

**CUSTOMS, EXCISE AND SALES DUTY (AMENDMENT) (NO. 2)
ACT, 1975**

No. 18



of 1975

ARRANGEMENT OF SECTIONS

SECTION

1. Short title and commencement
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**An Act to amend the Customs, Excise and Sales Duty Act,
1970**

Date of Assent: 5.8.75

Date of Commencement: On notice.

ENACTED by the Parliament of Botswana.

1. This Act may be cited as the Customs, Excise and Sales Duty (Amendment) Act, 1975, and shall come into operation on such date as the Minister may, by notice published in the Gazette, appoint. Short title
and com-
mencement

2. The long title to the Customs, Excise and Sales Duty Act, 1970, (hereinafter referred to as "the principal Act"), is amended by inserting, immediately after the word "Customs," which appears therein, the word "Fiscal,". Amendment
of long title
to Act 22
of 1972

Amendment of section 1 of principal Act **3.** Section 1 of the principal Act is amended by substituting for the words “Customs, Excise and Sales Duty”, which appear therein, the words “Customs and Excise”.

Amendment of section 2 of principal Act **4.** Section 2 of the principal Act is amended —

- (a) by substituting for the words “reference to sales duty”, which appear therein, the words “reference to fiscal duty or sales duty”;
- (b) by substituting for the definition of “customs duty”, which appears therein, the new definition following —
 “ “customs duty” means any duty leviable under Columns IV and V of Schedule No. 1 (except Part 3 thereof) or 2 on goods imported into Botswana;”;
- (c) by inserting, immediately after the definition of “exporters”, which appears therein, the new definition following —
 “ “fiscal duty” means any duty leviable under Column III of Schedule No. 1 (except Part 3 thereof) or 2 on goods imported into Botswana;”;
- (d) by inserting, immediately after the word “excise”, where it appears in the definition of “officer”, the word “, fiscal”.

Amendment of section 37 of principal Act **5.** Section 37 of the principal Act is amended —

- (a) in subsection (1) thereof, by substituting for the words “customs rate”, which appear in paragraph (a), the words “fiscal and customs rates”; and
- (b) in subsection (2) thereof, by substituting for the words “customs rate”, which appear in paragraph (a), the words “fiscal and customs rates”.

Amendment of section 48 of principal Act **6.** Section 48 of the principal Act is amended by substituting for subsections (2), (3) and (4) thereof, the new subsections following —

 “(2) The fiscal duty specified in Column III in any tariff heading or sub-heading in Part I of Schedule No. 1 shall apply to any goods to which such heading or sub-heading relates irrespective of the territory in which such goods were produced or manufactured.

 (3) In addition to any fiscal duty which may be payable under subsection (2), customs duty at the most favoured nation rate specified in Column V in any tariff heading or sub-heading in Part I of Schedule No. 1 shall apply to any goods to which such heading or sub-heading relates if such goods were produced or manufactured in any territory —

- (a) to which, by virtue of the application of section 51, the most favoured nation rate of duty applies 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 of 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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(1959)

(4) In addition to any fiscal duty which may be payable under subsection (2), customs duty at the general rate specified in Column IV in any tariff heading or sub-heading in Part I of Schedule No. 1 shall apply to any goods to which such heading or sub-heading relates if the most favoured nation rate of duty does not apply to such goods in terms of the provisions of subsection (3)."

7. Section 53 of the principal Act is amended by repealing subsection (4) thereof.

Amendment
of section 53
of principal
Act

8. Section 66 of the principal Act is amended —

Amendment
of section 66
of principal
Act

(a) in subsection (1), by substituting for the words "customs duty", which appear therein, the words "fiscal and customs duty"; and

(b) in subsection (5), by substituting for the words "customs duty", which appear therein, the words "fiscal and customs duty".

9. Section 69 (1) of the principal Act is amended by inserting, immediately after the words "plus any", which appear therein, the word "fiscal,".

Amendment
of section 69
of principal
Act

10. Section 72 (1) (a) of the principal Act is amended by inserting, immediately after the word "non-rebated", which appears therein, the words "fiscal and".

Amendment
of section 72
of principal
Act

11. Section 77 (1) of the principal Act is amended, —

Amendment
of section 77
of principal
Act

(a) in paragraph (a) thereof, by substituting for the words "any customs duties", which appear therein, the words "any fiscal and customs duties";

(b) in paragraph (b) thereof, by substituting for the words "any customs duties", which appear therein, the words "any fiscal and customs duties"; and

(c) in paragraph (c) thereof, by substituting for the words "the ordinary customs duty", which appear therein, the words "any fiscal duty, ordinary customs duty."

Passed by the National Assembly this 23rd day of July, 1975.

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