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**VOLUME: XI**

**CATTLE EXPORT AND SLAUGHTER LEVY**

**CHAPTER: 51:01**

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Act 10, 2005.

**An Act to re-enact, with amendments, the **Cattle Export** Tax Act to make provision for the imposition of a levy on cattle exported from Botswana, and on cattle slaughtered at the Botswana Meat Commission abattoir, municipal abattoirs, private abattoirs and butcheries, and matters incidental thereto.**

*[Date of Commencement: 19th August, 2005]*

1. Short title

This Act may be cited as the **Cattle Export** and Slaughter Levy Act.

2. Interpretation

In this Act, unless the context otherwise requires—

**"abattoir"** means a municipal abattoir, a private abattoir, a butchery or an abattoir owned and controlled by the Botswana Meat Commission;

**"Botswana Meat Commission"** includes any subsidiary thereof; and

**"cattle"** includes any bull, cow, ox, stag, heifer, weaned calf and slaughtered carcass or portion of a carcass of any such stock, other than hides, horns or hooves.

3. Levy on cattle exported

(1) Upon every head of cattle exported from Botswana, there shall be paid to the Botswana Government, such a levy as may be prescribed.

(2) Upon every head of cattle slaughtered by it, there shall be paid a levy by—

- (a) the Botswana Meat Commission;
- (b) a municipal abattoir;
- (c) a private abattoir; and
- (d) a butchery,

to the Botswana Government, at the same rate as the levy imposed under subsection (1):

Provided that when the Botswana Meat Commission, a municipal abattoir, a private abattoir or a butchery has paid levies under this subsection, it shall not be liable for payment of levies under subsection (1).

(3) Where the Botswana Meat Commission, a municipal abattoir, a private abattoir or a butchery fails to pay any levies due in terms of this section, it shall be guilty of an offence and liable to the penalties set out in section 5.

(4) Such portion of the levies imposed under subsections (1) and (2), as the Minister may direct by order published in the *Gazette*, shall be paid into the Fund mentioned in section 25(1) of the Control of Livestock Industry Act, and shall be used for the general benefit of the livestock industry in Botswana.

(5) The Minister may, by order published in the *Gazette*, order a rebate of the levy paid in pursuance of subsection (2) in respect of any class of cattle slaughtered at the abattoir.

#### 4. Manner of payment

The levy imposed by section 3 shall be payable to any administrative officer, veterinary officer, stock inspector, police officer or any other person authorised in writing by the Minister to receive such levies, and such officer or other person shall give an official receipt for the same, the production of which receipt at the port of exit shall be proof of payment of the levy on the said cattle.

#### 5. Penalty

(1) Any person who exports or attempts to export any cattle from Botswana without having first paid the levy imposed by this Act commits an offence and shall be liable to a fine not exceeding P300 or to imprisonment for a term not exceeding two months, or to both, in respect of each head of cattle exported or attempted to be exported.

(2) Every abattoir or butchery shall, within 14 days of slaughtering any cattle, pay the levy imposed by this Act.

(3) Any abattoir or butchery which fails to comply with subsection (2) commits an offence and shall be liable to a fine not exceeding P300 in respect of each head slaughtered.

(4) In the case of a continuing contravention of subsections (1) or (2), the Minister may, by notice published in the *Gazette*, order that the offending person, abattoir or butchery, as the case may be, shall cease to export or slaughter cattle.

#### 6. Onus of proof

In any prosecution for exporting or attempting to export any cattle without first having paid the levy imposed by this Act, proof that the accused or any agent of the accused who had charge of the cattle at the time of the exportation or attempted exportation failed, on demand by any member of the Botswana Police Service or by any of the persons mentioned in section 4, to produce the receipt for such levy, shall be sufficient evidence that such levy has not been paid unless the contrary is proved.

#### 7. Regulations

The Minister may make regulations prescribing any matter or thing which is to be prescribed under this Act, or generally for the purpose of giving effect to the provisions of this Act.