

SALES TAX (AMENDMENT) (NO. 2) ACT, 1982

No. 35



of 1982

ARRANGEMENT OF SECTIONS

SECTION

1. Short title and commencement
2. Amendment of section 4 of Act 12 of 1982
3. Amendment of section 5 of principal Act
4. Insertion of sections 14E and 14F in Principal Act

An Act to amend the Sales Tax Act

Date of Assent: 23.12.82

Date of Commencement: 30.8.82.

ENACTED by the Parliament of Botswana.

1. This Act may be cited as the Sales Tax (Amendment) (No. 2) Act, 1982, and shall be deemed to have come into operation on 30th August, 1982.

Short title
and
commen-
cement

2. Section 4 of the Sales Tax (hereinafter referred to as the "the principal Act") is hereby amended by substituting for paragraph (a) thereof, the following new paragraph —

Amendment
of section 4 of
Act 12 of
1982

"(a) in the case of any sale of goods, the sum of all the amounts of the consideration accruing to the seller in respect of such sale:

Provided that where there is any dispute or doubt as to the consideration accruing to the seller, the price which in the opinion of the Director the goods would fetch on a sale made at the time when the tax in respect of the goods becomes due by a person selling such goods in the open market in Botswana to a retail trader carrying on business in Botswana;"

Amendment
of section 5
of principal
Act

3. Section 5 of the principal Act is hereby amended by adding immediately after subsection (3) thereof, the following new subsection —

“(4) Notwithstanding the provisions of subsection (3), the Minister may, on application made by an importer for an extension of time within which to pay the tax due on any goods imported or to be imported, direct the Director, if he considers such application reasonable, to allow the importer to pay the tax at the end of the month next succeeding the month in which the goods were imported.”.

Insertion of
sections 14E
and 14F in
principal Act

4. The principal Act is hereby amended by inserting immediately after section 14D, the following new sections —

“Relief from
tax on
exportation
of goods

14E. Tax shall not be levied on the sale of goods liable to tax if such goods are exported from Botswana within a period of 12 month after the date of such sale.

Relief from
tax on
importation
of goods

14F. The Minister, on the advice of the Director, may by regulations make provisions for remitting or repaying the whole or part of the tax payable on the importation of any goods if the Director is satisfied that the goods have been or are to be re-exported.”.

PASSED by the National Assembly this 16th day of December, 1982.

B.K. TEMANE,
Clerk of the National Assembly.