

CUSTOMS, EXCISE AND SALES DUTY (AMENDMENT) ACT, 1974

No. 4



of 1974

ARRANGEMENT OF SECTIONS

SECTION

1. Short title
2. Substitution of section 31 of Act 22 of 1970
3. Substitution of section 48 (3) of principal Act
4. Substitution of section 51 of principal Act
5. Repeal of section 52 of principal Act

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

Date of Assent: 10.4.74

Date of Commencement: 19.4.74

ENACTED by the Parliament of Botswana

1. This Act may be cited as the Customs, Excise and Sales Duty (Amendment) Act, 1974. Short title

2. The Customs, Excise and Sales Duty Act, 1970 (hereinafter referred to as "the principal Act"), is amended by substituting for section 31 thereof the following new section — Substitution of section 31 of Act 22 of 1970

"Ascertaining strength of spirits" 31. The strength of any spirits or spirituous preparations shall, for duty purposes, be ascertained in the manner prescribed by the Minister."

3. Section 48 of the principal Act is amended by substituting for subsection (3) thereof the following new subsection — Substitution of section 48 (3) of principal Act

"(3) The most favoured nation rate of duty specified in column IV in any tariff heading or sub-heading in Part 1 of Schedule No. 1 shall apply, subject to the provisions of subsection (2), to any goods to which such heading or sub-heading relates if such goods were produced or manufactured in any territory —

- (a) with the government of which an agreement has been concluded under section 51 and the agreement makes provision for the application of the most favoured nation rate of duty in respect of the importation of the goods in question; or
- (b) the government of which has acceded to the agreement approved by section 2 of the Geneva General Agreement on Tariffs and Trade Proclamation if in respect of that territory the last-mentioned agreement applies as between the government concerned and the Government of Botswana.”

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Substitution
of section 51
of principal
Act

4. The principal Act is amended by substituting for section 51 thereof the following section —

“Agreements
in respect of
rates of duty
lower than
general rates
of duty

51. The President may conclude an agreement with the government of any territory whereby rates of duty lower than the general rates of duty specified in Part 1 of Schedule No. 1 are on importation into Botswana extended to specific goods produced or manufactured in that territory.”.

Repeat of
section 52
of principal
Act

5. Section 52 of the principal Act is repealed.

Passed by the National Assembly this 28th day of March, 1974.

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