

**THE CATTLE EXPORT TAX PROCLAMATION
(CHAPTER 95)**

as amended by

THE GENERAL LAW (TAXATION PROVISIONS) AMENDMENT LAW, 1961
(No. 21 of 1961)
(Promulgated 1st January, 1962)

and

**THE CONSTITUTIONAL AMENDMENT (ADAPTATION OF EXISTING LAWS)
ORDER, 1966**
(Legal Notice No. 84 of 1966)
(Date of Commencement 30th September, 1966)

Reprinted by direction of the Attorney-General in terms of section 3 of the
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10 of 1952.
110 of 1955.
21 of 1961.
L.N. 84/1966.

CHAPTER 95

CATTLE EXPORT TAX

To make provision for the imposition of a consolidated tax on horned cattle exported from Botswana¹ and on horned cattle slaughtered at the Botswana Meat Commission² Abattoir.

(9th May, 1952)

Interpretation.

1. In this Proclamation, unless the context otherwise requires —
“abattoir” means the abattoir at Lobatsi owned and controlled by the Botswana Meat Commission²;
“Botswana Meat Commission²” includes any subsidiary thereof;
“horned cattle” includes any bull, cow, ox, stag, heifer, weaned calf and the slaughtered carcase or portion of a carcase of any such stock, other than hides, horns or hoofs.

Tax on Cattle Exported.

2. (1) Upon every head of horned cattle exported from Botswana¹ there shall be paid to the Botswana¹ Government a tax of 'R2.25.

(2) (a) Upon every head of horned cattle slaughtered at the abattoir there shall be paid by the Botswana Meat Commission² to the Botswana¹ Government a tax at the same rate as the tax imposed under subsection (1):

Provided that when the Botswana Meat Commission² has paid tax under this subsection it shall not be liable for payment of tax under subsection (1).

(b) If the Botswana Meat Commission² fail to pay any tax due in terms of this section, it shall be liable on conviction to the penalties set out in section 4.

(3) Such portion of the taxes imposed under subsections (1) and (2) as the President¹ may direct by notice in the *Gazette*, shall be paid into the fund mentioned in section 23 (1) of the Control of Livestock Industry Proclamation (Chapter 109), and shall be used for the general benefit of the livestock industry in Botswana¹.

(4) The President¹ may by notice in the *Gazette* order a rebate of the tax paid in pursuance of subsection (2) (a) in respect of any class of cattle slaughtered at the abattoir.

(1) amended by L.N. 84 of 1966

(2) formal amendment under Law 1 of 1961 as read with Law 22 of 1965

(3) amended by Law 21 of 1961

Manner of Payment.

3. The taxes imposed by section 2 shall be payable to any administrative officer, veterinary officer, stock inspector, police officer or any other person authorised in writing by the President¹ to receive such taxes, and such officer or other person shall give an official receipt for the same, the production of which receipt at the port of exit shall be proof of payment of the tax on the said cattle.

Penalty.

4. Any person who exports or attempts to export any horned cattle from Botswana¹ without having first paid the tax imposed by this Proclamation shall be guilty of an offence and liable, on conviction, to a fine not exceeding R20 or to imprisonment for a term not exceeding one month or to both such fine and imprisonment in respect of each head of horned cattle exported or attempted to be exported.

Onus of Proof.

5. In any prosecution for exporting or attempting to export any horned cattle without first having paid the tax imposed by this Proclamation, proof that the accused or any agent of the accused who had charge of the cattle at the time of the exportation or attempted exportation failed, on demand made by any member of the police force or by any of the persons mentioned in section 3 to produce the receipt for such tax, shall be sufficient evidence that such tax has not been paid unless and until the contrary is proved.

Short Title.

6. This Proclamation may be cited as the Cattle Export Tax Proclamation.

(1) amended by L.N. 84 of 1966

G.N. 64 of 1952.

G.N. 68 of 1952.

PAYMENT INTO CATTLE LEVY EXPORT FUND

(under section 2)

(1st January, 1953)

The Resident Commissioner has directed, with the approval of the High Commissioner, that two shillings out of the tax of one pound be paid into the Cattle Export Levy Fund.

G.N. 3 of 1956.

REBATE OF TAX

(1st February, 1956)

The Resident Commissioner has ordered the rebate of the tax in respect of all cattle slaughtered at the abattoir, the carcasses of which are totally condemned at the abattoir on any of the following grounds :

- (a) *Dropsy* or *oedema* ;
- (b) *septic mastitis* or *mammitis* ;
- (c) *tuberculosis* in females or entire males ;
- (d) *metritis* ;
- (e) *peritonitis* or *pleurisy* in females ;
- (f) bruising in the case of a dressed carcass graded as grade V ;
- (g) for more than one ground where any one of such grounds is a ground which does not entitle payment of compensation from the condemnation insurance scheme operated by the abattoir.