

# REPUBLIC OF BOTSWANA



## GOVERNMENT GAZETTE

### EXTRAORDINARY

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*Statutory Instrument No. 19 of 1997*

**SALES TAX ACT**  
(No. 1 of 1993)

**SALES TAX (AMENDMENT) REGULATIONS, 1997**  
(Published on 27th March, 1997)

**ARRANGEMENT OF REGULATIONS**

**REGULATION**

1. Citation and Commencement
2. Amendment of regulation 2 of S.I. No. 40 of 1995
3. Amendment of First Schedule to the Regulations
4. Amendment of Second Schedule to the Regulations

IN EXERCISE of the powers conferred on him by section 9(1) 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 and shall come into effect on 1st April, 1997.

2. Regulation 2 of the Sales Tax Regulations (referred to in these Regulations as "the Regulations"), is amended in regulation 2 thereof by substituting, therefor, the following new regulation —

"Interpretation 2. In these Regulations, unless the context otherwise requires—

"accountancy and auditing fees" means the consideration for the provision of accountancy and auditing services and includes taxation, company secretarial work, management consultancy, financial consultancy, financial investigations, liquidation, receivership and trusteeship, and any other related service rendered;

"architectural fees" means the consideration for architectural services including designing plans for buildings and other related structures and their components, and shall include fees for the supervision of building works and any related consultancy services;

"car rental fees" means the consideration paid to businesses which hire out vehicles of a gross vehicle mass not exceeding 25 tons for use by any person, but shall not include hire purchase or the leasing of vehicles by financial institutions;

"consideration" means the total amount in money or in kind paid or payable for the supplying of services by any person directly or indirectly, and includes any duty, levy, fee or charge paid or payable on, or by reason of, the supply of services other than sales tax, reduced by any price discount or rebate allowed and accounted for at the time of the supply of the said service;

"garage service charges" means the consideration for labour in respect of the repairs, or maintenance of motor vehicles or the components or parts thereof by the following establishments —

Citation and  
commencement  
  
Amendment  
of regulation 2  
of S.I. No. 40  
of 1995

- (a) garages;
- (b) panel beaters;
- (c) fitment centres for vehicle parts;
- (d) tyre fitment and tyre repair centres;
- (e) centres for reconditioning or repairing vehicle components or parts;
- (f) car washing and valeting establishments;
- (g) auto electrical workshops;

"legal fees" means the consideration arising out of the provision of legal services;

"management and consultancy fees" means the consideration for rendering management and consultancy services, and includes administrative services;

"professional engineering services" means the consideration for providing professional engineering services in the designing or maintenance of roads, bridges, dams, buildings and other related facilities or structures, and includes the services rendered by civil engineers, structural engineers, electrical engineers and mechanical engineers;

"real estate fees" means the consideration paid to businesses which deal in immoveable property for transactions in respect of such immoveable property including property brokerage, property management, property consultancy, property development, property valuation and commissions on dealings in immoveable property;

"surveying" includes aerial surveying, quantity surveying, geological surveying and land surveying of every kind; and

"surveying fees" means the consideration for mapping, measuring and valuing immoveable property and includes the consideration for aerial surveying, quantity surveying and geological surveying".

Amendment  
to the First  
Schedule to the  
Regulations

3. The First Schedule to the Regulations is amended in Part II thereof by inserting, in their correct alphabetical order, the following new entries —

<i>Service Industry</i>	<i>Rate of tax</i>
1. Accountancy and Auditing	10%
2. Architecture	10%
3. Car rental	10%
4. Garage services (labour only)	10%
5. Legal services	10%
6. Management and consultancy	10%
7. Professional engineering	10%
8. Surveying	10%.
9. Real estate	10%

Amendment  
of Second  
Schedule to  
the Regulations

4. The Second Schedule to Regulations is amended by inserting, therein, the following new forms —

MADE this 26th day of March, 1997.

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



REPUBLIC OF BOTSWANA

## DEPARTMENT OF CUSTOMS AND EXCISE

APPLICATION FOR REGISTRATION AS A SALES TAXABLE SERVICE INDUSTRY

BUSINESS NAME AND POSTAL ADDRESS _____ _____ PHYSICAL ADDRESS _____ _____ TEL. NO. _____ FAX NO. _____	NATURE OF BUSINESS (COMPANY, PARTNERSHIP) _____ _____ TYPE OF BUSINESS (GARAGE, HOTEL, SALOON, ETC.) _____
FULL NAMES AND ADDRESS OF DIRECTORS, OWNER(S), PARTNERS 1. _____ _____ 2. _____ _____ 3. _____ _____ 4. _____	FULL NAMES AND ADDRESS OF : 1. AUDITORS _____ _____ 2. COMPANY SECRETARIES _____ _____ 3. ACCOUNTANTS _____ _____ 4. BANKERS _____
APPROXIMATE MONTHLY TURNOVER (P) _____	TOTAL NUMBER OF EMPLOYEES ENGAGED IN THE BUSINESS: MALE : _____ FEMALE: _____ TOTAL: _____
I _____ IN MY CAPACITY AS THE _____ OF _____ HEREBY DECLARE THAT THE INFORMATION HERE DECLARED IS TO THE BEST OF MY KNOWLEDGE TRUE AND CONFORMS TO THE REQUIREMENTS OF THE SALES TAX ACT 1993	

- NOTES :
1. Complete in duplicate
  2. Attach copies of trading licence and certificate of incorporation
  3. Mail to the director of customs and excise, private bag 0041, gaborone or submit to the nearest customs office



REPUBLIC OF BOTSWANA

DEPARTMENT OF CUSTOMS AND EXCISE

SALES TAX ACCOUNT - SERVICE INDUSTRY		
Full name of Registrant .....	Sales Tax Registration Number .....	
Postal Address .....	<div style="text-align: center; border-bottom: 1px solid black;">Period</div> <div style="display: flex; justify-content: space-between; border-bottom: 1px solid black;"> <span>From .....</span> <span>To .....</span> </div>	
Description of Type of Service: (Specify e.g. hotel, garage) .....		
	P	t
1. Total Gross Sales for the month (Tax inclusive) .....		
2. Less Exempt Sales ( As per Form ST 16/01 ) .....		
3. Less Disbursements ( As per Form ST 16/03 ) .....		
4. Total ( Subtract line 2 & 3 from line 1 ) .....		
5. Sales Tax @ 10 % ( Multiply line 4 by 10/110 ) .....		
6. Amount Overpaid on Previous Accounts ( As per Form ST 16/02 ) .....		
7. Subtotal ( Subtract line 6 from line 5 ) .....		
8. Amount Underpaid on Previous Accounts ( As per ST 16/02 ) .....		
9. Net Tax Due ( Add line 7 and line 8 ) .....		
10. Interest ( 2% of tax per month or part thereof on delayed payment after due date ) .....		
11. TOTAL AMOUNT PAYABLE .....		
( Cheque No: ..... Date: ..... )		
Serial Numbers of ALL Invoices for the period .....		
I, ..... in my capacity as ..... of (name of business) ..... hereby declare that the particulars herein are correct and comply with provisions of the Sales Tax Act 1993.		
<div style="display: flex; justify-content: space-between;"> <span>..... (Signature)</span> <span>..... (Date)</span> </div>		
<b>FOR OFFICIAL USE</b>  O/R NO .....  DATE .....	CHECKED BY: .....  VERIFIED BY: .....	<b>DATE STAMP</b>  <div style="border: 1px solid black; height: 100px; width: 100%;"></div>

C.321

ST 16/01

### SUMMARY OF TAXABLE SERVICE SOLD UNDER EXEMPT CONDITIONS

[illegible]



ST 16/03

SUMMARY DISBURSEMENTS (SERVICE INDUSTRY)

DESCRIPTION OF DISBURSEMENT	CLIENT'S NAME	AMOUNT
Sales Tax Registration No.		Totals (to be carried forward to ST 16)





## REPUBLIC OF BOTSWANA

## SALES TAX EXEMPTION PERMIT : (SERVICE INDUSTRY)

STS ..... PERMIT VALID FROM ..... TO .....

Issued in terms of Section 8(2) (a) of the Sales Tax Regulations. This permit

authorises Messrs : .....

Postal Address : ..... Physical Address : .....

..... Town : .....

to import into Botswana free of Sales Tax the following sales taxable goods:

<u>Description of Goods</u>	<u>Tariff Heading</u>	<u>Quantity Imported</u>
.....	.....	.....
.....	.....	.....
.....	.....	.....
.....	.....	.....

It is a condition of this permit that the goods described above must be used in the rendering of taxable service and the necessary sales tax return submitted to the controlling Customs office where the service industry is situated on a monthly basis. Failure to submit return will render the tax payable to Government.

Director of Customs and Excise

<p><u>FOR OFFICIAL USE</u></p> <p>Bill of Entry/CCA1 No.: .....</p> <p>Date : .....</p> <p>.....</p> <p>SIGNATURE</p>	<p>CUSTOMS DATE STAMP</p>
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NB : (SEE INSTRUCTIONS OVERLEAF)

**C.326**

**NB :** Three copies of the Permit must be produced by the Importer or his Agent, each time sales taxable goods are imported :

Distribution :    1 copy to be forwarded to the Director of Customs and  
Excise by Customs station  
1 copy to be retained by station for record purposes  
1 copy to be given to Trader