

*Statutory Instrument No. 42 of 1991*

**INCOME TAX ACT  
(Cap 52:01)**

**DEVELOPMENT APPROVAL (ALGO GARMENTS (SELEBI-PHIKWE)  
(PTY) LTD) ORDER, 1991**

*(Published on 8th April, 1991)*

IN EXERCISE of the powers conferred by section 53 of the Income Tax Act, the Minister of Finance and Development Planning hereby makes the following Order —

1. This Order may be cited as the Development Approval (Algo Garments (Selebi-Phikwe) (Pty) Ltd) Order, 1991. Citation

2. Algo Garments (Selebi-Phikwe) (Pty) Ltd is prescribed as a business which may be granted additional tax relief for the purpose of its production of textile garments, including denim jeans, jackets and other fashion dresses, wholly for export outside the countries of the Southern African Development Coordinating Conference and of the Southern African Customs Union, being a business project for the development of the economy of Botswana. Prescription

3. The business prescribed in paragraph 2 may be granted additional tax relief as set out hereunder — Additional tax relief

- (a) for any of the twenty consecutive tax years commencing on 1st July, 1991, the total tax chargeable under both (a) and (b) of item 1 of Part IV of the Tenth Schedule of the Act shall be at the rate of 15 per cent; and
- (b) the provisions of section 59 (1) (a) of the Act and the Ninth Schedule thereof shall not apply in respect of any dividend paid out of profits, after the deduction therefrom of the tax referred to in paragraph (a) above, for the first ten tax years commencing on 1st July, 1991.

MADE this 4th day of April, 1991.

**F.G. MOGAE,**  
*Minister of Finance and Development  
Planning.*

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