Statutory Instrument No. 40 of 1990

SALES TAX ACT
(Cap 50:02)

SALES TAX (AMENDMENT) (NO. 3) REGULATIONS, 1990

(Published on 2nd June, 1990)

IN EXERCISE of the powers conferred by sections 3(2) and 23 of the Sales Tax Act, the Minister of Finance and Development Planning hereby makes the following Regulations —

Citation

1. These Regulations may be cited as the Sales Tax (Amendment) (No. 3) Regulations, 1990.

Amendment of regulation 8

2. Regulation 8 of the Sales Tax Regulations is amended by numbering the present regulation as subregulation (1) thereof and by the addition thereafter of the following new subregulation —

"(2) (*a*) The Director may pay to any person a refund of any tax where he is satisfied that—

(i) the tax was paid in error;
(ii) the tax was paid in respect of goods exported from Botswana; or
(iii) the tax was paid in respect of goods used in the manufacture of other taxable goods.

(*b*) No tax shall be refunded under this subregulation unless the person who paid such tax, within 12 months thereof, or such further time as the Director may in particular case allow, makes application to the Director, in such form as he may require, supported by any necessary documents and any other evidence sufficient to prove that such refund is due.".

Amendment of First Schedule

3. (*a*) The First Schedule to the Sales Tax Regulations is amended in the description of tariff heading 87.03 by adding at the end thereof the following words —

"BUT NOT INCLUDING SPECIALISED TRANSPORT VEHICLES SUCH AS AMBULANCES, PRISON VANS AND HEARSES".

(*b*) The amendment effected by this regulation shall be deemed to have come into operation on 20th. February, 1990.

MADE this 18th day of May, 1990.

F.G. MOGAE,
Minister of Finance and Development Planning.

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