

Statutory Instrument No. 152 of 1974

CUSTOMS, EXCISE AND SALES DUTY ACT, 1970  
(22 of 1970)

**AMENDMENT OF SCHEDULES (NO. 37) NOTICE, 1974**

(Published on the 29th November, 1974)

IN EXERCISE of the powers conferred by section 50 of the Customs, Excise and Sales Duty Act, 1970, the Minister of Finance and Development Planning hereby amends the Schedules to the Act to the extent set out in the Schedule hereto.

**SCHEDULE**

SCHEDULE No. 1 TO THE ACT

I Tariff Heading	II Statistical Unit	IV Rate of Duty			V Preferential
		III General	M.F.N.		
73.40	By the insertion before subheading No. 73.40.10 of the following: "73.40.05 Bung flanges, threaded, of a kind suitable for use with metal drums	kg	free"		

SCHEDULE No. 3 TO THE ACT

I Item	II Tariff Heading and Description	III Extent of Rebate
311.06	By the insertion after tariff heading No. 39.02 of the following: "49.08 Paper transfers (decalcomanias), in rolls, for the printing of woven fabrics	Full duty"
310.08	By the substitution for tariff headings Nos. 37.08 and 38.19 of the following: "37.08 (1) Photographic developers (excluding photo-lithographic plate processing developers) (2) Plate coating materials (excluding photo-lithographic plate coating solutions) (3) Cold top enamel developers: sensitisers; iodisers 38.19 (1) Litographic offset powders (2) Prepared etches (excluding litographic plate processing etches) (3) Etching auxiliaries with an oil base	Full duty Full duty Full duty Full duty Full duty Full duty"

MADE this 18th day of November, 1974.

H.C.L. HERMANS,  
Permanent Secretary,  
Ministry of Finance and Development Planning.



EXPENDITURE (continued)

PURPOSE OF EXPENDITURE			RAND
(i) Drawings (unincorporated business only)			
	By resident owners of the business	By non-resident owners of the business	
(i) Withdrawals of cash and goods from the business (other than as dividends, interest, wages or other business expenses)	R .....	R .....	.....
(ii) Withdrawals of goods and/or cash from other source into this business to meet insufficient earnings in the business: (excluding loans or temporary transfers for repayment)			
Nature of source	From sources		
	In Botswana	Outside Botswana	
	(R)	(R)	
Retail business	.....	.....	.....
Manufacturing	.....	.....	.....
Farming	.....	.....	.....
Other (please specify):	.....	.....	.....

3. STOCKS OF GOODS AND MATERIALS	Value of stocks at beginning of accounting year (Rand)	Value of stocks at end of accounting year (Rand)
Finished goods produced by firm and intended for sale but not yet sold	.....	.....
Work in-progress	.....	.....
Goods previously purchased for resale	.....	.....
Materials, fuel, etc.	.....	.....

4. NEW INVESTMENTS PURCHASED DURING THE YEAR, AND SALES OF ASSETS

Type of investment	Purchases of capital goods at cost during the accounting year (R)	Sales of capital goods during year at actual realisation (R)	Book value of items sold (R)	Depreciation on all fixed capital assets during the year (R)	Value of fixed assets at the end of accounting year (R)
Residential buildings	.....	.....	.....	.....	.....
Non-residential buildings	.....	.....	.....	.....	.....
Land (approx. figure acceptable)	.....	.....	.....	.....	.....
Other construction	.....	.....	.....	.....	.....
Land improvement	.....	.....	.....	.....	.....
Transport equipment	.....	.....	.....	.....	.....
Other machinery and equipment	.....	.....	.....	.....	.....
(a) Agricultural	.....	.....	.....	.....	.....
(b) Other	.....	.....	.....	.....	.....

5. ANY CAPITAL TRANSFERS MADE OR RECEIVED FOR THE PURCHASE OR ACQUISITION OF CAPITAL GOODS (these must be outright grants which are not refundable or repayable, received or made specifically for purchasing capital goods and equipment)

Received from or paid out to	
Resident enterprises	Non-resident enterprises
R .....	R .....
R .....	R .....

(i) capital transfers received

(ii) capital transfers made

6. ANALYSIS OF OWN CONSTRUCTION

Approximate value of construction carried out by you, using own labour and materials, including work in progress

Type of construction	Wages and salaries of own employees engaged in the construction (R)	Value of materials used in the construction (R)	Total value at cost (R)
Residential buildings	.....	.....	.....
Non-residential buildings	.....	.....	.....
Dams, pipelines, boreholes, roads, bridges and other construction	.....	.....	.....
Fencing and other land improvement	.....	.....	.....

Remarks: .....

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DECLARATION: I, the undersigned, do declare that the particulars entered herein are true to the best of my knowledge and belief.

SIGNATURE: ..... Date: ..... 19.....

Name (in block letters) ..... Telephone Number: .....

**FOR OFFICIAL USE ONLY**

Date Sent	Date Received	Reference
		Registered
		Checked
		Entered
		Filed

Ref.

19.../... Census of Production

Stats/N/Accs/Form C

## Questionnaire

### Construction

All figures given cover ..... months of the accounting year ending, ..... 19...

**1. INCOME**

SOURCE OF INCOME			RAND																																						
<p>(a) (i) <i>Completed contracts</i>: Value of all contracts and sub-contracts for building, other construction, repair, maintenance and related works, including boreholes, <i>completed during the year</i> (include the value of work carried out by sub-contractors on your behalf). (Please analyse these contracts in this table)</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th rowspan="2" style="text-align: center;">Type of construction</th> <th colspan="2" style="text-align: center;">Value of work done for</th> <th rowspan="2" style="text-align: center;">Total (R)</th> </tr> <tr> <th style="text-align: center;">Government (R)</th> <th style="text-align: center;">Private Sector (R)</th> </tr> </thead> <tbody> <tr><td>Residential buildings</td><td>.....</td><td>.....</td><td>.....</td></tr> <tr><td>Non-residential buildings</td><td>.....</td><td>.....</td><td>.....</td></tr> <tr><td>Roads, bridges and airfields</td><td>.....</td><td>.....</td><td>.....</td></tr> <tr><td>Dams boreholes, pipelines</td><td>.....</td><td>.....</td><td>.....</td></tr> <tr><td>Power and Telecommunications</td><td>.....</td><td>.....</td><td>.....</td></tr> <tr><td>Fencing, land clearance, etc.</td><td>.....</td><td>.....</td><td>.....</td></tr> <tr><td>All maintenance and repair work</td><td>.....</td><td>.....</td><td>.....</td></tr> <tr><td>Other (please specify)</td><td>.....</td><td>.....</td><td>.....</td></tr> </tbody> </table>			Type of construction	Value of work done for		Total (R)	Government (R)	Private Sector (R)	Residential buildings	.....	.....	.....	Non-residential buildings	.....	.....	.....	Roads, bridges and airfields	.....	.....	.....	Dams boreholes, pipelines	.....	.....	.....	Power and Telecommunications	.....	.....	.....	Fencing, land clearance, etc.	.....	.....	.....	All maintenance and repair work	.....	.....	.....	Other (please specify)	.....	.....	.....	
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Other (please specify)	.....	.....	.....																																						
<p>(ii) <i>Work in progress</i>: Value of all construction work in progress regardless of whether paid for or not:                      (1) Value at the end of the accounting period R .....</p> <p>(2) Value at the beginning of accounting period R .....</p> <p>(iii) <i>Construction for own use</i>: Value of construction done by your firm for its own use. (This includes office buildings, workshops, residential buildings for employees and should agree with the total in Item 6 on page 4.)</p>																																									
<p>(b) (i) Sale of any goods (other than those included in (a) (i) above) produced by your firm (e.g. bricks, concrete slabs, posts, piping, etc.);</p> <p>(ii) Sale of goods purchased for re-sale and not produced by your firm</p> <p>(iii) Income from transport or other services, hiring out plant and equipment, head office charges to subsidiaries, etc.</p> <p>(c) Subsidies received from the Botswana Government</p>																																									
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<sup>1</sup> Residents include firms located in Botswana even though they may be owned by non-citizens. Also included are individuals (citizens or non-citizens) normally residing in Botswana

<sup>2</sup> Non-residents include businesses located outside Botswana and individuals residing outside Botswana

INCOME (continued)

SOURCE OF INCOME			RAND
<i>(f) Other income and current transfers received (please specify)</i>			
Type of Income	Received from Within Botswana	Received from Outside Botswana	
(i) .....	R .....	R .....	
(ii) .....	R .....	R .....	
(iii) .....	R .....	R .....	

2. EXPENDITURE

PURPOSE OF EXPENDITURE		RAND
<i>(a) Purchase of electricity</i>		.....
<i>(b) Purchase of water</i>		.....
<i>(c) Purchase of fuel (include petrol, diesel, paraffin, oil, lubricants, etc.)</i>		.....
<i>(d) Purchase of tools and spare parts</i>		.....
<i>(e) Cost of materials and articles purchased for production and repair (include cement, paint, bricks, metal products, glass, tiles, wood products, bitumen and asphalt products, etc.)</i>		.....
<i>(f) (i) Amounts paid in respect of work given to sub-contractors</i>		.....
<i>(ii) Purchase of services, i.e. transport costs, hire of plant and equipment, maintenance and repair costs (except when carried out by own staff), bank charges, advertising, accountant's fees, director's expenses, stationery, etc.</i>		.....
<i>(g) Purchase of goods and materials for re-sale</i>		.....
	Paid to	
	Residents      Non-residents	
<i>(h) Payment of wages and salaries</i>		
<i>(i) in cash (including bonuses, gratuities, allowances, director's fees)</i>	R .....	R .....
<i>(ii) in kind (value of rations, approximate value to employees of free or subsidised housing)</i>	R .....	R .....
<i>(iii) Contribution to any private pension scheme, medical aid scheme, workman's compensation payment, medical fees or education fees, etc. by employer for the benefit of employees</i>	R .....	R .....
<i>(i) Licences or other fees paid to Central or Local Government for business purposes, including motor vehicle licences for vehicles used on business, but not any personal fees or licences or taxes</i>		.....
<i>(j) Interest, dividends, rent payments for business purposes</i>		
	Paid to	
	Residents      Non-residents	
<i>(i) Rent paid for: buildings and property</i>	R .....	R .....
land	R .....	R .....
<i>(ii) Interest paid out</i>	R .....	R .....
<i>(iii) Dividends paid out</i>	R .....	R .....
<i>(k) (i) Bad debts written off (excluding any previously written off and now recovered)</i>		.....
<i>(ii) Donations or subscriptions to clubs, associations, hospitals, religious bodies, etc.</i>		.....
<i>(l) Fines or penalties paid in respect of the business</i>		.....
<i>(m) Insurance premiums paid for purposes of insuring the business only (excl. life, education or any personal insurances)</i>		.....

EXPENDITURE (continued)

PURPOSE OF EXPENDITURE		RAND	
(a) Income tax paid in respect of last accounting year			
(e) Any other current expenses paid (please specify)		Paid to	
		Residents	Non-residents
(i) .....		R .....	R .....
(ii) .....		R .....	R .....
(iii) .....		R .....	R .....
(b) Drawings (unincorporated business only)			
		By resident owners of the business	By non-resident owners of the business
(i) Withdrawals of cash and goods from the business (other than as dividends, interest, wages or other business expenses)		R .....	R .....
(ii) Withdrawals of goods and/or cash from other source into this business to meet insufficient earnings in the business: (excluding loans or temporary transfers for repayment)		From sources	
	Nature of source	In Botswana	Outside Botswana
		(R)	(R)
	Retail business	.....	.....
	Manufacturing	.....	.....
	Farming	.....	.....
	Other (please specify)	.....	.....
	.....	.....	.....
	.....	.....	.....

3. STOCKS OF GOODS AND MATERIALS

	Value of stocks		Change in stocks
	At the beginning of accounting year	At the end of accounting year	
	(R)	(R)	(R)
(i) Own goods produced and finished but not yet sold (excluding goods for contract work)	.....	.....	.....
(ii) Goods previously purchased for re-sale	.....	.....	.....
(iii) Materials, fuel, etc., in stock, intended for own use	.....	.....	.....

4. NEW INVESTMENTS PURCHASED DURING THE YEAR, AND SALES OF ASSETS

Type of investment	Purchase of capital goods at cost	Sales of capital goods during year at actual realisation	Book value of items sold	Depreciation on all fixed capital assets during the year	Value of fixed assets at the end of accounting year
	(R)	(R)	(R)	(R)	(R)
Residential buildings	.....	.....	.....	.....	.....
Non-residential buildings	.....	.....	.....	.....	.....
Land (approx. figure acceptable)	.....	.....	.....	.....	.....
Other construction	.....	.....	.....	.....	.....
Land improvement	.....	.....	.....	.....	.....
Transport equipment	.....	.....	.....	.....	.....
Other machinery and equipment (a) Agricultural	.....	.....	.....	.....	.....
(b) Other	.....	.....	.....	.....	.....

5. ANY CAPITAL TRANSFERS MADE OR RECEIVED FOR THE PURCHASE OR ACQUISITION OF CAPITAL EQUIPMENT OR GOODS (these must be outright grants which are not refundable or repayable, received or made specifically for purchasing capital goods)

- (i) capital transfers received
- (ii) capital transfers made

Received from or paid out to	
Resident enterprises	Non-resident enterprises
R .....	R .....
R .....	R .....

6. OWN CONSTRUCTION

Approximate value of construction carried out by you, using own labour and materials, including work in progress

Type of construction	Wages and salaries of own employees engaged in the construction	Value of materials used in the construction	Total value at cost
	(R)	(R)	(R)
Residential buildings	.....	.....	.....
Non-residential buildings	.....	.....	.....
Dams, pipelines, boreholes and other construction	.....	.....	.....
Fencing and other land improvement	.....	.....	.....
Other (please specify): .....	.....	.....	.....

DECLARATION: I, the undersigned, do declare that the particulars entered herein are true to the best of my knowledge and belief.

SIGNATURE: ..... Date: ..... 19.....

Name (in block letters) ..... Telephone Number: .....

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19..... Census of Production

## Questionnaire

### Wholesale and retail trade, cafes, restaurants, bars, hotels, garages and filling stations

All figures given cover ..... months of the accounting year ending ..... 19.....

**I. INCOME**

SOURCE OF INCOME		RAND	
(a)	(i) Sale of goods (retail and wholesale goods)		
	(ii) Sale of food and drinks for consumption on the premises, or other goods produced by the firm (i.e. by restaurants, bars, hotels, etc.)		
	(iii) Income from accommodation or other services such as hiring of rooms normally associated with hotel business		
	(iv) Sale of fuel (include petrol, diesel, paraffin, lubricants, etc.)		
	(v) Sale of motor vehicle spare parts, tools etc. and income or commission from sale of motor vehicles		
(b)	Income from transport operations, hiring out plant and equipment and charges for other services not normally associated with the retail, wholesale, restaurant and hotel business		
(c)	Value of construction for own use carried out by your employees (should tally with total of item 6 on page 4.)		
(d)	Subsidies received from the Botswana Government		
		Received from	
		Residents <sup>1</sup>	Non-residents <sup>2</sup>
(e)	(i) Rent received for: buildings and property	R .....	R .....
	land	R .....	R .....
	(ii) Interest received	R .....	R .....
	(iii) Dividends (including bonuses from B.M.C. where applicable)	R .....	R .....
(f)	(i) Casualty insurance claims received (i.e. all business insurance but not life, education or other personal insurance)		
		Received from Residents <sup>1</sup>	Received from Non-residents <sup>2</sup>
	(ii) Profits received from any other unincorporated business in which you have an interest	R .....	R .....
(g)	Other Income and current transfers received (please specify)		
		Received from Within Botswana	Received from Outside Botswana
	(i) .....	R .....	R .....
	(ii) .....	R .....	R .....
	(iii) .....	R .....	R .....

<sup>1</sup> Residents include businesses located in Botswana even though they may be owned by non-citizens. Also included are individuals (citizens or non-citizens) who reside in Botswana.

<sup>2</sup> Non-residents include businesses located outside Botswana and individuals residing outside Botswana.

2. EXPENDITURE

PURPOSE OF EXPENDITURE		RAND
(a)	(i) Purchase of goods for re-sale by retailers and wholesalers (including all purchase costs such as insurance and freight)	.....
	(ii) Purchase of goods and materials for use in preparation of food, for provision and maintenance of accommodation, and for the operation of a retail or wholesale business (including fuel, cleaning materials, laundry costs, maintenance materials, etc.)	.....
	(iii) Purchase of motor vehicles for re-sale, spare parts, tools, etc.	.....
	(iv) Purchase of fuel (include petrol, diesel, paraffin, lubricants, etc.)	.....
(b)	(i) Purchase of goods and services for use in providing services not normally associated with the restaurant and hotel business	.....
(c)	Payment of wages and salaries	
	(i) in cash (including bonuses, gratuities, allowances, director's fees)	
	(ii) in kind (value of rations, value to employees of free or subsidised housing)	
	(iii) Contribution by employer to any private pension scheme, medical aid scheme, workman's compensation payment, medical fees or education fees, etc. for the benefit of employees	
	(d) Licences or other fees paid to central or local government for business purposes, including motor vehicle licences for vehicles used on business, but not any personal fees or licences or taxes	.....
(e)	Interest, dividend, rent payment for business purposes	
	(i) Rent paid for: buildings and property	
	land	
	(ii) Interest paid	
	(iii) Dividends paid	
(f)	(i) Bad debts written off (net of any previously written off and now recovered)	.....
	(ii) Donations or subscriptions to clubs, associations, hospitals, religious bodies, etc.	.....
(g)	Fines and penalties (paid in respect of business)	.....
(h)	Insurance premiums paid for business insurance purposes only (excluding life, education or any personal insurance)	.....
(i)	Income tax paid in respect of last accounting year	.....
(j)	Any other current expenses paid (please specify)	
	(i) .....	
	(ii) .....	
	(iii) .....	

EXPENDITURE (continued)

PURPOSE OF EXPENDITURE		RAND	
<i>(k)</i> Drawings (unincorporated business only)			
		By resident owners of the business	By non-resident owners of the business
		R .....	R .....
(i) Withdrawals of cash and goods from the business (other than as dividends, interest, wages or other business expenses)			
(ii) Withdrawals of goods and/or cash from other sources into this business to meet insufficient earnings in the business: (excluding loans or temporary transfers for repayment)			
	Nature of source	From sources	
		In Botswana	Outside Botswana
		(R)	(R)
	Retail business	.....	.....
	Manufacturing	.....	.....
	Farming	.....	.....
	Other (please specify)	.....	.....
	.....	.....	.....
	.....	.....	.....

3. STOCKS OF GOODS AND MATERIALS

Item	Value of stocks	
	At beginning of accounting year	At end of accounting year
Goods for re-sale	R .....	R .....
Other materials such as fuel, etc.	R .....	R .....

4. NEW INVESTMENTS PURCHASED DURING THE YEAR, AND SALES OF ASSETS

Type of investment	Purchase of capital goods at cost	Sales of capital goods during year at actual realisation	Book value of items sold	Depreciation on all fixed capital assets during the year	Value of fixed assets at the end of accounting year
	(R)	(R)	(R)	(R)	R
Residential buildings	.....	.....	.....	.....	.....
Non-residential buildings	.....	.....	.....	.....	.....
Land (approx. figure acceptable)	.....	.....	.....	.....	.....
Other construction	.....	.....	.....	.....	.....
Land improvement	.....	.....	.....	.....	.....
Transport equipment	.....	.....	.....	.....	.....
Other machinery and equipment	.....	.....	.....	.....	.....
(a) Agricultural	.....	.....	.....	.....	.....
(b) Other	.....	.....	.....	.....	.....

5. ANY CAPITAL TRANSFERS MADE OR RECEIVED FOR THE PURCHASE OR ACQUISITION OF CAPITAL GOODS (these must be outright grants which are not refundable or repayable, received or made specifically for purchasing capital goods and equipment)

Received from or paid out to	
Resident enterprises	Non-resident enterprises
R . . . . .	R . . . . .
R . . . . .	R . . . . .

(i) capital transfers received

(ii) capital transfers made

6. OWN CONSTRUCTION

Approximate value of construction carried out by you, using own labour and materials, including work in progress

Type of construction	Wages and salaries of own employees engaged in the construction (R)	Value of materials used in the construction (R)	Total value at cost (R)
Residential buildings	.....	.....	.....
Non-residential buildings	.....	.....	.....
Dams, pipelines, boreholes, bridges, roads and other construction	.....	.....	.....
Fencing and other land improvement	.....	.....	.....
Other (please specify): .....	.....	.....	.....

Remarks: .....

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DECLARATION: I, the undersigned, do declare that the particulars entered herein are true to the best of my knowledge and belief.

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19..... Census of Production

## Questionnaire

### Service Industries: Transport, Real Estate, Professional, Managerial and all other Business Services, including Holding Companies

All figures given cover ..... months of the accounting year ending ..... 19.....

#### I. INCOME

SOURCE OF INCOME	RAND
(a) (i) Income from transport services (including storage services):	.....
(ii) Income from other services (exclude interest, dividends and rent)	.....
(b) (i) Sale of goods produced by your firm	.....
(ii) Sale of goods purchased for re-sale and not produced by your firm	.....
(c) Value of construction for own use carried out by your employees (should tally with total of item on page 4.)	.....
(d) (i) Subsidies received from the Botswana Government	.....
(e) Rent, interest and dividends received	
	Received from
	Residents <sup>1</sup> Non-residents <sup>2</sup>
(i) Rent received for: buildings and property	R ..... R .....
land	R ..... R .....
(ii) Interest received	R ..... R .....
(iii) Dividends (including bonuses from B.M.C. where applicable)	R ..... R .....
(f) (i) Casualty insurance claims received (i.e. all business insurance but not life, education or other personal insurance)	.....
	Received from      Received from
	Residents <sup>1</sup> Non-residents <sup>2</sup>
(ii) Profits received from any other unincorporated business in which you have an interest	R ..... R .....
(g) (i) Other Income and current transfers received (please specify)	
	Received from      Received from
	Within Botswana      Outside Botswana
(ii) .....	R ..... R .....
(iii) .....	R ..... R .....
(iv) .....	R ..... R .....

<sup>1</sup> Residents include businesses located in Botswana even though they may be owned by non-citizens. Also included are individuals (citizens or non-citizens) who reside in Botswana.

<sup>2</sup> Non-residents include businesses located outside Botswana and individuals residing outside Botswana.

2. EXPENDITURE

PURPOSE OF EXPENDITURE		RAND												
(a) (i) Purchase of fuel (include petrol, diesel, paraffin, lubricants, etc.)		.....												
(ii) Purchase of spare parts and tools		.....												
(iii) Purchase of other goods and materials for use in the firm (i.e. power, building and maintenance materials, professional services, stationery and equipment, etc.)		.....												
(b) Purchase of goods and materials for resale		.....												
(c) Payment of wages and salaries														
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Paid to Residents	Paid to Non-residents													
R .....	R .....													
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R .....	R .....													
(i) in cash (including bonuses, gratuities, allowances, director's fees)		.....												
(ii) in kind (value of rations, value of employees of free or subsidised housing)		.....												
(iii) Contribution by employer to any private pension scheme, medical aid scheme, workman's compensation payment, medical fees or education fees, etc. for the benefit of employees		.....												
(d) (i) Licences or other fees paid to central or local government for business purposes, including motor vehicles for vehicles used on business, but not any personal fees or licences or taxes		.....												
(e) Interest, dividend, rent payment for business purposes														
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Residents	Non-residents													
R .....	R .....													
R .....	R .....													
R .....	R .....													
R .....	R .....													
(i) Rent paid for: buildings and property		.....												
land		.....												
(ii) Interest paid out		.....												
(iii) Dividends paid out		.....												
(f) (i) Bad debts written off (net of any previously written off and now recovered)		.....												
(ii) Donations or subscriptions to clubs, associations, hospitals, religious bodies, etc.		.....												
(g) Fines and penalties (paid in respect of business)		.....												
(h) Insurance premiums for business insurance (excluding life, education or any personal insurance)		.....												
(i) Income tax paid in respect of last accounting year		.....												
(j) Any other current expenses paid (please specify):														
	<table border="1"> <thead> <tr> <th colspan="2">Paid to</th> </tr> <tr> <th>Residents</th> <th>Non-residents</th> </tr> </thead> <tbody> <tr> <td>R .....</td> <td>R .....</td> </tr> <tr> <td>R .....</td> <td>R .....</td> </tr> <tr> <td>R .....</td> <td>R .....</td> </tr> </tbody> </table>	Paid to		Residents	Non-residents	R .....	R .....	R .....	R .....	R .....	R .....	.....		
Paid to														
Residents	Non-residents													
R .....	R .....													
R .....	R .....													
R .....	R .....													
(i) .....		.....												
(ii) .....		.....												
(iii) .....		.....												

EXPENDITURE (continued)

PURPOSE OF EXPENDITURE		RAND	
(k) Drawings (unincorporated business only)			
	By resident owners of the business	By non-resident owners of the business	
(i) Withdrawals of cash and goods from the business (other than as dividends, interest, wages or other business expenses)	R .....	R .....	
(ii) Withdrawals of goods and/or cash from other source into this business to meet insufficient earnings in the business: (excluding loans or temporary transfers for repayment)			
Nature of source	From sources		
	In Botswana	Outside Botswana	
	(R)	(R)	
retail business	.....	.....	
manufacturing	.....	.....	
farming	.....	.....	
other (please specify)	.....	.....	
.....	.....	.....	

3. STOCKS OF GOODS AND MATERIALS

Item	Value of stocks	
	At beginning of accounting year	At end of accounting year
Goods for re-sale	R .....	R .....
Other materials such as fuel, etc.	R .....	R .....

4. NEW INVESTMENTS PURCHASED DURING THE YEAR, AND SALES OF ASSETS

Type of investment	Purchase of capital goods at cost	Sales of capital goods during year at actual realisation	Book value of items sold	Depreciation on all fixed capital assets during the year	Value of fixed assets at the end of accounting year
	(R)	(R)	(R)	(R)	(R)
Residential buildings	.....	.....	.....	.....	.....
Non-residential buildings	.....	.....	.....	.....	.....
Land (approx. figure acceptable)	.....	.....	.....	.....	.....
Other construction	.....	.....	.....	.....	.....
Land improvement	.....	.....	.....	.....	.....
Transport equipment	.....	.....	.....	.....	.....
Other machinery and equipment	.....	.....	.....	.....	.....
(a) Agricultural	.....	.....	.....	.....	.....
(b) Other	.....	.....	.....	.....	.....

5. ANY CAPITAL TRANSFERS MADE OR RECEIVED FOR THE PURCHASE OF CAPITAL EQUIPMENT OR GOODS (these must be outright grants which are not refundable or repayable, received or made specifically for purchasing capital goods and equipment)

- (i) capital transfers received
- (ii) capital transfers made

Received from or paid out to	
Resident enterprises	Non-resident enterprises
R .....	R .....
R .....	R .....

6. OWN CONSTRUCTION

Approximate value of construction carried out by you, using own labour and materials, including work in progress

Type of construction	Wages and salaries of own employees engaged in the construction (R)	Value of materials used in the construction (R)	Total value at cost (R)
Residential buildings	.....	.....	.....
Non-residential buildings	.....	.....	.....
Dams, pipelines, boreholes and other construction	.....	.....	.....
Fencing and other land improvement	.....	.....	.....

Remarks .....

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DECLARATION: I, the undersigned, do declare that the particulars entered herein are true to the best of my knowledge and belief.

SIGNATURE ..... Date: ..... 19.....

Name (in block letters) ..... Telephone Number .....

**FOR OFFICIAL USE ONLY**

Date Sent	Date Received	Reference
		Registered
		Checked
		Entered
		Filed

Ref.

Stats/N-Accs/Form F

19.../... Census of Production

# Questionnaire

## Schools Hospitals and Health Centres, Clubs and other non-profit making organisations

All figures given cover ..... months of the accounting year ending ..... 19.....

**I. INCOME**

SOURCE OF INCOME		RAND	
(a) School fees		.....	
(b) Medical fees: (i) Public patients		R .....	
(ii) Private patients		R .....	
(c) (i) Sale of goods (e.g. drinks, cakes, handicrafts, clothing, etc.)		.....	
(ii) Sale of services (including gate-takings for dances, football matches, movies, transport fees, etc.)		.....	
(d) Subscriptions (including Membership fees)		.....	
(e) Value of construction for own use carried out by your employees (this figure should be the same as the total of item on page 4)		From Residents <sup>1</sup>	From Non-Residents <sup>2</sup>
(f) Grants, gifts and donations received (see item 5)		R .....	R .....
(g) Casualty insurance claims received		.....	
(h) Rent and Interest received		From Residents <sup>1</sup>	From Non-Residents <sup>2</sup>
(i) Rent received for: buildings and property		R .....	R .....
land		R .....	R .....
(ii) Interest received		R .....	R .....
(i) Other income received (please specify)		Received from within Botswana	Received from outside Botswana
(i) .....		R .....	R .....
(ii) .....		R .....	R .....
(iii) .....		R .....	R .....

<sup>1</sup> Residents include businesses located in Botswana even though they may be owned by non-citizens. Also included are individuals (citizens or non-citizens) who reside in Botswana.

<sup>2</sup> Non-residents include businesses located outside Botswana and individuals residing outside Botswana.

2. EXPENDITURE

PURPOSE OF EXPENDITURE	RAND										
(a) Purchase of goods and services (e.g. drugs, food and drinks for re-sale, books, stationery fuel, electricity, etc.)	.....										
(b) Payment of wages and salaries <sup>1</sup>											
	<table border="1"> <thead> <tr> <th colspan="2">Paid to</th> </tr> <tr> <th>Residents</th> <th>Non-residents</th> </tr> </thead> <tbody> <tr> <td>(i) in cash (including bonuses, gratuities, allowances, director's fees)</td> <td>R .....</td> </tr> <tr> <td>(ii) in kind (value of rations, value to employees of free or subsidised housing)</td> <td>R .....</td> </tr> <tr> <td>(iii) Contribution by employer to any private pension scheme, medical aid scheme, workman's compensation payment, medical fees or education fees, etc. for the benefit of employees</td> <td>R .....</td> </tr> </tbody> </table>	Paid to		Residents	Non-residents	(i) in cash (including bonuses, gratuities, allowances, director's fees)	R .....	(ii) in kind (value of rations, value to employees of free or subsidised housing)	R .....	(iii) Contribution by employer to any private pension scheme, medical aid scheme, workman's compensation payment, medical fees or education fees, etc. for the benefit of employees	R .....
Paid to											
Residents	Non-residents										
(i) in cash (including bonuses, gratuities, allowances, director's fees)	R .....										
(ii) in kind (value of rations, value to employees of free or subsidised housing)	R .....										
(iii) Contribution by employer to any private pension scheme, medical aid scheme, workman's compensation payment, medical fees or education fees, etc. for the benefit of employees	R .....										
(c) Licences or other fees paid to central or local government for business purposes, including licences for vehicles used by the organisation (but excluding licences of own vehicles for personal use or any other personal licences or taxes)	.....										
(d) Interest and rent paid by the organisation											
	<table border="1"> <thead> <tr> <th>To Residents</th> <th>To Non-Residents</th> </tr> <tr> <th>(R)</th> <th>(R)</th> </tr> </thead> <tbody> <tr> <td>(i) Rent paid for: buildings and property land</td> <td>.....</td> </tr> <tr> <td>(ii) Interest paid</td> <td>.....</td> </tr> </tbody> </table>	To Residents	To Non-Residents	(R)	(R)	(i) Rent paid for: buildings and property land	.....	(ii) Interest paid	.....		
To Residents	To Non-Residents										
(R)	(R)										
(i) Rent paid for: buildings and property land	.....										
(ii) Interest paid	.....										
(e) Bad debts written off	.....										
(f) Donations or subscriptions to other clubs, hospitals, associations, etc.	.....										
(g) Insurance premiums paid for insuring the organisation's assets (includes motor vehicles) (excluding salaries of staff paid from foreign sources should also be included in item (f) under source of income.	.....										
(h) Any other expenses (please specify):											
.....	R .....										
.....	R .....										
.....	R .....										
.....	R .....										

<sup>1</sup> Wages of staff, e.g. doctors, ministers of religion, etc., paid by foreign organisations should be included. The wages and salaries of staff paid from foreign sources should also be included in item (f) under source of income.

3. STOCKS OF GOODS AND MATERIALS

Item	Value of stocks at beginning of Accounting year	Value of stocks at end of Accounting year	Change in stocks
(1) .....	R .....	R .....	R .....
(2) .....	R .....	R .....	R .....
(3) .....	R .....	R .....	R .....
(4) .....	R .....	R .....	R .....
(5) .....	R .....	R .....	R .....

4. NEW INVESTMENTS PURCHASED DURING THE YEAR, AND SALES OF ASSETS

Type of investment	Purchase of capital goods at cost (R)	Sales of capital goods during year at actual realisation (R)	Book value of items sold (R)	Depreciation on all fixed capital assets during the year (R)	Value of fixed assets at the end of accounting year (R)
Residential buildings	.....	.....	.....	.....	.....
Non-residential buildings	.....	.....	.....	.....	.....
Land (approx. figure acceptable)	.....	.....	.....	.....	.....
Other construction	.....	.....	.....	.....	.....
Land improvement	.....	.....	.....	.....	.....
Transport equipment	.....	.....	.....	.....	.....
Other machinery and equipment	.....	.....	.....	.....	.....
(a) Agricultural	.....	.....	.....	.....	.....
(b) Other	.....	.....	.....	.....	.....
Total	.....	.....	.....	.....	.....

5. ANY CAPITAL TRANSFERS RECEIVED OR MADE SPECIFICALLY FOR THE PURCHASE OF CAPITAL GOODS AND EQUIPMENT (EXCLUDING GRANTS AND DONATIONS ENTERED UNDER SOURCE OF INCOME, ITEM (F) ON PAGE 1) (these must be outright grants which are not refundable or repayable, received or made specifically for purchasing capital goods and equipment)

(i) capital transfers received

(ii) capital transfers made

Received from or paid out to	
Residents	Non-Residents
R .....	R .....
R .....	R .....

**6. OWN CONSTRUCTION**

Approximate value of construction carried out by employees of the institution or members of club including work in progress.

Type of construction	Wages and salaries of own employees engaged in the construction (R.)	Value of materials used in the construction (R.)	Total value or cost (R.)
Residential buildings	.....	.....	.....
Non-residential buildings	.....	.....	.....
Dams, pipelines, boreholes and other construction	.....	.....	.....
Fencing and other land improvement	.....	.....	.....
Sports ground, Swimming pools and other construction	.....	.....	.....

Remarks: .....

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.....

.....

.....

.....

DECLARATION: I, the undersigned, do declare that the particulars entered herein are true to the best of my knowledge and belief.

SIGNATURE: ..... Date: .....19.....

Name (in block letters): ..... Telephone Number: .....

**FOR OFFICIAL USE ONLY**

Date Sent	Date Received	Reference
		Registered
		Checked
		Entered
		Filed

MADE this 6th day of December, 1974.

**H.C.L. HERMANS,**  
*Permanent Secretary,*  
*Ministry of Finance and Development Planning.*

L2/7/150