

STAMP DUTIES AND FEES (AMENDMENT) ACT, 1974

No. 9



of 1974

An Act to amend the Stamp Duties and Fees Proclamation

Date of Assent: 12. 8.74

Date of Commencement: 1.10.45

ENACTED by the Parliament of Botswana.

1. This Act may be cited as the Stamp Duties and Fees (Amendment) Act, 1974 and shall be deemed to have come into operation on the 1st October, 1945.

Short title
and com-
mencement

2. Section 6 of the Stamp Duties and Fees Proclamation is amended by substituting for subsection (1) thereof the following new subsection —

Amendment
of section 6
Cap. 91,
1939 Ed.

“(1) The payment of any duty or fee payable by law shall, save as is otherwise in this Act specially provided, be denoted by means of an adhesive revenue or postage stamp or stamps of not less than the required value, affixed to the instrument chargeable and defaced as described in this Act:

Provided that —

- (i) payment of duty may be denoted by means of impressed stamps in respect of the following classes of instruments, that is to say, cheques, bills of exchange liable to a fixed rate of duty, proxies, receipts, instruments on which the Registrar of Deeds signifies the payment of duty, and any other class of instrument to which the President may, from time to time, by notice published in the Gazette, apply this proviso;

- (ii) any stamped paper or material in authorized use or service for representing or denoting payment of duty or fee at 1st October, 1945, may be continued in such use and shall continue to be available for like purposes until withdrawn by the President by notice published in the Gazette; and
- (iii) the Accountant-General may, at his discretion, authorize the issue of an official Government receipt for the duty or fee paid in lieu of requiring stamps to be affixed to the instrument, and upon the issue of such receipt shall endorse, or cause to be endorsed, upon the instrument liable, a certificate, in a form approved by him, of the due payment of the said duty or fee. Every such certificate shall contain a reference to the number and date of the receipt issued and shall set forth the amount paid as such duty or fee."

Passed by the National Assembly this 2nd day of July, 1974.

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