

**THE CUSTOMS, EXCISE AND SALES DUTY (AMENDMENT) ACT,  
1971**

**No. 6**



**of 1971**

**ARRANGEMENT OF SECTIONS**

**SECTION**

1. Short title
2. Amendment of section 49 of Act 22 of 1970
3. Amendment of section 50 of Act 22 of 1970
4. Amendment of section 54 of Act 22 of 1970
5. Amendment of section 56 of Act 22 of 1970
6. Amendment of section 59 of Act 22 of 1970
7. Amendments made on or before 1st April, 1971

**AN ACT TO AMEND THE CUSTOMS, EXCISE AND SALES  
DUTY ACT, 1970, BY REQUIRING ALL AMENDMENTS  
MADE BY STATUTORY INSTRUMENT TO THE  
SCHEDULES OF THAT ACT TO BE APPROVED BY RE-  
SOLUTION OF THE NATIONAL**

*Date of Assent:* 23.4.1971

*Date of Commencement:* 30.4.1971

**ENACTED** by the Parliament of Botswana.

**Short title**      **1.** This Act may be cited as the Customs, Excise and Sales Duty (Amendment) Act, 1971.

**Amendment of section 49 of Act 22 of 1970**      **2.** Section 49 of the Customs, Excise and Sales Duty Act, 1970, hereinafter referred to as the principal law, is amended as follows —

- (i) in subsection (2) thereof by the deletion of the words and figures “section 50 (8), (9) and (10)” appearing therein and by the substitution therefor of the words

Amendment  
of section 50 of  
Act 22 of 1970

and figures "section 50 (8) and (9)"; and

(ii) by the repeal of subsection (3) thereof.

3. Section 50 of the principal law is amended as follows —

(i) by the repeal of subsections (8) and (9) and by the substitution therefor of a new subsection as follows —

"(8) Every amendment made by the Minister under this section shall be laid before the National Assembly. If the National Assembly shall not, during the next meeting

of the Assembly which commences after such amendment has been laid, approve the said amendment by resolution such amendment shall lapse on the last day of such meeting. Any such lapse shall be without prejudice to the validity of such amendment before it has so lapsed and, in particular but without prejudice to the generality of the foregoing, no duty collected by reason of such amendment before such lapse shall be refundable and any duty due by reason of such amendment but not collected shall continue to be due."; and

(ii) by the renumbering of subsection (10) thereof as subsection (9).

4. Section 54 of the principal law is amended by the deletion of the figures "(8), (9) and (10)" appearing in subsection (3) thereof and by the substitution therefor of the figures "(8) and (9)".

Amendment  
of section 54  
of Act 22 of  
1970

5. Section 56 of the principal law is amended by the deletion of the figures "(8), (9) and (10)" appearing in subsection (4) thereof and by the substitution therefor of the figures "(8) and (9)".

Amendment  
of section 56  
of Act 22 of  
1970

6. Section 59 of the principal law is amended by the deletion of the figures "(10)" appearing in subsection (1) thereof and by the substitution therefor of the figure "(9)".

Amendment  
of section 59  
of Act 22 of  
1970

7. All amendments made by the Minister under section 50 of the principal Law on or before the 1st April, 1971, shall be laid before the Assembly in accordance with the provisions of section 3 of this Act at the next meeting of the Assembly commencing after the 1st April, 1971.

Amendments  
made on or  
before 1st  
April, 1971

Passed by the National Assembly this day, the 1st April, 1971.

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