

SALES TAX ACT  
(No. 12 of 1982)

SALES TAX (AMENDMENT) REGULATIONS, 1983  
(Published on 11th February, 1983)

ARRANGEMENT OF REGULATIONS

REGULATION

1. Citation
2. Amendment of regulation 2 of S.I. 111 of 1982
3. Amendment of Schedule to principal Regulations

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 (Amendment) Regulations, 1983. Citation
2. Regulation 2 of the Sales Tax Regulations, 1982 (in these Regulations referred to as principal Regulations") is hereby amended by substituting for the definition of "seller", the following new definition — Amendment of regulation 2 of S.I. 111 of 1982  
"seller" means in relation to goods manufactured in Botswana, the manufacturer or any person to whom the goods are sold in bond;"
3. The Schedule to the principal Regulations is hereby amended by substituting for that Schedule the following new Schedule — Amendment of Schedule to principal Regulations

"SCHEDULE		(para. 3)
<i>Goods</i>	<i>Rate of Sales Tax</i>	
Petrol	3 thebe per litre	
Diesel	3 thebe per litre	
Traditional beer (as defined in the Liquor Act, Cap. 45:01) manufactured in or imported into Botswana on a commercial scale	2 thebe per litre	
Beer made from malt (excluding traditional beer)	12 thebe per litre	
Natural Still Wine	30 thebe per litre	
Fortified Still Wine	45 thebe per litre	
Sparkling Wine	70 thebe per litre	
Spirits:		
Whisky	P2.00 per litre	
Brandy	P1.20 per litre	
Liqueurs	P2.00 per litre	
Other than those Specified above	P1.15 per litre"	

MADE this 1st day of February, 1983.

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