

SALES TAX ACT  
(No. 12 of 1982)

SALES TAX REGULATIONS, 1983  
(Published on 3rd June, 1983)

ARRANGEMENT OF REGULATIONS

REGULATION

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6. Records to be kept by registered sellers and importers
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FIRST SCHEDULE

SECOND SCHEDULE

IN EXERCISE of the powers conferred on the Minister of Finance and Development Planning by section 17 of the Sales Tax Act, 1982, the following Regulations are hereby made —

1. These Regulations may be cited as the Sales Tax Regulations, 1983, and the rates specified in the First Schedule shall be deemed to have come into operation on the 1st March, 1983. Citation
2. In these Regulations, unless the context otherwise requires — Interpre-  
tation  
“seller” means, in relation to any goods manufactured in Botswana, the manufacturer or any person to whom the goods are sold in bond;  
“value” has the meaning assigned to it under section 4 of the Act.
3. Every seller or importer of any item of goods specified in column 1 of the First Schedule hereto shall pay a tax on that item of goods calculated at the rate specified in the corresponding entry in column 2 of the said Schedule. Imposition  
of Sales tax  
on goods  
specified in  
the First  
Schedule
4. Every purchaser of any item of goods specified in the First Schedule shall pay sales tax payable on such goods to the seller or importer, as the case may be, at the conclusion of the sale of such goods. Purchaser to  
pay tax to  
seller or  
importer
5. (1) Every person carrying on the business of the sale or importation of any item of goods liable to tax under these Regulations shall within 14 days of the commencement of the business make an application for registration to the Director in such form as may be determined by him. Registration  
of manu-  
factures and  
importer of  
taxable goods  
(2) The Director shall register every person who is required to be registered under the Act, and on registering such person shall issue to him a certificate of registration which shall be affixed at a conspicuous place in the office of such person.
6. (1) Every person registered under regulation 5 shall maintain a register of all goods liable to tax which are in his possession and such register shall contain the following information — Records to be  
kept by  
registered  
sellers and  
importers

- (a) the quantity and value of goods for the first and last days of each month;
- (b) the quantity of goods imported or manufactured during each month;
- (c) the quantity of goods sold during each month;
- (d) the amount of tax due for the month.

(2) For the purposes of this regulation "month" means the month immediately preceding the month in which any tax due and payable under the Act is required to be paid.

Power of Director and his officers to enter premises of registered persons, etc.

7. The Director or any officer of his Department authorized by him may enter the premises of any registered person for the purpose of examining or inspecting any records required to be maintained under the Act or for the purpose of ascertaining as to whether the provisions of the Act are being complied with.

Rebate or refund of tax on certain goods

8. (1) A rebate or refund, as the case may be, of the full tax payable under the Act shall be granted in respect of the goods specified in the Second Schedule hereto where such goods are imported by any person entering Botswana by air, by rail or by road for the purposes of that person's own consumption or use or in the circumstances, also specified in the Schedule.

Cap. 50:01

(2) The provisions of the Customs and Excise Duty Act and the regulations made thereunder relating to the grant of a rebate or refund, as the case may be, of customs and excise duties on any goods referred to in sub-regulation (1) shall apply to the grant of a rebate or refund of tax under this regulation.

Revocation of S.I. III of 1982 and S.I. 15 of 1983

9. Statutory Instruments No. 111 of 1982 and No. 15 of 1983 are hereby revoked.

#### FIRST SCHEDULE

(reg. 3)

<i>Goods</i>	<i>Rate of Sales Tax</i>
Petrol	3 thebe per litre
Diesel	3 thebe per litre
Chibuku	2 thebe per litre
Beer made from malt	11.2 thebe per litre
Natural Still Wine	18 thebe per litre
Fortified Still Wine	23 thebe per litre
Sparkling Wine	52 thebe per litre
Spirits:	
Whisky	P1.30 per litre
Brandy	P1.12 per litre
Liquers	P1.20 per litre
Other	P1.15 per litre

SECOND SCHEDULE

(reg. 8)

1. Wine not exceeding 1 litre
2. Spirits and other alcoholic beverages a total quantity not exceeding 1 litre
3. A person may in lieu of 1 and 2 above import beer made from malt of a quantity not exceeding 2.04 litres.
4. Traditional beer (as defined in the Liquor Act, Cap.45:01)
5. Fortified wine imported for religious purposes.

MADE this 27th day of May, 1983

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

*L2/7/262 I*