Statutory Instrument No. 67 of 1989

SALES TAX ACT
(Act No. 12 of 1982)

SALES TAX (AMENDMENT) (NO. 5) REGULATIONS, 1989
(Published on 25th August, 1989)

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

1. These Regulations may be cited as the Sales Tax (Amendment) (No. 5) Regulations, 1989. Citation

2. The Sales Tax Regulations, 1983 are amended by substituting for regulation 8 thereof the following regulation — Substitution of regulation 8

"Rebates or refunds

8. Where a person entering Botswana by air, rail or road, imports goods otherwise liable to sales tax in accordance with regulations 3 and 4, but such goods are for his own consumption or use, a rebate of the full tax shall be granted in the same manner, and on the same goods and in the same circumstances that rebates and refunds are granted under and in accordance with the provisions of the Customs and Excise Duty Act." S.I. 65 of 1983

3. The Sales Tax Regulations, 1983 are amended by deleting the Second Schedule thereto. Deletion of second Schedule

MADE this 17th day of August, 1989.

P.S. MMUSI,
Minister of Finance and Development Planning.

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