

SALES TAX (AMENDMENT) ACT, 1982

No. 13



REPUBLIC OF BOTSWANA

of 1982

ARRANGEMENT OF SECTIONS

SECTION

1. Short title and commencement
2. Amendment of section 2 of Act No. 12 of 1982
3. Amendment of section 3 of principal Act
4. Amendment of section 4
5. Insertion of sections 14A, 14B, 14C and 14D

An Act to amend the Sales Tax Act, 1982

Date of Assent: 2.9.82.

Date of Commencement: 30.8.82.

ENACTED by the Parliament of Botswana.

1. This Act may be cited as the Sales Tax (Amendment) Act, 1982, and shall be deemed to have come into operation on 30th August, 1982.

Short title and commencement

2. Section 2 of the Sales Tax Act, 1982, (hereinafter in this Act referred to as the "principal Act") is hereby amended by inserting immediately after the definition of the word "hotel" the following new definition —

Amendment of section 2 of Act No. 12 of 1982

Cap.50:01	<p>“ ‘importer’ has the meaning assigned to it under the Customs and Excise Act;”.</p>
Amendment of section 3 of principal Act	<p>3. Section 3 of the principal Act is hereby amended in subsection (1) thereof by substituting for the words “at a rate to be prescribed on the value of — ” the words “at the rate to be prescribed on the value, or on a unit of quantity, as the case may be, of —”.</p>
Amendment of section 4 of principal Act	<p>4. Section 4 of the principal Act is hereby amended in paragraph (d) thereof by substituting for the word “paid” which appears therein the word “payable”.</p>
Insertion of sections 14A, 14B, 14C and 14D	<p>5. The principal Act is hereby amended by inserting immediately after section 14, the following new sections —</p>
“Admission of guilt	<p>14A. (1) If any person —</p> <ul style="list-style-type: none"> (a) has, in the opinion of the Director, contravened any provision of this Act or failed to comply with any such provision with which it was his duty to comply; (b) agrees to abide by the Director’s decision; and (c) deposits with the Director such sum as the latter may require of him but not exceeding the maximum fine which may be imposed upon a conviction for the contravention or failure in question or makes such arrangements or complies with such conditions with regard to securing the payment of such sum as the Director may require, the Director may, after such enquiry as he deems necessary, determine the matter summarily and may, without legal proceedings, order forfeiture by way of penalty of the whole or any part of the amount so deposited or secured. <p>(2) Anything done for the purposes of subsection (1) by an agent generally or specially authorized thereto by any person shall be deemed to have been duly done by that person in terms of that subsection.</p> <p>(3) There shall be a right of appeal to the Minister from any determination or order of the Director under subsection (1) whereby a penalty exceeding P200 is imposed, provided such right is exercised within a period of three months from the date of such determination or order, and the Minister’s decision on any such appeal shall be final.</p> <p>(4) Nothing in this section shall in any way affect liability for forfeiture of goods or payment of tax or other charges thereon.</p>
Powers of the Director and his officers	<p>14B. The provisions relating to the powers of the Director and his officers contained in section 5 of the</p>

Customs and Excise Act shall apply to the Director and his officers in the exercise of their functions under this Act as if those provisions have been enacted in this Act.

Relief for
reimported
goods

14C. Tax shall not be levied by virtue of an importation into Botswana of goods liable to tax in any case where it is shown to the satisfaction of the Director that the goods had been previously exported from Botswana and are in substantially the same state as they were at the time of their exportation and that any tax which was chargeable in respect of the goods has been duly paid.

Persons
exempted
from-paying
tax

14D. The Minister may by statutory instrument make an order authorizing the granting of relief, by way of a rebate or refund in respect of tax payable or paid—

Cap. 39:01

- (a) by any person in respect of whom an order has been made under section 4 of the Diplomatic Immunities and Privileges Act; and
- (b) by such other persons as may be designated by the Minister."

PASSED by the National Assembly this 1st day of September, 1982.

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