

Statutory Instrument No. 111 of 1982

**SALES TAX ACT**  
(No. 12 of 1982)  
**SALES TAX REGULATIONS, 1982**  
(Published on 3rd September, 1982)

**ARRANGEMENT OF REGULATIONS**

**REGULATION**

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5. Registration of manufacturers and importers of taxable goods
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7. Power of Director and his officers to enter premises of registered persons, etc.

**SCHEDULE**

IN EXERCISE of the powers conferred on the Minister of Finance and Development Planning by section 17 of the Sales Tax Act, 1982, the following Regulations are hereby made –

1. These Regulations may be cited as the Sales Tax Regulations, 1982, and shall come into operation on 6th September, 1982. Citation and commencement
2. In these Regulations, unless the context otherwise requires –  
“seller” means, in relation to any goods manufactured in Botswana, the manufacturer;  
“value” has the meaning assigned to it under section 4 of the Act. Interpretation
3. Every seller or importer of any item of goods specified in column 1 of the Schedule hereto shall pay a tax on that item of goods calculated at the rate specified in the corresponding entry in column 2 of the said Schedule. Imposition of sales tax on goods specified in Schedule
4. Every purchaser of any item of goods specified in the Schedule shall pay sales tax payable on such goods to the seller or importer, as the case may be, at the conclusion of the sale of such goods. Purchaser to pay tax to seller or importer
5. (1) Every person carrying on the business of the sale or importation of any item of goods liable to tax under these Regulations shall –  
(a) in the case of a business in existence immediately before the commencement of the Act, within 14 days of such commencement;  
and  
(b) in any other case within 14 days of the commencement of the business, Registration of manufacturers and importer of taxable goods  
make an application for registration to the Director in such form as may be determined by him.  
(2) The Director shall register every person who is required to be registered under the Act, and on registering such person shall issue to him a certificate of registration which shall be affixed at a conspicuous place in the office of such person.

Records to be kept by registered sellers and importers

6. (1) Every person registered under regulation 5 shall maintain a register of all goods liable to tax which are in his possession and such register shall contain the following information —

- (a) the quantity and value of goods for the first and last days of each month;
- (b) the quantity of goods imported or manufactured during each month;
- (c) the quantity of goods sold during each month;
- (d) the amount of tax due for the month.

(2) For the purposes of this regulation "month" means the month immediately preceding the month in which any tax due and payable under the Act is required to be paid.

Power of Director and his officers to enter premises of registered persons, etc.

7. The Director or any officer of his Department authorized by him may enter the premises of any registered person for the purpose of examining or inspecting any records required to be maintained under the Act or for the purpose of ascertaining as to whether the provisions of the Act are being complied with.

SCHEDULE (para. 3)

<i>Goods</i>	<i>Rate of Sales Tax</i>
Petrol	3 thebe per litre
Diesel	3 thebe per litre
Beer (including traditional beer manufactured in Botswana on commercial scale)	10%
Still Wine	10%
Sparkling Wine	15%
Spirits	15%

MADE this 19th day of August, 1982.

P.S. MMUSI,  
*Minister of Finance and Development Planning.*

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