

Statutory Instrument No. 17 of 1989

SALES TAX ACT, 1982

(Act No. 22 of 1982)

SALES TAX (AMENDMENT) (NO. 2) REGULATIONS, 1989

(Published on 1st of March, 1989)

ARRANGEMENT OF REGULATIONS

REGULATION

1. Citation and commencement
2. Amendment of Schedule to Act No. 22 of 1982
3. Addition to First Schedule to S.I. 65 of 1983

IN EXERCISE of the powers conferred by sections 3 (2) and 17 of the Sales Tax Act, 1982 the Minister hereby makes the following Regulations —

- 1 These Regulations may be cited as the Sales Tax (Amendment) (No. 2) Regulations, 1989 and shall come into operation on the 1st March, 1989.
2. The Schedule to the Sales Tax Act, 1982 is amended by adding thereto the following item —

“Electrical appliances, apparatus and devices”
3. The First Schedule to the Sales Tax Regulations, 1983 is amended by the addition thereto of the following tariff headings, sales tax items and rates of tax —

Citation
and com-
mencement

Amendment
of Schedule
to Act
No. 22
of 1982

Addition
to First
Schedule
to S.I. 65
of 1983

<i>Tariff Heading and Sales Tax Item</i>	<i>Description</i>	<i>Rate of Tax</i>
8509	ELECTRO-MECHANICAL DOMESTIC APPLIANCES, WITH SELF-CONTAINED ELECTRIC MOTOR.	
8509.10	Vacuum cleaners	10%
8509.20	Floor polishers	10%
8509.30	Kitchen waste disposers	10%
8509.40	Food grinders and mixers; fruit or vegetable juice extractors	10%
8509.80	Other appliances	10%
8509.90	Parts	10%
85.18	MICROPHONES AND STANDS THEREFOR: LOUD SPEAKERS, WHETHER OR NOT MOUNTED IN THEIR ENCLOSURES; HEADPHONES, EARPHONES AND COMBINED MICROPHONE-SPEAKER SETS; AUDIO-FREQUENCY ELECTRIC AMPLIFIERS; ELECTRIC SOUND AMPLIFIER SETS.	
8518.10	Microphones and stands therefor	10%
8518.2	Loudspeakers, whether or not mounted in their enclosures:	
8518.21	Single loudspeakers, mounted in their enclosures	10%
8518.22	Multiple loudspeakers, mounted in the same enclosure	10%

	8518.29	Other	10%
	8518.30	Headphones, earphones and combined microphone-speaker sets	10%
	8518.40	Audio-frequency electric amplifiers	10%
	8518.50	Electric sound amplifier sets	10%
	8518.90	Parts	10%
85.19		TURNTABLES (RECORD-DECKS), RECORD-PLAYERS, CASSETTE-PLAYERS AND OTHER SOUND REPRODUCING APPARATUS, NOT INCORPORATING A SOUND RECORDING DEVICE.	
	8519.10	Coin- or disc-operated record-players	10%
	8519.2	Other record-players:	
	8519.21	Without loudspeaker	10%
	8519.29	Other	10%
	8519.3	Turntables (record-decks):	
	8519.31	With automatic record changing mechanism	10%
	8519.39	Other	10%
	8519.9	Other sound reproducing apparatus	
	8519.91	Cassette type	10%
	8519.99	Other	10%
85.20		MAGNETIC TAPE RECORDERS AND OTHER SOUND RECORDING APPARATUS, WHETHER OR NOT INCORPORATING A SOUND REPRODUCING DEVICE	
	8520.10	Dictating machines not capable of operating without an external source of power	10%
	8520.20	Telephone answering machines	10%
	8520.3	Other magnetic tape recorders incorporating sound reproducing apparatus:	
	8520.31	Cassette-type	10%
	8520.39	Other	10%
	8520.90	Other	10%
85.21		VIDEO RECORDING OR REPRODUCING APPARATUS.	
	8521.10	Magnetic tape-type	10%
	8521.90	Other	10%
85.28		TELEVISION RECEIVERS (INCLUDING VIDEO MONITORS AND VIDEO PROJECTORS), WHETHER OR NOT COMBINED, IN THE SAME HOUSING, WITH RADIO-BROADCAST RECEIVERS OR SOUND OR VIDEO RECORDING OR REPRODUCING APPARATUS.	
	8528.10	Colour	10%
	8528.20	Black and white or other monochrome	10%

DATED at GABORONE this 21st day of February, 1989.

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