

Statutory Instrument No. 127 of 1994

INCOME TAX ACT
(Cap. 52:01)

**DEVELOPMENT APPROVAL (ELEPHANT BACK SAFARIS
(PTY) LTD) ORDER, 1994**
(Published on 30th December, 1994)

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

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| 1. This Order may be cited as the Development Approval (Elephant Back Safaris (Pty) Ltd) Order, 1994, and shall, subject to the duration provisions of section 53 of the Act, be deemed to have come into operation on the 1st July, 1994, for a period of five consecutive tax years. | Citation and duration |
| 2. Elephant Back Safaris (Pty) Ltd is prescribed as a business which may be granted additional tax relief for the purpose of its activities offering safaris on the backs of elephants, being a business project of benefit for the development of the economy of Botswana. | Prescription |
| 3. The business prescribed in paragraph 2 may, in accordance with the provisions of section 44 of the Act, be granted a special deduction in respect of approved training expenditure incurred during the period specified in paragraph 2, such amount being allowed as a deduction in the next succeeding tax year. | Additional tax relief |

MADE this 12th day of December, 1994.

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