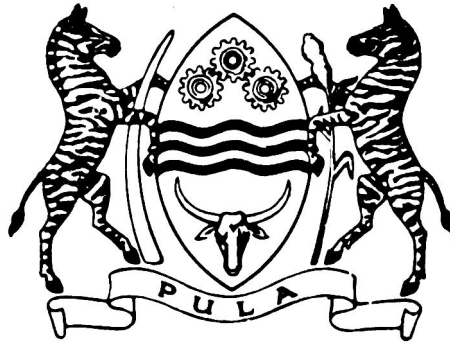


REPUBLIC OF BOTSWANA



GOVERNMENT GAZETTE

EXTRAORDINARY

Vol. XX, No. 54

GABORONE

31st August, 1982

CONTENTS

Page

The following Supplement is published with this issue of the Gazette —
Supplement B — Sales Tax (Amendment) Bill, 1982 — Bill No. 28 of 1982 B.147 — 149

The Botswana Government Gazette is printed by the Botswana Government Printer,
Private Bag 0081; GABORONE, Republic of Botswana.
Subscription rate is P20-00 post free for 12 months.
The price for this issue of the Gazette (including Supplement) is 10 thebe.

Bill No. 28 of 1982

SALES TAX (AMENDMENT) BILL, 1982

(Published on 31st August, 1982)

MEMORANDUM

A draft of the above Bill, which it is proposed to present to the National Assembly, is set out below.

2. The object of the Bill is to amend the Sales Tax Act, 1982, to effect a few minor changes to the Act.

3. Clause 2 provides for the definition of the word "importer".

4. Clause 3 amends section 3 of the Act to provide that the rate of sales tax exigible under the Act shall be either on the value of the goods, or on a unit of quantity of the goods.

5. Clause 5 makes provision for the insertion of additional provisions relating to —

- (a) admission of guilty;
- (b) relief for re-imported goods;
- (c) persons exempted from paying tax; and
- (d) powers of the Director under the Act.

O.I. CHILUME.

Assistant Minister of Finance and Development Planning.

ARRANGEMENT OF SECTIONS

SECTION

- 1. Short title and commencement
- 2. Amendment of section 2 of Act No. 12 of 1982
- 3. Amendment of section 3 of principal Act
- 4. Amendment of section 4
- 5. Insertion of section 14A, 14B, 14C and 14D

A BILL

entitled

An Act to amend the Sales Tax Act, 1982

Date of Assent:

Date of Commencement:

ENACTED by the Parliament of Botswana.

1. This Act may be cited as the Sales Tax (Amendment) Act, 1982, and shall be deemed to have come into operation on 30th August, 1982.

Short title and commencement

2. Section 2 of the Sales Tax Act, 1982, (hereinafter in this Act referred to as the "principal Act") is hereby amended by inserting immediately after the definition of the word "hotel" the following new definition —

Amendment of section 2 of Act No. 12 of 1982

“ ‘importer’ has the meaning assigned to it under the Customs and Excise Act;”.

Cap.50:01

Amendment of section 3 of principal Act

3. Section 3 of the principal Act is hereby amended in subsection (1) thereof by substituting for the words “at a rate to be prescribed on the value of — ” the words “at the rate to be prescribed on the value, or on a unit of quantity, as the case may be, of —”.

Amendment of section 4 of principal Act

4. Section 4 of the principal Act is hereby amended in paragraph (d) thereof by substituting for the word “paid” which appears therein the word “payable”.

Insertion of sections 14A, 14B, 14C and 14D

5. The principal Act is hereby amended by inserting immediately after section 14, the following new sections —

“Admission of guilt

14A. (1) If any person —

- (a) has, in the opinion of the Director, contravened any provision of this Act or failed to comply with any such provision with which it was his duty to comply;
- (b) agrees to abide by the Director’s decision; and
- (c) deposits with the Director such sum as the latter may require of him but not exceeding the maximum fine which may be imposed upon a conviction for the contravention or failure in question or makes such arrangements or complies with such conditions with regard to securing the payment of such sum as the Director may require, the Director may, after such enquiry as he deems necessary, determine the matter summarily and may, without legal proceedings, order forfeiture by way of penalty of the whole or any part of the amount so deposited or secured.

(2) Anything done for the purposes of subsection (1) by an agent generally or specially authorized thereto by any person shall be deemed to have been duly done by that person in terms of that subsection.

(3) There shall be a right of appeal to the Minister from any determination or order of the Director under subsection (1) whereby a penalty exceeding P200 is imposed, provided such right is exercised within a period of three months from the date of such determination or order, and the Minister’s decision on any such appeal shall be final.

(4) Nothing in this section shall in any way affect liability for forfeiture of goods or payment of tax or other charges thereon.

Powers of the Director and his officers

14B. The provisions relating to the powers of the Director and his officers contained in section 5 of the

Customs and Excise Act shall apply to the Director and his officers in the exercise of their functions under this Act as if those provisions have been enacted in this Act.

Relief for
reimported
goods

14C. Tax shall not be levied by virtue of an importation into Botswana of goods liable to tax in any case where it is shown to the satisfaction of the Director that the goods had been previously exported from Botswana and are in substantially the same state as they were at the time of their exportation and that any tax which was chargeable in respect of the goods has been duly paid.

Persons
exempted
from paying
tax

14D. The Minister may by statutory instrument make an order authorizing the granting of relief, by way of a rebate or refund in respect of tax payable or paid—

- (a) by any person in respect of whom an order has been made under section 4 of the Diplomatic Immunities and Privileges Act; and
- (b) by such other persons as may be designated by the Minister."

Cap. 39:01

L2/4/807