# SUPPLEMENT TO

# THE

# SWAZILAND GOVERNMENT

# GAZETTE

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## CONTENTS

<table>
<thead>
<tr>
<th>No.</th>
<th>Page</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>PART B - AN ACT</strong></td>
<td></td>
</tr>
<tr>
<td>13.</td>
<td>The International Bank for Reconstruction and Development Loan (Health, HIV/AIDS and TB Project) Act, 2011</td>
</tr>
<tr>
<td>15.</td>
<td>The International Bank for Reconstruction and Development Loan (Local Government Project) Act, 2011</td>
</tr>
<tr>
<td>17.</td>
<td>The National Clearing and Settlement Systems Act, 2011</td>
</tr>
<tr>
<td>18.</td>
<td>The Accountants (Amendment) Act, 2011</td>
</tr>
<tr>
<td>19.</td>
<td>The Customs and Excise (Amendment) Act, 2011</td>
</tr>
<tr>
<td><strong>PART C - LEGAL NOTICE</strong></td>
<td></td>
</tr>
<tr>
<td>182.</td>
<td>The Stock Disease Regulations, 2011</td>
</tr>
<tr>
<td>184.</td>
<td>Designation of Fuel Oil Supplier and Amendment of Schedule Notice, 2011</td>
</tr>
</tbody>
</table>

PUBLISHED BY AUTHORITY
AN ACT
ENTITLED

AN ACT to authorise the Minister of Finance to raise a loan not exceeding Twenty Million (US$ 20, 000,000) United States Dollars from the International Bank for Reconstruction and Development.

ENACTED by the King and the Parliament of Swaziland.

Short Title and Commencement

1. This Act may be cited as the International Bank for Reconstruction and Development Loan (Health, HIV/AIDS and TB Project) Act, 2011, and shall come into force on the date of publication in the Gazette.

Interpretation

2. In this Act unless the context otherwise requires:
   "Agreement" means the Agreement referred to in section 3 and includes any document related thereto;
   "Borrower" means the Government of the Kingdom of Swaziland;
   "Lender" means the International Bank for Reconstruction and Development;
   "Loan" means the loan raised by the Minister under section 3;
   "Minister" means the Minister responsible for Finance.

Authority to raise loan

3. The Minister is hereby authorised to enter into an Agreement with the Lender for the purpose of raising a loan not exceeding Twenty Million (US$ 20, 000,000) United States Dollars upon terms and conditions specified in this Act and in the Agreement.
Proceeds of Loan

4. The proceeds of the Loan shall be paid into, and form part of, the Consolidated Fund or such other public fund, whether existing or specifically created for the purposes of the Loan, as the Minister may determine.

Loan Repayment

5. (1) The Borrower shall repay the loan in twenty (20) semi annual instalments after a grace period of 5 years commencing on the date of the Agreement.

(2) The Borrower shall pay to the Lender-

(a) interest at the London Inter - Bank Offered Rate (LIBOR) plus a Variable Spread for each interest period determined by the Lender on the principal amount of the loan withdrawn and outstanding from time to time; and,

(b) a front end fee of zero point two five percent (0.25%) of the loan amount.

Charging of Loan

6. The Loan shall be charged upon the Consolidated Fund and the assets of the Borrower.

Application of Loan

7. The Proceeds of the Loan shall be used for the financing of the Health, HIV/AIDS and TB Project.
AN ACT
ENTITLED

AN ACT to authorise the Minister of Finance to issue a guarantee not exceeding Ten Million (US$ 10,000,000) United States Dollars in respect of loans from the International Cooperation Development Fund to the Swaziland Development Finance Corporation.

ENACTED by the King and the Parliament of Swaziland

Short Title and Commencement

1. This Act may be cited as the International Cooperation and Development Fund Loan to the Swaziland Development Finance Corporation Guarantee Act, 2011, and shall come into force on the date of publication in the Gazette.

Interpretation

2. In this Act unless the context otherwise requires:

"Borrower" means the Swaziland Development Finance Corporation;

"Guarantee Agreement" means the Agreement referred to in section 3 and includes any document related thereto;

"Lender" means the International Cooperation and Development Fund;

"Loan" means the loan referred in section 3;

"Minister" means the Minister responsible for Finance.

Authority to Guarantee Loan

3. The Minister is hereby authorised to enter into a Guarantee Agreement with the Lender guaranteeing a loan not exceeding Ten Million (US$ 10,000,000) United States Dollars upon terms and conditions specified in this Act and in the Guarantee Agreement.
Proceeds of Loan

4. The proceeds of the Loan shall be used for funding the Micro, Small and Medium-Sized Enterprises Re-lending Project.
AN ACT
ENTITLED

AN ACT to authorise the Minister of Finance to raise a loan not exceeding Twenty Six Million Nine Hundred Thousand (US$ 26,900,000) United States Dollars from the International Bank for Reconstruction and Development.

ENACTED by the King and the Parliament of Swaziland.

Short Title and Commencement

1. This Act may be cited as the International Bank for Reconstruction and Development Loan (Local Government Project) Act, 2011, and shall come into force on the date of publication in the Gazette.

Interpretation

2. In this Act unless the context otherwise requires:

"Agreement" means the Agreement referred to in section 3 and includes any document related thereto;

"Borrower" means the Government of the Kingdom of Swaziland;

"Lender" means the International Bank for Reconstruction and Development;

"Loan" means the loan raised by the Minister under section 3;

"Minister" means the Minister responsible for Finance.

Authority to raise loan

3. The Minister is hereby authorised to enter into an Agreement with the Lender for the purpose of raising a loan not exceeding Twenty Six Million Nine Hundred Thousand (US$ 26, 900,000) United States Dollars upon terms and conditions specified in this Act and in the Agreement.
**Proceeds of Loan**

3. The proceeds of the Loan shall be paid into, and form part of, the Consolidated Fund or such other public fund, whether existing or specifically created for the purposes of the Loan, as the Minister may determine.

**Loan Repayment**

4. (1) The Borrower shall repay the loan in twenty (20) semi annual instalments after a grace period of 5 years commencing on the date of the Agreement.

(2) The Borrower shall pay to the Lender-

   (a) interest at the London Inter - Bank Offered Rate (LIBOR) plus a Variable Spread for each interest period determined by the Lender on the principal amount of the loan withdrawn and outstanding from time to time; and,

   (b) a front end fee of zero point two five percent (0.25%) of the loan amount.

**Charging of Loan**

6. The Loan shall be charged upon the Consolidated Fund and the assets of the Borrower.

**Application of Loan**

7. The Proceeds of the Loan shall be used for the financing of the Local Government Project.
AN ACT

entitled

AN ACT to authorise the Minister of Finance to raise a loan not exceeding One Hundred and Fifty Million (US$ 150,000,000) United States Dollars from the African Development Bank.

ENACTED by the King and the Parliament of Swaziland

Short title and Commencement

1. This Act may be cited as the African Development Bank Loan (Budget Support) Act, 2011, and shall come into force on the date of publication in the Gazette.

Interpretation

2. In this Act unless the context otherwise requires:

"Agreement" means the Agreement referred to in section 3 and includes any document related thereto;

"Borrower" means the Government of the Kingdom of Swaziland;

"Lender" means the African Development Bank;

"Loan" means the loan raised by the Minister under section 3;

"Minister" means the Minister responsible for Finance.

Authority to raise loan

3. The Minister is hereby authorised to enter into an Agreement with the Lender for the purpose of raising a loan not exceeding One Hundred and Fifty Million (US$ 150,000,000) United States Dollars upon terms and conditions specified in this Act and in the Agreement.
Proceeds of Loan

4. The proceeds of the Loan shall be paid into, and form part of, the Consolidated Fund or such other public fund, whether existing or specifically created for the purposes of the Loan, as the Minister may determine.

Loan Repayment

5. (1) The Borrower shall repay the loan in thirty (30) semi annual instalments after a grace period of 5 years commencing on the date of the Agreement.

(2) The Borrower shall pay to the Lender-

(a) interest at the London Inter - Bank Offered Rate (LIBOR) plus an Enhanced Variable Spread for each interest period determined by the Lender on the principal amount of the loan withdrawn and outstanding from time to time; and,

(b) a funding margin of zero point zero six percent (0.06%) of the loan amount.

Charging of Loan

6. The Loan shall be charged upon the Consolidated Fund and the assets of the Borrower.

Application of Loan

7. The Proceeds of the Loan shall be used for the provision of a budget support.
THE NATIONAL CLEARING AND SETTLEMENT SYSTEMS ACT, 2011
(Act No. 17 of 2011)

I ASSENT

MSWATI III
King of Swaziland
26th October, 2011

AN ACT
ENTITLED

AN ACT to provide for the recognition, operation, regulation and supervision of systems for the clearing of transfer instructions between financial institutions and for matters incidental thereto.

ENACTED by the King and the Parliament of Swaziland.

ARRANGEMENT OF SECTIONS

PART I
PRELIMINARY

1. Short title and commencement

2. Interpretation

PART II
CLEARING AND SETTLEMENT SYSTEMS

3. Recognition of clearing and settlement systems

4. Constitution and rules of recognized systems to be open to inspection

5. Approval of amendments to constitution and rules of recognized systems

6. Withdrawal of recognition from clearing and settlement system

7. Establishment and operation of a clearing and settlement system by the Central Bank

8. Provision of Information

9. Control of undesirable conduct in regard to a recognized system
PART III
FINALITY OF SETTLEMENTS WITHIN A RECOGNISED SYSTEM OR IN THE CENTRAL BANK SYSTEM

10. Finality of transfer of funds, securities and other financial instruments

11. Payments and transfers within settlement systems not subject to interdict or stay

PART IV
WINDING UP, JUDICIAL MANAGEMENT OR CURATORSHIP OF PARTICIPANTS IN A RECOGNISED SYSTEM

12. Central Bank to be notified of winding-up, judicial management or curatorship of a participant in a recognized system

13. Winding up or judicial management of a participant in a recognized or Central Bank system not to affect finality of prior settlements

14. Rules of recognized or Central Bank systems shall be binding on liquidator, judicial manager or curator

15. Priority of certain instruments on winding up of a participant in a recognized or Central Bank system

PART V
UNRECOGNISED SYSTEMS AND PROHIBITED SETTLEMENT INTERMEDIATION

16. Prohibition against unrecognized systems

17. Prohibition against settlement intermediation

PART VI
SETTLEMENT OF DISPUTES

18. Settlement of disputes arising out of recognized systems or settlement systems

PART VII
MISCELLANEOUS

19. Exercise of functions by Central Bank

20. Preservation of secrecy

21. Use of confidential information for personal gain

22. Evidence

23. Unpaid items due to insufficient funds

24. Computer entries

25. Imaging

26. Regulations and review of Act
27. Participants may enter into clearing and settlements arrangements

PART I
PRELIMINARY

Short Title and Commencement

1. This Act may be cited as the National Clearing and Settlement Systems Act, 2011, and shall come into force on such date as the Minister may, by Notice published in the Gazette, prescribe.

Interpretation

2. In this Act, unless the context otherwise requires-

"bank" means a banking institution registered in terms of the Financial Institutions Act, 2005;

"bilateral netting" means an arrangement to net obligations between two parties which may arise from financial contracts, transfer instructions or both;

"Central Bank" means the Central Bank as defined in the Central Bank of Swaziland Order, 1974;

"Central Bank settlement system" means a system established and operated by the Central Bank in terms of section 7 for the discharge of settlement obligations between participants in the system;

"clearing" means the process of transmitting, reconciling and, confirming transfer instructions regarding funds, securities or other financial instruments prior to settlement, and includes the netting of instructions and the establishment of final positions for settlement;

"clearing system" means a set of procedures whereby financial institutions present and exchange information relating to the transfer of funds, securities or other financial instruments to other financial institutions through a centralized system or at a single location;

"clearing and settlement system" means, a system that facilitates the presentation and exchange of transfer instructions regarding funds, securities or other financial instruments and the settlement of those transfer instructions between participants in the system;

"financial institution" means-

(a) a bank or any other financial institution which is licensed under the Financial Institutions Act, 2005; or,

(b) a non-bank financial institution as defined in the Financial Services Regulatory Authority Act, 2010;

"funds" means legal tender in terms of section 23 of the Central Bank of Swaziland Order, 1974, and includes a cheque, bank draft, banker's acceptance, or an instruction for the electronic movement of funds through a financial intermediary, a recognized system or Central Bank system;

"Governor" means the Governor of the Central Bank of Swaziland as defined in the Central Bank Order, 1974;

"gross settlement" means the settlement of transfer instructions on an instruction by instruction basis;
"management body" means, in relation to a recognized payment system, a body which represents participants in the system and organizes and manages their participation in the system;

"Minister" means Minister responsible for Finance;

"multilateral netting" means an arrangement among three or more parties to net their obligations which may arise from financial contracts, transfer instructions or both;

"netting" means an agreed offsetting of positions or obligations by participants in a clearing and settlement system;

"obligation" means a duty imposed by contract or law which may arise from the clearing of transfer instructions through a clearing system or the submission of a transfer instruction to a settlement system;

"payment" means a payer's transfer of a monetary claim on a party acceptable to the beneficiary;

"payment instrument" means a set of instruments, procedures and rules for the transfer of funds among system participants;

"recognized system" means a system recognized by the Central Bank that facilitates the clearing or settlement of transfer instructions regarding funds, securities or other financial instruments;

"settlement" means the act of discharging obligations by transferring funds, securities or financial instruments between two or more parties;

"settlement asset" means an asset used for the discharge of settlement obligations as specified by the rules, regulations, or customary practice for a payment system;

"settlement system" means a system used to facilitate the settlement of transfer instructions regarding payments, securities or other financial instruments;

"system" means a clearing and settlement system recognized under section 3 of this Act;

"systemic risk" means the risk that the failure of one participant in a clearing and settlement system or financial markets generally to meet its required obligations will cause other participants to be unable to meet their obligations when due;

"transfer" means the sending of funds, securities or other financial instruments, or a right relating to those funds, securities or other financial instruments from one party to another through-

(i) the conveyance of funds or physical instruments;

(ii) accounting entries on the books of a financial intermediary; or,

(iii) the book-entry movement of funds or physical instruments through a recognized system or Central Bank system;

"transfer instruction" means an order or electronic message requesting the movement of funds, securities or other financial instruments or a right relating to those funds, securities or other financial instruments from one party to another.
3. (1) Subject to this section, the Central Bank may recognize a clearing and settlement system that has, as its objectives—

(a) the clearing of payment instructions between financial institutions that are participants in the system, including the Central Bank;

(b) the settling of obligations arising from the clearing of transfer instructions referred to in paragraph (a), whether by—

(i) netting;

(ii) set-offs; or,

(iii) gross settlement;

(c) the final discharge of any indebtedness between participants in a clearing and settlement system which arises from the clearing or settlement of obligations referred to in paragraphs (a) and (b) through a system established by the Central Bank under section 7; and,

(d) to the extent that they are incidental to or connected with an objective specified in paragraph (a), (b), or (c)—

(i) the establishment of a clearing system for the clearing of transfer instructions between all or any of the participants in the system and for the provision of services that are incidental to such clearing;

(ii) the provision of a forum for the consideration of matters of mutual interest concerning participants in the system;

(iii) acting as a medium of communication, on behalf of its participants, with the Government, the Central Bank, and other persons and authorities; and,

(iv) dealing with other matters of interest to its participants and fostering co-operation between them.

(2) The Central Bank may, in terms of subsection (1), recognize different clearing and settlement systems—

(a) in respect of different classes of financial institutions; or,

(b) for the clearing and settlement of different classes of obligations.

(3) The Central Bank shall not recognize a clearing and settlement system in terms of subsection (1) unless it is satisfied that—

(a) only financial institutions and the Central Bank are permitted to become participants in the system;
(b) the system fairly represents the interests of all financial institutions that are or will become participants in the system;

(c) the Central Bank will be able adequately to monitor and regulate the system and the activities of its participants in order to ensure compliance with this Act and the Financial Institutions Act, 2005; and,

(d) the constitution and any rules governing the system are fair, equitable and transparent and make adequate provision for-

(i) admitting financial institutions into the system as participants, and regulating and terminating their participation;

(ii) controlling its participants' use of clearing and settlement systems or operations;

(iii) appointing a management body or committee, representative of the participants, to organize and manage the system and the participation in it of the participants;

(iv) appointing any person as a system operator within the system in order to provide clearing processing services to or on behalf of participants; and,

(v) criteria according to which a participant may be authorized to introduce any person to provide payment services; and,

(e) the management body has a contingency plan in support of the operational clearing and settlement system.

Constitution and rules of recognized systems to be open to inspection

4. The constitution of every recognized system and any rules governing the system, together with any amendments to that constitution and those rules, shall be kept at the

(a) offices of the Central Bank; and,

(b) place of business in Swaziland of every recognized system;

and shall be open for inspection there by members of the public at all times during normal office hours.

 Approval of amendments to constitution and rules of recognized systems

5. Any amendment to the constitution of a recognized system or to the rules governing the system shall not have effect until they have been approved by the Central Bank.

Withdrawal of recognition from clearing and settlement system

6. (1) Subject to subsections (2) and (3), the Central Bank may, by notice in writing to the management body of a system concerned, withdraw its recognition if the Central Bank has reasonable grounds to believe that-

(a) the system no longer fairly represents the interests of all financial institutions that are or should become participants in the system;

(b) the management body has contravened any provision of this Act or of the constitution of the system; or,
(c) the manner in which the system is being conducted does not adequately protect the system against systemic risk;

and that it is in the public interest to withdraw its recognition from the system concerned.

(2) Before withdrawing its recognition from a system in terms of subsection (1), the Central Bank shall-

(a) notify the management body of that system in writing, that it is considering doing so and of its reasons for doing so; and,

(b) give the management body an opportunity to make representations in the matter.

(3) The Central Bank shall not withdraw its recognition from a system in terms of subsection (1) without paying due regard to any representations made by the management body of that system.

Establishment and operation of a clearing and settlement system by the Central Bank

7. (1) The Central Bank shall establish and operate its own system for the settlement of obligations among banks and recognized systems.

(2) The Central Bank may specify rules, procedures and participant requirements for the system established in terms of subsection (1), provided that no such rule, procedure or participant requirement shall be made without adequate consultation with the participants of the system.

Provision of Information

8. The management body of every recognized system and every participant in the system shall provide the Central Bank with such reports, returns and other information as the Central Bank may require regarding-

(a) the volumes and values of transfer instructions cleared in the system;

(b) the volumes or values of the payment obligations and settlement obligations of the participant; and,

(c) any other information regarding the operation of the system.

Control of undesirable conduct in regard to a recognized system

9. (1) If the Central Bank has reasonable grounds to believe that a management body or a participant in a recognized system is engaging in or is about to engage in any act, omission or course of conduct which-

(a) results or is likely to result in systemic risk; or,

(b) prejudices or will prejudice the integrity, effectiveness or security of the system;

the Central Bank may issue a written directive requiring the management body or participant, as the case may be, to-

(i) cease engaging in the act, omission or course of conduct concerned;

(ii) do such things as the Central Bank may specify to remedy the situation or;
(iii) provide the Central Bank with such information relating to the matter as may be specified in the directive.

(2) Any management body or a participant who contravenes or fails to comply with a directive issued in terms of subsection (1) commits an offence and is liable on conviction to a fine not exceeding fifty thousand Emalangeni (E50,000).

(3) If any person contravenes or fails to comply with a directive in terms of subsection (1), whether or not criminal proceedings have been or may be instituted against that person for an offence in terms of subsection (2), the Central Bank may apply to the High Court for an order directing that person to comply with the directive concerned.

(4) In an application under subsection (3), the High Court may make such orders as in its opinion will ensure proper compliance with the directive concerned.

PART III
FINALITY OF SETTLEMENTS WITHIN A RECOGNISED SYSTEM OR IN THE CENTRAL BANK SYSTEM

Finality of transfer of funds, securities and other financial instruments

10. (1) Notwithstanding any other law, a payment or transfer which is effected in accordance with a recognized system or the Central Bank system and which is intended to settle-

(a) the payment obligations or settlement obligations of a participant in the system pursuant to a payment or settlement instruction, as the case may be; or,

(b) what are believed by the person making the payment or transfer to be the payment obligations or settlement obligations of a participant in the system;

shall be final and irrevocable and shall not be reversed or set aside for any reason whatsoever.

(2) Notwithstanding the provisions of subsection (1), if it subsequently appears that any amount or property so paid or transferred was not in fact due, that amount or property paid or transferred shall constitute a fresh debt owed by the payee or transferee, as the case may be, to the person who made the payment or transfer.

(3) If the Central Bank considers that the making of a payment or transfer referred to in subsection (1) is likely to result in systemic risk, the Central Bank may, by written notice to the participants-

(a) prohibit the making of the payment or transfer, if it has not already been made; or,

(b) set aside the payment or transfer if it has already been made;

and shall forthwith provide the participants with a written statement of the reasons for doing so.

(4) Notwithstanding the provisions of subsection (3), no such payment or transfer shall be set aside more that twenty-four hours after it has been made.

(5) Where the Central Bank has prohibited the making of a payment or transfer under subsection (3) (a), any transaction effected in contravention of the prohibition shall be void.

(6) Where the Central Bank has set aside a payment or transfer under subsection (3) (b), the payment or transfer concerned shall be void from the time it was made.
Payments and transfers within settlement systems not subject to interdict or stay

11. Notwithstanding any other law, an interdict or other order of any court shall not operate to stay any payment or transfer which is required to be made in accordance with a recognized system or the Central Bank system and which is intended to settle-

(a) the payment obligations or settlement obligations of a participant in the system; or,

(b) what are believed, by the person who is required to make the payment or transfer, to be the payment obligations or settlement obligations of a participant in the system.

PART IV
WINDING UP, JUDICIAL MANAGEMENT OR CURATORSHIP OF PARTICIPANTS IN A RECOGNISED SYSTEM

Central Bank to be notified of winding-up, judicial management or curatorship of a participant in a recognized system

12. Where a participant in a recognized system is wound up or placed under judicial management or provisional judicial management in terms of the Companies Act, 2009, the person at whose instance the winding-up order or the order placing the participant under judicial management or provisional management, as the case may be, was issued, shall lodge a copy of the order with the Central Bank.

Winding up or judicial management of a participant in a recognized or Central Bank system not to affect finality of prior settlements

13. Notwithstanding anything to the contrary in the Insolvency Act, 1955, or the Companies Act, 2009, the winding up of a participant in a recognized or Central Bank system, or the placing of such a participant under judicial management or provisional judicial management shall not affect the finality or irrevocability of any payment or transfer which became final and irrevocable in terms of section 10 before the copy of the relevant order was lodged with the Central Bank in terms of Section 12.

Rules of recognized or Central Bank systems shall be binding on liquidator, judicial manager or curator

14. Notwithstanding anything to the contrary in the Insolvency Act, 1955, or the Companies Act, 1912, where a participant in a recognized or Central Bank system-

(a) is wound up or placed under judicial management or provisional judicial management in terms of the Companies Act, 2009; or,

(b) is placed under curatorship in terms of the Financial Institutions Act, 2005,

any provision relating to clearing or settlement to which the participant is a party shall be binding upon the liquidator, judicial manager, provisional judicial manager or curator of the participant, as the case may be, to the extent that it applies to any payment obligation or settlement obligation which-

(i) was determined through clearing or settlement before the issue of the winding up order or the order placing the participant under judicial management, provisional judicial management or curatorship, as the case may be; and,
Priority of certain instruments on winding up of a participant in a recognized or Central Bank system

15. (1) In this section "priority transfer instruction" means a transfer issued by a participant in a recognized or Central Bank system.

(2) Notwithstanding anything to the contrary in the Insolvency Act, 1955, or the Companies Act, 2009, where a participant in a recognized or Central Bank system is wound up in terms of the Companies Act, 2009, the following items shall be paid from the estate of the participant in the following order-

(a) undelivered transfer instructions, other than priority transfer instructions, that were drawn on the participant and cleared through the system before the making of the winding up order; and,

(b) undelivered priority transfer instructions that were drawn on the participant and cleared through the system before the making of the winding up order;

and shall rank in preference above any other unsecured claim against the estate.

(3) No payment or transfer shall be made pursuant to subsection (2) in preference to any other claim against an estate unless a request for such payment has been made within sixty days after the making of the winding up order in regard to the participant concerned.

(4) Subsection (2) shall not be construed as permitting a transfer instruction to be satisfied in preference to any other claim against an estate, where the instruction was-

(a) certified by the participant concerned; or,

(b) in the case of a priority payment instruction, issued by the participant concerned with a view to giving the drawee of the instruction a preference over the other creditors of the participant.

PART V
UNRECOGNISED SYSTEMS AND PROHIBITED SETTLEMENT INTERMEDIATION

Prohibition against unrecognized systems

16. (1) Any person or entity operating or participating in an unrecognized system commits an offence and shall be liable on conviction to a fine not exceeding five hundred thousand Emalangeni (E500,000) or to imprisonment for a period not exceeding five years or both fine and imprisonment.

(2) This section shall not apply to any Central Bank system.

Prohibition against settlement intermediation

17. (1) Subject to subsection (3), no person other than-

(a) a participant in a recognized system or the Central Bank system, acting in accordance with the system's constitution or rules; or,
(b) a person introduced by a participant in a recognized system or Central Bank system, in accordance with the provision of the constitution or rules of the system referred to in section 3 (3) (d);

shall accept a transfer instruction from any other person for the purpose of making a transfer on behalf of that other person to a third person to whom the transfer is due.

(2) Any person who contravenes subsection (1) commits an offence and shall be liable on conviction to a fine not exceeding One Hundred Thousand Emalangeni (E100,000) or to imprisonment for a period not exceeding one year or to both such fine and imprisonment.

(3) Subsection (1) shall not apply to-

(a) a building society registered in terms of the Building Societies Act, 1962;
(b) a post office established in terms of the Post and Telecommunications Act, 1983;
(c) a person who is acting as the duly appointed agent of the person to whom the payment is due;
(d) the transmission of money or transfer instructions between companies which are members of the same group of companies;
(e) transfers undertaken on a securities exchange, central securities depository or securities settlement system; or,
(f) any person exempted by the Central Bank in terms of subsection (4).

(4) The Central Bank may by notice in the Gazette exempt any person or class of persons from the provisions of subsection (1), if the Central Bank is satisfied that such an exemption will be in the public interest and will not cause undue risk to any recognized payment system and transfers undertaken on a securities exchange, central securities depository or securities settlement system.

(5) For the purpose of subsection (3)(d) "group of companies" means companies or other bodies corporate that are related to each other as holding company and subsidiary, or as subsidiaries of the same holding company.

PART VI
SETTLEMENT OF DISPUTES

Settlement of disputes arising out of recognized systems or settlement systems

18. (1) In this section "business day" means any day other than a Saturday, Sunday or public holiday.

(2) Where-

(a) the management body of a recognized system is aggrieved by any decision taken by the Central Bank for the purposes of this Act, including a decision to withdraw recognition from the system; or,

(b) any participant in a recognized system or a Central Bank system is aggrieved by-
(i) any decision taken by the Central Bank for the purposes of this Act, or,
(ii) any decision, act or omission by the management body of a system or by another participant in the system,

the matter shall be settled in accordance with this section.

(3) The aggrieved party shall provide the Central Bank, the management body or the other participant, as the case maybe, with a written statement setting out full particulars of its grievance, and the parties shall thereupon attempt to settle the matter by consensus within seven business days.

(4) If the parties are unable to settle the matter as contemplated in subsection (3) they may attempt to settle it within a further period of ten business days by a process of mediation whereby-

(a) the parties agree on a mediator;

(b) the mediator familiarizes himself with the parties' respective contentions;

(c) the mediator and all parties discuss the matter at one or more meetings attended by them all, and attempt to settle the matter by consensus; and,

(d) the parties share the mediator's costs equally.

(5) If the parties are unable to settle the matter by consensus in terms of subsection (3) or by mediation in terms of subsection (4), the matter shall be referred to a single arbitrator, and the Arbitration Act, 1904, shall apply in respect of the matter as if the parties had entered into an arbitration agreement contemplated by that Act.

(6) Notwithstanding the provisions of subsection (5), the arbitrator shall reach a decision in the matter within one month after appointment, unless the parties agree to an extension of that period.

(7) A decision of an arbitrator in terms of subsection (6) shall be final and binding on the parties.

**PART VII**

**MISCELLANEOUS**

*Exercise of functions by Central Bank*

19. (1) Any function of the Central Bank under this Act may be exercised on behalf of the Central Bank-

(a) by the Governor; or,

(b) subject to the directions of the Governor, by the Deputy Governor or any officer of the Central Bank specified by the Governor.

(2) The Governor, the Deputy Governor or an officer of the Central Bank specified in terms of subsection (1)(b), shall exercise the functions referred to in that subsection in accordance with any general directions of policy that the Board of Directors of the Central Bank may give them.
(3) This section shall not be construed as limiting the power of the Central Bank under any other law to delegate its functions.

**Preservation of secrecy**

20. (1) Subject to subsections (2) and (3)-

(a) an officer or employee of the Central Bank; or,

(b) a member or employee of a management body;

shall not disclose any information which that officer, employee or member has acquired in the performance of the functions of that officer, employee or member under this Act or the constitution or rules of any recognized system and which relates to the affairs of a particular financial institution.

(2) The Central Bank may disclose any information whose disclosure, in the opinion of the Central Bank is reasonably necessary to protect the integrity, effectiveness or security of a recognized payment or settlement system.

(3) Subsection (1) shall not apply to-

(a) any disclosure made by the person concerned in the performance of the functions of that person under this Act or under the constitution or rules of any recognized system, or when required to do so by a court or in terms of any other enactment; or,

(b) the disclosure of information that is generally known to members of the public or a substantial section of the public.

(4) Any person who contravenes subsection (1) commits an offence and is liable, on conviction, to a fine not exceeding Ten Thousand Emalangeni (E10,000) or to imprisonment for a period not exceeding one year or to both such fine and imprisonment.

**Use of confidential information for personal gain**

21. (1) Subject to subsection (2)-

(a) an officer or employee of the Central Bank; or,

(b) a member or employee of a management body;

who, for personal gain, makes use of any information acquired in the performance of functions under this Act or the constitution or rules of any recognized system and which relates to the affairs of a particular financial institution, commits an offence and is liable, on conviction, to-

(i) a fine not exceeding twenty-five thousand Emalangeni (E25,000) or double the amount of his gain, whichever is the greater; or

(ii) imprisonment for a period not exceeding five years or to both such fine and imprisonment.

(2) It shall be defence to a charge under subsection (1) for the person charged to show that the information used was generally known to members of the public or to a substantial section of the public.
Evidence

22. A document purporting to be signed by or on behalf of the Central Bank stating that any-

(a) system is or is not a recognized system; or,

(b) financial institution is or is not a participant in any recognized system or Central
Bank system;

shall be admissible in any proceedings in any court on its production by any person, and shall
be prima facie proof of the facts stated in that document.

Unpaid items due to insufficient funds

23. (1) Any person who knowingly draws or issues a cheque, or other payment instrument
against which there are not sufficient funds in the account of that person at a financial institution
on which the cheque or other payment instrument is drawn commits an offence and shall be
liable on conviction to a fine not exceeding Five Hundred Emalangeni (E500) or 3 months
imprisonment or to both such fine and imprisonment.

(2) A cheque or other payment instrument that is returned unpaid with the words
"insufficient funds" or other words to that effect shall be prima facie evidence that the drawer
had no funds in the account against which the cheque or other payment instrument was drawn
and the burden of proof shall lie with the drawer or issuer of the cheque or other payment
instrument.

Computer entries

24. Entries in ledgers, day-books, cash books and other accounts of any financial institution
including the Central Bank, whether captured manually by handwriting or computerized, shall
be prima facie evidence of the matters, transactions and accounts therein recorded, on proof
being given by sworn affidavit of one of the directors, managers, or officers of such financial
institution or by evidence, that such manual or computerized ledgers, day books, cash books or
other account books are or have been the ordinary books of such financial institution and that
the said entries have been made in the usual and ordinary course of business, and that such
books are in or come immediately from the custody or control of such financial institution.

Imaging

25. Photographic images such as film, microfiche, or computer images of original documents
such as cheques or other payment instruments, securities, certificates of deposits, account
ledgers, Treasury Bills, Government Securities, shall be admissible as prima facie evidence of
the matters or transactions of the original instrument, on proof being given on sworn affidavit.

Regulations and review of Act

26. (1) The Central Bank shall establish a Committee-

(a) to review this Act from time to time; and,

(b) to make recommendations to the Minister with regard to amendments and regulations
to this Act which, in the opinion of the Committee, have become advisable.

(2) The Minister may, after consultation with the Committee established under subsection
(1), make regulations for the better carrying out of the purposes and provisions of this Act.
Participants may enter into clearing and settlements arrangements

27. Participants in a recognised or Central Bank system may, with the approval of the Central Bank, enter into agreements, memoranda of understanding or similar arrangements with counterparts in other countries for the facilitation of the clearing and settlement of cross-country instruments.
AN ACT
ENTITLED

AN ACT to amend the Accountants Act, 1985.

ENACTED by the King and the Parliament of Swaziland.

Short Title and Commencement.

1. This Act may be cited as the Accountants (Amendment) Act, 2011, shall be read as one with the Accountants Act, 1985, (hereinafter referred to as "the Principal Act"), and shall come into operation on such date as the Minister may, by Notice published in the Gazette, determine.

Amendment of Section 2

2. Section 2 of the Principal Act is hereby amended by inserting the following new definitions in their alphabetical order-

"Committee" means the Disciplinary Committee appointed in terms of section 15;

"member" means a person registered in terms of section 9;

Insertion of New Section 12 bis

3. The Principal Act is hereby amended by inserting the following new section 12 bis-

"Signing off

12. bis. An auditor shall not sign off an opinion unless that auditor, or another auditor employed by the same firm and acting under the direct supervision of the auditor who is signing off, performed the audit work supporting such opinion."

Replacement of Part IV

4. The Principal Act is amended by replacing Part IV with the following new Part IV-
PART IV
DISCIPLINARY POWERS OF COUNCIL

Disciplinary Committee

15. (1) For the purpose of conducting an inquiry into any charge, complaint or allegation of unprofessional conduct against a member, there is hereby established a Disciplinary Committee which shall be appointed by the Minister consisting of-

(a) a Chairperson, who shall be a person of high repute who has-
   (i) served as a Judge of the High Court or Industrial Court; or
   (ii) served as a law officer or practised as a lawyer, in Swaziland for at least ten years; and
(b) two members appointed by the Council one of whom shall be a Chartered Accountant in public practice and one whom shall be a Chartered Accountant not in public practice.

Functions of the Committee

16. The Committee shall enquire into any complaint against a member referred to it by the Council whether the complaint relates to-

(a) an allegation of unprofessional conduct;

(b) an alleged inability by that member to perform his or her functions because of any mental or physical disability; or,

(c) a breach of this Act;

and make recommendations to the Council regarding it findings.

Lodging of Complaint

17. (1) A person who wishes to lodge a complaint or make an allegation of unprofessional conduct against a member shall submit the complaint or allegation in writing to the Registrar.

(2) The Registrar shall, prior to the institution of an inquiry, advise the member concerned in writing, of the nature of the charge, complaint or allegation of unprofessional conduct made against that member and shall give that member a reasonable opportunity to exculpate himself or herself in writing and in so doing to produce such written evidence as the person concerned may desire.

(3) If the Council considers the explanation given in terms of subsection (2) to be satisfactory, it shall not proceed to refer the matter to the Disciplinary Committee.

Procedure upon inquiry

18. (1) A member whose conduct is the subject of an inquiry under this Part shall be given an opportunity to appear by himself or herself or with a legal practitioner to answer the complaint or allegation, and to produce the evidence of any other person in support of his or her defence.

(2) For the purpose of conducting an inquiry under this section, the Committee may-
(a) summon any person to attend and give evidence;

(b) order the production of any book, record, document or thing which has any bearing on the subject of the inquiry; or,

(c) administer an oath through the person presiding at the inquiry.

(3) Where the allegations against the member relate to the inability by that member to perform his or her functions because of any mental or physical disability the Committee shall appoint a medical practitioner to examine the member and report to the Committee on the member's mental or physical condition.

(4) The Committee may, in its discretion, appoint an attorney of its choice to lead the evidence against the person being disciplined and to cross examine such witnesses as may be necessary.

(5) A summons for the attendance before the Disciplinary Committee of a person or for the production to it of any book, record, document or thing shall be in such form as the Disciplinary Committee may determine and shall be served either by registered post or in the same manner as it would be served if it were a subpoena issued by a subordinate court.

(6) A person summoned as aforesaid shall be bound to obey the summons served on him or her and shall be entitled to all the privileges and immunities to which a witness subpoenaed to give evidence before the High Court is entitled.

**Powers of the Disciplinary Committee**

19. (1) If after due inquiry the Disciplinary Committee determines that-

(a) a member whose conduct is the subject of its enquiry has been guilty of professional misconduct;

(b) it would be contrary to the public interest to allow the member to continue to practise as such because of any mental or physical disability; or,

(c) the member is not guilty of professional misconduct and is not suffering from any mental or physical disability which would affect that member's ability to practise,

the Disciplinary Committee shall recommend to the Council that the member be-

(i) cautioned or reprimanded;

(ii) suspended for a specified period from practising or performing acts specially pertaining to that member's profession;

(iii) fined, up to a maximum as determined by the Council from time to time;

(iv) removed from the register; or,

(v) declared innocent of the allegations.

(2) If the subject matter of an allegation of professional misconduct also constitutes or is likely to constitute grounds for criminal proceedings, the Disciplinary Committee may in consultation with the Council, postpone its consideration of or decision of the matter until such criminal proceedings have been finalised.
(3) No civil or criminal proceedings against a member shall be construed as precluding any disciplinary proceedings under this Act.

(4) The Disciplinary Committee shall inform the Registrar and the Council within fourteen days of any recommendation made under this section.

Powers of the Council

20. (1) The Council shall inform the person who lodged a complaint and the member concerned of its decision within thirty days of the recommendation of the Disciplinary Committee.

(2) The Council may sue, in default, in a Court for the enforcement of the Council's Order, or sue for the recovery of any fines or other monies imposed by or due to the Council or Institute.

(3) The Council may order a person who is or has been cautioned, reprimanded, suspended, removed, fined or sued in terms of section (1) to pay such reasonable costs and expenses as the Institute may have or likely to incur in connection with such inquiry by the Council.

(4) The Council may terminate any suspension under subsection (1) before the expiry of such period of suspension or cause to be restored to the Register any name which has been removed from the Register.

(5) After an application to the High Court in terms of section 21 has been dismissed or the period during which such an application may be made in terms of this Act has expired, the Council may publish in the Gazette a report of the findings and of any penalty imposed by it at an inquiry held in terms of this Part.

Appeal to the Court against decision by Council.

21. (1) Any person aggrieved by a decision of the Council under this Part may apply to the High Court for relief in accordance with the High Court Rules.

(2) Notwithstanding the provisions of subsection (1), 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.

(3) Any person appealing against the decision of the Council shall do so by lodging a notice of appeal with the Registrar setting out the grounds of appeal within fourteen days after the decision of the Council shall have been communicated to him or her, and shall lodge an application with the High Court within fourteen days after having served the said notice of appeal on the Registrar.

Removal from, and restoration to, Register.

22. (1) A member who has been suspended or whose name has been removed from the Register under this Part shall not practise as a public accountant and the registration certificate of that member shall be deemed to be cancelled until the period of suspension has expired or until that member's name has been restored to the Register in terms of section 16(1).

(2) A member whose name has been removed from the Register may make application in writing to the Registrar for the restoration of his or her name to the Register.

(3) The Council shall within, thirty days after the receipt by the Registrar of the application, hold an enquiry to consider such application.
(4) The provisions of sections 18 and 20 (3) shall, in so far as is applicable, apply to such application and enquiry.

(5) The Registrar shall remove the name of any person from the Register on written application made by such person and on proof to the satisfaction of the Registrar that no disciplinary proceedings are being contemplated or have been instituted against such person.

**Insertion of New Section 24 bis.**

5. The Principal Act is hereby amended by inserting the following new section 24 bis.-

"Audit quality reviews

24. bis. (1) An audit firm and practising member registered with the Council in terms of this Act and who has been issued with a certificate to practise by the Council shall be subject to audit quality reviews at least once every three years.

(2) The Council shall, in consultation with the Eastern, Central and Southern African Federation of Accountants appoint an independent body to conduct the reviews referred to in subsection (1) and submit its report to the Council.

(3) Where, in the opinion of the Council, the report of the review is-

(a) satisfactory, the audit firm and practising member shall only be subject to further review as contemplated in subsection (1);

(b) unsatisfactory, the Council may-

(i) require the audit firm and practising member concerned to be subjected to another; or,

(ii) refer the matter to the Committee, in which case the provisions of Part IV shall apply as may be relevant.

(4) A member of the Council shall not participate in the deliberation of a report contemplated in subsection (2) where that member is the subject of the report.

(5) An audit firm and practising member shall, at the time of the review, make available any information, including, but not limited to any working papers, statements, correspondence, books or other documents in the possession of the practising member."
THE CUSTOMS AND EXCISE (AMENDMENT) ACT, 2011

(Act No. 19 of 2011)

I ASSENT

MSWATI III
King of Swaziland
26th October, 2011

AN ACT
ENTITLED

AN ACT to amend the Customs and Excise Act, 1971.

ENACTED by the King and the Parliament of Swaziland.

Short Title and Commencement

1. This Act maybe cited as the Customs and Excise (Amendment) Act, 2011, shall be read as one with the Customs and Excise Act, 1971 (hereinafter referred to as the "Act"), and shall come into operation on such date as the Minister may, by Notice published in the Gazette, determine.

Amendment of Section 2

2. Section 2 (1) of the Act is amended by adding in alphabetical order, the following new definitions -

"direct trader input" means a computerized system facility which is managed by a government authorized company and used for the electronic presentation and registration of entries to the customs computer system by an importer, exporter, excise producer or an agent acting on behalf of an importer, exporter or excise producer;

"entry" in relation to the clearance of goods for importation, warehousing, removal from warehouse, or exportation means the presentation in accordance with the provisions of the Act of a correctly completed declaration in writing in the prescribed form and registered on the customs computer system through the direct trader input, together with such bills of lading, invoices, certificates and other documents which are required under this Act to be furnished with the declaration and "an entry" or "bill of entry" and "to enter" and cognate expressions shall be construed accordingly;

"processing fee" means a fee levied on every entry processed or transmitted to the customs computer system using the communication network.

"taxpayer identification number" means the national registration number used to identify an importer, exporter, excise producer, or an agent acting on behalf of an importer, exporter or excise producer.
Amendment of Section 39

3. Section 39 (1) of the Act is amended -

(a) by replacing sub-paragraph (e) thereof with the following sub-paragraphs (e),(f) and (g)-

"(e) an electronic registration through the use of the direct trader input facility is submitted to the customs computer system at points of entry or exits;

(f) the correct duty, taxes due or a relevant processing fee has been paid where applicable; and

(g) A person transacting business with the Department submits a taxpayer identification number for the electronic registration of the entry." and;

(c) by replacing the proviso thereto with the following new subsection (2) and numbering the rest of the subsections accordingly-

"(2) A bill of entry shall not be invalid by reason of any deferment referred to in the proviso to section 38 (2)."
Citation and Commencement

1. (i) This Notice may be cited as the Dipping of Stock Notice, 2011.

   (ii) This Notice shall be deemed to have come into force on the 1st November, 2011.

Compulsory Dipping of Stock

2. (i) Subject to Regulation 11 (1) all owners of cattle in Swaziland shall dip their cattle once in every seven (7) days.

   (ii) Notwithstanding Sub-Regulation 11 (2) owners of cattle in the schedule here to shall dip their cattle in every fourteen (14) days.

Dipping Hours

3. Subject to any order to the contrary issued by an officer authorized under regulation 11, of the Stock Diseases Regulations of 1965 dipping hours under Regulations 2 (ii) of this notice shall be between 5:00am and 12:00 noon.

Revocation of Legal Notice No. 199 of 2010

4. Legal Notice No. 199 of 2010 is hereby revoked.

DR. R. S. THWALA
PRINCIPAL SECRETARY
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DR. N. J. SHONGWE  
ACTING DIRECTOR OF VETERINART  
AND LIVESTOCK SERVICES
In exercise of the powers conferred by Section 2 of the Fuel Oil Levy Act, 1980, the Minister for Natural Resources and Energy issues this Notice:

Citation and Commencement

1. (1) This Notice may be cited as the Designation of Fuel Oil Supplier and Amendment of Schedule Notice, 2011.

(2) This Notice shall come into operation on the date of publication in the gazette.

Designation and Amendment

2. (1) Afri-son Oils (PTY) Ltd is designated to supply fuel oil in Swaziland.

(2) The Schedule is amended in Part I by adding the words “Afri-son Oils (Pty) Ltd” in the correct order.

PRINCESS TSANDZILE
MINISTER FOR NATURAL RESOURCES AND ENERGY

The Government Printer, Mbabane