Statutory Instrument No. 56 of 1992

SALES TAX ACT
(Cap 50:02)

SALES TAX (AMENDMENT) REGULATIONS, 1992
(Published on 31st July, 1992)

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 —

1. These Regulations may be cited as the Sales Tax (Amendment) Regulations, 1992. Citation

2. Regulation 8 (2) of the Sales Tax Regulations is amended by substituting for paragraph (*a*) thereof the following new paragraph — Amendment of regulation 8(2) Cap 52:02 Sub.Leg

"(*a*) The Director may pay to any person a refund of, or grant a rebate in respect of, as the case may be, any tax where he is satisfied that —

(i) the tax was paid in error;

(ii) the tax was paid or is payable in respect of goods exported from or to be exported from Botswana; or

(iii) the tax was paid or is payable in respect of goods used or to be used in the manufacture of other taxable goods."

MADE this 22nd day of July, 1992.

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