

MINERAL RIGHTS TAX (AMENDMENT) ACT, 1973

No. 18



of 1973

ARRANGEMENT OF SECTIONS

SECTION

1. Short title and commencement
2. Amendment of section 2
3. Amendment of section 3
4. Substitution of section 4
5. Substitution of section 5
6. Substitution of Second Schedule

AN ACT TO AMEND THE MINERAL RIGHTS TAX ACT, 1972.

Date of Assent: 25.9.73

Date of Commencement: 1.7.73

ENACTED by the Parliament of Botswana.

1. This Act may be cited as the Mineral Rights Tax (Amendment) Act, 1973 and shall be deemed to have come into operation on the 1st July, 1973.

Short title
and
commence-
ment

2. Section 2 (1) of the Mineral Rights Tax Act, 1972, hereinafter referred to as "the principal Act", is amended

Amendment
of section 2

- (a) by deleting therefrom the definitions of "Collector" and "Minister"; and
- (b) by inserting in their appropriate alphabetical sequence the following new definitions

“Commissioner” means the Commissioner of Taxes;
 “Minister” means the Minister for the time being responsible for finance;
 “prescribed” means prescribed by or under the authority of this Act;
 “regulation” means a regulation made under this Act;
 “tax” means the tax charged under this Act and for the purposes of recovery includes any penalty, interest, fee or other charge imposed under this Act; and
 “year of tax” means a period of twelve months beginning on the 1st July and ending on the next succeeding 30th June.

Amendment
of section 3

3. Section 3 of the principal Act is amended ---

- (a) in subsections (5), (6) and (7) by substituting for the word “Collector” wherever it occurs the word “Commissioner” in each case.
- (b) in subsection (11) (b) by substituting for the words “Income Tax (Consolidation) Proclamation, 1959” the words “Income Tax Act, 1973”; and
- (c) in subsection (11) (d) by substituting for the words “Collector of Income Tax” and “Collector” the word “Commissioner” in each case.

Substitution
of section 4

4. The principal Act is amended by substituting for section 4 the following new section ---

“Adminis-
tration”

4. The tax imposed by this Act shall be administered by the Commissioner.”.

Substitution
of section 5

5. The principal Act is amended by substituting for section 5 the following new section ---

“Regulations”

5. (1) The Minister may make regulations for the better carrying out of the purposes of this Act, and without prejudice to the generality of the foregoing such regulations may provide for ---

- (a) the furnishing of returns and information;
- (b) the making of assessments;
- (c) objections and appeals;
- (d) the payment, recovery and remission of tax;
- (e) the imposition by the Commissioner of penalties, not exceeding twice the amount of tax chargeable, for any breach of the Act or regulations;
- (f) the power of mitigation of penalties or compounding of offences by the Commissioner; and
- (g) the imposition by a court of fines not exceeding two thousand rand or imprisonment for a period

not exceeding two years for any offence against the Act or regulations.

(2) Until such time as regulations are made pursuant to subsection (1), and except where this Act is inconsistent therewith, Parts X to XVI of the Income Tax Act, 1973, other than the provisions listed in the Second Schedule hereto, shall apply in relation to the tax imposed by this Act, subject to such formal modifications as the sense of the provisions may require, as though —

(a) references therein to the taxes provided for under that Act were references to the mineral rights tax; and

(b) references therein to "income" were references to "mineral rights" or, as the sense may require, any matter appertaining to mineral rights."

6. The principal Act is amended by substituting for the Second Schedule thereto the following new Schedule —

Substitution
of Second
Schedule

“SECOND SCHEDULE

(section 5 (2))

Provisions of Parts X to XVI inclusive of the Income Tax Act, 1973, which are excluded from the application of section 5 (2) —

Sections 65, 66, 70, 71, 72, 73, 80, 81, 85, 88, 96, 97, 98, 99, 102, 103, 108, 109, 114, 116, 119, 120, 121, 122, 125, 126, 127, 128, 130, 131, 132 and 133.”

Passed by the National Assembly this 9th day of August, 1973.

I.P. GONTSE,
Clerk of the National Assembly.