

CUSTOMS AND EXCISE DUTY (AMENDMENT) ACT, 1980

No. 26



of 1980

ARRANGEMENT OF SECTIONS

SECTION

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3. Amendment of section 35 of principal Act
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An Act to amend the Customs and Excise Duty Act

Date of Assent: 11.9.80.

Date of Commencement: 12.9.80.

ENACTED by the Parliament of Botswana.

1. This Act may be cited as the Customs and Excise Duty (Amendment) Act, 1980. Short title

2. Section 7 of the Customs and Excise Duty Act (hereinafter referred to as "the principal Act") is hereby amended in the provisions immediately preceding paragraph (a) thereof by - Amendment of section 7 of Cap. 50:01

- (a) substituting for the word "Director", which appears therein, the words "proper officer"; and
- (b) deleting therefrom the words " , but in any event before the landing or embarkation of passengers or crew or the landing or loading of goods".

3. Section 35 of the principal Act is hereby amended by substituting for subsections (4) and (5) thereof the following new subsections - Amendment of section 35 of principal Act

" (4) Every manufacturer shall, in respect of beer manufactured by him in Botswana, register with the Director the names whereunder such beer will be sold or disposed of for

home consumption, together with the number of the sub-item of tariff item 104.10 of Part 2 of Schedule No. 1 which will apply in respect of beer so sold or disposed of under every such name, and no beer shall be so sold or disposed of except under a name so registered.

(5) No beer shall be sold or disposed of by any manufacturer for home consumption except in a container which indicates the name of such beer and any invoice or other document relating to such sale or disposal of such beer shall indicate the name thereof."

Amendment
of section
37 of
principal
Act

4. Section 37 (6) of the principal Act is hereby amended by substituting for the word "accident", which appears therein, the words "an act or omission which by the exercise of reasonable care could not have been avoided."

Amendment
of section
39 of
principal
Act

5. Section 39 of the principal Act is hereby amended by substituting for subsection (1) thereof the following new subsection

" (1) (a) The person entering any imported goods for any purpose in terms of the provisions of this Act shall deliver to the proper officer a bill of entry in the prescribed form, setting forth the full particulars as indicated on the form and as required by the proper officer, and according to the purpose (to be specified on such bill of entry) for which the goods are being entered, and shall make and subscribe to a declaration, in the prescribed form, as to the correctness of the particulars and purpose shown on such bill of entry.

(b) At the same time the said person shall deliver such duplicates of the bill of entry as may be prescribed or as may be required by the proper officer and shall pay all duties due on the goods.

(c) The said person shall further produce the transport document or such other document in lieu thereof as may be approved by the Director, invoices as prescribed, shipper's statement of expenses incurred by him, copy of the confirmation of sale or other contract of purchase or sale, importer's written clearing instructions and such other documents relating to such goods as the proper officer may require in each case and answer all such questions relating to such goods as may be put to him by the proper officer, and furnish in such manner as the Director may determine such information regarding the tariff classification of such goods as the Director may require.

(d) The Director may, subject to such conditions as he may determine, allow the said person to produce in lieu of any document required to be produced in terms of paragraph (c) a document purporting to be a copy of any such document and obtained by means of microfilming or any other process,

and which shall, subject to compliance with such conditions, for all purposes have all the effects of the original document concerned.

(e) The said person shall also, in respect of a class or kind of goods as may be specified by the Minister by regulation or any goods to which circumstances so specified apply, produce to the proper officer for retention by him such a sample as may be so specified and a true copy of any invoice or other document relating to such goods or of any blueprint, illustration, drawing, plan or illustrated and descriptive literature so specified in respect of such goods and relating to such goods.”.

6. Section 48 (1) of the principal Act is hereby amendment by – Amendment of section 48 of principal Act

- (a) substituting, for the full stop at the end thereof, a colon; and
- (b) adding thereto the following new proviso
 - “Provided that the Director may in his discretion condone any underpayment of such duty where the amount of such underpayment, in the case of –
 - (i) goods imported by post, is less than 0,50 units of account;
 - (ii) goods imported in any other manner, is less than five units of account;
 - or
 - (iii) excisable goods, is less than two units of account.”.

7. Section 50 (1) of the principal Act is hereby amended by substituting for paragraph (a) thereof the following new paragraph – Amendment of section 50 of principal Act

“(a) in order to give effect to any agreement amending any agreement approved by section 2 of the Geneva General Agreement on Tariffs and Trade Act or to any agreement concluded under section 51 or 52.”.

8. Section 73 of the principal Act is hereby amended by substituting for subsection (3) thereof the following new subsection Amendment of section 70 of principal Act

- “ (3) If the value of any exported goods of a single denomination is, according to the provisions of this section, –
- (a) in excess of one unit of account and includes a fraction of a unit of account, such value shall be calculated to the nearest unit of account, an amount in excess of 0,50 units of account being regarded as one unit of account; or
 - (b) less than one unit of account, such value shall be calculated as one unit of account.”.

9. Section 87 (f) of the principal Act is hereby amended by substituting for the words “section 39 (1) (c)”, which appear therein, the words “section 39 (1) (e)”. Amendment of section 87 of principal Act

Amendment
of section
103 of
principal
Act

10. Section 103 of the principal Act is hereby amended by -
- (a) inserting, immediately after subsection (1) thereof, the following new subsection -
 - “ (2) The Director may, subject to such conditions as he may determine, allow any person referred to in subsection (1) to retain in lieu of any book, account or document required to be retained in terms of that subsection a reproduction of any such book, account or document obtained by means of microfilming or any other process.”;
 - (b) renumbering subsection (2) as subsection (3);
 - (c) inserting, immediately after the new subsection (3), the following new subsection -
 - “ (4) The Director may, subject to such conditions as he may determine, allow any such person to produce in lieu of any such book, account or document required to be produced in terms of subsection (3) a copy thereof obtained by means of a reproduction referred to in subsection (2), and any such copy shall, subject to compliance with such conditions, for all purposes have all the effects of the original book, account or document concerned.”; and
 - (d) renumbering subsection (3) as subsection (5).

PASSED by the National Assembly this 1st day of September, 1980.

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