Statutory Instrument No. 45 of 1990

SALES TAX ACT
(Cap 50:02)

SALES TAX (AMENDMENT) (NO. 4) REGULATIONS, 1990

(Published on 15th 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. 4) Regulations, 1990.

Substitution for regulation 9

2. The Sales Tax Regulations are amended by substituting for regulation 9 thereof the following new regulation —

"Exemption 9. Notwithstanding regulation 8, any person entering Botswana by air, rail or road may import, at the time of his entry, in his physical possession and for his own personal consumption, any goods specified in Parts I and II of the First Schedule, up to a total value not exceeding UA 500, without payment of sales tax.".

MADE this 11th day of June, 1990.

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

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