

CUSTOMS, EXCISE AND SALES DUTY (AMENDMENT) ACT, 1973

No. 37



of 1973

ARRANGEMENT OF SECTIONS

SECTION

1. Short title
2. Amendment of section 50
3. Amendment of section 59
4. Amendment of section 77
5. Amendment of section 79
6. Amendment of section 81
7. Amendment of section 87
8. Amendment of section 115

An Act to amend further the Customs, Excise and Sales Duty Act, 1970

Date of Assent: 20.12.73

Date of Commencement: 28.12.73.

ENACTED by the Parliament of Botswana.

1. This Act may be cited as the Customs, Excise and Sales Duty Short title
(Amendment) Act, 1973.

2. Section 50 of the Customs, Excise and Sales Duty Act, 1970 Amendment
(hereinafter referred to as "the principal Act") is amended — of section 50

(a) by substituting for subsection (1) (b) thereof the following
new subsection —

"(b) in order to give effect to any amendment to the
Explanatory Notes to the Brussels Nomenclature

referred to in section 48 (8) or to the Nomenclature set out in the annex to the Convention on Nomenclature for the Classification of Goods in Customs Tariffs signed in Brussels in 1950,";

(b) by inserting at the end of subsection (2) thereof a proviso as follows —

"Provided that the Minister may, whenever he deems it expedient in the public interest to do so, make such amendment with retrospective effect from a date determined by him in such notice."; and

(c) by substituting for subsection (4) (a) thereof the following new subsection —

"(a) in order to adjust it to any amendment to Part I of Schedule No. 1,".

Amendment
of section 59

3. Section 59 (3) of the principal Act is amended by inserting after the words "manufacturer or", which appear therein, the words "a class of dealer so specified by the Minister, shall be deemed to form part of the stocks of such importer, manufacturer or".

Amendment
of section 77

4. Section 77 (18) of the principal Act is amended by substituting for all the words preceding paragraph (a) thereof the following —

"Subject to the provisions of the proviso to section 19 (5) and items 412.07, 412.08, 412.09, 531.00, 532.00, 608.01, 608.02, 608.03, 608.04, 707.01, 707.02 and 707.03 of Schedules Nos. 4, 5, 6 and 7, no rebate or refund of duty in respect of any loss or deficiency of any nature of any goods shall be allowed, but the Director may allow the deduction from the dutiable quantity of the undermentioned goods of a quantity equal to the percentage stated below in each case, namely —".

Amendment
of section 79

5. Section 79 (1) (a) of the principal Act is amended by substituting for the words "one year", which appear therein, the words "two years".

Amendment
of section 81

6. Section 81 (2) of the principal Act is amended by substituting for the words "not exceeding nine months, or to both such fine and imprisonment.", which appear therein, the words "of R600 and to imprisonment for nine months."

Amendment
of section 87

7. Section 87 of the principal Act is amended by substituting for the words "specific gravity" and "gravity", wherever they appear therein, the words "relative density".

Amendment
of section 115

8. Section 115 of the principal Act is amended by substituting for subsection (1) (d) (i) thereof the following new subsection —

"(i) swords, cutlasses, bayonets, daggers and knives with cutting edges of 10 centimetres or more in length (excluding such knives ordinarily used for domestic or

industrial purposes, in agriculture or in the meat trade);”.

Passed by the National Assembly this 6th day of December, 1973.

R.J. CHILUME,
Acting Clerk of the National Assembly.