

INCOME TAX ACT  
(Cap. 52:01)

**MANUFACTURING DEVELOPMENT APPROVAL  
(AMENDMENT) ORDER, 2006**  
(Published on 30th June, 2006)

ARRANGEMENT OF PARAGRAPHS

PARAGRAPH

1. Citation
2. Amendment of paragraph 2 of Cap. 52:01 (Sub. Leg.)
3. Substitution of paragraph 4 of the Order

IN EXERCISE of the powers conferred on the Minister for Finance and Development Planning by section 52 (1) of the Income Tax Act, the following Order is hereby made —

Citation           **1.** This Order may be cited as the Manufacturing Development Approval (Amendment) Order, 2006.

Amendment of paragraph 2 of Cap. 52:01 (Sub Leg.)           **2.** The Manufacturing Development Approval Order (hereinafter referred to as “the Order”) is amended in paragraph 2 by substituting for subparagraph (1) the following new subparagraph —

“(1) In this Order :

“manufacture” means the subjection of raw materials to a process, or processes, that will result in the product having new and distinctive characteristics from the raw material from which it is made, and it includes processes for the —

- (a) cutting, polishing and refining of minerals;
- (b) tanning of leather.” and

“Commissioner General” has the same meaning assigned to it in the Botswana Unified Revenue Service Act.”.

Cap. 53:03  
Substitution of paragraph 4 of the Order

**3.** The Order is amended by substituting, for paragraph 4, the following new paragraph —

Additional tax relief

“4 (1) A company that carries on the business of manufacturing and wishes to be granted additional tax relief in respect a development project shall apply on the form prescribed in the Schedule.

(2) The form referred to in subparagraph (1) shall be accompanied by documentation including —

- (a) for a new company, approved registration for tax; or
- (b) for an existing company, a tax compliance record certified by the Commissioner General.”.

DATED this 29th day of June, 2006.

B. GAOLATHE,  
*Minister for Finance and Development  
Planning.*