (ii) the territorial sea of Mauritius; and
  - (iii) any area outside the territorial sea of Mauritius which in accordance with international law has been or may hereafter be designated, under the laws of Mauritius, as an area, including the Continental Shelf, within which the rights of Mauritius with respect to the sea, the sea-bed and sub-soil and their natural resources may be exercised;
- (b) the term "Swaziland" means the Kingdom of Swaziland;
- (c) the term "a Contracting State" and "the other Contracting State" mean Mauritius or Swaziland as the context requires;
- (d) the term "company" means any body corporate or any entity which is treated as a company or body corporate for tax purposes;
- (e) the term "competent authority" means:
  - (i) in Mauritius, the Commissioner of Income Tax or his authorised representative; and
  - (ii) in Swaziland, the Commissioner of Taxes or his authorised representative;
- (f) the terms "enterprise of a Contracting State" and "enterprise of the other Contracting State" mean respectively an enterprise carried on by a resident of a Contracting State and an enterprise carried on by a resident of the other Contracting State;
- (g) the term "international traffic" means any transport by a ship or aircraft operated by an enterprise which has its place of effective management in a Contracting State, except where the ship or aircraft is operated solely between places in the other Contracting State;
- (h) the term "national" means any individual having the citizenship of a Contracting State and any legal person, partnership, association or other entity deriving its status as such from the laws in force in a Contracting State;
- (i) the term "person" includes an individual, a company, a trust and any other body of persons which is treated as an entity for tax purposes; and
- (j) the term "tax" means Mauritius tax or Swaziland tax as the context requires.

2. In the application of the provisions of this Agreement by a Contracting State, any term not otherwise defined shall, unless the context otherwise requires, have the meaning which it has under the laws of that State relating to the taxes which are the subject of this Agreement.

## ARTICLE 4

## RESIDENT

1. For the purposes of this Agreement, the term "resident of Contracting State" means any person, who under the laws of that State, is liable to tax therein by reason of his domicile, residence, place of management or any other criterion of a similar nature.

2. Where by reason of the provisions of paragraph 1 an individual is a resident of both Contracting States, then his status shall be determined in accordance with the following rules:

- (a) he shall be deemed to be a resident of the State in which he has a permanent home available to him. If he has a permanent home available to him in both States, he shall be deemed to be a resident of the State with which his personal and economic relations are closer (centre of vital interests);
- (b) if the State in which he has his centre of vital interests cannot be determined, or if he does not have a permanent home available to him in either State, he shall be deemed to be a resident of the State in which he has an habitual abode;
- (c) if he has an habitual abode in both States or in neither of them, he shall be deemed to be a resident of the State of which he is a national;
- (d) if he is a national of both States or of neither of them, the competent authorities of the Contracting States shall settle the question by mutual agreement.

3. Where by reason of the provisions of paragraph 1, a person other than an individual is a resident of both Contracting States, then it shall be deemed to be a resident of the State in which its place of effective management is situated.

## ARTICLE 5

## PERMANENT ESTABLISHMENT

1. For the purposes of this Agreement, the term "permanent establishment" means a fixed place of business through which the business of the enterprise is wholly or partly carried on.

2. The term "permanent establishment" shall include:

- (a) a place of management;
- (b) a branch;
- (c) an office;
- (d) a factory;
- (e) a workshop;
- (f) a warehouse, in relation to a person providing storage facilities for others;
- (g) a mine, or oil or gas well, a quarry or any other place of extraction of natural resources;  
and
- (h) an installation or structure used for the exploration of natural resources.

3. The term "permanent establishment" likewise encompasses:

- (a) a building site or a construction, installation or assembly project, or supervisory activities in connection therewith only if the site, project or activity lasts more than six months;



- (b) the furnishing of services including consultancy services by an enterprise of a Contracting State through employees or other personnel engaged in the other Contracting State, provided that such activities continue for the same or a connected project for a period or periods aggregating to more than 6 months within any twelve month period.

4. Notwithstanding the preceding provisions of this Article, the term "permanent establishment" shall be deemed not to include:

- (a) the use of facilities solely for the purpose of storage, display or delivery of goods or merchandise belonging to the enterprise;
- (b) the maintenance of a stock of goods or merchandise belonging to the enterprise solely for the purpose of storage, display or delivery;
- (c) the maintenance of a stock of goods or merchandise belonging to the enterprise solely for the purpose of processing by another enterprise;
- (d) the maintenance of a fixed place of business solely for the purpose of purchasing goods or merchandise, or for collecting information, for the enterprise;
- (e) the maintenance of a fixed place of business solely for the purpose of advertising, for the supply of information, for scientific research or for similar activities which have a preparatory or auxiliary character, for the enterprise; and
- (f) the maintenance of a fixed place of business solely for any combination of activities mentioned in subparagraphs (a) to (e), provided that the overall activity of the fixed place of business resulting from this combination is of a preparatory or auxiliary character.

5. Notwithstanding the provisions of paragraphs 1 and 2, a person acting in a Contracting State on behalf of an enterprise of the other Contracting State (other than an agent of an independent status to whom paragraph 6 applies) notwithstanding that he has no fixed place of business in the first-mentioned State shall be deemed to be a permanent establishment in that State if:

- (a) he has, and habitually exercises, a general authority in the first-mentioned State to conclude contracts in the name of the enterprise, unless his activities are limited to the purchase of goods or merchandise for the enterprise; or
- (b) he maintains in the first-mentioned State a stock of goods or merchandise belonging to the enterprise from which he regularly fills orders on behalf of the enterprise.

6. An enterprise shall not be deemed to have a permanent establishment in a Contracting State merely because it carries on business in that State through a broker, general commission agent or any other agent of an independent status, where such persons are acting in the ordinary course of their business.

7. The fact that a company which is a resident of a Contracting State controls or is controlled by a company which is a resident of the other Contracting State, or which carries on business in that other State (whether through a permanent establishment or otherwise), shall not of itself constitute either company a permanent establishment of the other.

## ARTICLE 6

## INCOME FROM IMMOVABLE PROPERTY

1. Income derived by a resident of a Contracting State from immovable property, including income from agriculture or forestry, is taxable in the Contracting State in which such property is situated.
2. The term "immovable property" shall have the meaning which it has under the law of the Contracting State in which the property in question is situated. The term shall in any case include property accessory to immovable property, livestock and equipment used in agriculture and forestry, rights to which the provisions of general law respecting landed property apply, usufruct of immovable property and rights to variable or fixed payments as consideration for the working of, or the right to work, mineral deposits, sources and other natural resources. Ships, boats and aircraft shall not be regarded as immovable property.
3. The provisions of paragraph 1 shall apply to income derived from the direct use, letting or use in any other form of immovable property.
4. The provisions of paragraphs 1 and 3 shall also apply to the income from immovable property of an enterprise and to income from immovable property used for the performance of independent personal services.

## ARTICLE 7

## BUSINESS PROFITS

1. The profits of an enterprise of a Contracting State shall be taxable only in that State unless the enterprise carries on business in the other Contracting State through a permanent establishment situated therein. If the enterprise carries on business as aforesaid, the profits of the enterprise may be taxed in the other State but only so much of them as is attributable to that permanent establishment.
2. Subject to the provisions of paragraph 3, where an enterprise of a Contracting State carries on business in the other Contracting State through a permanent establishment situated therein, there shall in each Contracting State be attributed to that permanent establishment the profits which it might be expected to make if it were a distinct and separate enterprise engaged in the same or similar activities under the same or similar conditions and dealing wholly independently with the enterprise of which it is a permanent establishment.
3. In determining the profits of a permanent establishment, there shall be allowed as deductions expenses which are incurred for the purposes of the permanent establishment including executive and general administrative expenses so incurred, whether in the contracting State in which the permanent establishment is situated or elsewhere. However, no such deduction shall be allowed in respect of amounts, if any, paid (otherwise than towards reimbursement of actual expenses) by the permanent establishment to the head office of the enterprise or any of its other offices, by way of royalties, fees or other similar payments in return for the use of patents or other rights, or by way of commission, for specific services performed or for management, or, except in the case of a banking enterprise, by way of interest on moneys lent to the permanent establishment. Likewise, no account shall be taken, in determining the profits of a permanent establishment, of amounts charged (otherwise than towards reimbursement of actual expenses), by the permanent establishment to the head office of the enterprise or any of its other offices, by way of royalties, fees or other similar payments in return for the use of patents or other rights, or by way of commission for specific services performed or for management, or, except in the case of a banking

enterprise, by way of interest on moneys lent to the head office of the enterprise or any of its other offices.

4. In so far as it has been customary in a Contracting State to determine the profits to be attributed to a permanent establishment on the basis of an apportionment of the total profits of the enterprise to its various parts, nothing in paragraph 2 shall preclude that Contracting State from determining the profits to be taxed by such an apportionment as may be customary. The method of apportionment adopted shall, however, be such that the result shall be in accordance with the principles contained in this Article.

5. No profits shall be attributed to a permanent establishment by reason of the mere purchase by that permanent establishment of goods or merchandise for the enterprise.

6. For the purposes of the preceding paragraphs, the profits to be attributed to the permanent establishment shall be determined by the same method year by year unless there is good and sufficient reason to the contrary.

7. Where profits include items of income which are dealt with separately in the other Articles of this Agreement, then the provisions of those Articles shall not be affected by the provisions of this Article.

## ARTICLE 8

### SHIPPING AND AIR TRANSPORT

1. Profits of an enterprise from the operation or rental of ships or aircraft in international traffic and the rental of containers and related equipment which is incidental to the operation of ships or aircraft in international traffic shall be taxable only in the Contracting State in which the place of effective management of the enterprise is situated.

2. If the place of effective management of a shipping enterprise is aboard a ship or boat, then it shall be deemed to be situated in the Contracting State in which the home harbour of the ship or boat is situated, or if there is no such home harbour, in the Contracting State of which the operator of the ship or boat is a resident.

3. The provisions of paragraph 1 shall also apply to profits from the participation in a pool, a joint business or an international operating agency.

## ARTICLE 9

### ASSOCIATED ENTERPRISES

1. Where:

- (a) an enterprise of a Contracting State participates directly or indirectly in the management, control or capital of an enterprise of the other Contracting State; or
- (b) the same persons participate directly or indirectly in the management, control or capital of an enterprise of a Contracting State and an enterprise of the other Contracting State, and in either case conditions are made or imposed between the two enterprises in their commercial or financial relations which differ from those which would be made between independent enterprises, then any profits which would, but for those conditions, have accrued to one of the enterprises, but, by reason of those conditions, have not so accrued, may be included in the profits of that enterprise and taxed accordingly.

2. Where a Contracting State includes in the profits of an enterprise of that State - and taxes accordingly - profits on which an enterprise of the other Contracting State has been charged to tax in that other State and the profits so included are profits which would have accrued to the enterprise of the first-mentioned State if the conditions made between the two enterprises had been those which would have been made between independent enterprises, then that other State shall make an appropriate adjustment to the amount of the tax charged therein on those profits. In determining such adjustment, due regard shall be had to the other provisions of this Agreement and the competent authorities of the Contracting States shall if necessary consult each other.

## ARTICLE 10

### DIVIDENDS

1. Dividends paid by a company which is a resident of a Contracting State to a resident of the other Contracting State may be taxed in that other State.

2. However, such dividends may also be taxed in the Contracting State of which the company paying the dividends is a resident and according to the laws of that State, but if the recipient is the beneficial owner of the dividends, the tax so charged to the beneficial owner shall not exceed 7.5 per cent of the gross amount of dividends.

This paragraph shall not affect the taxation of the company in respect of the profits out of which the dividends are paid.

3. The term "dividends" as used in this Article means income from shares or other rights (not being debt claims) participating in profits, as well as income from other corporate rights which is subjected to the same taxation treatment as income from shares by the laws of the Contracting State of which the company making the distribution is a resident.

4. The provisions of paragraphs 1 and 2 shall not apply if the beneficial owner of the dividends, being a resident of a Contracting State, carries on business in the other Contracting State of which the company paying the dividends is a resident, through a permanent establishment situated therein, or performs in that other State independent personal services from a fixed base situated therein, and the holding in respect of which the dividends are paid is effectively connected with such permanent establishment or fixed base. In such a case, the provisions of Article 7 or Article 14, as the case may be, shall apply.

5. Where a company which is a resident of a Contracting State derives profits or income from the other Contracting State, no tax may be imposed on the beneficial owner in that other State on the dividends paid by the company except in so far as such dividends are paid to a resident of that other State or in so far as the holding in respect of which the dividends are paid is effectively connected with a permanent establishment or a fixed base situated in that other State, nor subject the company's undistributed profits to a tax on undistributed profits, even if the dividends paid or the undistributed profits consist wholly or partly of profits or income arising in such other State.

## ARTICLE 11

### INTEREST

1. Interest arising in a Contracting State and paid to a resident of the Other Contracting State may be taxed in that other State.

2. However, subject to the provisions of paragraph 3, such interest may also be taxed in the Contracting State in which it arises and according to the law of that State, but if the recipient is the beneficial owner of the interest the tax so charges shall not exceed 5 per cent of the gross amount of the interest.

3. Interest arising in a Contracting State shall be exempt from tax in that State if it is derived and beneficially owned by :

(a) the Government or a local authority of the other Contracting State;

or

(b) any institution, body or board which is wholly owned by the Government or a local authority of the other State.

4. The term "interest" as used in this Article means income from debt-claims of every kind, whether or not secured by mortgage and whether or not carrying a right to participate in the debtor's profits, and in particular, income from government securities and income from bonds or debentures, including premiums and prizes attaching to such securities, bonds or debentures. Penalty charges for late payment shall not be regarded as interest for the purposes of this Article. The term "interest" shall not include any item which is treated as a dividend under the provisions of Article 10 of this Agreement.

5. The provisions of paragraphs 1, 2 and 3 shall not apply if the beneficial owner of the interest, being a resident of a Contracting State, carries on business in the other Contracting State in which the interest arises, through a permanent establishment situated therein, or performs in that other State independent personal services from a fixed base situated therein, and the debt-claim in respect of which the interest is paid is effectively connected with such permanent establishment or fixed base. In such a case, the provisions of Article 7 or Article 14, as the case may be, shall apply.

6. Interest shall be deemed to arise in a Contracting State when the payer is that State itself, a local authority or a resident of that State. Where, however, the person paying the interest, whether he is a resident of a Contracting State or not, has in a Contracting State a permanent establishment or a fixed base in connection with which the indebtedness on which the interest is paid was incurred, and such interest is borne by such permanent establishment or fixed base, then such interest shall be deemed to arise in the State in which the permanent establishment or fixed base is situated.

7. Where, by reason of a special relationship between the payer and the beneficial owner or between both of them and some other person, the amount of the interest, having regard to the debt-claim for which it is paid, exceeds the amount which would have been agreed upon by the payer and the beneficial owner in the absence of such relationship, the provisions of this Article shall apply only to the last-mentioned amount. In such a case, the excess part of the payments shall remain taxable according to the laws of each Contracting State, due regard being had to the other provisions of this Agreement.

## ARTICLE 12

### ROYALTIES

1. Royalties arising in a Contracting State and paid to a resident of the other Contracting State may be taxed in that other State.

2. However, such royalties may also be taxed in the Contracting State in which they arise, and according to the laws of that State, but if the beneficial owner is a resident of the other Contracting State, the tax so charged shall not exceed 7.5 per cent of the gross amount of the royalties.
3. The term "royalties" as used in this Article means payments of any kind received as a consideration for the use of, or the right to use, any copyright of literary, artistic or scientific work (including cinematograph films and films, tapes or discs for radio or television broadcasting), any patent, trade mark, design or model, computer programme, plan, secret formula or process, or for the use of, or the right to use, industrial, commercial or scientific equipment or for information concerning industrial, commercial or scientific experience.
4. The provisions of paragraphs 1 and 2 shall not apply if the beneficial owner of the royalties, being a resident of a Contracting State, carries on business in the other Contracting State in which the royalties arise, through a permanent establishment situated therein, or performs in that other State independent personal services from a fixed base situated therein, and the right or property in respect of which the royalties are paid is effectively connected with such permanent establishment or fixed base. In such a case, the provisions of Article 7 or Article 14, as the case may be, shall apply.
5. Royalties shall be deemed to arise in a Contracting State when the payer is that State itself, a local authority or a resident of that State. Where, however, the person paying the royalties, whether he is a resident of a Contracting State or not, has in a Contracting State a permanent establishment or a fixed base with which the right or property in respect of which the royalties are paid is effectively connected, and such royalties are borne by such permanent establishment or fixed base, then such royalties shall be deemed to arise in the State in which the permanent establishment or fixed base is situated.
6. Where, by reason of a special relationship between the payer and the beneficial owner or between both of them and some other person, the amount of the royalties paid, having regard to the use, right or information for which they are paid, exceeds the amount which would have been agreed upon by the payer and the beneficial owner in the absence of such relationship, the provisions of this Article shall apply only to the last-mentioned amount. In such a case, the excess part of the payments shall remain taxable according to the laws of each Contracting State, due regard being had to the other provisions of this Agreement.

## ARTICLE 13

### CAPITAL GAINS

1. Gains derived by a resident of a Contracting State from the alienation of immovable property, referred to in Article 6, and situated in the other Contracting State may be taxed in that other State.
2. Gains from the alienation of movable property forming part of the business property of a permanent establishment which an enterprise of a Contracting State has in the other Contracting State or of movable property pertaining to a fixed base available to a resident of a Contracting State in the other Contracting State for the purposes of performing independent personal services, including such gains from the alienation of such a permanent establishment (alone or together with the whole enterprise) or of such fixed base, may be taxed in that other State.
3. Gains from the alienation of ships or aircraft operated in international traffic or movable property pertaining to the operation of such ships or aircraft shall be taxable only in the Contracting



State in which the place of effective management of the enterprise is situated.

4. Gains from the alienation of any property other than that mentioned in paragraphs 1, 2 and 3 shall be taxable only in the Contracting State of which the alienator is a resident.

#### ARTICLE 14

##### INDEPENDENT PERSONAL SERVICES

1. Income derived by a resident of a Contracting State in respect of professional services or other activities of an independent character shall be taxable only in that State unless he has a fixed base regularly available to him in the other Contracting State for the purpose of performing his activities. If he has such a fixed base, the income may be taxed in the other State but only so much of it as is attributable to that fixed base.

2. The term "professional services" includes especially independent scientific, literary, artistic, educational or teaching activities as well as the independent activities of physicians, lawyers, engineers, architects, dentists and accountants.

#### ARTICLE 15

##### DEPENDENT PERSONAL SERVICES

1. Subject to the provisions of Articles 16, 18, 19 and 20 salaries, wages and other similar remuneration derived by a resident of a Contracting State in respect of an employment shall be taxable only in that State unless the employment is exercised in the other Contracting State. If the employment is so exercised, such remuneration as is derived therefrom may be taxed in that other State.

2. Notwithstanding the provisions of paragraph 1, remuneration derived by a resident of a Contracting State in respect of an employment exercised in the other Contracting State shall be taxable only in the first-mentioned State if :

- (a) the recipient is present in the other State for a period or periods not exceeding in the aggregate 183 days in the calendar year concerned;
- (b) the remuneration is paid by or on behalf of an employer who is not a resident of the other State; and
- (c) the remuneration is not borne by a permanent establishment or a fixed base which the employer has in the other State.

3. Notwithstanding the preceding provisions of this Article, remuneration in respect of an employment exercised aboard a ship or aircraft operated in international traffic may be taxed in the Contracting State in which the place of effective management of the enterprise is situated.

#### ARTICLE 16

##### DIRECTORS' FEES

Directors' fees and other similar payments derived by a resident of a Contracting State in his capacity as a member of the board of directors of a company which is a resident of the other Contracting State may be taxed in that other State.

## ARTICLE 17

## ENTERTAINERS AND SPORTSMEN

1. Notwithstanding the provisions of Articles 14 and 15, income derived by entertainers such as theatre, motion picture, radio or television artistes, and musicians, or by sportsmen, from their personal activities as such, may be taxed only in the Contracting State in which these activities are exercised.
2. Where income in respect of personal activities exercised by an entertainer or a sportsman in his capacity as such accrues not to the entertainer or sportsman himself but to another person, that income may, notwithstanding the provisions of Articles 7, 14 and 15, be taxed in the Contracting State in which the activities of the entertainer or sportsman are exercised.
3. Notwithstanding the provisions of paragraphs 1 and 2, income derived from activities, referred to in paragraph 1, performed under a cultural agreement or arrangement between the Contracting States shall be exempt from tax only in the Contracting State in which the activities are exercised if the visit to that State is wholly or substantially supported by funds of either Contracting State, a local authority or public institution thereof.

## ARTICLE 18

## PENSIONS AND ANNUITIES

1. Any pension (other than a pension of the kind referred to in paragraph 2 of Article 19) and any annuity, derived from sources within a Contracting State by an individual who is a resident of the other Contracting State and is subject to tax on the whole or portion thereof in the other State, shall be exempt from tax in the first-mentioned State to the extent that it is subjected to tax in the other State.
2. The term "annuity" as used in this Article means a stated sum payable periodically at stated times, during life or during a specified or ascertainable period of time, under an obligation to make the payments in return for adequate and full consideration in money or money's worth.
3. Notwithstanding the provisions of paragraph 1, pensions paid and other payments made under a public scheme which is part of the social security system of a Contracting State or a local authority thereof shall be taxable only in that State.

## ARTICLE 19

## GOVERNMENT SERVICE

1. (a) Remuneration, other than a pension, paid by, or out of funds created by, one of the Contracting States or a local authority or statutory body thereof to an individual in respect of services rendered to that State, authority or body in the discharge of governmental functions shall be taxable only in that State.
- (b) However, such remuneration shall be taxable only in the other Contracting State if the services are rendered in that other State and the individual is a resident of that State who:
  - (i) is a national of that State; or
  - (ii) did not become a resident solely for the purpose of rendering the services.



2. (a) Any pension paid by, or out of funds created by, a Contracting State or local authority or statutory body thereof to an individual in respect of services rendered to that State or authority or body in the discharge of governmental functions shall be taxable only in that State.
- (b) However, such pension shall be taxable only in the other Contracting State if the individual is a resident and a national of that other State.
3. The provisions of Articles 15, 16 and 18 shall apply to remuneration and pensions in respect of services rendered in connection with a business carried on by a Contracting State, or local authority or statutory body thereof.

## ARTICLE 20

### PROFESSORS AND TEACHERS

1. Notwithstanding the provisions of article 15, a professor or teacher who makes a temporary visit to one of the Contracting States for a period not exceeding two years for the purpose of teaching or carrying out research at a university, college, school or other educational institution in that State and who is, or immediately before such visit was, a resident of the other Contracting State shall, in respect of remuneration for such teaching or research, be exempt from tax in the first-mentioned State, where such remuneration is derived by him from outside that State and such remuneration is subject to tax in the other State.
2. The provisions of this Article shall not apply to income from research if such research is undertaken not in the public interest but wholly or mainly for the private benefit of a specific person or persons.

## ARTICLE 21

### STUDENTS AND BUSINESS APPRENTICES

A student or business apprentice who is present in a Contracting State solely for the purpose of his education or training and who is, or immediately before being so present was, a resident of the other Contracting State, shall be exempt from tax in the first-mentioned State on payments received from outside that first-mentioned State for the purposes of his maintenance, education or training.

## ARTICLE 22

### OTHER INCOME

1. Subject to the provisions of paragraph 2, items of income of a resident of a Contracting State, wherever arising, not dealt with in the foregoing Articles in respect of which he is subject to tax in that State, shall be taxable only in that State.
2. The provisions of paragraph 1 shall not apply to income if the recipient of such income, being a resident of a Contracting State, carries on business in the other Contracting State through a permanent establishment situated therein, or performs in that other State independent personal services from a fixed base situated therein, and a right or property in respect of which the income is paid is effectively connected with such permanent establishment or fixed base. In such a case, the provisions of Article 7 or Article 14, as the case may be, shall apply.

## ARTICLE 23

## METHOD FOR ELIMINATION OF DOUBLE TAXATION

1. The laws in force in either of the Contracting States shall continue to govern the taxation of income in the respective States except where provisions to the contrary are made in this Agreement. Where income is subject to tax in both States, relief from double taxation shall be given in accordance with the next paragraphs of this Article.
2. (a) In the case of Mauritius, where a resident of Mauritius derives income from Swaziland, the amount of tax on that income payable in Swaziland in accordance with the provisions of this Agreement may be credited against the Mauritius tax imposed on that resident. The amount of credit, however, shall not exceed the amount of the Mauritius tax on that income computed in accordance with the taxation laws and regulations of Mauritius;
- (b) where the income derived from Swaziland is a dividend paid by a company which is a resident of Swaziland to a company which is a resident of Mauritius, the credit shall take into account the tax paid in Swaziland by the company paying the dividend in respect of the profits out of which the dividend is paid.
3. (a) In the case of Swaziland, where a resident of Swaziland derives income from Mauritius, the amount of tax on that income payable in Mauritius in accordance with the provisions of this Agreement may be credited against the Swaziland tax imposed on that resident. The amount of credit, however, shall not exceed the amount of the Swaziland tax on that income computed in accordance with the taxation laws and regulations of Swaziland;
- (b) Where the income derived from Mauritius is a dividend paid by a company which is a resident of Mauritius to a company which is a resident of Swaziland, the credit shall take into account the tax paid in Mauritius by the company paying the dividend in respect of the profits out of which the dividend is paid.
4. The tax paid in a Contracting State mentioned in paragraphs 2 and 3, shall be deemed to include the tax which would have been payable but for the legal provisions concerning tax reduction, exemption or other tax incentives of the Contracting States, for the promotion of economic development.

## ARTICLE 24

## NON-DISCRIMINATION

1. The nationals of a Contracting State shall not be subjected in the other Contracting State to any taxation or any requirement connected therewith which is other or more burdensome than the taxation and connected requirements to which nationals of that other State in the same circumstances are or may be subjected. This provision shall notwithstanding the provisions of Article 1, also apply to persons who are not residents of one or both of the Contracting States.
2. The taxation on a permanent establishment which an enterprise of a Contracting State has in the other Contracting State shall not be less favourably levied in that other State than the taxation levied on enterprises of that other State carrying on the same activities.
3. Enterprises of a Contracting State, the capital of which is wholly or partly owned or controlled, directly or indirectly, by one or more residents of the other Contracting State, shall not be subjected in the first-mentioned State to any taxation or any requirement connected therewith which is

other or more burdensome than the taxation and connected requirements to which other similar enterprises of that first-mentioned State are or may be subjected.

4. Nothing in this Article shall be construed as obliging a Contracting State to grant to residents of the other Contracting State any personal allowances, reliefs and reductions for taxation purposes on account of civil status or family responsibilities which it grants to its own residences.

5. In this Article the term "taxation" means taxes which are the subject of this Agreement.

## ARTICLE 25

### MUTUAL AGREEMENT PROCEDURE

1. Where a person considers that the actions of one or both of the Contracting States result or will result for him in taxation not in accordance with this Agreement, he may, irrespective of the remedies provided by the domestic law of those States, present his case to the competent authority of the Contracting State of which he is a resident or, if his case comes under paragraph 1 of Article 24, to that of the Contracting State of which he is a national. The case must be presented within three years from the first notification of the action resulting in taxation not in accordance with the provisions of this Agreement.

2. The competent authority shall endeavour, if the objection appears to it to be justified and if it is not itself able to arrive at an appropriate solution, to resolve the case by mutual agreement with the competent authority of the other Contracting State, with a view to the avoidance of taxation which is not in accordance with the Agreement. Any agreement reached shall be implemented notwithstanding any time limits in the domestic law of the Contracting States.

3. The competent authorities of the Contracting States shall endeavour to resolve by mutual agreement any difficulties or doubts arising as to the interpretation or application of this Agreement. They may also consult together for the elimination of double taxation in cases not provided for in this Agreement.

4. The competent authorities of the Contracting States may communicate with each other directly for the purpose of reaching an agreement in the sense of the preceding paragraphs. When it seems advisable in order to reach agreement to have an oral exchange of opinions, such exchange may take place through a commission consisting of representatives of the competent authorities of the Contracting States.

## ARTICLE 26

### EXCHANGE OF INFORMATION

1. The competent authorities of the Contracting States shall exchange such information as is necessary for carrying out the provisions of this Agreement or of the domestic laws of the Contracting States concerning taxes covered by this Agreement in so far as the taxation thereunder is not contrary to the Agreement, in particular for the prevention of fraud or evasion of such taxes. The exchange of information is not restricted by Article 1. Any information so exchanged shall be treated as secret in the same manner as information obtained under the domestic law of that State and shall be disclosed only to persons or authorities (including courts or administrative bodies) involved in the assessment or collection of, the enforcement or prosecution in respect of, or the determination of appeals in relation to, the taxes covered by this Agreement. Such persons or

Authorities shall use the information only for such purposes. They may disclose the information in public court proceedings or in judicial decisions. The competent authorities shall, through consultation, develop appropriate conditions, methods and techniques concerning the matters in respect of which such exchanges of information shall be made, including, where appropriate, exchanges of information regarding tax avoidance.

2. In no case shall the provisions of paragraph 1 be so construed as to impose on a Contracting State the obligation :

- (a) to carry out administrative measures at variance with the laws or the administrative practice of that or of the other Contracting State;
- (b) to supply information which is not obtainable under the laws or in the normal course of the administration of that or of the other Contracting State;
- (c) to supply information which would disclose any trade, business, industrial, commercial or professional secret or trade process, or information, the disclosure of which would be contrary to public policy (order public).

## ARTICLE 27

### DIPLOMATIC AGENTS AND CONSULAR OFFICERS

Nothing in this Agreement shall affect the fiscal privileges of diplomatic agents or consular officers under the general rules of international law or under the provisions of special agreements.

## ARTICLE 28

### ENTRY INTO FORCE

1. Each of the Contracting States shall notify to the other the completion of the procedures required by its law for the bringing into force of this Agreement. The Agreement shall enter into force on the date of the later of these notifications and shall thereupon have effect :

- (a) in both Contracting States in respect of taxes on income for any year of assessment beginning on or after 1 July in the calendar year next following that in which the Agreement enters into force;
- (b) in Swaziland in respect of :
  - (i) non-residents shareholders' tax on dividends;
  - (ii) non-residents tax on interest; and
  - (iii) non-residents' tax on entertainments and sports, payable on or after 1 July following the date on which the Agreement enters into force.

## ARTICLE 29

## TERMINATION

1. This Agreement shall remain in force indefinitely but either of the Contracting States may terminate the Agreement through diplomatic channels, by giving to the other Contracting State written notice of termination not later than 30 June of any calendar year starting five years after the year in which the Agreement entered into force.
2. In such event the Agreement shall cease to have effect :
  - (a) in both Contracting States, as regards taxes on income for any year of assessment beginning on or after the 1 July in the calendar year next following that in which the notice is given; and
  - (b) in Swaziland in respect of :
    - (i) non-residents' shareholders' tax on dividends;
    - (ii) non-residents' tax on interest; and
    - (iii) non-residents' tax on entertainments and sports, payable on or after 1 July in the calendar year next following that in which the notice is given.

IN WITNESS WHEREOF the undersigned, being duly authorised thereto, have signed this Agreement.

DONE at Port Louis in duplicate, this twenty ninth day of June of the year one thousand nine hundred and ninety four.

I.S. SHABANGU  
For the Government of the  
**KINGDOM OF SWAZILAND**

RAMAKRISHNA SITHANEN  
For the Government of the  
**REPUBLIC OF MAURITIUS**

## LEGAL NOTICE NO. 194 OF 1994

## ANIMAL DISEASE ACT, 1965

(Act No.7 OF 1965)

## THE STOCK DISEASE (RABIES NO. 7) REGULATIONS, 1994

(Under Section 3)

In exercise of the powers conferred by Section 3 of the Animal Diseases Act, 1965 the Minister for Agriculture and Cooperatives makes the following Regulations:

*Citation and Commencement.*

1. These Regulations may be cited as the Stock Disease (Rabies No. 7) Regulations, 1994 and shall be deemed to have come into force on 24th October, 1994.

*Declaration of Rabies Guard Areas.*

2. The areas specified in the First Schedule (Schedule 1) are declared to be Rabies Guard Areas.

*Isolation and Confinement of Dogs.*

3. Every owner of a dog or cat in a guard area shall isolate and confine his dog or cat so as to prevent it from escaping from such guard areas.

*Presentation of Dogs and Cats for Inoculation.*

4. A person who owns a dog or cat and lives in an area specified in the second Schedule (Schedule 2) to this Notice shall present the dog or cat for inoculation at the Inoculation Centre and at the time specified in this Schedule.

*Offence and Penalty.*

5. An owner of a dog or cat who fails to comply with Regulation 3 shall be guilty of an offence and upon conviction, liable to a fine not exceeding E300.00 or in default of payment, to imprisonment for a period not exceeding 3 months.

*Destruction of Dogs and Cats in Rabies Guard Areas.*

6. Government Veterinary Officers may destroy a dog or cat in any of the Rabies guard areas if in their opinion, the dog or cat has not been confined so as to prevent it from escaping from such guard areas.

N.M. NKAMBULE

*Principal Secretary*

## SCHEDULE 1

Zombodze	T/A	713
Godogodo	T/A	743
Phuhlaphi	T/A	688
Lukhondo	T/A	753

## SCHEDULE 2

Date	T/A Name & No:	Vaccination Centre	Time
27/10/94	Zombodze 713	At dip tank	7.00 a.m. - 12 noon
27/10/94	Godogodo 743	At dip tank	7.00 a.m. - 12 noon
01/11/94	Phuhlaphi 688	At dip tank	7.00 a.m. - 12 noon
01/11/94	Lukhondo 753	At dip tank	7.00 a.m. - 12 noon

## LEGAL NOTICE NO. 195 OF 1994

## THE INCOME TAX ORDER, 1975

(Order No. 21 of 1975)

## THE INCOME TAX (FURNISHING OF ACCOUNTING STATEMENTS)

## REGULATIONS, 1994

(Under Section 69)

In exercise of the powers conferred by Section 69 of the Income Tax Order, 1975, the Minister for Finance hereby issues the following Regulations -

*Citation and commencement.*

1. These Regulations may be cited as the Income Tax (furnishing of accounting statements) Regulations, 1994 and shall be deemed to have come into force on the 1st June, 1994.

*Accounting statements.*

2. Any return required to be rendered by the tax payer under the order shall be accompanied by all such balance sheets trading accounts, profit and loss accounts and other relevant schedules as are necessary to support the information contained in the return and all such documents shall be signed by the tax payer or the public officer.

I.S. SHABANGU

*Minister for Finance*

LEGAL NOTICE NO. 196 OF 1994  
THE COMMISSION OF ENQUIRY ACT, 1963  
(Act No. 35 of 1963)

THE COMMISSION OF ENQUIRY INTO THE GRANTING OF PERMITS AND PASSPORTS  
(IMMIGRATION DEPARTMENT) NOTICE, 1994.

In exercise of the powers conferred by Section 3 of the Commission of Enquiry Act 1963, the Minister for Home Affairs hereby issues the following Notice -

*Citation.*

1. This Notice may be cited as the Commission of Enquiry into the Granting of Permits and Passports (Immigration Department) Notice, 1994.

*Establishment of Commission.*

2. (1) There is hereby established a Commission to be known as the Commission of Enquiry into the Granting of Permits and Passports (Immigration Department) (hereafter in this Notice referred to as "the Commission").

(2) The Commission shall consist of the following members:

Mr. Alpheus R. Shabangu	Chairman
Mr. Cyril Dlamini	Secretary
Dr. Fanny Friedman	Member
Mr. Musa Magongo	Member
Mr. Siphon Nkosi	Member

*Functions of the Commission.*

3. (1) The Commission shall examine and enquire to the operations of the Immigration Department with particular emphasis on the issuance of permits, passports, travel documents and all matters related and incidental thereto and shall without prejudice to the generality of the foregoing enquire particularly into:

- (a) the processing and issuing of work and residence permits;
- (b) the processing and issuing of international passports and travel documents;
- (c) measures which can be introduced to improve the efficiency of the Immigration Department;
- (d) examine the existing legislation with a view to recommending improvements;
- (e) the adequacy of the staff complement.

(2) The Commission shall in the light of the findings of its enquiry in terms of sub-paragraph (1), make appropriate recommendation for such further action as may be required.

*Venue.*

4. The enquiry shall be held at such place and at such times as the Commissioners may direct.

*Enquiry in Camera.*

5. Except where the Minister otherwise directs in writing, the enquiry shall be held in camera and the Commissioners shall take such steps as are necessary to preserve the secrecy of the



proceedings.

*Duration of Enquiry.*

6. The Commission shall commence its function 14th November, 1994 and shall present its report to the Minister not later than the 16th December, 1994 or on such other later date as the Minister may in writing, determine.

PRINCE SOBANDLA

*Minister for Home Affairs*