

CHAPTER 51:03
AUCTION DUES
ARRANGEMENT OF SECTIONS

SECTION

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Proc. 60, 1954,
Cap. 96, 1959,
HMC Order 1, 1963,
Law 28, 1964,
L.N. 84, 1966.

An Act to consolidate and amend the law relating to payment of duty on the proceeds of auction sales in Botswana.

[Date of Commencement: 19th November, 1954]

1. Short title

This Act may be cited as the Auction Dues Act.

2. Imposition of duty on proceeds of auction sales

There shall be payable a duty at the rate of P4 for every P200 of the purchase money on all movable property, and at the rate of P2 for every P200 of the purchase money on all immovable property, which is sold by auction in Botswana.

3. Waiver of duty

Where the President is satisfied that a sale by auction is being or has been conducted solely-

- (a) for the disposal of stock under the auspices of a tribal administration, or of a farmers' association or a cattle owners' association approved by him; or
- (b) for charitable purposes,

he may waive payment of the duties imposed by this Act.

4. Duty a charge against auctioneer

The duties imposed by this Act shall be a charge upon the auctioneer, after the knocking down of the hammer or other closing of the bidding, at every sale by way of auction.

5. Returns

The auctioneer shall within 14 days after every sale render to the District Commissioner of the district in which he held such sale, a sworn declaration disclosing full particulars of such sale and shall at the same time pay to the said District Commissioner the duty due on such sale.

6. Refunds

If any sale is *bona fide* cancelled or is set aside or declared void by a court, wholly or in part, the duty to that extent shall be refunded, subject to its being established to the satisfaction of the District Commissioner that the claim is well founded.

7. Offences and penalties

(1) Any person who wilfully makes a false declaration for the purposes of section 5 shall be guilty of an offence and liable to a fine not exceeding P100.

(2) Any person who fails to furnish the declaration required by section 5 shall be guilty of an offence and liable to a fine not exceeding P20, and, in default of payment, to imprisonment

for a term not exceeding one month.

(3) Any person who fails to pay the duty by the date prescribed by section 5 shall be guilty of an offence and liable to a fine not exceeding P20, and, in default of payment, to imprisonment for a term not exceeding one month.