

THE CUSTOMS AND EXCISE (SALES DUTY) (AMENDMENT) ACT, 1969

No. 62 ²



of 1969.

**AN ACT TO AMEND THE CUSTOMS AND EXCISE (SALES DUTY) ACT, 1969
(NO. 25 OF 1969).**

Date of Assent: 30.12. 69. .

Date of Commencement: 6.1.70.

ENACTED by the Parliament of Botswana.

Short Title

1. This Act may be cited as the Customs and Excise (Sales Duty) (Amendment) Act, 1969.

Amendment of Section 1 of Act No. 25 of 1969

2. Section 1 of the Customs and Excise (Sales Duty) Act, 1969, (hereinafter referred to as the principal law) is amended as follows —

(1) by the deletion of the title thereto and by the substitution thereof of a new title as follows "Short Title and Commencement"; and

(2) by the deletion of subsection (2) thereof, the existing subsection (1) becoming section 1.

Addition of 5 new Sections to Act No. 25 of 1969

3. The principal law is amended by the insertion therein, immediately after section 5 thereof, of 5 new sections as follows:

“Valuation for Sales Duty Purposes of Goods Manufactured or Produced in Botswana.

6. (1) The value for sales duty purposes of goods produced or manufactured in Botswana shall, subject to the provisions of subsection (2), be taken to be the full and final market price (before deduction of any discounts other than cash discounts) at which, at the time of sale, such or similar goods are freely offered for sale, for consumption in Botswana, for purposes of trade in the principal markets of Botswana in the ordinary course of trade in the usual wholesale quantities and in the condition and the usual packing ready for sale in the retail trade or to the consumer or any independent merchant wholesaler in Botswana under fully competitive conditions, plus the cost of packing and packages and all other expenses incidental to placing the goods on rail for delivery to the purchaser, plus carriage to the place of entry for home consumption, plus any non rebated excise duty on such goods but not including the sales duty on such goods:

Provided that the Director of Customs and Excise may, where such goods are not sold to such merchant wholesalers in Botswana or are so sold in quantities which he considers to be insignificant in relation to the total quantities of such goods sold in Botswana, specify any other class of purchaser of such goods as such a merchant wholesaler and may make such adjustment to the price charged by the manufacturer to such class of purchaser as he considers reasonable, having regard to the wholesale functions taken over by such manufacturer and such class of purchaser and to such other factors relating to such price as he may deem relevant.

(2) Whenever any such goods are sold or otherwise disposed of in Botswana under such conditions that the value thereof cannot be calculated in terms of subsection (1), the Director of Customs and Excise may determine a value which shall, subject to the right of appeal to the Minister, be regarded as the value of such goods determined in terms of subsection (1).

(3) The Director of Customs and Excise may for the purposes of subsection (1), in respect of any such goods or any class or kind of such goods —

- (a) specify the quantity which shall be deemed to be the usual wholesale quantity;
- (b) specify the packing which shall be deemed to be the usual packing ready for sale in the retail trade;
- (c) determine the cost of packing or packages or any other expenses incidental to placing the goods on rail;
- (d) determine in respect of any class of sales duty goods or any mode of conveyance a percentage of the value for sales duty purposes in each case which shall be deemed to be the cost of carriage between such

places in Botswana or for any such distance as he may specify, and any such percentage shall thereafter in respect of such class of goods or such mode of conveyance be deemed to be the cost of such carriage irrespective of the actual cost thereof.

Valuation for Sales Duty Purposes of Goods Imported into Botswana

7. Where sales duty is chargeable upon goods imported into Botswana the value of such goods for the purpose of assessing sales duty shall be the value assessed in accordance with the provisions of the Customs Proclamation plus 15 per centum plus after 30th November, 1969, any non-rebated customs duty payable thereon.

Proof of Rates of Sales Duty

8. Where the Minister has specified the rates of sales duty he may, by notice in the *Gazette*, make provision for the mode of proving such rates in any court and for the method of certification of such rates.

Regulations

9. The Minister may make regulations —
- (a) prescribing forms, bills and documents for the convenient and effective carrying out of the provisions of this Act;
 - (b) prescribing the particulars that shall be inserted on invoices, returns and certificates in respect of goods upon which sales duty is payable;
 - (c) as to such other matters as are necessary or useful for the proper and effective carrying out of this Act.

This Act to be retrospective

10. This Act shall be deemed to have come into force on the 8th September, 1969."

Passed by the National Assembly this day, the 27th November, 1969.

G.T. MATENGE,
Clerk of the National Assembly.