

Statutory Instrument No. 89 of 1969

THE CUSTOMS AND EXCISE (SALES DUTY) ACT, 1969

RATES OF SALES DUTY NOTICE 1969

(Published on 9th September, 1969)

In exercise of the powers conferred upon him by Section 3(1) of the Customs and Excise (Sales Duty) Act, 1969, (No. 25 of 1969), and of all other powers thereunto him enabling, the Minister of Finance hereby gives the following notice:—

Citation

1. This Notice may be cited as the Rates of Sales Duty Notice, 1969.

Rates of Sales Duty

2. With effect from the date of this Notice, sales duty shall be chargeable, leviable, collectable and payable on such goods imported into Botswana (other than goods on which sales duty has been paid in some other country of the common customs area) or manufactured in Botswana and at such rates as are specified from time to time in Part III of Schedule I of "Jacobsen's Customs Tariff Book" as being the goods on which and the rates at which sales duty is chargeable, leviable, collectable and payable in the Republic of South Africa.

Proof

3. (1) A copy of the said Part III of Schedule I of the said "Jacobsen's Customs Tariff Book" certified under the hand of the Financial Secretary as setting forth to the best of his knowledge and belief the goods on which and the rates at which sales duty is chargeable, leviable, collectable and payable in the Republic of South Africa shall, unless and until the contrary be proved, be sufficient evidence in any court that the goods and rates specified in the said Part III are the goods on which and the rates at which sales duty is chargeable, leviable, collectable and payable in the Republic of South Africa.

- (2) When at the hearing of any case in any court the rate of sales duty on any goods in force at the time of such hearing and shown in Part III of the said Schedule is different to the rate in force on any date which is material in such case or the goods on which sales duty is chargeable, leviable, payable and collectable are different to the goods on which sales duty was chargeable, leviable, payable and collectable on any date which is material in such case, a certificate under the hand of the Financial Secretary attached to a page of "Jacobsen's Customs Tariff Book" to the effect that the page attached to such certificate is a page from "Jacobsen's Customs Tariff Book" and that such page sets forth the rates of sales duty chargeable, leviable, collectable and payable on the date specified in such certificate on the goods specified on such page shall, unless and until the contrary be proved, be sufficient evidence that the rates of sales duty on such date were the rates set forth on such page and the goods specified on such page were goods on which sales duty was chargeable, leviable, collectable and payable on such date.

Inspection

4. A copy of the said "Jacobsen's Customs Tariff Book" shall be available for public inspection during normal office hours in the Ministry of Finance, Gaborone, from and after the 8th September, 1969, and as soon as is reasonably possibly thereafter in every Government Revenue Office in Botswana.

J.T. LISLE,
Financial Secretary.

Ministry of Finance,
GABORONE.
8th September, 1969.