

REPUBLIC OF BOTSWANA



GOVERNMENT GAZETTE

EXTRAORDINARY

Vol. XXV, No. 16

GABORONE

16th March, 1987

CONTENTS

Page

The following Supplement is published with this issue of the Gazette —
Supplement B — Income Tax (Amendment) Bill, 1987 — Bill No. 9 of 1987 B113—122

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External Representative Licence

NOTICE IS HEREBY given that Chinga Mulalu intends to apply for an External Representative Licence to trade in the following goods: fresh fruits and vegetables.

Represented by N/D

Any person objecting to grant of such certificate should within 7 days of second publication of this notice give notice in writing to the National Licensing Authority Board, Private Bag 004, Gaborone, of his intention to oppose such application and state the grounds upon which objection is based.

CHINGA MULALU, P.O. Box 467, GABORONE.

First Publication

External Representative Licence

NOTICE IS HEREBY given that Mr Eddie Meyers intends to apply for an External Representative Licence to trade in Wholesale Clothing. He will represent T & T Shapiro (Pty) Limited.

Any persons objecting to grant of such certificate should within 7 days of second publication of this notice give notice in writing to the National Licensing Authority Board, Private Bag 004, Gaborone, of his intention to oppose such application and state the grounds upon which objection is based.

EDDIE MEYERS, R.A. LYONS, on behalf of Mr. E. Meyers, Attorney to the Parties, P.O. Box 160, GABORONE.

First Publication

Agencies Representative Licence

NOTICE IS HEREBY given that Miss Christine Poonyane intends to apply for an Agent Licence to trade in the following goods: ben-linen, hair products, cosmetics and assorted clothing.

Any person objecting to grant of such certificate should within 7 days of second publication of this notice give notice in writing to the National Licensing Authority Board, Private Bag 004, Gaborone, of his intention to oppose such application and state the grounds upon which objection is based.

CHRISTINE POONYANE, P.O. Box 1387, GABORONE.

First Publication

Speciality (Stationery) Licence

NOTICE IS HEREBY given that the undersigned intends to apply for (Stationery) Licence in respect of premises at Orapa.

Any person objecting to grant of such certificate should within 14 days of second publication of this notice give notice in writing to the National Licensing Authority Board, Private Bag 004, Gaborone, of his intention to oppose such application and state the grounds upon which objection is based.

It is to be noted that the date set for hearing of this application is during first week of February, 1987.

DE BEERS BOTSWANA MINING COMPANY (PROPRIETARY) LIMITED,

Per: Anglo American Corporation Botswana (Services) (Proprietary) Limited, *Secretaries*, Botsalano House, The Mall, GABORONE.

First Publication

Restaurant Licence

NOTICE IS HEREBY given that the undersigned intends to apply for a Restaurant Licence in respect of premises at Orapa.

Any person objecting to grant of such certificate should within 14 days of second publication of this notice give notice in writing to the National Licensing Authority Board, Private Bag 004, Gaborone, of his intention to oppose such application and state the grounds upon which objection is based.

It is to be noted that the date set for hearing of this application is during first week of February, 1987.

DE BEERS BOTSWANA MINING COMPANY (PROPRIETARY) LIMITED,

Per: Anglo American Corporation Botswana (Services) (Proprietary) Limited, *Secretaries*, Botsalano House, The Mall, GABORONE.

First Publication

Change of Name

PURSUANT to section 22 (1) of the Companies Act Cap 42:01 as amended notice is hereby given that Delta Cleaning & Commodities (Proprietary) Limited will make an application to the Registrar of Companies for his written approval to change the name of the company to Delta Commodities (Proprietary) Limited after 14 days of the publication of this advertisement have elapsed.

For and on behalf of the Company,
PW BUSINESS SERVICES (PTY) LTD., P.O. Box 892, Gaborone.

First Publication**Change of Name**

PURSUANT to section 22 (1) of the Companies Act (Chapter 42:01) as amended notice is hereby given that Itireleng Investments (Botswana) (Proprietary) Limited proposes to change its name to Itireleng (Botswana) (Proprietary) Limited, and that application will be made to the Registrar of Companies for his approval to the change of name after 14 days of the publication of this advertisement have elapsed.

For and on behalf of the Company,
E.K. MASALILA (PTY) LIMITED, *Company Secretaries*, P.O. Box 945, GABORONE.

First Publication**Change of Name**

PURSUANT to section 22 (1) of the Companies Act (Chapter 42:01) as amended notice is hereby given that Broadhurst Drycleaners (Proprietary) Limited proposes to change its name to Rocha Investments (Proprietary) Limited, and that application will be made to the Registrar of Companies for his approval to the change of name after 14 days of the publication of this advertisement have elapsed.

For and on behalf of the Company,
E.K. MASALILA (PTY) LIMITED, *Company Secretaries*, P.O. Box 945, GABORONE.

First Publication**Change of Name**

PURSUANT to section 22 (1) of the Companies Act (Chapter 42:01) as amended notice is hereby given that Paulchen (Botswana) (Proprietary) Limited will make an application to the Registrar of Companies for his written approval to change the name of the company to Star Trading (Proprietary) Limited after 14 days of the publication of this advertisement have elapsed.

For and on behalf of the Company,
PW BUSINESS SERVICES (PTY) LIMITED, P.O. Box 892, GABORONE.

Change of Name

PURSUANT to section 22 (1) of the Companies Act Cap. 42:01) as amended, notice is hereby given that Motorola (Botswana) (Proprietary) Limited will make an application to the Registrar of Companies for his written approval to change the name of the company to Kudu Communications (Proprietary) Limited after 14 days of the publication of this advertisement have elapsed.

For and on behalf of the Company,
PW BUSINESS SERVICES (PTY) LIMITED, P.O. Box 892, GABORONE.

Licences

Notice is hereby given that the undersigned intends to apply for a certificate in terms of section 10 of the Trading Act, 1966 (No. 6 of 1966) to obtain a

<i>Name and Address</i>	<i>Type of Licence</i>	<i>Location</i>	<i>Council</i>	<i>Date of hearing</i>
Three Wheelers Botswana (Pty) Ltd, Private Bag 99, Francistown.	General Trading (Three Wheeler Vehicles auto spares and accessories, agricultural tools and implements)	Plot No. 702, CBD Francistown	Francistown Town Council	18.2.87
O.L. Pema, P.O. Box 135, Kanye.	Small General Trading	Kanye (Nyorosi)	Southern District Council	.87
Y.L. Moakofhi, P.O. Box 910, Gaborone.	Boutique	Lot 441 Thema Township	Lobatse Town Council	1.87
L. Mhaladi, P.O. Box 2, Otse.	Small General Trading	Mogobane	South East District Council	20.2.87
M.T. Modise, P.O. Box 40244, Gaborone.	Hairdresser	Plot 5180 Extension 14	Gaborone City Council	18.2.87
Stansfield Ratcliffe (Botswana) (Pty) Ltd, P.O. Box 785, Gaborone.	Speciality (Motor spares, batteries)	Portion A and B of Plot 6382 Nakedi Road Broadhurst	Gaborone City Council	18.2.87
J. Maswabi/F. Selwe, P.O. Box 1789, Gaborone.	Supermarket	Gabane	Kweneng District Council	24.2.87
L.M.K. Tebele, P.O. Box 728, Gaborone.	Small General Trading	Mogoditshane	Kweneng District Council	24.2.87
T.R. Tsalaile, P.O. Box 871, Molepolole.	Chibuku Depot	Rammala	Kweneng District Council	24.2.87
I. Gaborekwe, P.O. 777, Molepolole.	Small General Trading	Palamaokue	Kweneng District Council	24.2.87
Amquip (Botswana) (Pty) Ltd, c/o Coopers & Lybrand Services (Pty) Ltd, P.O. Box 294, Gaborone.	General Trading	Orapa	Central District Council	29.1.87
P.O. Molelekeng, P.O. Box 3, Palapye.	Small General Trading	Boikago Ward	Central District Council	26.2.87
W. Chatsama, P.O. Box 844, Francistown.	Speciality (Records, Cassettes Watches)	Letlhakane	Central District Council	26.2.87
E. Lebulletswe, P.O. Box 1128, Serowe.	Supermarket	Molokatsela Ward	Central District Council	29.1.87
M.M. Muthetho, Dytana Motors (Pty) Ltd, P.O. Box 85, Francistown.	Speciality trade in New and used Vehicles	Lot 240/241 Light Industrial	Francistown Town Council	18.2.87
B. Mlilo, P.O. Box 24, Ramokgwebana.	Restaurant	Moroka	North East District Council	26.2.87

J. Sello, Small General Pilane Kgatleng District 29.1.87
P.O. Box 1194, Trading Council
Mochudi.

Any person objecting to the grant of such certificate should, within 7 days of the second publication of this notice, give notice in writing to the said council of his intention to oppose such application and state the grounds upon which his objection is based.

First Publication

Hawkers/Street Vendors Licences

Notice is hereby given that the undersigned intends to apply for a Licence in terms of Bye-Laws 5 and 8 of Gaborone Hawking and Street Vending Bye-Laws, 1977 to obtain a Hawkers Licence/Street Vendor's Licence in respect of the following areas within the Gaborone Township —

<i>Name and Address</i>	<i>Type of Licence</i>	<i>Place(s) where Licences applied for</i>	<i>Council</i>	<i>Date of hearing</i>
E.M. Moatlhodi, P.O. Box 20, Ramotswa.	Street Vendor	Dikgathong Lands	South East District Council	20.2.87
B. Mokgadi, P.O. Box 75, Ramotswa.	Street Vendor	Nnywane Lands	South East District Council	20.2.87
B. Kgowe, P.O. Tlokweng, Gaborone.	Street Vendor	Nkaikela Ward	South East District Council	20.2.87
M. Ditlhong, P.O. Box 8, Ramotswa.	Street Vendor	Ditlhong Ward	South East District Council	20.2.87

Any person objecting to the grant of such certificate should, within 7 days of the second publication of this notice, give notice in writing to the said council of his intention to oppose such application and state the grounds upon which his objection is based.

First Publication

Transfers

NOTICE IS HEREBY given that the undersigned intends to apply for a certificate in terms of section 10 of the Trading Act, 1966 (No. 6 of 1986) to obtain

A transfer of Supermarket licence of I.A. Enterprises (Pty) Ltd., in respect of the premises situated at (Boseja) Mochudi and that the Kgatleng District Council has determined that the application shall be heard by the Trade Licensing Advisory Committee on the 29th January, 1987.

I. DAVIDS, P.O. Box 21, MOCHUDI.

A transfer of Small General Dealer licence to Mrs G. Leatswe in respect of the premises situated at Karakubis, Ghanzi and that the Ghanzi District Council has determined that the application shall be heard by the Trade Licensing Authority on the 4th February, 1987.

Any person objecting to grant of such certificate should within 7 days of second publication of this notice give notice in writing to the National Licensing Authority Board, Private Bag 004, Gaborone, of his intention to oppose such application and state the grounds upon which objection is based.

MRS G. LEATSWE, P.O. Box 2, GHANZI.

First Publication

Disposal of Interest in Business

NOTICE IS HEREBY given in terms of section 28 of the Trading Act, 1966, that I, I. Davids have disposed of my entire business of Supermarket at the premises situated at (Boseja) Mochudi to I.A. Enterprises (Pty) Ltd., who will continue to trade under the same name and same style.

I. DAVIDS, P.O. Box 21, MOCHUDI.

First Publication

Disposal of Interest in Business

NOTICE IS HEREBY given in terms of section 28 of the Trading Act, 1966, that Mrs Leatswe of P.O. Box 2, Ghanzi has disposed of my entire interest in the Small General Dealer business at Karakubis to Mr W.W. Katsch who will continue to trade from the same premises.

G. LEATSWE P.O. Box 56, GHANZI.

First Publication

Disposal of Interest in Business

NOTICE IS HEREBY given in terms of section 28 of the Trading Act, 1966, that I, Elizabeth Tsheko have disposed of my entire business of Small General Dealer trading (as Boikhutsong) at the premises situated at Malotwana to Sello Jele who will continue to trade under the same name and same style.

ELIZABETH TSHEKO, P.O. Box 20008, GABORONE.

First Publication

PREMIER ENTERPRISES (PROPRIETARY) LIMITED (IN PROVISIONAL LIQUIDATION

Civil Cause Number 153 of 1986

THE COMPANIES ACT,
(Chapter 42:01)

First Meeting of Creditors

NOTICE IS HEREBY given that Edward P.G. Thompson has been appointed Provisional Liquidator and that the First Meeting of Creditors will be convened before the Master of the High Court Master's Chambers, The High Court, Lobatse, at 14h30 on Friday, 6th February, 1987.

Tenders are invited for the purchase of the Respondent Company's Right, title and interest as the lessee of Tribal Land with improvements thereon, including the business premises, on a private treaty basis and further details are available from the Provisional Liquidator. Tenders must be in sealed envelopes submitted to the Provisional Liquidator at any time prior to the meeting, and will be opened in the presence of the Master of the High Court at the time of the meeting.

EDWARD P.G. THOMPSON *Provisional Liquidator*, P.O. Box 1489, GABORONE.

North East District Council — Tender Notice No. 13 of 1986

TENDERS ARE INVITED for supply of assorted vehicles with canopies from 1 ton to 7 ton both petrol and diesel powered engines. 4 × 4 pickups 4 × 2 and double cap 4 × 4 pickups. Tenders should be submitted with the specifications of the vehicles supported by illustrated brochures.

The vehicles offered must be fully backed by comprehensive spare parts readily available in Botswana. The delivery date from the placement of orders should also be indicated. Prices quoted should hold firm for 60 days from the closing date.

Tenders should be submitted in plain sealed envelope and clearly marked "*Tender No. 13 of 1986 Supply of Vehicles*" to the Council Secretary, North East District Council, Private Bag 002, Tati-Town on or before 10.00 a.m. on the 3rd February, 1987 at which time public opening will take place.

FRANCISTOWN 22nd December, 1986.

R.M. MOTSWAKHUMO,
for Council Secretary.

First Publication

Republic of Botswana — Tender No. 8/1/23/86-87
PREQUALIFICATION NOTICE
GABORONE WEST PHASE 2 DEVELOPMENT — INFRASTRUCTURE

CONTRACTORS REGISTERED with the Central Tender Board in class 3 (Sewerage) Grade E (Unlimited) and in class 4 (Roads and Airfields) Grade E (Unlimited) are requested to express their interest in being invited to tender for the construction, completion and maintenance of physical infrastructure for phase 2 of Gaborone West Physical Development. Contractors are advised that the sub-letting of major portions of the Works to sub-contractors who are not qualified under the terms of this notice will not be acceptable.

The principal works include the following:—

Roads and Drainage — Primary roads including 3No major channelised intersections	6 km
— 4No Reinforced concrete pedestrian underpasses	
— Double seal roads approx.	23 km
— Engineered earth roads approx.	18 km
— Associated Drainage works.	
Sewers up to 300 mm dia. —	approx. 19 km

Tender documents will be available during early February, 1987 and will be issued to contractors qualifying for invitation to tender in terms of this notice.

Contractors who wish to be invited to tender for the works and who are registered with the Central Tender Board in the Classes and Grades specified above must submit their application in a plain sealed envelope marked "TB 8/1/23/86-87 — Application to be invited to tender for Gaborone West Phase 2 Development — Infrastructure" to reach the Secretary, Central Tender Board, Private Bag 0058, Gaborone not later than 0900 hours on Friday 30 January, 1987.

Contractors whose applications are approved will be notified.

K.K. SEMELAMELA,
Secretary, Central Tender Board.

Republic of Botswana — Tender No. 9/3/75/86-87
NOTICE FOR PREQUALIFICATION OF CONTRACTORS
PROPOSED BOILER HOUSE, PRINCESS MARINA HOSPITAL UPGRADING, GABORONE
BOTSWANA

GOVERNMENT OF THE Republic of Botswana proposes to invite tenders for the construction and completion of a building to accommodate Central Heating Boilers, ancillary plant, incinerator, toilets, office together with gate house, coal storage area and service yard, with an overall plinth area of approximately 1420 m² and constructed mainly of structural steelwork with brick walls, sheet metal roofing and reinforced concrete slabs and bases.

It is anticipated that tender documents for the project will be available in February, 1987.

Contractors registered with Central Tender Board for Buildings Categories 'C' and above wishing to prequalify to tender for this project should apply in writing to the Secretary, Central Tender Board, Private Bag 0058, Gaborone (Room 202 Ministry of Finance and Development Planning) such applications to be delivered not later than 0900 hours Friday 23rd January, 1987. Applications delivered after that time and date will not be considered.

Notwithstanding anything contained in the foregoing the Government of Botswana shall in its sole discretion have the right to accept or reject any such application.

K.K. SEMELAMELA,
Secretary, Central Tender Board.

16th November
14th December

S.M. DIKGALE,
for Council Secretary.

Second Publication

**IN THE HIGH COURT OF THE REPUBLIC OF BOTSWANA
HELD AT LOBATSE**

*Case No. CT 105/86
Case No. 288/86*

In the matter between:

KGALAGADI BREWERIES (PROPRIETARY) LIMITED	<i>Plaintiff</i>
t/a SEGWANA LIQUOR DISTRIBUTORS	<i>Plaintiff</i>
BOTSWANA LIQUOR MANUFACTURERS	
and	
BUNNY TAMOCHA t/a BUNNY BAR AND BOTTLE STORE	<i>Defendant</i>

NOTICE OF SALE IN EXECUTION

BE PLEASED TO TAKE NOTICE THAT pursuant to a judgment of the above Honourable Court, the undermentioned property of the Defendant will be sold by public auction as follows:

PLACE:	Premises of Bunny Bar and Bottle Store, Mahalapye.
TIME:	10.00 a.m.
DATE:	Saturday, 7th February, 1987.
PROPERTY TO BE SOLD:	All Defendant's right, title and interest as Lessee of Tribal Lot Mahalapye, with buildings thereon, housing bar and bottle store.
SITUATED AT:	Memorandum of Agreement of Lease with the Ngwato Land Board.
HELD UNDER:	(The Agreement of Lease with the Ngwato Land Board has 37 years left to run and is available for inspection at the offices of the Deputy Sheriff or Plaintiff's Attorneys).
TERMS:	Cash or bank guaranteed cheque.

DATED at Gaborone this 18th day of December, 1986.

KIRBY, HELFER & COLLINS, Plaintiff's Attorneys, Cooperative House, The Mall, P.O. Box 170, GABORONE.

Second Publication

Notice of Loss or Destruction of Insurance Policy

NOTICE IS HEREBY given that Policy No: 747823 on the life of and property of Gaogane Mafoko has been reported to be lost or destroyed and any person in possession of the policy, or claiming to have any interest in such policy, should communicate immediately by registered post with the Insurer. Failing any such communication, a certified copy of the policy (which shall be the sole evidence of the contract made by the policy) will be issued to the owner.

BOTSWANA INSURANCE COMPANY (PTY) LTD, P.O. Box 336, GABORONE.

Second Publication

Hawkers/Street Vendors Licences

Notice is hereby given that the undersigned intends to apply for a Licence in terms of Bye-Laws 5 and 8 of Gaborone Hawking and Street Vending Bye-Laws, 1977 to obtain a Hawkers Licence/Street Vendor's Licence in respect of the following areas within the Gaborone Township —

<i>Name and Address</i>	<i>Type of Licence</i>	<i>Place(s) where Licences applied for</i>	<i>Council</i>	<i>Date of hearing</i>
C. Letswere, P.O. Box 20, Ramotswa.	Street Vendor	Lesetlhana Ward Ramotswa	South East District Council	21.1.87
M. Seepolle, P.O. Box 8, Ramotswa.	Street Vendor	Ratauyagae lands	South East District Council	21.1.87
B. Molose, P.O. Box 8, Ramotswa.	Street Vendor	Ntlhayagodimo Ramotswa	South East District Council	21.1.87

Any person objecting to the grant of such certificate should, within 7 days of the second publication of this notice, give notice in writing to the said council of his intention to oppose such application and state the grounds upon which his objection is based.

Second Publication

Licences

Notice is hereby given that the undersigned intends to apply for a certificate in terms of section 10 of the Trading Act, 1966 (No. 6 of 1966) to obtain a

<i>Name and Address</i>	<i>Type of Licence</i>	<i>Location</i>	<i>Council</i>	<i>Date of hearing</i>
Irene Hair Dressing (Pty) Ltd, Hair Dresser Soyab Mehtar, <i>Attorney-at-Law</i> , P.O. Box 480, Selebi-Phikwe.		The Mall Selebi-Phikwe	Selebi-Phikwe Town Council	2.87
S. M. Sealelo, P.O. Box 175, Mahalapye.	Mortuary and Funeral Under- taking	Mahalapye	Central District Council	27.1.87
N.G. Mhlanga, P.O. Box 105, Odi.	Restaurant	Odi (Matebele Ward)	Kgatlang District Council	29.1.87
G.L. Malemane, P.O. Box 432, Molepolole.	Small General Trading	Newtown Molepolole	Kweneng District Council	27.1.87

Any person objecting to the grant of such certificate should, within 7 days of the second publication of this notice, give notice in writing to the said council of his intention to oppose such application and state the grounds upon which his objection is based.

Second Publication

Hawker's Licence

Notice is hereby given that the undersigned intends to apply for a certificate in terms of Bye-Law 8 of the Hawking (Model) Bye-Laws, 1967, to obtain a Hawkers Licence.

<i>Name and Address</i>	<i>Place(s) where Licence(s) Applied for</i>	<i>District Council</i>	<i>Date of hearing</i>
M. Ramontshonyane, P.O. Box 94, Ramotswa.	South East District	South East District Council	21.1.87

Any person objecting to the grant of such certificate should, within 7 days of the second publication of this notice, give notice in writing to the said council of his intention to oppose such application and state the grounds upon which his objection is based.

Second Publication

Licences

Notice is hereby given that the undersigned intends to apply for a certificate in terms of section 10 of the Trading Act, 1966 (No. 6 of 1966) to obtain a

<i>Name and Address</i>	<i>Type of Licence</i>	<i>Location</i>	<i>Council</i>	<i>Date of hearing</i>
J.N. Kamona, P.O. Box 54, Jwaneng.	Small General Trading	Maralaleng	Kgaladi District Council	3.3.87
D.L. Mosweu, P.O. Box 416, Serowe.	Small General Trading	Motshwana Ward	Central District Council	26.2.87
M. Mothudi, P.O. Box 309, Bobonong.	Butchery, Chibuku, Depot, Restaurant and Small General Trading	Borotsi Ward Bobonong	Central District Council	26.2.87
Kagiso Trading Co. (Pty) Ltd, P.O. Box 929, Gaborone.	Speciality	Plot 5400	Gaborone City Council	18.2.87
A. Mogwe, Private Bag 0018, Gaborone.	General Trading (Garage) and Filling Station	Mmathethe	Southern District Council	11.2.87

Any person objecting to the grant of such certificate should, within 7 days of the second publication of this notice, give notice in writing to the said council of his intention to oppose such application and grounds state thupon which his objection is based.

First Publication

Hawker's Licence

Notice is hereby given that the undersigned intends to apply for a certificate in terms of Bye-Law 8 of the Hawking (Model) Bye-Laws, 1967, to obtain a Hawkers Licence.

<i>Name and Address</i>	<i>Place(s) where Licence(s) Applied for</i>	<i>District Council</i>	<i>Date of hearing</i>
E. Rakose, Tsabong Village, P.O. Box 5, Tsabong.	Maleshe, Kununuge, Lotlopi, Kgothu, Khudugane, Mokotomape, Ga Bojang and Loherwane	Kgalagadi District Council	3.3.87

Any person objecting to the grant of such certificate should, within 7 days of the second publication of this notice, give notice in writing to the said council of his intention to oppose such application and state the grounds upon which his objection is based.

First Publication

Hawkers/Street Vendors Licences

Notice is hereby given that the undersigned intends to apply for a Licence in terms of Bye-Laws 5 and 8 of Gaborone Hawking and Street Vending Bye-Laws, 1977 to obtain a Hawkers Licence/Street Vendor's Licence in respect of the following areas within the Gaborone Township —

<i>Name and Address</i>	<i>Type of Licence</i>	<i>Place(s) where Licences applied for</i>	<i>Council</i>	<i>Date of hearing</i>
B. Mfolo, P.O. Box 1197, Gaborone.	Street Vendor	Kgatlang Ward Tlokweng	South East District Council	21.1.87

Any person objecting to the grant of such certificate should, within 7 days of the second publication of this notice, give notice in writing to the said council of his intention to oppose such application and state the grounds upon which his objection is based.

First Publication

**Republic of Botswana — Tender No. TB 5/2/2/87-88
PROVISION OF INSECTICIDE FOR TSETSE FLY CONTROL**

TENDERS ARE INVITED, for the provision of Insecticides for aerial application against Tsetse fly in Botswana for the year 1987.

DETAILS OF REQUIREMENTS

- (1) 94 000 litres of Endosulfan 35% EC
 - (2) 64 000 litres of an Emulsifiable concentrate containing 240 gm Endosulfan Plus 4 gm Deitamethrin OR Alphamethrin per litre.
- Delivery to be F.O.R. Francistown by 10th June, 1987.

Tenders must be received in sealed envelope marked "Tender Board No. TB 5/2/2/87.88 — Insecticides for Tsetse Fly Control" addressed to the Secretary, Central Tender Board, Private Bag 0058, Gaborone, Botswana (or by hand to the Secretary at Room 202, Ministry of Finance New Building Gaborone) to reach not later than 0900 hours on Friday 13th February, 1987 when tenders will be opened in the presence of those tenderers wishing to attend. Late tenders will not be accepted.

The lowest nor any tender will not necessarily be accepted and no telephone, telegraphic or telex tenders will be considered.

Tender documents may be obtained from the Director of Veterinary Services, Private Bag 0032, Gaborone, Telephone 355767 Telex 2543 Vet. BD.

K.K. SEMELAMELA,
Secretary, Central Tender Board.

First Publication

**Republic of Botswana — Tender No. TB 5/2/3/87—88
AERIAL SPRAYING**

TENDERS ARE INVITED for the provision of Aircraft and Ancilliary Equipment for the aerial application of Insecticides in the Okavango Delta Area of Northern Botswana for the year 1987.

DETAILS OF OPERATION

- 1) The area to be covered totals approximately 5 000sq km of the Kwando/Linyati River to the North of the Delta proper. Two operational aircraft will be required.
- 2) The programme calls for 4 applications of insecticide during the period July — September and it is envisaged that the operation will commence on or about the 21st July and will be completed by early October.

Tenders must be received in sealed envelopes marked "TB 5/2/3/87-88 — Aerial Spraying" addressed to the Secretary, Central Tender Board, Private Bag 0058, Gaborone, (or by hand to the Secretary at Room 202, Ministry of Finance New Building, Gaborone) to reach not later than 0900 hour on Friday 13th February, 1987 when tenders will be opened in the presence of those tenderers wishing to attend. Late tenders will not be accepted.

The lowest nor any tender will not necessarily be accepted and no telephone, telegraphic or telex tenders will be considered.

Tender documents may be obtained from the Director of Veterinary Services, Private Bag 0032, Gaborone, Telephone 355767 Telex 2543 Vet. BD.

K.K. SEMELAMELA,
Secretary, Central Tender Board.

First Publication

*Bill No. 9 of 1987***INCOME TAX (AMENDMENT) BILL, 1987***(Published on the 16th March, 1987)***MEMORANDUM**

A draft of the above Bill, which it is proposed to present to the National Assembly, is set out below.

2. The main object of the Bill is to simplify and to reduce the burden of the personal income tax of resident individuals to change the tax status of married women to that of independent tax payers, to raise the company rate of tax and to extend concessionary tax treatment to lump sum termination benefits of all employees. All but one of these changes are to take effect from the tax year 1987/88. The benefits to employees will take effect from the tax year 1986/87.

3. Since the commencement of the Income Tax Act the income of a married woman was treated as the income of her husband (section 13). By an amendment of the Act in 1985 a married couple was allowed to elect who shall be the taxpayer. It is now proposed that she shall be a tax payer in her own right in respect of her own income.

4. The simplification and tax reduction is achieved by the introduction of a single tax-free amount of P5000 for all resident individuals whether married or not, in place of the present personal allowance (section 47). This amount appears as a zero-rate band in the new Tax Table I and II (Tenth Schedule) The allowances for education and medical expenses and life insurance premia (section 48, 49 and 50) are intergrated directly into the tax rates (Tax Tables I and II). The standard allowance (section 46) given in lieu of these allowances will also cease to apply. The rates of tax are also reduced to take account of the total cost of living situation. Insurance contributions to approved superannuation funds and house purchase loan interest will continue to be deductible.

5. A new feature of the tax rates is that there are separate new Tax Tables for different classes of persons (Tenth Schedule Part VII). Tax Table I applies to a resident individual who is unmarried and to a resident married individual whose spouse has taxable income. In such a case each spouse is separately taxable as a single individual, each being entitled to the tax-free amount of P5000. Tax Table II is applicable to a resident married individual whose spouse has no taxable income or in some cases a taxable income of less than P3300. By means of this Tax Table the tax differential between a resident married individual who is the sole breadwinner of the spouses and other resident individuals is maintained. The tax free amount of P5000 will not be reduced proportionately if a taxpayer dies during the course of a tax year, as is now done in terms of section 47.

6. Tax Table III is for non-resident individuals. There is no tax-free amount and the first P15 000 of taxable income is taxable at the rate of 20%. Tax Table IV is for certain trusts and estates of deceased persons.

7. Tax Table V is for all companies including BMC. The tax rate is raised from 35% to 40%. As at present resident companies will pay tax only on

profits which are not distributed as dividends to taxable resident shareholders (section 51A).

8. Provision is made to tax only one quarter of lump sums paid by employers as gratuities or terminal benefits to employees, spread equally over 3 tax years. These lump sums will thus be treated for tax purposes in the same manner as payments out of superannuation funds (section 31).

9. Transitional provisions are made for the purpose of continuity so that a business owned by a married woman will be taxable as if she and not her husband had always been the taxpayer. This is necessary because elections made, losses carried forward, capital allowances claimed etc, are affected by the change of tax status of a married woman.

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

ARRANGEMENT OF SECTIONS

SECTION

1. Short title and commencement
2. Amendment of section 2 of the principal Act
3. Cessation of application of section 13 of the principal Act
4. Cessation of application of section 13A of the principal Act
5. Amendment of section 31 of the principal Act
6. Amendment of subsection (1) of section 39 of the principal Act
7. Amendment of section 43A of the principal Act
8. Amendment of section 46 of the principal Act
9. Cessation of application of sections 47, 48, 49 and 50 of the principal Act
10. Amendment of section 59 of the principal Act
11. Cessation of application of section 60 of the principal Act
12. Amendment of section 60A of the principal Act
13. Substitution of subsection (5) of section 64 of the principal Act
14. Cessation of application of sections 64A and 64B of the principal Act
15. Amendment of section 103 of the principal Act
16. Amendment of section 109 of the principal Act
17. Addition of new section 13A of the principal Act
18. Amendment of the Seventh Schedule of the principal Act
19. Amendment of the Tenth Schedule of the principal Act

A BILL

—entitled—

An Act to amend the Income Tax Act

Date of Assent:

Date of Commencement:

ENACTED by the Parliament of Botswana.

Short title
and
commence-
ment

- 1. (1)** This Act may be cited as the Income Tax (Amendment) Act, 1987.

(2) The provisions of this Act, other than those in section 5 thereof, shall apply to tax years commencing on or after 1st July, 1987.

2. Paragraph (b) of the definition of "married person" in section 2 of the principal Act is amended —

- (a) by the substitution for the words "throughout the tax year" of the words "during any part of the tax year"; and
- (b) by the substitution for the word "last" of the word "first".

3. Section 13 of the Income Tax Act (hereinafter referred to as the principal Act) shall cease to apply to a married woman in respect of any amount accrued or deemed to have accrued to her after the 30th of June, 1987.

4. Notwithstanding the provisions of subsection (3) thereof, section 13A of the principal Act shall cease to apply in relation to the taxable income of married woman and her husband, accruing or deemed to have accrued in any year commencing on or after the 30th of June, 1987.

5. Section 31 of the principal Act is hereby amended —

- (1) By the addition to subsection (2) thereof of the following new paragraph as paragraph (c) and this paragraph shall be deemed to have come into effect on 1st July, 1986 —

"(c) any severance payment made under section 28 of the employment Act".

- (2) By the substitution for paragraph (i) of subsection (3) thereof of the following new paragraph —

"(i) in the case of any quarters or residence provided during any tax year for an employee whose employment income, excluding the value of the quarters or residences, for that year does not exceed that portion of the taxable income upon which in terms of section 59 no tax is leviable, the value of the quarters or residence shall be deemed to be nil".

- (3) By the addition thereto of the following new subsections as subsection (7) and (8) respectively —

"31(7) Where in any tax year an approved service gratuity accrues to a citizen whether during the course of or on termination of his employment the excess over one quarter of that amount shall not be included in gross income and the part of that amount included in gross income shall be deemed to have accrued in three successive equal annual instalments the last of such instalments being deemed to have accrued on the date on which the whole amount became due and payable:

Provided that the employee is not:

- (a) a relative of the employer where the employer is an individual;

Amendment
of section
2 of the
principal
Act

Cessation
of
application
of section 13
of the
principal
Act

Cessation of
application
of section
13A of the
principal
Act

Amendment
of section 31
of the
principal Act

- (b) a relative of one or more of the partners where the employer is a partnership; or
 - (c) a participator within the meaning in section 126, or a relative or nominee of such a participator of the company where the employer is a close company;
- unless the Commissioner is satisfied that it is a bona-fide arms- length payment.
- (8) "Approved Service Gratuity" means a payment made to an employee in accordance with the written conditions of employment, approved by the Commissioner, which conditions shall include provisions that —
- (i) the conditions must apply to all permanent employees of the employer to whom no retirement benefit accrues under any retirement benefit scheme established by their employer whether such scheme has been approved under the Act or not;
 - (ii) the payment is to be in recognition of a period of continuous employment of not less than 5 years;
 - (iii) a payment made in the course of the employment may be made only at the end of a period of continuous employment of five years or a multiple of five years;
 - (iv) a payment made shall not exceed five weeks pay at the rate currently applicable to the year of service in respect of which the payment is made;
 - (v) a payment made on cessation of employment may be made in respect of any residual period of service of less than five years provided that the employee has served in the employment for a continuous period of not less than five years;
 - (vi) a period of service may be recognized by a payment of gratuity once only;
 - (vii) the total up to the time any payment is made must not exceed two years pay at the rate current when the payment is due; and
 - (viii) any changes in the conditions shall only apply upon approval by the Commissioner;

Provided that where the Commissioner is of the opinion that there is good reason for so doing he may approve conditions which do not comply with these requirements in all respects."

Amendment
of subsection
(1) of
section
39 of the
principal
Act

6. Subsection (1) of section 39 of the principal Act is hereby amended —

- (a) by the addition of the following new paragraph thereto —
 "(o) contributions, not exceeding a sum of P1 500, in the year in which the deduction is claimed, by an employee to an approved superannuation fund."

- (b) by the deletion of the word “and” appearing at the end of the paragraph (m) and the addition of the word “and” after paragraph (n) thereof.

7. Subsection (1) of section 43A is hereby amended by the addition thereto of the following proviso before the proviso already in that subsection —

Amendment
of section
43A of the
principal
Act

“Providing that a party to a marriage may also with the consent of the other party to such marriage elect that all or part of such loss shall be deducted in ascertaining the chargeable income in that year of such other party to the marriage.”

8. Section 46 of the principal Act is amended —

Amendment
of section
46 of the
principal
Act

- (a) by the substitution for paragraph (a) of subsection (1) thereof of the following new paragraph —

“(a) where that person is an individual, the aggregate of his chargeable income from all sources for that tax year less any deduction to which he is entitled under section 51”.

- (b) by the deletion of subsection (1) A thereof;

- (c) by the substitution for subsection (3) thereof of the following new subsection —

“(3) No person shall be entitled to any deduction under this Part except upon due claim and subject to such evidence as the Commissioner may require”.

9. Sections 47, 48, 49 and 50 of the principal Act shall cease to apply in respect of any tax year commencing on or after the 1st of July, 1987.

Cessation
of the
application
of sections
47, 48, 49
and 50 of
the principal
Act

10. Section 59 of the principal Act is hereby amended —

Amendment
of section
59 of the
principal
Act

- (a) by the substitution for subsection (1) thereof of the following new subsection —

“(1) Subject to this Act, tax shall be charged on the taxable income for each tax year at the relevant rates specified for that tax year in the Tenth Schedule”.

- (b) by renumbering subsection (2) as subsection (4) and adding the following two new subsections as subsections (2) and (3).

(2) Notwithstanding the provisions of subsection (1) where in respect of a resident individual who is or was a party to a marriage in any tax year the amount of the tax chargeable on him for that year under Table I of the Tenth Schedule exceeds the amount of the tax that would be chargeable if the taxable incomes of both parties to the marriage were added together and charged to tax under Table II of the said Schedule as his income, the tax chargeable on him for that tax year shall be reduced by the difference.

(3) Notwithstanding the provisions of subsection (1) where for any part of a tax year a resident individual is a married person only by reason of paragraph (b) of the definition of that term in section 2, tax shall be charged under Table II of the Tenth Schedule on the taxable income of that individual that year."

Cessation
of the
application
of section
60 of the
principal
Act

11. Section 60 of the principal Act shall cease to apply in respect of any tax year commencing on or after the 1st July, 1987.

Amendment
of section
60A of the
principal
Act

12. Subsection (4), (5) and (6) of section 60A of the principal Act shall cease to apply in respect of any tax year commencing on or after the 1st of July, 1987.

Substitution
of subsection
(5) of
section
64 of the
principal
Act

13. Section 64 of the principal Act is hereby amended —

(a) by the substitution for subsection (1) thereof of the following new subsection —

"(1) Subject to section 76 every person shall furnish a return in the prescribed form of his gross income (hereinafter referred to as a "tax return") in respect of any tax year, either personally or in a representative capacity, within two months after the end of that tax year, and such form shall be signed by him or by an agent authorised by him on his behalf."

(b) by the addition of the following new subsection as subsection (5) thereof —

"(5) Notwithstanding the provisions of subsection (1), the following persons shall not unless specifically requested by the Commissioner be required to furnish a return —

- (a) any person who has been informed in writing or by any general notification that a return is not required for the tax year;
- (b) any resident individual whose taxable income for any tax year does not exceed P5 000;
- (c) any individual the whole of whose income is remuneration subject to the provisions of the Seventh Schedule.
- (d) a person whose gross income accrued or is deemed to have accrued from sources situated or deemed to be situated in Botswana to a non-resident for any tax year and consists only of amounts to which section 32 (1) relates and tax is deducted from the payment of all such amounts under section 58 and in accordance with the Ninth Schedule;"

14. Section 64 A and 64 B of the principal Act shall cease to apply in respect of any tax year commencing on or after the 1st of July, 1987. Cessation of the application of sections 64A and 64B of the principal Act
15. Section 103 of the principal Act is hereby amended by the substitution for subsection (1) thereof of the following new subsection—
“(1) No tax due and payable by a married person may be recovered from the assets of the other spouse unless the Commissioner is satisfied that there has been a transfer of assets from the spouse liable to tax to the other and that such transfer was intended to avoid the recovery of the tax due.” Amendment of section 103 of the principal Act
16. Subsection (2) of section 109 of the principal Act shall cease to apply in respect of any tax year commencing on or after the 1st of July, 1987. Amendment of section 109 of the principal Act
17. The principal Act is hereby amended by the addition thereto of the following new section —
“134 Where under this Act or the previous Act gross income from any source accruing to a party to a marriage has been deemed to accrue to the other party to the marriage any assessable income arising to or assessed loss carried forward by that other party from that source or any right of election exercised or allowance granted in respect of that income shall be deemed to have arisen to, been carried forward by, been exercised by or granted to the first mentioned party and the like consequences shall follow and rights accrue to that party as would have followed and accrued to the other party with regard to the said assessable income, assessed loss, election or allowance granted.” Addition of new section 134 to the principal Act
18. The Seventh Schedule of the principal Act is hereby amended by—
(a) the substitution for the figure “1 200” appearing in subparagraph (3) of paragraph 3 thereof of the figure “1 500”;
(b) the substitution for subparagraph (2) of paragraph 4 thereof of the following new sub-paragraph —
“(2) The tax to be deducted in accordance with the tables prescribed under this paragraph shall take into account the rates of tax payable under section 59;”
(c) the substitution for subparagraph (3) of paragraph 4 thereof of the following new subparagraph —
“(3) in the case of a resident individual tax shall be deducted by a reference to Tax Table I of the Tenth Schedule unless the employee furnishes to the employer a declaration in the Amendment of the Seventh Schedule of the principal Act

B.120

prescribed form that he or she is a married person whose spouse has no taxable income.”

(d) the deletion in subparagraph (5) of paragraph 4 of the words “or personal allowances deductible” appearing therein.

Amendment
of the
Tenth
Schedule
of the
principal Act

19. The principal Act is hereby amended by the addition of the following new Part VII to the Tenth Schedule thereto —

“PART VII

Rate of Tax 1987/88 and Subsequent tax years

TABLE I

Taxable Income (Pula)		Tax (Pula)
More than but not exceeding		
0	5000	0
5000	6000	5% of every P1
6000	8000	50 + 10% of excess over 6000
8000	11000	250 + 15% of excess over 8000
11000	15000	700 + 20% of excess over 11000
15000	20000	1500 + 25% of excess over 15000
20000	25000	2750 + 30% of excess over 20000
25000	30000	4250 + 35% of excess over 25000
30000	35000	6000 + 40% of excess over 30000
35000	40000	8000 + 45% of excess over 35000
Over	40000	10250 + 50% of excess over 40000

Table I applies to (1) a resident unmarried individual, and
(2) a resident married individual whose spouse has taxable income

TABLE II

Taxable Income (Pula)		Tax (Pula)
More than but not exceeding		
0	5000	0
5000	8000	5% of every P1
8000	11000	150 + 10% of excess over 8000
11000	15000	450 + 15% of excess over 11000
15000	19000	1050 + 20% of excess over 15000
19000	24000	1850 + 25% of excess over 19000
24000	29000	3100 + 30% of excess over 24000
29000	34000	4600 + 35% of excess over 29000
34000	39000	6350 + 40% of excess over 34000
39000	44000	8350 + 45% of excess over 39000
Over	44000	10600 + 50% of excess over 44000

Table II applies to a resident married individual whose spouse does not have taxable income and to persons referred to in subsections (2) and (3) of section 59.

TABLE III

Taxable Income (Pula)		Tax (Pula)
More than but not exceeding		
0	15000	20% of every P1
15000	20000	3000 + 25% of excess over 15000
20000	25000	4250 + 30% of excess over 20000
25000	30000	5750 + 35% of excess over 25000
30000	35000	7500 + 40% of excess over 30000
35000	40000	9500 + 45% of excess over 35000
Over	40000	11750 + 50% of excess over 40000

Table III is applicable to non-resident individuals.

TABLE IV

Taxable Income (Pula)		Tax (Pula)
More than but not exceeding		
0	1000	5% of every P1
1000	3000	50 + 10% of excess over 1000
3000	6000	250 + 15% of excess over 3000
6000	10000	700 + 20% of excess over 6000
10000	15000	1500 + 25% of excess over 10000
15000	20000	2750 + 30% of excess over 15000
20000	25000	4250 + 35% of excess over 20000
25000	30000	6000 + 40% of excess over 25000
30000	35000	8000 + 45% of excess over 30000
Over	35000	10250 + 50% of excess over 35000

Table IV is applicable to

- (1) a trust falling under section 15 (2)
- (2) the estate of a deceased person falling under section 18 (1).

TABLE V

1. Resident company	all taxable 40%
2. Non-resident company	all taxable income 40%
3. Branch of non-resident company	profits tax 15%
4. Botswana Meat Commission	all taxable income 40%