



ESWATINI
GOVERNMENT GAZETTE
EXTRAORDINARY

VOL. LVII

MBABANE, Thursday, SEPTEMBER 26th 2019

[No. 115]

CONTENTS

No.		Page
	PART B - ACT	
05.	The Finance Act, 2019	S1

PUBLISHED BY AUTHORITY

S1

PART B

THE FINANCE ACT, 2019

(Act No. 5 of 2019)



I ASSENT

MSWATI III
KING OF ESWATINI

20th September, 2019

AN ACT to impose, alter and amend, certain enactments relating to taxes, duties, levies, tolls and fees; and to provide for incidental matters.

ENACTED by the King and Parliament of Eswatini.

PART I PRELIMINARY

1. Short title and commencement.

PART II THE TRANSFER DUTY ACT NO. 08 OF 1902

2. Duty on transfer or lease of any fixed property.

PART III THE COMPANIES ACT NO. 08 OF 2009

3. Amendment of the schedule of the Companies, 2009.

PART IV THE ROAD TRAFFIC ACT NO. 06 OF 2007

4. Amendment of the Road Traffic Act, 2007.

PART V THE LIQUOR LICENCES ACT NO. 30 OF 1969

5. Fees and Licences charged under the Regulation of the Liquor Licences Act.

PART VI THE MINES AND MINERALS ACT NO. 04 OF 2011

6. Amendment of Fees and Licences under the Mines and Minerals Act.

PART VII THE DIAMOND ACT NO. 03 OF 2011

7. Fees charged under the Diamond Act, 2011.

PART VIII
THE TRADING LICENCES ORDER NO. 20 OF 1975

8. Amendment of the Trading Licences Regulations.

PART IX
THE ARMS AND AMMUNITION ACT NO. 24 OF 1964

9. Amendment of the Regulations of the Arms and Ammunition Act, 1964.

PART X
THE CATTLE EXPORT AND SLAUGHTER TAX ACT NO. 32 OF 1968

10. Amendment of the Cattle Export and Slaughter Tax Act, 1968.
11. Amendment of section 8 of the Cattle Export and Slaughter Tax Act, 1968.

PART XI
THE IMPORT CONTROL ORDER NO. 12 OF 1976

12. Amendment of the Import Control Order, 1976.

PART XII
THE MINERAL RIGHTS TAXATION ORDER NO. 34 OF 1973

13. Amendment section 5 of the Mineral Rights Taxation Order, 1973.
14. Amendment of the regulations of the Mineral Rights Taxation Order, 1973.

PART XIII
THE LAND SURVEY ACT NO. 46 OF 1961

15. Amendment of the Regulations of the Land Survey Act, 1961.

PART XIV
THE EXPLOSIVES ACT NO. 04 OF 1961

16. Amendment of the Explosives Act, 1961.

PART XV
CITIZENSHIP AND IMMIGRATION ACT

17. Amendment of the Regulations of the Eswatini Citizenship Act, 1992.
18. Amendment of the Regulations on Prescription of Fees of the Identification Order, 1989.
19. Amendment of the Regulations of the Birth, Marriages and Death Registration Act, 1983.
20. Amendment of the Regulations on Prescription of Passport Fees and Forms under the Passport Act No. 19 of 1971.
21. Amendment of the Regulations on fees charged under of the Immigration Act, 1982.

**PART XVI
THE DEEDS REGISTRY ACT, 1968 NO. 37 OF 1968**

22. Amendment of the Regulations of the Deeds Registry Act, 1967.

**PART XVII
THE LAND SPECULATION CONTROL ACT NO. 08 OF 1972**

23. Amendment of the regulations of the Land Speculation Control Regulations, 1972.

**PART XVIII
THE SUB-DIVISION OF LAND ACT NO. 07 OF 1957**

24. Amendment of the Sub-division of Land Act, 1957.

**PART XIX
THE CASINO ACT NO. 56 OF 1963**

25. Amendment of the Casino Act, 1963.

**PART XX
THE FUEL OIL LEVY NO. 01 OF 1979**

26. Amendment of the Fuel Oil Act, 1979.
27. Amendment of the Imposition of Fuel Tax Schedule.

**PART XXI
ESWATINI TOURISM AUTHORITY ACT NO. 02 OF 2001**

28. Amendment of the Eswatini Tourism Authority Act, 2001.

**PART XXII
THE FINAL PROVISIONS**

29. Adjustment of rates.
30. Transition and savings.

**PART I
PRELIMINARY**

Short title and commencement.

1. (1) This Act may be cited as the Finance Act, 2019.
(2) This Act shall come into force on such a date as the Minister may, by notice published in a gazette, prescribe.

PART II
TRANSFER DUTY ACT NO. 08 OF 1902

Duty on transfer or lease of any fixed property.

2. (1) Transfer duty on any transfer or any lease of any fixed property shall be as follows-
- (a) two (2) per cent (2%) on the first E400,000;
 - (b) four (4) per cent (4%) on any amount exceeding E400, 000, but not exceeding E800,000;
 - (c) six percent (6%) on any amount exceeding E800,000 but not exceeding E1,400.000; and
 - (d) eight per cent (8%) on any amount exceeding E1,400,000 of the value of any fixed property being transferred and of the value of any lease as is hereinafter described shall be payable and paid by the person-
 - (i) acquiring or becoming entitled to any such property or lease by way of purchase, cession, exchange, donation or in any manner otherwise than by way of legacy testamentary or other inheritance;
 - (ii) entering into a lease of any fixed property (other than of a mynpacht, claim or right to minerals or precious stones) where the lease is for not less than twenty-five years or for the term of the natural life of any person mentioned therein or is renewable from time to time at the will of the lessee indefinitely or for periods which together with the first period of the lease amount in all to not less than twenty-five years;
 - (iii) entering into a lease of any mynpacht, claim or right to minerals or precious stones for any period.

(2) In the case of any mining or prospecting right, the duty payable shall be an amount equal to twenty seven and a half (27 ½) per cent of the value of the mining or prospecting right, as the case may be."

PART III
THE COMPANIES ACT NO. 8 OF 2009

Amendment of the schedule of the Companies, 2009.

3. Fees charged under the schedule of the Companies Act, 2009 shall be as follows –

FIRST SCHEDULE

1.	For registration of original Memorandum and articles of Association	150.00
2.	For registration of alter of Memorandum and articles of Association or a substituted Memorandum and Articles of Association	150.00
3.	For an increase or reduction of a company's nominal capital	150.00

4.	For registration of change of company name and issue of certificate thereof	300.00
5.	For registration of any prospectus pursuant to section 134	250.00
6.	Lodging of any special resolution pursuant to section 176	70.00
7.	Lodging of Form J, Form C and share transfer Form	70.00
8.	Submission of audited financials for public companies and non-profit making associations	250.00
9.	Company register search	50.00
10.	For lodging any record of any fact at the registry	70.00
11.	For any certificate issued by the Registrar	70.00
12.	For inspection of any document filed with the Registrar	50.00
13.	For inspection of the registers kept by the Registrar	50.00
14.	For amendment of company objectives	150.00
15.	Conversion of type of company into another or any form of company	250.00
16.	Change of the end of company's financial year	20.00
17.	Requesting the submission of provisional financial statements of a company.	20.00
18.	Certifying of copies for documents lodged in the register . (a) own (b) Government	20.00 100.00

FIRST TABLE
TABLE OF FEES TO BE PAID BY A DOMESTIC COMPANY

Item	Description	Registration Fee	
		E	C
	For registration of company		
1.	Where nominal capital of the Companies does not exceed E10 000.00		780.00
2.	Exceeds E 10 000.00 but does not exceed E 30 000		980.00
3.	Exceeds E 30 000.00 but does not E 50 000		1780.00
4.	Exceeds E 50 000		2280.00

ON RENEWAL OF ANNUAL STATUTORY FEES
(DOMESTIC COMPANY)

Capital	Licence Fee (E)
Where nominal capital of the company does not exceed E10 000	470.00
Exceeds E10 000 but does not exceed E30 000	945.00
Exceeds E30 000 but does not exceed E50 000	1 245.00
Exceeds E50 000	1 845.00

**TABLE OF FEES TO BE PAID FOR REGISTRATION
OF A FOREIGN COMPANY**

Capital	Licence Fee (E)
Where nominal capital of the company does not exceed E10 000.00	800.00
Where nominal capital of the company exceed E10 000.00 but does not exceeds E30 000.00	1400.00
Where nominal capital of the company exceeds E30 000.00 but does not exceeds E50 000.00	2000.00
Where nominal capital of the company exceeds E50 000.00	2500.00

TABLE OF FEES TO BE PAID FOR RENEWAL OF A FOREIGN COMPANY

Capital	Licence Fee (E)
Where nominal capital of the company does not exceed E10 000.00	645.00
Where nominal capital of the company exceeds E10 000 but does not exceed E30 000.00	945.00
Where nominal capital of the company exceeds E30 000.00 but does not exceed E50 000.00	1 245.00
Where nominal capital of the company exceeds E50 000.00	1 845.00

**PART IV
THE ROAD TRAFFIC ACT NO. 6 OF 2007**

Amendment of the Road Traffic Act, 2007.

4. Fees charged under the Road Traffic Act, 2007 shall be reflected in the schedules below -

TOLL FEES SCHEDULE.
(Under Section 109)

Class of motor vehicle	E, C
Foreign registered (light vehicle) weighing 3500kg or below	100-00
Foreign Registered Commercial Vehicle weighing above 3500 kg	300-00
Local Commercial Vehicle	50-00
Foreign registered commercial vehicle entering Eswatini through Mhlumeni or Lomahasha borders	An equivalent to 100 United States Dollar (US\$ 100-00) per trailer

CABOTAGE PERMIT FEES SCHEDULE

WEIGHT IN KGs	Three (3) Months (E)	Six (6) Months (E)	Twelve (12) Months (E)
3500.00 - 10 000.00	1000.00	2000.00	3000.00
10 000.00 - 20 000.00	1500.00	3000.00	4500.00
20 000.00-30 000.00	2000.00	4000.00	6000.00
Above 30000 kgs but not abnormal	2500.00	5000.00	7500.00

MOTOR VEHICLES LICENCE SCHEDULE

1.

Full year**Item****Emalangeneni**

(a) Motorcycle	90
(b) Tractor	90
(c) Earth moving	225

Over vehicles. Weight (kilograms)

(d) 1 -250	105
(e) 251 -500	120
(f) 501 - 750	135
(g) 751-1000	150
(h) 1001-1250	165
(i) 1251-1500	180
(j) 1501-1750	195
(k) 1751-2000	218
(l) 2001-2250	255
(m) 2251-2500	278
(n) 2501-2750	308
(o) 2751-3000	330
(p) 3001-3250	353
(q) 3251-3500	375
(r) 3501-3750	464
(s) 3751-4000	508
(t) 4001-4250	525
(u) 4251-4500	551
(v) 4501-4750	578
(w) 4751-5000	608
(x) 5001-5250	630
(y) 5251-5500	656
(z) 5501-5750	683
(aa) 5751-6000	709
(ab) 6001-6250	735
(ac) 6251-6500	761
(ad) 6501-6750	788
(ae) 6751-7000	814
(af) 7001-7250	840
(ag) 7251-7500	866
(ah) 7501-8000	919

S8

(ai)	8001-8500	971
(aj)	8501-9000	1 024
(ak)	9001-9500	1 076
(al)	9501-10000	1 129
(am)	10001-10500	1 181
(an)	10501-11000	1233
(ao)	11001-11500	1 286
(ap)	11501-12000	1 339
(aq)	12001-12500	1 391
(ar)	12501-13000	1 444
(as)	In addition for every 500 kg or part thereof, in excess of 1300kg	45

2.	Duplicate Licence Disc	-	E75.00
3.	Penalties – Motor Vehicle Licence	-	E50.00
4.	Disposal of Motor Vehicle	-	E50.00
5.	Change of Ownership	-	E50.00
6.	Registration of New Motor vehicle	-	E250.00
7.	Special Permit	-	E100.00
8.	Arrears Motor Vehicle licence	-	charge monthly
9.	Public Driving Permit (Professional)	-	E100.00
10.	Application for Learner's Licence	-	E50.00
11.	Issue of Learner's Licence	-	E80.00
12.	Application for Driving Competence Test:		
	Code A1, or A	-	E70.00
	Code B	-	E100.00
	Code C1, C, EB, EC1, EC	-	E150.00
13.	Issue of Driving Licence Card or Conversion	-	E250.00
14.	Duplicate of Driving Licence Card	-	E250.00
15.	Application and issue of a licence free endorsement	-	E250.00
16.	Application for Instructor Competence Test	-	E 90.00
17.	Instructor Certificate	-	E100.00
18.	Duplicate Motor Vehicle Registration Book	-	E100.00
19.	Road Traffic Sign Chart	-	E 30.00
20.	All other duplicates	-	E100.00
21.	Search Fee	-	E 50.00
22.	Trade Plate	-	E150.00

PART V
THE LIQUOR LICENCES ACT NO. 30 OF 1964

Fees and Licences charged under the Liquor Licences Regulations, 1964.

5. Fees and Licences applicable in respect of the regulations of the Liquor Licences Act, 1964 shall be as follows -

No.	Type of Licence	Fees for 1 year
1.	Wholesale Liquor Licence	3000.00
2.	Hotel Liquor Licence	2200.00
3.	Club Liquor Licence	1100.00
4.	Sports Club Liquor Licence	1100.00
5.	Discotheque Keeper liquor Licence	2300.00

6.	Mobile Discotheque Liquor Licence	1150.00
7.	Unfortified Wine and Malt Liquor Licence	1500.00
8.	Bottle store Liquor Licence	2000.00
9.	Restricted Bottle store Liquor Licence	1000.00
10.	Brewer's Licence	4000.00
11.	African Beer Manufacturing and Wholesale Licence	2000.00
12.	African Beer Licence	110.00
13.	Temporary Liquor Licence (for each day)	110.00
14.	Restaurant Liquor Licence	1800.00
	And in the event of the licensee being authorised to sell liquor in terms of the proviso to regulation 11 (1)	

**PART VI
THE MINES AND MINERALS ACT NO. 4 of 2011**

Amendment of Fees and Licences charged under the Mines and Minerals Act.

6. Fees and Licence to be paid under the Mines and Minerals Act, 2011 shall be as reflected in the schedules below-

**SCHEDULE ONE
LICENCES**

CODE	LICENCE TYPE	CATEGORY	FEE E C
1301 A	Application for a prospecting licence	Large scale	20000.00
		Small scale	600.00
1301 B	Application for retention licence	Large scale	30000.00
		Small scale	3000.00
1301 C	Application for mining licence	Large scale	25000.00
		Small scale	700.00
1301 D	Application for quarrying licence	All	12000.00
1301 E	Annual fee for reconnaissance licence	Large scale	10000.00
1301 F	Annual fee for a prospecting licence	Large scale	20000.00
1301 G	Annual fee for retention licence	Large scale	70000.00
1301 H	Annual fee for mining licence	Large scale	50000.00
1301 I	Annual fee for quarrying licence	All	25000.00

S10
SCHEDULE TWO

MINERALS: EXPORT AND IMPORT PERMITS

CODE	PERMIT TYPE	CATEGORY	FEE
			E C
1302 A	Import permit	All	600.00
1302B	Export permit	All	500.00
1302 C	Export samples for Geological analysis	Research or academic	0.00
		Commercial prospecting work	2500.00
1302 D	Authority to remove samples for laboratory tests; out of the country	Large scale	5000.00
		Small scale	500.00

SCHEDULE THREE

PERMITS FOR BUILDING AND CONSTRUCTION MATERIAL / DEVELOPMENT MINERALS.

CODE.	DOCUMENTS.	CATEGORY.	FEE (E).
1303A	Acquire and Posses Development Minerals	Small Scale	450.00
1308B	Transport & Possess Development Minerals	Per/Truck	450.00
1308C	Minerals dealers license	Large Scale	5,000
		Medium scale	1500.00 – 3000.00
		Small Scale	450.00 – 900.00
1308D	Mineral dealers license (domestic use – Non-Commercial)	Household	0.00

SCHEDULE FOUR

ROYALTIES
 (Under Section 132)

CODE	COMMODITY	RATE	
1305 G	Gravel	Government funded projects	E5.00/M ³
		Non-government projects	E15.00/M ³
1305 R	River sand	Government funded projects	E5.00/ M ³
		Non-government projects	E9.00/ M ³
1305 P	Plaster sand	Government funded projects	E5.00/M ³
		Non-government projects	E9.00/M ³

S11
SCHEDULE FIVE
 (Under Section 149)

CODE	DOCUMENTS	CATEGORY	FEE	
			E	C
1306D	Issuance of any document	All	200.00	

PART VII
THE DIAMOND ACT NO. 3 OF 2011

7. Fees charged under the Diamond Act, 2011 are as follows-

SCHEDULE SIX
DIAMOND AND PRECIOUS METAL LICENSE AND PERMITS AND
KIMBERLY PROCESS CERTIFICATION SCHEME (KPCS).

CODE.	DOCUMENTS.	CATEGORY.	FEE (E).
1308A	Precious metal (export)	ALL	2,500
1308B	Precious Metal Import	ALL	2,500
1308C	Precious metal Dealers Licence	ALL	5,000 – 10,000
1308D	KPC Certification	ALL	5,000
1308E	Diamond KPC Import Licence	ALL	5,000
1308F	Diamond KPC Export Licence	ALL	5,000

PART VIII
TRADING LICENCES ORDER NO. 20 OF 1975

Amendment of the regulations of the Trading Licences Order, 1975.

8. Fees and Licences charged under the regulations of the Trading Licences Order, 1975 are as follows-

“SCHEDULE B

1.	Pedlar The holder of this licence shall be entitled to carry on business while travelling on foot (without a vehicle) or with a pack animal or carrier and who carries goods for retail sales.	60.00
----	----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	--------------

2.	<p>Hawker (each vehicle or carrier).....</p> <p>(a) the holder of this licence shall be entitled to carry on business as principal, agent or employee, by selling or exchanging or offering or exposing for sale or exchange goods, wares, foodstuffs, produce or live animals –</p> <p>(i) which he conveys from place to place, whether by vehicle or otherwise;</p> <p>(ii) in any street or at any other place accessible to the public, (at any open stand or in), on or from any vehicle or movable structure; or</p> <p>(iii) at any place away from trade/business premises in respect of which another licence is held by such person.</p> <p>(b) this licence shall entitle the holder to sell food, drinks, food other than drinks, cut flowers, ice cream, frozen foods, fruits and vegetables, clothes and shoes.</p> <p>(c) instead of any agent or employee of a holder of this licence, who is a principal, taking out a licence in terms of paragraph (a), such holder may in his name take out many licences in respect of the number of agents or employees as the licensing officer may approve, and any such agent or employee may in terms of any such licence carry on business/trade on behalf of such holder if he is in possession of a licence to hawk, issued to such agent or employee by the issuing authority concerned, after compliance with such requirements, including the payment of any fee, as may be prescribed.</p> <p>(d) if the licensing officer concerned is satisfied that a principal, agent or employee has failed to comply with any law relating to health requirements or health precautions, the officer may cancel the licence of such an agent, principal or employee by serving notice to that effect on the holder of the licence.</p>	130.00
3.	<p>Produce and Handiwork Vendor.....</p> <p>This licence shall be required by every person who sells produce of handwork. For the purpose of this item “produce” means eggs, home-made non-alcoholic beverages, fresh fruit and vegetables and “handiwork” shall mean handiwork made in Eswatini.</p>	60.00

4.	<p>Vendor's Cart.....</p> <p>(a) The holder of this licence shall be entitled to carry on business by selling or exchanging or offering or exposing for sale or exchange goods, wares and foodstuffs –</p> <p>(i) which he conveys from place, whether by cart or movable structure;</p> <p>(ii) in any street or any other place accessible to the public, or any open stand or in; on or from any vehicles or movable structure.</p> <p>(b) The holder of this licence shall be entitled to sell prepared food, non-alcoholic beverages, tobacco and sweets.</p>	165.00
5.	<p>Street Photographer.....</p> <p>(a) The holder of this licence shall be entitled, as a principal or as an employee or agent of a principal, who carries on business by taking photographs of persons in any public street or other public places and inviting such persons to buy such photographs.</p> <p>(b) The holder of this licence may in terms thereof also sell the photographs contemplated in paragraph (a).</p>	150.00
6.	<p>Shoe Repairing GCA or Farm</p> <p>Rural Area.....</p> <p>..</p> <p>The holder of this licence shall be entitled to carry on trade or business of repairing shoes in a General Commercial Area declared as such under this Order. For the purposes of this licence, "repairing" includes altering.</p>	130.00 60.00
7.	<p>Dealer in Farm Produce.....</p> <p>(a) The holder of this licence shall be entitled to carry on the business of buying farm produce for the purpose of sale, contingent, barter or exchange, whether by auction or out of hand, and whether or not the person dealing has a recognised place of business.</p> <p>(b) Every such licence, save as hereinafter provided, shall be issued in the name of an individual only, and shall be required by any person who conducts such business on behalf of the licence.</p> <p>(c) Provided that when this licence is issued to a company or partnership, the licence shall also carry the name of individual using such licence.</p>	105.00

8.	<p>Bakery GCA or Farm..... 1700.00</p> <p>Rural Area..... 850.00</p> <p>(a) a Bakery Licence holder shall be entitled to carry on the business/trade of making, baking or selling whether by wholesale or retail, bread, biscuits, rusks, pastry, rolls, tarts and other flour confection.</p> <p>(b) a holder of this licence may also in terms thereof –</p> <p>(i) sell or offer or expose his products for sale by wholesale or retail on the business premises where they are baked or made.</p> <p>(ii) sell and deliver his products from a vehicle at which he is the owner, to a holder of a licence who may in terms thereof sell products, and</p> <p>(i) acquire any product referred to in paragraph 1, from another baker and deal therewith as contemplated in sub-paragraph (i) or (ii).</p>	
9.	<p>Private Investigator..... 1500.00</p> <p>Freelancer Journalist..... 250.00</p> <p>The holder of this licence shall be a person who as principal or as representative, agent or employee of such principal carries on business by instituting investigations, obtaining information or tracing persons on instruction of another person.</p>	
10.	<p>Billiard and Snooker Table Keeper GCA or Farm..... 530.00</p> <p>Rural Area..... 265.00</p> <p>The holder of the Billiard and Snooker Table Licence shall be entitled to keep a billiard table for public use whether or not a charge is made for the right to play and such a licence shall not be granted unless a certificate, issued by the police officer of sub-inspector upwards, that the person to which it is to be issued is of good character has been produced to the licensing officer.</p>	
11.	<p>Miller (Purchasing and Sale)..... 3500.00</p> <p>Customers Only..... 150.00</p> <p>The holder of a Miller Licence shall be entitled to carry on business in respect of every mill by any person who carries on the trade or business of purchasing and milling, or grinding sugar cane, nuts, cotton or any seed into sugar, flour, meal or other products for sale and in the case of cereals, only for sale as a whole grain or who carries on the trade or business of milling sugar, grinding nuts, cotton or other seeds into flour, meal or other products for reward in cash or kind.</p>	

12	<p>Cobbler.</p> <p>(a) The holder of a Cobbler Licence shall be entitled to carry on the business of making or repairing footwear</p> <p>(b) The holder of this licence may also sell footwear made by him</p>	<p>70.00</p>
13	<p>Blacksmith or Farrier</p> <p>The holder of a Blacksmith or Farrier Licence shall be entitled to carry on the business of a blacksmith and this licence shall entitle the holder thereof to sell materials ordinarily used in connection with such trade</p>	<p>100.00</p>
14	<p>Eating Housekeeper Shisanyama GCA or Farm</p> <p>Rural Area</p> <p>The holder of this licence shall be entitled to carry on the business of selling or supplying food or drink in any building, structure or premises where food or drink is sold or supplied for consumption upon the premises.</p>	<p>350.00</p> <p>175.00</p>
15	<p>Green Grocer GCA or Farm</p> <p>Rural Area</p> <p>The holder of this licence shall be entitled to carry on business of selling Fresh fruit, fresh vegetables, flowers and plants Provided that a grower of fruits, vegetables, flowers or plants, in respect of the sale thereof when grown or cultivated by him, and a farmer, in respect of the sale of produce grown or cultivated by him If such sale takes place on the land where the fruits, vegetables, flowers, plants or produce, as the case may be, is or are grown or cultivated shall not require this licence</p>	<p>250.00</p> <p>125.00</p>
16	<p>Disinfector or Fumigator or Farm</p> <p>Rural Area</p> <p>(a) The holder of this licence shall be entitled to carry on business of disinfecting or fumigating with hydro-cyanic acid gas or any other substance, which may endanger the life or health of a human being</p> <p>(b) This licence shall only be granted to an individual and issued in his name and shall not confer the right on any other person to act on behalf of the holder of the licence unless such holder is present and exercises supervision personally</p>	<p>750.00</p> <p>265.00</p>

17.	<p>Debt Collector</p> <p>The holder of this licence shall be entitled to carry on business by –</p> <p>(a) collecting money as cessionary of a debt or on behalf of a creditor or undertaking to do so;</p> <p>(b) receiving money from a debtor on the understanding to pay to the creditor concerned; or</p> <p>(c) settling the debt of a debtor or undertaking to do so after such debtor has undertaken that he will pay the amount so settled to the debt.</p> <p>Exemption –</p> <p>A person who is an interim curator, executor or administrator of a deceased estate or who is a trustee of an insolvent estate or the judicial manager or liquidator of a company in respect of the performance of his duties to that connection.</p>	500.00
18.	<p>Dealer or Speculator in Livestock</p> <p>(a) The holder of a Dealer or Speculator in Livestock Licence shall be entitled to carry on the business of buying livestock for the purpose of sale, barter, or exchange or who, as an employee of a person carrying on business as a dealer or speculator in livestock conducts such business on behalf of his employer, and whether by auction or out of hand and whether or not such person has a recognized place of business: Provided that a farmer or breeder of livestock shall not require this licence in respect of the sale, barter or exchange of livestock bred by him in Eswatini or purchased and resold in the course of his ordinary farming operations.</p> <p>(b) Every such licence shall be issued in the name of one individual only:</p> <p>Provided that if such licence is issued to a company or partnership it shall also specify the name of the individual using it and the name of such individual may be changed by a licensing officer without any additional charge, upon the request of the company or partnership.</p>	1100.00

19	<p><i>Fishmonger or Fisheries GCA or Farm.....</i></p> <p><i>Rural Area.....</i></p> <p>(a) The holder of this license shall be entitled to carry on the trade by selling or offering for sale raw fish or by frying or otherwise cooking, pickling, currying or subjection to any other process or preparation of fish and by selling it for consumption off the licensed premises</p> <p>(b) The holder of this licence may in terms thereof also sell dried, salted smoked fish.</p>	<p>250.00</p> <p>125.00</p>
20.	<p><i>Ice Cream Parlour GCA or Farm.....</i></p> <p><i>Rural Area.....</i></p> <p>The holder of this licence shall be entitled to carry on the business of selling, offering or exposing for sale ice cream or any related products from any premise</p>	<p>350.00</p> <p>175.00</p>
21	<p><i>Café Keeper GCA or Farm.....</i></p> <p><i>Rural Area.....</i></p> <p>(a) The holder of this licence shall be entitled to carry on business of selling or supplying meals or refreshments for consumption on or off the licensed premises</p> <p>(b) A holder of this licence may also in terms thereof sell or supply bread, meat, including cooked poultry, cooked fish, biltong, polony, sausages, bacon, eggs, butter for consumption on or off the licensed premises</p>	<p>550.00</p> <p>275.00</p>
22	<p><i>Caterer.....</i></p> <p>(a) The holder of a Caterer Licence shall be entitled to carry on business of preparing food and supplying such food, with or without drink, at any function, reception, entertainment, party or gathering of people</p> <p>(b) A holder of this licence may in terms thereof also supply aerated or mineral water, cordial, syrup or other non-alcoholic beverages of a similar nature for consumption at a gathering referred to in paragraph (a)</p>	<p>550.00</p>

23	<p>Breakdown Service GCA or Farm.....</p> <p>Rural Area.....</p> <p>(a) The holder of Breakdown Licence shall be entitled to carry on the business of towing away motor vehicles, tractors and self-propelled machinery and self-propelled vehicles which are not motor vehicles, which have been involved in an accident or have otherwise become defective.</p> <p>(b) This licence shall only be granted if the business premises have storage space for such number of vehicles as the licensing officer concerned may determine.</p> <p>(c) For the purpose of this item "motor vehicles" means a self-propelled vehicle which has been designed principal for the conveyance on a public road of passengers or goods or both</p>	<p>1000.00</p> <p>1000.00</p>
24	<p>Advertising Agent or Advertising Contractor GCA or Farm...</p> <p>Rural Area.....</p> <p>(a) The holder of an Advertising Licence shall be entitled to carry on the business of making graphic design, painting and or locating advertising signs for other persons</p> <p>(b) A holder of this licence may also contracts for the exhibition of display in any advertisement of any description in any manner whatsoever subject to compliance with applicable law.</p> <p>Exemptions –</p> <p>Any agent acting on behalf of a duly licensed advertising agent or contract</p>	<p>1500.00</p> <p>750.00</p>
25	<p>Take Away Licence GCA or Farm</p> <p>Rural Area</p> <p>(a) The licence holder shall be entitled to sell cooked and / or prepared food, snacks and refreshments other than fresh meat, and vegetables</p> <p>(b) Operators shall be required to provide oil separators or trap for the drainage system so that cooking oil does not end up in the water system.</p> <p>(c) A Take-Away Licence shall, subject to the right to use the premises for storage only, be restricted to the fixed premises specified therein</p>	<p>550.00</p> <p>275.00</p>

26.	<p>Laundromat Licence GCA or Farm.....</p> <p>Rural Area.....</p> <p>(a) The holder of a Laundromat Licence shall operate a place where the public may wash and dry their clothes in machines, or wash and iron clothes manually.</p> <p>(b) A Laundromat shall be restricted to fixed premises.</p> <p>(c) The licence shall be required to have a functional drainage system of waste water</p>	<p>550.00</p> <p>275.00</p>
27	<p>Motor Driving School/Driving Instructor.....</p> <p>(a) The holder of the licence shall be entitled to carry on the business of—</p> <p>(i) instructing any person or having such person instructed in the driving of motor vehicle</p> <p>(ii) teaching any person or causing such person to be taught the rules of the road, the road traffic signs and the road signs, or</p> <p>(iii) supervising any person or having such person supervised while such person drives a motor vehicle on a public road</p> <p>(b) This licence holder shall have business premises where any person is, for the purpose of paragraph (a) accepted or theoretically instructed</p>	<p>2500.00</p>
28	<p>Restaurant Licence GCA or Farm</p> <p>Rural Area.....</p> <p>(a) A Restaurant Licence holder shall be entitled to sell, snacks and refreshments and shall have a kitchen (from where food is cooked and prepared) and sitting facilities</p> <p>(b) A restaurant licensee is entitled to prepare food for catering outside the licensed premises</p> <p>(c) This shall entitle the holder to sell, for consumption on or off the premises, fruit, vegetables, sweets, sandwiches, cut bread, cakes, biscuits, pastry of all kinds, cigarettes, tobacco, matches, cream, milk, eggs, books papers and magazines</p>	<p>1500.00</p> <p>300.00</p>

29	<p>Fuel Filling Station Licence GCA or Farm</p> <p>Rural Area</p> <p>(a) The licence holder shall be entitled to sell lubricant, Liquefied Petroleum Gas (domestic gas), aerated mineral water and soft drinks</p> <p>(b) The Fuel Filling station licence shall be restricted to the fixed premises specified therein</p> <p>(c) Gas handling should conform to the safety standards</p> <p>(d) This licence shall not be issued unless the applicant can produce proof that he has been issued with a calibration certificate in respect of all the fuel dispenser which will be used in the petrol filling station</p>	<p>3000.00</p> <p>1150.00</p>
30.	<p>Hair Dresser's Licence GCA or Farm</p> <p>Rural Area</p> <p>(a) The holder of Hairdresser's Licence shall be entitled to sell hair products and cosmetics</p> <p>(b) A Hairdresser's Licence shall be restricted to the fixed premises specified therein</p>	<p>250.00</p> <p>125.00</p>
31.	<p>Funeral Parlour Licence GCA or Farm</p> <p>Rural Area</p> <p>(a) The holder of a Funeral Parlour Licence shall be entitled to sell coffins, wreaths, flowers, grave covers and tombstones</p> <p>(b) A funeral parlour licensee shall prepare corpses for burial and perform all other functions necessary for the handling of the corpse and cremation or burial</p> <p>(c) The holder of the Funeral Parlour Licence shall subject to the right to use other premises for storage only, be restricted to the fixed premises specified therein</p>	<p>2200.00</p> <p>1000.00</p>
32.	<p>Dry Clean Licence GCA or Farm</p> <p>Rural Area</p> <p>(a) The holder of a Dry Clean Licence shall be entitled to operate a dry cleaning business</p> <p>(b) A dry cleaner shall be restricted to fixed premises</p> <p>(c) The licence shall be required to have a functional drainage system for the disposal of waste water</p>	<p>1500.00</p> <p>750.00</p>

33.	<p>Curio Shop Licence GCA or Farm.....</p> <p>Rural Area</p> <p>(a) The holder of a Curio Shop Licence shall sell handicrafts, antiques and ornaments, including screen painted items, hand painted pictures, newspapers, magazines, journals, souvenir, greeting cards, photo films, jewellery, tie and dye products. In addition the holder of this licence may sell flowers.</p> <p>(b) Curio shops not operating within the premises of tourism enterprises shall be licensed under this Order.</p>	<p>250.00</p> <p>125.00</p>
34.	<p>Cleaning Service Licence GCA or Farm.....</p> <p>Rural Area</p> <p>(a) A holder of a Cleaning Service Licence shall be entitled to render the service of general cleaning of premises including shops, offices and residential places for a fee.</p> <p>(b) The licensee shall also be entitled to clean goods such as carpets, sofas and curtains.</p> <p>(c) The holder of a Cleaning Services Licence shall, subject to the right to use other premises for storage only, be restricted to the fixed premises specified in the licence but has the option to deliver the service at the client's place.</p>	<p>1500.00</p> <p>150.00</p>
35.	<p>Boutique Licence GCA or Farm.....</p> <p>Rural Area</p> <p>..</p> <p>(a) A holder of a Boutique Licence shall sell clothing, footwear, handbags, jewellery, designer clothes, perfumes, cosmetics, baby wear, and related accessories, for a defined market segment.</p> <p>(b) A holder of a Boutique Licence shall, subject to the right of use of other premises for storage only, be restricted to the fixed premises specified in the licence.</p>	<p>1500.00</p> <p>500.00</p>

36	<p>Auctioneer's Licence</p> <p>(a) The holder of an Auctioneer's Licence shall be entitled to sell any goods by public auction sale, sell out of hand, any such goods which were offered for sale by him at such auction sale but remain unsold.</p> <p>(b) Any employee of the holder of an Auctioneer's Licence whose name is endorsed in such licence shall not qualify to bid in the auction sale</p> <p>(c) No judicial sale shall be conducted under an Auctioneer's Licence.</p> <p>(d) For security purposes, there should be proof of permission to auction from the Police before the auctioning takes place</p> <p>Exemptions –</p> <p>(a) A messenger of the court or his deputy or a sheriff or his deputy or any other duty authority officer of the court or a Pound Master when acting in the course of his duty</p> <p>(b) Any person appointed to sell movable or immovable property for or on behalf of the state or a local authority, when he acts in terms of such appointment</p> <p>(c) Any person acting in terms of an appointment to sell by auction on behalf of society or any association for the promotion of agriculture or the improvement of livestock or poultry at agriculture show or market held by such society or association</p>	2500.00
----	-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	---------

37.	<p>Grocer GCA or Farm.....</p> <p>Rural Area</p> <p>(a) The holder of this licence shall be entitled to carry on the trade or business of selling, bartering, exchange, or offering for sale, barter or exchange only groceries Provided that a holder of a general dealer's licence who carries on the trade or business of a general dealer in this licensed premises shall not require this licence</p> <p>(b) For purposes of this item, groceries means all foodstuffs except fresh meat and fish and includes non-alcoholic drinks, soap, candles, paraffin, matches, cigarettes and tobacco</p> <p>(c) Notwithstanding the provision of paragraph (b) above, if the trade or business operated under this licence is situated in a rural area "groceries" also includes patent medicines, stationery, torch and radio batteries, razor blades, methylated spirits, benzene, paraffin lamps, shoelaces, toilet paper, locks and keys and pocket knives</p>	<p>320.00</p> <p>175.00</p>
38	<p>Pawn broker.....</p> <p>(a) The holder of this licence shall be entitled to carry on business by taking or receiving goods of value in pledge or as security for money lent or advanced</p> <p>(b) This licence shall not be issued unless the applicant can prove that all the requirements stipulated in the Pawnbrokers Act have been complied with</p> <p>(c) A holder of this licence shall not accept or advance money or value, or to pay for or to buy, any goods should he suspect that such articles are not the beneficiary property of the person who offer them for pawn or sale and he shall in suspicious cases immediately inform the proper authorities thereof</p> <p>Exemption –</p> <p>Any banking institution, which takes or receives goods of value in pledge or as security for money lent or advanced</p>	<p>5700.00</p>
39.	<p>Spaza Phone Services Licence (including mobile spaza) GCA or Farm</p> <p>Rural Area</p> <p>(a) The holder of Spaza Phone Services or Mobile Spaza Phone Services Licence shall provide telephone services to the public for a fee or reward</p> <p>(b) A spaza phone services or mobile phone services licensee shall be restricted to the fixed premises specified therein</p> <p>(c) The licensee shall sell SPTC cards, MTN cards and sweets and snacks only</p>	<p>160.00</p> <p>80.00</p>

40	<p>Dealer in Bones and Used Second Hand Goods GCA or Farm</p> <p>Rural Area.....</p> <p>The holder of this licence shall be entitled to carry on the trade or business in or from a licensed premises by buying, selling or exchanging bones or any of the following used goods –</p> <p>Clothing, footwear, timber, building bricks or blocks, building material or accessories, worn out machinery, drums, tins, bottles, packing – cases, boxes, crates or other containers, metal, rags, bags, paper or other waste materials</p>	<p>250.00</p> <p>125.00</p>
41.	<p>Cinematographic Film Exhibitor.....</p> <p>The holder of this licence shall be entitled to carry on the business of showing or exhibiting cinematographic films for payments or reward</p>	<p>300.00</p>
42	<p>Dealer in Household, Patent and Proprietary Medicine GCA or Farm.....</p> <p>Rural Area</p> <p>(a) The holder of the licence shall be entitled to carry on the business of selling or supplying herbal medicine, household medicine, or patent and proprietary medicine by retail</p> <p>(b) For the purpose of paragraph (a) –</p> <p>(i) “household medicine” means any medicine or medicinal product or preparation which is not a herbal medicine contemplated in sub-paragraph (b) and which is manufactured and sold under a recognized and well-known name, and</p> <p>(ii) “patent and proprietary medicine” means any medicine -</p> <p>(aa) protected under current letters patent;</p> <p>(bb) prepared or purported or professed to have been prepared from some or other secret formula,</p> <p>(cc) prepared or purported or professed to have been prepared by some secret or occult skill, whether or not the formula is or is professed to be secret,</p> <p>(dd) sold under a name or trade-mark specially registered in respect thereof, or</p> <p>(ee) sold under any description, which implies or indicates proprietary rights</p> <p>Exemption A holder of a Pharmacy Licence</p>	<p>600.00</p> <p>300.00</p>

43.	<p>Dairy/Dairy Farm GCA or Farm.....</p> <p>Rural Area.....</p> <p>(a) The holder of this licence shall be entitled to carry on business by selling or distributing milk products and –</p> <p style="padding-left: 40px;">(a) sterilising, pasteurising it or subjecting it to any other from hot treatment or cooling it; or</p> <p style="padding-left: 40px;">(b) processing it into any milk product or composite dairy product; or</p> <p style="padding-left: 40px;">(c) placing such milk, milk product or composite dairy products is distributed and sealing such containers.</p> <p>(b) A holder of this licence may in terms thereof also sell, distribute or deliver milk, any products, or composite dairy product on or off the licensed premises.</p> <p>(c) For the purpose of this item, paragraph (b) “milk product” means cream, separated milk, sour milk, buttermilk, cultured mild or cultured butter milk which is produced from land of which the applicant is the owner, lessee or occupier, provided such trading is not carried on by such person through an agent, other than employee of such person.</p>	<p>1000.00</p> <p>500.00</p>
44.	<p>Driller Licence.....</p> <p>The holder of this licence is entitled to carry on the business of drilling for water for hire or reward.</p>	<p>2000.00</p>
45.	<p>Barber.....</p> <p>The holder of a barber licence shall be entitled to carry on the business of shaving, cutting, washing, waving, straightening or otherwise treating the hair and or beard of any other person.</p>	<p>60.00</p>

46	<p><i>Supermarket or Chain Store Licence GCA or</i></p> <p><i>Farm</i> 3500.00</p> <p><i>Rural Area</i> 1750.00</p> <p>(a) The holder of a Supermarket or Chain Store Licence shall sell food items (<i>groceries</i>) and household goods. In addition, the holder is entitled to sell unscheduled or patent medicines, cosmetics, toiletry and reading matter such as newspapers. The holder of a Supermarket or Chain Store Licence shall not sell items for which a Fuel Filling Station licence is required except for soft drinks and aerated mineral water.</p> <p>(b) A Supermarket or Chain Store Licence shall require a minimum floor space of 1000 square metres.</p> <p>(c) A Supermarket or Chain Store licensee shall, subject to the right to use other premises for storage only, be restricted to the fixed premises specified in the licence.</p>	
47	<p><i>Furniture Shop Licence GCA or Farm</i></p> <p><i>Rural Area</i></p> <p>(a) The holder of a Furniture Shop Licence shall sell movable household goods and electronic equipment.</p> <p>(b) A furniture shop shall, subject to the right to use other premises for storage only, be restricted to the fixed premises specified in the licence.</p>	<p>5000.00</p> <p>2500.00</p>

48.	<p><i>Business Broker GCA or Farm</i>.....</p> <p><i>Rural Area</i></p> <p><i>Estate Agent GCA or Farm</i></p> <p><i>Rural Area</i></p> <p><i>Employment Agent GCA or Farm</i></p> <p><i>Rural Area</i></p>	<p>3000.00</p> <p>1500.00</p> <p>3000.00</p> <p>1500.00</p> <p>3000.00</p> <p>1500.00</p>
	<p>(a) The holder of a business broker, estate agent and employment agent licence shall be entitled to carry on the business of –</p> <p>(i) negotiating bargains or contracts between persons in matters of business, trade or commerce, including sales or other dispositions of movables or immovable property for a remuneration commonly called commission or brokerage; or</p> <p>(ii) executing or undertaking any agency, including the letting of houses or other fixed property for a commission; and</p> <p>(iii) screening and recruiting personnel for employment for individuals or organisation for a commission.</p>	
49.	<p><i>Car Rental Service Licence</i></p> <p>(a) the holder of Car Rental Services Licence shall rent out cars and services to the public for a fee or reward.</p> <p>(b) a car rental service license shall, subject to the right to use other premises for storage only, be restricted to the fixed specified therein.</p> <p>(c) the licensee shall have the option to deliver the rented car and services at client's place.</p>	<p>5000.00</p>

50	<p><i>Kennel or Pets Boarding Establishment or Salon</i></p> <p>(a) The holder of this licence shall be entitled to carry on business by –</p> <p>(i) keeping two or more bitches for the purpose of breeding and selling dogs or offering dogs for sale, or</p> <p>(ii) keeping dogs for the purpose of training them or hiring them out as watchdogs, or</p> <p>(iii) providing boarding for dogs and pets, and</p> <p>(iv) giving beauty treatment to dogs or pets by clipping, washing or brushing or by attending to their nails or teeth</p>	200.00
51	<p><i>Livery Stable or Riding School Keeper</i>.....</p> <p>The holder of this licence shall be entitled to carry on business by keeping horses or any other member of the equine family for the purpose of –</p> <p>(i) hiring them out for riding or any other work, or</p> <p>(ii) using them to give riding lessons</p>	200.00
52	<p><i>Manufacturer (Micro Scale)</i></p> <p style="text-align: right;"><i>(Small Scale)</i></p> <p style="text-align: right;"><i>(Medium Scale)</i>.....</p> <p style="text-align: right;"><i>(Large Scale)</i>.....</p> <p>(a) The holder of this licence shall be entitled to engage in the production of a finished article from raw materials or printing from combination of other articles and materials</p> <p>(b) Exemptions – no licence shall be required under this item for the sale of –</p> <p>(i) Produce or handiwork grown, produced or made in Eswatini when sold by person who has himself produced, grown or made such article</p> <p>(ii) Produce or handiwork covered by any other subsisting licence issued under this Order,</p> <p>(iii) Produce grown or produced within Eswatini and any handiwork when sold by any person within a Swazi Area</p>	1200.00
		1700.00
		2700.00
		4000.00

53	Motor Vehicle Attendant The holder of the licence shall be entitled to carry on business in a street or other public place by allocating or offering to attend to or take care of a parked motor vehicle	300.00
54	Temporary of Special Licence (for each day) A licensed person who wants to sell any goods in respect of which he is duly licensed under these regulations, shall apply for this licence in order to carry on the trade or occupation for which he is licensed at any exhibition, agricultural or stock show or at any place within Eswatini	70.00
55	Motor Garage GCA or Farm Rural Area (a) The holder of this licence shall be entitled to sell thereunder petrol, oil, tyres and other motor accessories other than motor cars, motor cycles or other self-propelled vehicles (b) The licence holder shall be entitled to carry on the business of repairing, receiving, stabling or storing motor vehicles, motor cycles or other mechanically propelled vehicles for payment or reward	3000.00 1250.00
56	Pharmacist/Chemist and Apothecary GCA or Farm Rural Area (a) The holder of this licence shall be a person who practices as a pharmacist, who sells and supplies by retail any drug or medicine and who compounds and dispenses prescriptions (b) A holder of this licence may in terms thereof also sell, offer or expose for sale medical, surgical, orthopaedic, photographic appliances, apparatus requisites and toilet requisites and such other articles of a like nature as are customarily dealt in by a chemist or druggist (c) This licence shall not be granted unless the applicant can produce proof of authorization to practice as a pharmacist	2500.00 1250.00
57	Hire Service Licence (a) The holder of a Hire Service Licence shall hire out goods and services for a fee (b) A hire service licensee shall, subject to the right to use other premises for storage only, be restricted to the fixed premises specified therein (c) The licence shall have the option to deliver the goods and services hired at the client's place	1000.00

58	General Clothing Licence GCA or Farm.....	3000.00
	Rural Area.....	750.00
	<p>(a) The holder of a General Clothing Licence shall sell clothing, footwear, handbags, jewellery and cosmetics</p> <p>(b) A General Clothing Licence shall, subject to the right to use other premises for storage only, be restricted to the fixed premises specified in the licence</p>	
	Exemption --	
	A person who carries on trade by selling, exchanging or offering or exposing for sale or exchange --	
	(a) Newspapers, including any printed matter, not being a bound volume	
	(b) A programme of a performance of any nature, whether it is written, type written, printed or produced in any other manner	
	(c) Produce of land of which he is the owner, lease or occupier, provided such trading is not carried on by such person through an agent, other than an employee of such person	

59	<i>General Dealer's Licence GCA or Farm.....</i> <i>Rural Area.....</i>	3000.00 500.00
	<p>(a) The holder of a General Dealer's Licence shall trade in any goods other those covered under Fresh Produce, Petrol Filling Station, Motor Dealer's or Restaurant licences</p> <p>(b) A General Dealer's Licensee may sell unscheduled drugs or medicines, which do not require a doctor's prescriptions, Liquefied Petroleum Gas (domestic gas) and paraffin</p> <p>(c) A General Dealer's Licence shall, subject to the right to use other premises for storage only, be restricted to the fixed premises specified in the licence</p> <p>(d) The storage and handling of gas should conform to the safety standards</p> <p>(e) The holder of general dealer's licence shall be entitled to carry on business in a shop, store or place where goods, wares, merchandise, produce or livestock are sold, bartered or exchanged or offered or exposed for sale, where the trade or business so carried on is not covered by any other licence issuable under these regulations or any other law</p> <p><i>Exemptions –</i></p> <p>(i) a farmer or market gardener in respect of the sale of produce raised or grown by himself,</p> <p>(ii) a manufacturer (as hereinafter defined) in respect of the sale of goods of the sale of goods manufactured or produced by him within Eswatini, except in respect of the sale of such goods by retail from a shop, store or fixed place,</p> <p>(iii) any person licensed as a butcher, baker, apothecary or fresh produce dealer, in so far as any dealings to that person are covered by a licence or licences held by him,</p> <p>(iv) any person licensed to sell intoxicating liquor in respect of dealings covered by that licence,</p> <p>(v) any builder, contractor, artisan or any other person who supplies materials or fixtures in fulfilment of his contract to do any work or as part of work done or who sells to order only the product of his own skilled labour,</p> <p>(vi) any person who, being licensed under the Order to sell any particular articles or things, sells only those particular articles or things</p> <p>(vii) any mission school or other educational institution in respect of the sale of goods produced or manufactured by the scholars or inmates of any such mission, school or institution in the ordinary course of their education</p> <p>(viii) any school or other educational institution, in respect of the sale of books, writing materials or other educational apparatus to students or to parents or to guardians of students attending such school or educational institution</p> <p>(ix) any mission in respect of the sale of religious books to bona fide adherents of such mission</p> <p>(x) police, prison and army canteens, in respect of the sale of goods to police, prison officers and army personnel respectively</p>	

60.	<p>Butchery GCA or Farm.....</p> <p>Rural Area.....</p> <p>The holder of such a licence shall be a person who carries on business/trade by –</p> <p>(a) Selling, offering or exposing or exposing for sale raw meat in, on or from the trade / business premises; or</p> <p>(b) Taking any order for the delivery of raw meat from his trade / business premises.</p> <p>(c) A holder of this licence may also in terms therefore –</p> <p>(i) makes sausages, brown, polony and biltong etc, meat products.</p> <p>(ii) sell, offer or expose for sale and take orders for delivery from the trade / business premises sausages, brown, polony, biltong, offal ham, bacon frozen or preserved meat.</p> <p>(iii) render fat from animals slaughtered by him. For the purpose of this item “meat” includes the fish of poultry, but not members of the equine family.</p>	<p>1000.00</p> <p>500.00</p>
61.	<p>Workshop Licence GCA or Farm</p> <p>Mobile Workshop Licence</p> <p>Rural Area.....</p> <p>(a) “Repairing” means replacing a worn out part, maintaining and servicing the item to a reliable working condition.</p> <p>(b) A workshop licence shall be restricted to the fixed premises specified therein.</p> <p>(c) Where the licensee services automobile engines of any kind, he shall build a wash bay and an oil separator so that the water that is disposed of into the environment is not polluted with oil from the engine.</p>	<p>2000.00</p> <p>1000.00</p> <p>750.00</p>
62.	<p>Travel Agent</p> <p>(a) The holder of this licence shall be entitled to carry on business of (travel agent) receiving orders or booking or journeys or passages by land, sea or air, otherwise than by transport operated by himself.</p> <p>(b) A holder of this licence may in terms thereof also sell or supply overnight bags, travel books and brochures.</p> <p>(c) This licence shall be restricted to the fixed premises specified therein.</p>	<p>2000.00</p>

63.	<p>Dealer in Aerated or Mineral Water Manufacturer</p> <p>(a) The holder of this licence shall entitled to carry on business, including a person licensed to sell intoxicating liquor, who carries on the business by selling or supplying on the business premises, aerated or mineral water, cordial, syrup or other beverages of a similar nature, whether mixed or unmixed with any others, and whether for consumption on or off the trade premises.</p> <p>(b) A holder of this licence may also in terms thereof sell tobacco in any form and matches.</p>	<p>600.00</p>
64.	<p>Physical Culture, Health or Beauty Salon GCA or Farm.</p> <p>Rural Area</p> <p>This licence shall be required by a person who carries on business / trade by maintaining a place where –</p> <p>(a) Facilities for, or institution or guide dance in beauty therapy, physical culture or fitness or posture improvement are provided,</p> <p>(b) Turkish bath or message or sauna or infra-red treatment is provided.</p>	<p>350.00</p> <p>175.00</p>
65.	<p>Photographic Studio GCA or Farm</p> <p>Rural Area</p> <p>(a) The holder of this licence shall be entitled to carry on the business of taking photographs, printing, developing enlarging of films or framing of photographs.</p> <p>(b) The holder of this licence may in terms thereof and / or expose for sale the photographs contemplated in paragraph (a) and photographic equipment and accessories.</p>	<p>500.00</p> <p>250.00</p>
66.	<p>Bookshop Licence GCA or Farm</p> <p>Rural Area</p> <p>(a) A bookshop licence holder shall be entitled to sell books, stationery, cards, magazines, newspapers, computer consumables, calculators, educational films, journals, toys and educational toys.</p> <p>(b) A bookshop shall, subject to the right to use other premises for storage only, be restricted to fixed premises specified in the licence.</p>	<p>2000.00</p> <p>1000.00</p>

67	<p>Builder and Contractor (Micro).....</p> <p>(Small).....</p> <p>(Medium).....</p> <p>(Large).....</p> <p>(a) The licence holder shall be entitled to carry on business of undertaking building or construction work including such items as house</p> <p>(b) For purposes of determining a licence fee payable by the applicant, the following criteria shall apply –</p> <p>(i) a micro enterprise is one whose asset value is under E50 000, has a staff complement of 1 to 3 people and/or has an annual turnover of up to E60 000</p> <p>(ii) a small enterprise is one whose asset value is between E50 001 and E2 million, has a staff complement of 4 to 10 people, and/or has an annual turnover of up to E2 million</p> <p>(iii) a medium enterprise is one whose asset value is between E2 million and E5 million, with a staff complement of 11 to 50 people and /or has an annual turnover of up to E8 million</p> <p>(iv) a large enterprise is one whose assets value, annual turnover and staff complement exceeds the figures stated in sub-paragraph (iii) above</p>	<p>1500.00</p> <p>2000.00</p> <p>30000.00</p> <p>5600.00</p>
68	<p>Cinema/Theatre GCA or Farm</p> <p>Rural Area</p> <p>(a) A holder of a cinema and theatre licence shall be entitled to carry on business of showing or exhibiting motion pictures, charging an admission fee from spectators</p> <p>(b) The holder of this licence shall also be entitled to sell refreshments, confectionery, cigarettes, tobacco, matches provided that such sales shall be conducted only during the show time</p>	<p>600.00</p> <p>1800.00</p>

69.	<p>Street Vendor</p> <p>(a) In respect of each person engaged in selling in any street, road or thorough fare or open place, whether as principal, agent or employee.</p> <p>(b) This licence shall be required by any person who himself or through an agent or employee offers goods for sale from a hand barrow or hand cart or from a bicycle or from a tray or other receptacle within any village or urban area:</p> <p>Provided that this licence shall only be issued to a person duly licensed under this Order as a bake or eating house keeper or a general dealer or restaurant, refreshment or tea room keeper and shall permit the sale within the village or urban area in which the holders business is situated of such non-alcoholic drinks.</p>	60.00
70.	<p>Accommodation Establishment GCA or Farm</p> <p>Rural Area</p> <p>(a) This licence shall be issued to a person who carries on business by providing other persons with accommodation or accommodation and one or more meals person per day, at daily, weekly, monthly or other periodic charges.</p> <p>(b) A person provides accommodation in terms of this item where such person –</p> <p>(i) provides accommodation with one or more meals per person per day and who has not more than 8 beds available;</p> <p>(ii) provides accommodation in rooms without meals and who has not more than 4 rooms available for letting; or</p> <p>(iii) provides accommodation in one flat without meals;</p> <p>(c) For the purpose of this item –</p> <p>(i) “accommodation” means sleeping or lodging facilities provided in a hotel, motel or boarding house or flats or rooms, which are let, furnished or unfurnished.</p> <p>(ii) “room” means any room without a kitchen; and</p> <p>(iii) “flat” means any room with a kitchen (block of flats).</p> <p>(d) A holder of this licence shall be entitled to provide parking space on the business premises exclusively for the vehicles of residents or employees of, or visitors to the accommodation establishment and wash or dry-clean linen, carpets, floor rugs, blankets, curtains or any other domestic fabrics of the accommodation establishment as well as the clothing of the resident and employees.</p>	<p>1500.00</p> <p>530.00</p>

71	<p>Hardware Licence GCA or Farm.....</p> <p>Rural Area.....</p> <p>(a) The holder of a hardware licence shall not sell liquefied petroleum gas (domestic gas)</p> <p>(b) The holder of a hardware licence shall be entitled to sell tools, camping and building and building materials</p> <p>(c) A hardware licensee shall, subject to the right to use other premises for storage only, be restricted to the fixed premises specified therein</p>	6000.00
72.	<p>Dealer in Motor Vehicle</p> <p>(a) This licence shall be required by every person, in addition to any other licence held by him, who carries on the trade or business of selling, barter, exchange, or offering or exposing for sale, barter or exchange any motor car, motor cycle or other mechanically propelled vehicle</p> <p>(b) The holder of this licence may in addition, sell on the premises –</p> <p>(i) Tyres and other motor accessories other than petrol and oil ; and</p> <p>(ii) Electrical appliances for motor vehicles</p>	10 000.00
73	<p>Distributor's Licence</p> <p>(a) The holder of a distributor's licence shall sell general merchandise in bulk to licensed traders</p> <p>(b) A distributor shall distribute nationwide, from a warehouse located in the jurisdiction of the issuing licensing officer</p>	3000.00
74.	<p>Management Consultant GCA or Farm</p> <p>Consultant GCA OR FARM</p> <p>Rural Area</p> <p>The holder of this licence shall be entitled to advise individuals and organisations in any technical or managerial skills for payment or reward</p>	3200.00
75	<p>Proprietor of a Bone Sterilising and Milling Plant</p> <p>The holder of this licence shall be entitled to purchase or otherwise acquires animal bones, horns or hoofs, or any product thereof, whether sterilised or otherwise, for the purpose of exporting them, or for the purpose of re-selling sterilised bones, horns or hoofs or any product thereof</p>	350.00

76	<p>Department Store Licence GCA or Farm</p> <p>Rural Area.....</p> <p>(a) The holder of a department store licence shall sell different categories of goods in different departments of items under one roof except vehicles, petrol, diesel, paraffin and liquefied petroleum gas (LPG) – (domestic gas)</p> <p>(b) The different categories of goods to be sold shall be listed on the licence</p> <p>(c) The total floor area for the store shall be a minimum floor space of 2500 square metres</p> <p>(d) A holder of a department store licence shall, subject to the right to use other premises for storage only, be restricted to the fixed premises specified in the licence.</p>	<p>4000.00</p> <p>2000.00</p>
77	<p>Dealer in Wholesale</p> <p>(a) The holder of this licence shall be entitled to carry on business by selling, exchanging, offering or exposing for sale or exchanging goods, wares, petrol or petroleum products, foodstuffs, produce (or live animals) only in build to shops and other trade/business to be retailed by such shops and other businesses</p> <p>(b) A holder of this licence shall, subject to right to use other premises for storage only, be restricted to the fixed premises specified in the licence</p> <p>(c) The holder of this licence shall only sell to retail such goods as he is entitled to sell under his licence and such goods as the retailer is entitled to purchase for his retail business/trade under the retail's licence</p> <p>(d) The term "retailer" for the purpose of this regulation shall mean a licensed Trader in those goods and persons exempted under paragraph (f) hereunder It shall in no event be construed to mean any member of the public, national or foreign, who is not a holder of any such licence</p> <p>(e) A holder of this licence shall not be holder of any licence to trade in retail</p>	<p>5300.00</p>
<p>Exemptions –</p> <p>The exemptions provided for under Item 61 in respect of the General Dealer's Licence shall also be applicable to this Item</p>		

78	<p><i>Agent of a firm not resident or carrying on business in Eswatini</i></p> <p>(a) This licence is required by a person who, whether on a commission basis or for direct payment or for compensation in any form whatsoever, in any way advertises or holds himself out as the authorised representative or agent of any manufacturing or trading establishment not resident nor carrying on business in Eswatini or who, whether as principal, agent, or employee of any manufacturing or trading concern not resident or carrying on business in Eswatini actually invites, solicits, canvasses or accepts an order for the sale or supply of goods and services by such a non-resident manufacturing or trading establishment to persons in Eswatini</p> <p>(b) A person granted this licence shall also be entitled to supply or deliver goods or services to persons in Eswatini in respect of orders placed with the non-resident enterprise provided that the holder of an Agent's Licence shall only supply goods in bulk or in wholesale quantities to persons licensed as manufacturers or distributors or dealers in wholesale</p> <p>(c) This licence shall not be required by –</p> <p>(i) persons who are already licenced to trade as a manufacturer, distributor, dealer in wholesale, or</p> <p>(ii) any other licenced person engaged in the sale or supply of goods where such goods are purchased and resold in the ordinary course of his own licenced business</p> <p>Provided that where the person supplying the goods is a non-resident manufacturing or trading establishment that is not licenced under this Item, the licenced person must obtain the prior written authorisation of the Minister</p> <p>(d) The licensing officer shall endorse on each licence the full particulars of each establishment represented by the agent and the full particulars of licenced persons to be supplied by the non-resident trading establishment, provided that where a licence holder wishes to assume agency for additional products he shall obtain the prior written approval of the licensing officer</p> <p>(e) If during a currency of a licence a holder is unable to make use of his licence, the licence may, on application to the licensing officer in the manner prescribed, be transferred to another person on payment of the prescribed fee.</p>	3500.00
----	--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	---------

79	Car Wash Licence	200.00
	(a) The holder of a car wash licence shall be authorised to clean or wash automobiles and their accessories for a fee	
	(b) A car washing or cleaning process can be auto mechanical or manual	
	(c) The licensee or his agents shall issue a reference number or receipt to any motorist who leaves his automobile for cleaning	
	(d) The car wash business shall be restricted to the premises specified in the licence	
	(e) The licensee shall be required to have a functional drainage system for the disposal of soiled water.	
	(f) The licensee shall be required to build an oil or water separator trap so that the water is disposed of into the environment is not polluted with oil from automobiles.	
	(g) The licensee shall provide a clear and identifiable wash bay	

**PART IX
THE ARMS AND AMMUNITION ACT NO. 24 OF 1964**

Amendment of the Regulations of the Arms and Ammunition Act, 1964.

9. Fees and Licences charged under the Regulations of the Arms and Ammunition Act, 1964 shall be as reflected in the following Schedule –

**“FIRST SCHEDULE
(REGULATIONS)
FEES**

Item	Description	Fees	
		E	C
1	on issuance or renewal of a firearms dealers licence	4 000	00
2	for registration of a firearm	200	00
3	on grant of permit for temporary possession of firearm or ammunition	160	00

4	and on issuance or renewal of a licence to possess a firearm namely – (a) revolver, rifle or piston (b) shot gun or other kind of firearm	 160 00 120 00
5	on grant of certificate where loss etc licence	40 00
6	on replacement of certificate for registration	40 00
7	For review of decision of licensing officer	800 00
8	for review of declaration of qualification	800 00
9	Application form	100 00
10	Import permit	350 00
11	Export permit	250 00
12	Import or export permit for dealership	500 00

**PART X
THE CATTLE EXPORT AND SLAUGHTER ACT NO. 37 OF 1968**

Amendment of the Cattle Export and Slaughter Tax Act, 1968.

10 Section 4 of the Cattle Export and Slaughter Tax, 1968 is amended in subsection (1), by replacing subsection (1) with the following new subsection (1) –

“(1) A person who exports any cattle shall pay the Government a tax of E200.00 on each head of cattle exported”

Amendment of section 8.

11 Section 8 of the Cattle Export and Slaughter Tax Act, 1968 is amended in subsection (1), by replacing subsection (1) with the following new subsection (1) –

“(1) A Cattle Slaughter Tax of E50 00 per head of cattle slaughtered shall be paid by any person who slaughters or causes to be slaughtered –

- (a) any cattle at a public abattoir, or
- (b) more than thirty six head of cattle in any calendar year other than at a public abattoir”

**PART XI
THE IMPORT CONTROL ORDER NO. 12 OF 1976**

Amendment of the Import Control Order, 1976.

12 Section 6 of the Import Control Order, 1976 is amended in subsection (1), by replacing subsection (1) with following new subsection (1) –

“(1) An application for an import permit shall be made in writing to the Principal Secretary, and each application shall be accompanied by a fee of twenty five Emalangeni for every amount of two thousand Emalangeni or part thereof applied for and payable by means of un-cancelled revenue stamps of the Kingdom of Eswatini”

PART XII
THE MINERAL RIGHTS TAXATION ORDER NO. 34 OF 1973

Amendment section 5 of the Mineral Rights Taxation Order, 1973.

13 Section 5 of the Mineral Rights Taxation Order, 1973 is amended in subsection (3), by replacing subsection (3) with the following new subsection (3) –

“(3) Such tax shall be an amount equal to 27 ½ per cent of the capital gain as defined in section (2).”

Amendment of the regulations of the Mineral Rights Taxation Order, 1973.

14 Fees and Licences charged under the Mineral Rights Taxation Order, 1973 shall be as follows-

USER FEES

Item	Department	User fee type	Fee E C
1	Geological Survey, Minerals and Mines Department	Bulletin 1	300.00
2		Bulletin 2	500 00
3		Bulletin 3	300 00
4		Bulletin 4	300 00
5		Bulletin 5	300 00
6		Bulletin 6	300 00
7		Bulletin 7	300 00
8		Bulletin 8	300 00
9		Bulletin 9	500.00
10		Bulletin 10	500.00
11		Bulletin 11 (a)	150 00
12		Bulletin 11 (b)	150 00
13		Bulletin No 12	300 00

PART XIII

THE LAND SURVEY ACT NO. 46 OF 1961
AMENDMENT OF THE REGULATIONS OF THE LAND SURVEY ACT, 1961.

15 Fees and licences charged under the regulations of the Land Survey Act, 1961 shall be as reflected in the schedule below-

Item	Description	E C
1	Search Fee	15 00
2	A4 Extract Copy	20 00
3	A3 Extract Copy	25 00
4	A4 Extract Printout (with orthophoto)	30 00

5	A3 Extract Printout (with orthophoto)	40 00
6	Orthophoto 1 10 000	50 00
7	Colour Orthophoto	300 .00
8	Topographic Map; 1 50 000	100 00
9	Map of Eswatini, 1 250 000	100 .00
10	Street Guide	100 00
11	Digital Orthophoto (per sheet)	1500 00
12	Digital Topocadastral (per sheet)	600 00
13	Certified copies (per copy)	50 00
14	A1 Orthophoto (backdrop Cadastre)	250 00
15	A0 Orthophoto (backdrop Cadastre)	400 .00
16	A0 Cadastre	150.00
17	A1 Cadastre	120 00
18	A1 Thematic Maps (Tinkhundla, Schools, Health Facilities)	150 00
19	A0 Thematic Maps (Tinkhundla, Schools Health Facilities etc)	200 00
20	Customized Map	300 00
21	Digital Cadastre (Mzn,Mba)	3500 0
22	Digital Cadastre (Mts, Ezul)	3500 00
23	Digital Cadastre (Regions)	2000 00
24	Digital Cadastre (Nhla, Hlat, Lavu, PPK, Malk, Site, Vuv)	1000 00
25	Digital Extract (Cadastre)	200 00
26	Survey Diagram (per diagram)	250 00
27	Consolidation	200.00
28	Framed Diagram	200 00
29	General Plan (per plot)	50 00

**PART XIV
THE EXPLOSIVES ACT NO. 04 OF 1961**

Amendment of the Explosives Act, 1961.

16 Fees and Licences charged under the Explosives Act, 1961 shall be as reflected in the following Schedules-

APPLICATIONS
(in terms of section 4 (k))

CODE	APPLICATION TYPE	CATEGORY	Fee E C
1307 A	Application to Import and Possess Explosives	Large Operation	200 00
		Small Operation	100 00

1307 B	Application to Manufacture or Mix Explosives	Large Operation	100.00
		Small Operation	100.00
1307 C	Application for a magazine Licence	Large Operation	100.00
		Small Operation	100
1307 D	Application for a Portable Magazine Licence	Large Operation	3500.00
		Small Operation	-
1307 E	Application for an Authorisation Box Storage	Large Operation	100.00
		Small Operation	100.00
1307 F	Application to Purchase, Acquire and Possess Explosives	Large Scale	100.00
1307 G	Application for Blasting Licence	All	1000.00

SCHEDULE TWO

CODE	APPLICATION TYPE	CATEGORY	Fee
			E C
1307 A	Licence to Import and Possess Explosives	Large Operation	7000.00
		Small Operation	5000.00
1307 B	Mix and Blend Commercial Explosives	Large Operation	7000.00
		Small Operation	2500.00
1307 C	Magazine Licence	Large Operation	7000.00
		Small Operation	5000.00
1307 D	Portable Magazine Licence	Large Operation	7000.00
		Small Operation	5000.00
1307 E	Purchase, Acquire Commercial Explosives	Large Company	1000.00
		Medium	500.00
		Small Company	150.00
1307 F	Site Blasting Permit	Large Company	1000.00
		Medium	500.00
		Small Company	150.00

1307 G	Vehicle Conveyance Licence	Large Company	1000 00
		Medium	500 00
		Small Company	150.00

SCHEDULE SEVEN

CODE.	DOCUMENTS.	CATEGORY.	FEES (E).
1309A	Conveyance licence (vehicle permit)	ALL	1, 000 00 – 1, 500 00
1309B	Purchase, Acquire & Posses explosives	ALL	1, 000 00
1309C	Magazine Licence (Permanent)	ALL	5, 000 00
1309D	Magazine Licence (Portable)	ALL	5, 000 00
1309E	Import and Posses Explosives	ALL	5, 000 00
1309F	Mix and Blend Explosives	ALL	5, 000 00
1309G	Export Explosives Permit	ALL	1, 500 00
1309H	Site Blasting Licence	ALL	200 00 –1, 000 00
1309I	Application for Blasting Ticket	ALL	1, 000 00

**PART XV
CITIZENSHIP AND IMMIGRATION**

Amendment of the Regulations of The Eswatini Citizenship Act No. 14 of 1992.

17 Fees and Licences charged under the regulations of the Eswatini Citizenship Act, 1992 shall be as set out in the following Schedules-

Activity/ Service	New Fee
Citizenship	
C1 Application Individual 21 years and above	2000-00
C2 Application, Marriage	2000-00
C3 Application, Individual below 21 years	2000-00
On Issue	
Citizenship Certificate C1, Individual 21 years and above	30 000-00
Citizenship Certificate C2, Marriage	30 000-00
Citizenship Certificate C3, Individual below twenty (21) years	50 000-00
Reissue Citizenship Certificate	
(i) within first ten (10) years of issue	10 000-00
(ii) ten (10) years and up	2 000-00
Renunciation of Swazi Citizenship to other countries	3 000-00

Amendment of the Regulations on Prescription of Fees charged under the Identification Order, 1998.

18. Fees and Licences charged under the regulations of the Identification Order, 1998 shall be as set out in the following Schedule-

SCHEDULE

Activity/ Service	New Fee
Assigning of a PIN	Free
Search of a PIN	E30-00
First ID Enrolment within first three (3) months after turning sixteen (16) years	Free
First ID Enrolment seventeen (17) years to twenty-five (25) years	E100-00
First ID Enrolment twenty-six (26) years and above	E250-00
ID Card Lost/Destroyed, re-issue	E300-00
ID extension non-Swazi	E150-00
Correction of particulars on ID	E300-00

Amendment of the Births, Marriages and Deaths Registration Regulations, 1984.

19. Fees and Licences charged under the Regulations of the Births, Marriage and Deaths Act, 1984 shall be as set in the following Schedule –

SCHEDULE

BIRTHS	
Current birth registration, within sixty (60) days after birth	Free
Late Birth Registration	
(i) sixty (61) days to twelve (12) months	E50-00
(ii) one (1) year to six (6) years	E100-00
(iii) seven (7) years to fifteen (15) years	E150-00
(iv) sixteen (16) years and above	E300-00
Certified copy of Birth Certificate	E50-00
MARRIAGES	
Civil Rights Marriage (Banns)	E150-00
Application for Special Marriage License	E300-00
Special License Marriage Certificate	E150-00
Swazi Law and Custom Marriage	E150-00
Certified Copy of Marriage Certificate	E300-00
Conversion of manual certificate	E50-00
Publication of banns	E50-00
Late registration of Marriage Swazi Law and Custom:	
(i) fourteen (14) to sixty (60) days	E250-00

(ii) sixty-one (61) days to twelve (12) months	E350-00
(iii) one (1) year to five (5) years	E500-00
(iv) Five (5) years and above	E1000-00
Late registration of Marriage Civil Rites	
(i) seven (7) to sixty (60) days	E250-00
(ii) sixty-one (61) days to twelve (12) months	E350-00
(iii) one (1) year to five (5) years	E500-00
(iv) five (5) years and above	E1000 00
DEATHS	
Current death registration, within sixty (60) days of death	Free
Late Death Registration	
(i) Sixty-one (61) days to twelve (12) months	E50-00
(ii) One (1) year to seven (7) years	E100-00
(iii) +seven (7) years to 15 years	E150-00
(iv) +sixteen (16) years and above	E200-00
Certified copy of Death Certificate	E150-00
Conversion of manual certificate	E50-00
Alteration of birth or death certificate	E150-00
Insertion of name within sixty (60) days of birth	E50-00
Insertion of particulars of father	E300-00
Registering an adoption	E500-00
Alteration of marriage particulars	E300-00
Change of marital status (divorce or nullifications)	E300-00
Clearance for marriage outside the country	E100-00
Exams for prospective marriage officers	E1000-00
Renewal of Marriage license	E150-00
Appointment of marriage officer,	E250-00
Verification letter	E 50-00
Authority to get married in Eswatini	E500-00

Amendment of the Regulations on Prescription of Passport Fees and Forms under the Passport Act No. 19 of 1971.

20 Fees and charges under the Prescription of Passport Fees and Forms Regulations, No 19 shall be as set in the following Schedule –

SCHEDULE

PASSPORTS	
Eswatini Travel Document-Application 32 pages	E150-00
Eswatini Travel Document Application-48 pages	E300-00
Eswatini Travel Document 64 pages	E500-00
Eswatini Travel Document-32 pages Lost/Destroyed	E250-00

Eswatini Travel Document-48 pages Lost/Destroyed	E450-00
Eswatini Travel Document -64 pages Lost/ Destroyed	E700-00
Eswatini International Passport Application	300.00
Eswatini International Passport-Lost/Destroyed	400.00
Eswatini Service Passport Application	400.00
Eswatini Service Passport-Lost/Destroyed	500.00
Eswatini Diplomatic Passport Application	600.00
Eswatini Diplomatic Passport Application- Lost/Destroyed	800.00

Amendment of Regulations on fees charged under the Immigration Act, No 17 of 1982.

21. Fees and Licences applicable under the regulations of the Immigration Regulations of 1989 shall be prescribed as follows-

PRESCRIPTION OF PERMITS, PASSES AND VISA FEES

	E C
Application fee	300-00
WORK PERMITS	
1 day to 1 month	1200.00
2-3 Months work permit (Director/employee)	1500-00
Up to 6 months work permit (Director/employee)	2500-00
Up to nine (9) month work permit (Director/employee)	3500-00
Up to twelve (12) month work permit (Director/employee)	5000-00
Twenty-four (24) month work permit (Director/employee)	6000-00
Late Renewal	1000-00
Appeal	2000-00
STUDENT PASS	
one (1) day-three (3) month	900-00
four (4) -six (6) Months	1200-00
seven (7)-twelve (12) month	1500-00
DEPENDENT'S PASS	
one (1) day-three (3) months	600-00
up to twelve (2) months	1200-00
up to twenty-four (24) months	2400-00
VISITOR'S PASS	
beyond one (1) month	150-00
beyond three (3) Months	450-00
beyond six (6) Months	900-00
SPECIAL PASS	
three (3) months	1000-00

VISA	
three (3) months single	1500-00
three (3) months multiple	2000-00
six (6) Months multiple	3000-00
nine (9) Months multiple	4500-00
twelve (12) months- one (1) Year	6000-00
OVERSTAY	
one (1) day – thirty (30) days	500-00
thirty-one (31) days- ninety (90) days	1000-00
ninety-one (91) to one (1) year	2000-00
one (1) year to five (5) years	3000-00
Five (5) years and above	5000-00

**PART XVI
THE DEEDS REGISTRY ACT, No. 37 of 1968**

Amendment of the Regulations of the Deeds Registry, 1968.

22 The Second Schedule to the Deeds Registry Regulations, 1973 is amended by replacing the tariff of fees and charges with the following-

“SECOND SCHEDULE

TARIFF OF FEES AND CHARGES PRESCRIBED BY REGULATION 49(3)

Definition.

For the purposes of this tariff, a folio shall consist of 100 printed or written words or figures or part thereof. Four figures shall be reckoned as one word.

SECTION I

Conveyance of ownership of immovable property (other than partition transfers but including notarial cessions of land held under concession title).

1 For all work in connection with obtaining of conveyance of ownership of immovable property in any manner not specifically mentioned elsewhere in this tariff, the fee shall be as set out in the Schedule of tariff of fees and charges prescribed by Regulation 49(3) to this tariff.

Provided that in the case of a conveyance in terms of Sections 16, 44 and 45 of the Act, the fee shall be 50 per cent of the amount set out in column B of the said Schedule.

2. If more than two properties are included in the same instrument of conveyance, an additional fee of E500 00 for each additional property.

SECTION II

Partition transfers.

Drawing and registration of each deed of partition transfer, inclusive of all preliminary and

other work in connection therewith but excluding attendances in connection with the framing of any provisional agreement: **E1500.00**

Provided that in the case of a partition of erven or lots the fee shall be **E1500.00** plus a further fee of E500 00 for each additional property or subdivision transferred to any one deed

SECTION III

1. Certificates of title under sections 17, 33, 34, 35, 37, 38, 42, 46 and 62 of the Act and certificates of rights to minerals. E1000.00

NOTE. - In respect of all matters falling under this item there shall be a further fee of E500 00 for each additional property

2. Certificates of consolidated title under section 39 and certificates of uniform title and amended title under sections 40 and 41 of the Act. E1000 00 plus E500 00 for every additional constituent property after the first two properties

SECTION IV

Cessions of mineral rights, including cessions pursuant to partition of mineral rights

The fee shall be as set out in the Schedule of tariff of fees and charges prescribed by Regulation 49(3) to this tariff

If more than one property is included in any cession referred to in this section an extra fee of E2000 00 for each additional property

SECTION V

Bonds.

1. The fee for mortgage bonds shall be as set out in the Schedule of tariff of fees and charges prescribed by Regulation 49(3) to this tariff

2. The fee charged for auxiliary or surety bonds being mortgage bonds passed as additional security for another or a surety bond as security for another bond, shall be E500 00.

3. If more than one property is included in any bond referred to in item 1 or 2 above, an extra fee of E180 00 for each additional property

SECTION VI

Notarial bonds.

1. The fee for notarial general and special bonds shall be as set out in the Schedule of tariff of fees and charges prescribed by Regulation 49(3) to this tariff

2. The fee for notarial bonds passed as additional security for a mortgage bond or another notarial bond or for a notarial surety bond passed as security for a mortgage bond or another notarial bond shall be E1000 00.

SECTION VII

Marriage contracts.

Taking instructions, drawing contract and necessary copies, attending on execution and registration, including all correspondence and other necessary attendances. E1000 00

S50
SECTION VIII

Other notarial deeds.

- 1 Framing any notarial waiver of preference by mortgagee, usufructuary or other holder of a limited interest, or other notarial consent required under the Act or these regulations: E1000.00
- 2 Framing any notarial lease, servitude, prospecting contract, donation or other notarial deed (other than those elsewhere specially provided for in this tariff), a fee assessed according to the length and complexity thereof, with a minimum of E1000.00

NOTE. - Items 1 and 2 above shall include all necessary copies of the deeds, the taking and giving of instructions, the drawing of all powers of attorney, affidavits, certificates, correspondence and all other attendances required in connection therewith as referred to in the general notes at the head of this tariff

SECTION IX

Cancellation, cession or variation of bonds, release of persons or property from bonds and waiver of preference in regard to ranking of bonds.

- 1 (a) Drawing consent to cancellation of bond, consent to cancellation of cession of bond, reduction of capital or release of person or property from a bond, framing waiver of preference in regard to the ranking of a bond, framing consent of mortgagee, usufructuary, lessee or holder of other limited interest required by the Act or these regulations and not otherwise provided for in this tariff (not notarial) and attending registration thereof, inclusive of instructions, correspondence and all relevant attendances: E500.00

(b) Drawing any of the documents referred to in item 1(a) above and attending registration thereof, inclusive of instructions, correspondence and all relevant attendances in respect of a second or subsequent bond or bonds when such document or documents has or have been drawn by the same conveyancer in respect of the first bond between the same parties over the same property and such documents are or can be lodged simultaneously as a set. E500.00.
- 2 Drawing cession of bond, agreement or consent to variation of terms of bond, including instructions, attendances on mortgagor and mortgagee, correspondence and all relevant attendances including registration: E500.00.
- 3 Drawing consents under section 56 of the Act, including instructions, all attendances on mortgagee and new debtor, correspondence and miscellaneous attendances including registration: E500.00

SECTION X

Miscellaneous.

- 1 Attendance on behalf of transferor or transferee, mortgagor or mortgagee supervising conveyance from or to transferor or transferee or supervising bond when documents prepared and lodged by another conveyancer, inclusive of all instructions, correspondence, and miscellaneous attendances relevant to such supervision when the value of the property or amount of the bond does not exceed E20,000.00: E300.00, and where the value of the property or amount of bond exceeds E20,000: E600.00
- 2 Instructions and attendances on inspecting, checking, arranging and lodging for endorsement of amendment of title under section 43 of the Act, inclusive of all necessary attendances: E150.00

3. Attending Deeds Registry for certificate of any act of registration required, inclusive of instructions and other relevant attendances: E50.00
4. Attendance on and lodging title deed for endorsement in terms of Section 46 of the Act, of layout of township or settlement, inclusive of instructions, correspondence and all relevant attendances: E1500.
5. (1) Procuring registration of change of name:
 - (a) where no advertisement is required: E500.00 plus E10.50 for every extra deed after the first deed;
 - (b) where advertisement is necessary: E500.00 plus E10.00 for every extra deed after the first deed.
- (2) Procuring an amendment of any deed in terms of section 6(1)(b) of the Act: E500.00 plus a fee of E50.00 for every extra deed.

NOTE. - The above fees include instructions, the drawing of necessary applications, correspondence and all relevant attendances and, in the case where advertising is necessary, include also drawing and placing of the necessary advertisements.

6. Attendance and searching at Deeds Registry for information required, other than information required for preparation or registration of a deed, including instructions, correspondence and all relevant attendances, per half hour or part thereof: E120.00.

Reporting per folio: E120.00.

7. Drawing notice of application for issue of a certified copy of a deed, including instructions, publication of notice of application to Registrar, filing of necessary documents for registration, correspondence and all relevant attendances: E600.00.
8. Attendances on obtaining certified copy of any deed from Deeds Registry where no advertising is required, inclusive of instructions, filing of necessary documents, correspondence and all relevant attendances: E240.00.
9. Attendance on Surveyor-General for metrication of any diagram or obtaining copy of any diagram from the Surveyor-General, including instructions, application, correspondence and all relevant attendances: E240.00.
10. Drawing any affidavit or application in regard to any separate act of registration or endorsement not specifically mentioned in this tariff, or for the creation of township conditions against the remainder of the property, or for the lapsing of any condition of title, inclusive of taking and giving instructions, correspondence and all other attendances in connection with such affidavit or application: E1600.00 plus E180.00 for each extra folio where such affidavit or application exceeds one folio in length.
11. Attending on registration of any document not elsewhere provided for in this tariff, including registration of general powers of attorney, copies of antenuptial contracts, duplicates of notarial bonds previously registered in another Deeds Registry and other such like documents, inclusive of the taking and giving of instructions, correspondence and all relevant attendances: E500.00
12. Attending to filing at Deeds Registry any document relating to any person, partnership, association or company where such filing is independent of any particular act of registration being attended to by that conveyancer, inclusive of instructions, correspondence and all relevant attendances: E50.00.

13 For attendance on taxation where required, including all necessary relevant attendances and correspondence a fee equal to 5 per cent of the fees allowed on taxation shall be chargeable by the conveyancer submitting the bill of costs, and a fee equal to 5 per cent of the total fees originally reflected in that bill of costs shall be chargeable by the conveyancer opposing taxation, subject to a minimum fee of E200 00 in respect of each conveyancer

SCHEDULE OF FEES FOR CONVEYANCE OF IMMOVABLE PROPERTY

(Recommended guidelines of fees for Mortgage and Notarial Bonds shall be the same as in this schedule)

Item	Column A	Column B
	Purchase price as value of property or amount of bond	Fee E C
1	E100 000 or less	2500 00
2	Over E100 000 up to and including E150 000	3500 00
3	Over E150 000 up to and including E200 000	5000 00
4	Over E200 000 up to and including E250 000	6000 00
5	Over E250 000 up to and including E350 000	8000 00
6	Over E350 000 up to and including E400 000	10 000 00
7	Over E400 000 up to and including E450 000	12000 00
8	Over E450 000 up to and including E500 000	1400 00
9	Over E500 000	E14 000 00 for the first E500 000 plus E500 00 per E100 0000 00 or part thereof

SCHEDULE OF FEES OF OFFICE

Item	Description	Fee E C
1	For the registration of any deed conveying or evidencing the ownership of land, of mineral rights or cessions thereof, of a certificate of registered real rights and of a mortgage bond 150 00	50 00
2	For the opening of a township register including any consequential endorsement for the first 100 lots or part thereof	2000 00
	thereafter for every additional 100 lots or part thereof . .	500 00
3	For the registration of any notarial deed other than under Item 1	50 00
4	For the registration of a suretyship contained in any bond - the like fee as for the bond	

5	For the substitution of a bond - (a) where a new title is issued (b) where the existing title is endorsed	 50 00 75 00
6	For the registration of cancellation, cession or cancellation of cession of a bond or of the release of a person and/or his property from a bond or of a part payment of a bond or reduction of cover of a bond including any consequential endorsement	25.00
7	For the registration of - (a) an agreement varying the terms of a bond, a waiver of preference of one bond in favour of another or of any registrable real right in favour of a bond if such waiver is contained in the bond, (b) a servitude contained in a deed of transfer over one piece of land in favour of other land or of a person, for each deed to be endorsed, (c) a power of attorney including the eventual cancellation thereof; (d) a change of name of any person or partnership under section 89 of the Act or of a company or society, for each deed; (e) any amendment under section 6(1)(b) of the Act or under any law which is not specially exempted from the payment of fees, for each deed, (g) the registration, cancellation, part payment or release or substitution of an advance made under the provisions of any law which does not provide for an exemption from payment of fees 150.00	 150 00
8	For the cancellation of the registration of a prospecting contract under section 82 or of a lease of land or rights to minerals, servitude or prospecting contract under section 86(1) of the Act	 500 00 1000.00
9	For a certified copy of a deed, power or other document or of the entries on a folio of a register containing not more than 5 pages prepared in the Deeds Registry provided that certificates of authentication or attestation of a power of attorney shall be treated as part thereof for every additional page or part thereof 5 00 for any such copy if prepared by the applicant therefor, one half of the above fees	 50 00

14	Upon written application being made by any local authority to search the register or records of the Deeds Registry, the Registrar upon being satisfied that the information is required to enable such local authority to carry out its statutory powers or duties, may allow such search to be made on behalf of such local authority without charges or at a higher or lower charge Provided that where any information is supplied to a local authority on application the charge shall be E10.00 per entry	10 00
15	When particulars of all bonds are taken regularly for publication in a newspaper or periodical, there shall be paid, if the Registrar is satisfied that such publication serves a public purpose, a fee in respect of each bond of E10 00 whether such particulars are extracted from the bond itself or from any register in which such bond may be registered.	10 00

**PART XVII
LAND SPECULATION CONTROL ACT NO. 8 OF 1972**

Amendment of the Land Speculation Control Regulations, 1972.

23 Fees charged under the Regulations of the Land Speculation Control Act, 1972 shall be charged as follows-

item	Description	E C
	Application and appeal fees in respect of Certificate of Consent	2560 00
	Penalty for improper influence of members of the board	5 000 00
	Application for Certificate of Exemption	50-00

**PART XVIII
THE SUB-DIVISION OF LAND ACT NO. 7 OF 1957**

Amendment of the Sub-division of Land Act, 1957.

24 Fees charged under the Sub-division of Land Act, 1957 are as follows-

Item	Description	E C
1	Subdivision of application for consent to sub-divide land,	500 00
2	Granting of a certificate of consent	550 00
3	Notice of Appeal	550 00
4	Renewal of Certificate	250 00

5	Penalty for any person who subdivides land in contravention of the Act	5 000.00
6	Penalty for a person who intentionally occupies any subdivided land which was unlawfully subdivided and any person who willfully gives false evidence on oath	5 000.00

**PART XIX
CASINO ACT NO. 56 OF 1963**

Amendment of the Casino Act, 1963.

25. Section 9 of the Casino Act, 1963 is amended in the following-

(a) by replacing subsection 2 with the following new subsection 2 –

“(2) A license issued under subsection (1) shall provide for the payment-

(a) an annual license fee, to the Accountant General; and

(b) a levy, to the Commissioner General, as provided in subsection (3)”;

(b) by replacing subsection (3) with the following new subsection (3)-

“(3) For purposes of subsection (2) -

(a) a fee of five thousand Emalangeni (E5000.00) payable in advance, shall be paid in each year during which the license subsists;

(b) a levy, payable as follows, shall be paid on the gross gaming revenue takings of the licensee less any amount paid out as winnings to casino patrons, that is to say -

(i) in respect of the first, second, third, fourth, fifth and sixth year of the operation of the casino, a levy of four (4) per centum shall be paid; and

(ii) in respect of the seventh and subsequent year a levy of five and a half (5.5%) per centum shall be paid”

**PART XX
FUEL LEVY OIL LEVY ACT NO. 01 OF 1979.**

Amendment of the Fuel Oil Levy Act, 1979.

26. This Part shall be read as one with the Fuel Oil Levy Act, 1979.

Amendment of Imposition of Fuel Tax Schedule.

27. The imposition of Fuel Tax Schedule is replaced with following new Imposition of Fuel Tax Schedule -

**“IMPOSITION OF FUEL TAX
(Under Sections 2 and 6)**

There is hereby introduced a tax to be levied on the sale of fuel and to be known as fuel tax at the rates indicated hereunder and shall be deemed to have come into force on the date of coming into force of this Act.

S57

PETROL ULP 95	385 cents per litre
PETROL LRP	385 cents per litre
DIESEL 500ppm S	385 cents per litre
DIESEL 50ppm S	385 cents per litre

**PART XXI
ESWATINI TOURISM AUTHORITY ACT NO. 02 OF 2001**

Amendment of the Eswatini Tourism Authority Act, 2001.

28. (1) Section 19 (2) of the Eswatini Tourism Authority Act, 2001 is amended by adding a new sub-paragraph (iv) immediately after sub-paragraph (iii) as follows-

“(iv) remit to the Consolidated Fund such specified amount of money charged under any Levy imposed by this Act”.

(2) Regulation 3 of the Levies Payable By Accommodation Establishments Regulations, 2012 is amended by deleting the regulation in its entirety and replacing it with the following new regulation 3-

“Basis for Calculating the Levy.

3. (1) The levy payable shall be three percent (3%) of the room rate per bed used;

(2) Fifty percent (50%) of the amount of the levy collected under this regulation shall be remitted to the Consolidated Fund not later than Thirty (30) days after receiving such levy.”

**PART XXII
FINAL PROVISIONS**

Adjustment of rates.

29. (1) The rates as set out in this Act shall be fixed or reviewed by the Minister of Finance having regard to any factors having a bearing to the adequate raising of revenue and to the applicable official rate of interest, but the rates so fixed or reviewed for any financial year shall be deemed to continue in force until the next such annual determination.

(2) For the purpose of this section the adjustment rate prescribed by the Minister in any financial year shall not exceed the official rate of interest.

(3) In this Act –

“official rate of interest”, in relation to a financial year, means the Central Bank of Eswatini discount rate as at the commencement of the financial year;

Transition and savings.

30. (1) Nothing in this Act shall be construed as affecting the powers of a Minister or other authority on or after the commencement of this Act to make any law in accordance with the enabling powers contained in any other law in force.

S58

(2) On and after the coming into operation of this Act, any tax, duty, levy, toll or fee already paid under any law shall continue to be valid in respect of the period for which it was paid, and in relation to such period, no additional payment shall be chargeable only by virtue of the coming into operation of this Act.