

*Statutory Instrument No. 20 of 1990*

**SALES TAX ACT**  
(Cap. 50:02)

**SALES TAX (AMENDMENT) (NO. 2) REGULATIONS, 1990**  
(Published on 28th March, 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 —

1. These Regulations may be cited as the Sales Tax (Amendment) (No. 2) Regulations, 1990, and shall come into operation on the 28th March, 1990.

Citation and  
commence  
ment

2. The Sales Tax Regulations are amended by the addition after regulation 8 of the following new regulation —

Addition of  
regulation 9

“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 UA200, without payment of sales tax.”

MADE this 20th day of March, 1990.

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

*L2/7/262 I*