

**SALES TAX ACT  
(12 of 1982)**

**SALES TAX (AMENDMENT) REGULATIONS, 1983  
(Published on 12th August, 1983)**

**ARRANGEMENT OF REGULATIONS**

**REGULATION**

1. Citation
2. Amendment of First Schedule to S.I. No. 65 of 1983

IN EXERCISE of the powers conferred on the Minister of Finance and Development Planning by section 17 of the Sales Tax Act, 1983, the following Regulations are hereby made —

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| Citation   | 1. These Regulations may be cited as the Sales Tax (Amendment) Regulations, 1983.   |
| Amendment of First Schedule to S.I. No. 65 of 1983 | 2. The First Schedule to the Sales Tax Regulations, 1983, is hereby amended as follows — <ol style="list-style-type: none"><li>(a) by substituting for the word "Chibuku" which appears therein the words —<br/>"Traditional beer (as defined in the Liquor Act, Cap 45:01) manufactured in or imported into Botswana on a commercial scale";</li><li>(b) by inserting immediately after the words "Beer made from malt" the words, "(excluding traditional beer)".</li></ol> |

MADE this 26th day of July, 1983

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