

THE CUSTOMS AND EXCISE (SALES DUTY) ACT, 1969

No. 25



of 1969

AN ACT TO PROVIDE FOR THE IMPOSITION OF SALES DUTY IN BOTSWANA AND TO APPLY THE CUSTOMS PROCLAMATION, 1956, AND THE EXCISE PROCLAMATION, 1956, TO THE ASSESSMENT, COLLECTION AND PAYMENT THEREOF

Date of Assent: 8.7.69.

Date of Commencement: On a date to be appointed.

Short Title, Commencement and Expiration

1. (1) This Act may be cited as the Customs and Excise (Sales Duty) Act, 1969, and shall come into operation on a day to be appointed by the Minister by notice in the *Gazette*.

(2) This Act shall expire and cease to be of any force or effect on the expiration of thirty days after the commencement of any session of Parliament unless the National Assembly has, by resolution passed in that session, approved the continuance of this Act.

Interpretation

2. In this Act, unless the context otherwise requires –

“common customs area” means Botswana, Lesotho, South Africa (including South West Africa) and Swaziland.

Imposition of Sales Duty in Botswana

3. (1) Subject to the provisions of subsection (2), there shall be charged, levied, collected and paid in respect of goods imported into Botswana or manufactured therein, sales duty at such rates not exceeding those in force in the Republic of South Africa as may from time to time be specified by the Minister by notice in the *Gazette*.

(2) Subsection (1) shall not apply in the case of goods imported into Botswana in respect of which sales duty has been paid in some other country of the common customs area.

Proclamations Nos. 68 of 1956 and 30 of 1956 to Apply

4. Except where the context otherwise requires, sales duty imposed in respect of goods imported into Botswana shall be deemed for the purposes of the Customs Proclamation, 1956 (No. 68 of 1956) to be customs duty, and sales duty imposed in respect of goods manufactured in Botswana shall be deemed for the purposes of the Excise Proclamation, 1956 (No. 30 of 1956) to be excise duty, and the said Proclamations shall accordingly apply respectively to the assessment, collection and payment of sales duty as if it was charged and levied thereunder.

Disposal of Proceeds

5. All sales duty collected in Botswana shall be paid into such fund (being a fund held by one of the countries of the common customs area) as the Minister may designate as the fund to be used for the receipt of sales duty collected in the common customs area.

Passed by the National Assembly this day, the 14th May, 1969.

G.T. MATENGE,
Clerk of the National Assembly