

CUSTOMER SERVICE CHARTER

BOTSWANA UNIFIED REVENUE SERVICE



Vision

"To become the regional leader in revenue and border administration whilst maximising revenue collection".

Mission

"To efficiently and effectively assess and collect revenue needed for the development of Botswana.

We will do this by:

- Fairly and correctly administering and enforcing revenue laws and
- Facilitating legitimate imports and exports".

Values

Botho • Professionalism • Consistency • Accountability
• Teamwork • Responsiveness • Integrity

Taxpayer's Obligations

- Register for tax purposes.
- File tax returns in a timely manner to avoid penalties.
- Accurately report all sources of income.
- Declare the correct value and description of goods when passing through entry and exit ports.
- Pay taxes on time to avoid penalties and interests charges.
- Report cases of corruption to BURS and DCEC or any other law enforcement agency.

Taxpayer's Rights

- An aggrieved taxpayer may lodge a written complaint or objection for:
 - Income Tax: within 60 days after the notice of an assessment.
 - VAT: 30 days after the date of notice of an appealable decision.
 - Customs and Excise Duties: 30 days after the date of notice of an appealable decision to:
 - The Board of Adjudicators or
 - The High Court.
- Right to secrecy.
- Right to appeal against seizures and detentions.
- Right to be heard.
- Right to demand BURS identification from BURS employees during site visits, audits and compliance checks.

Service

Standard

Application for Registration	Processed within 5 working days from the date the application is received.
Application for Tax Clearance Certificate	Processed within 5 working from the date the application is received.
Application for Customs Clearing Agency	Processed within 21 days from the date of application receipt.
Processing of Tax Returns: Income Tax	Companies/Corporate returns - processed within 120 days from the date the tax return is received. Individual and Withholding tax returns - processed within 150 days from the date the return is received.
Issuing or Payments of VAT refunds	VAT refunds - Exporters: paid within 30 days from the date of submission of a refund return. - Others: paid within 60 days from the date of submission of a refund return.
Issuing or Payments of Income Tax refunds	Income Tax refunds - Paid within 30 days from the date of a notice of an assessment.
Duties & other fees (Eg. Admission of guilt, Fines, etc)	- We will process refund(s) of duties and taxes within 30 days of receipt of the claim(s). - A notification will be made within 21 working days when a refund is subject to review.
Queuing Time	Average queuing time shall be 20 minutes. (However, peak days may be out of range especially on the 25 th for VAT and 15 th for WHT)
Training Expenditure approvals (section 44 IT)	Processed within 3 days from the date of submission of an application.
Application for licences	Application for licences will be processed within 1 working day of receipt.
Customs Declarations	Electronically processed customs declarations will be processed within 4 hours and manual declarations within 24 hours.
Objections	Objections will be processed within 60 days of date of receipt.
Appeals	Appeals will be processed within 90 days of date of receipt.
Cancellation of bonds	Cancellation of bonds will be processed within 30 days.
Terminal benefits	Terminal benefits will be processed within 5 working days.
De-registration	De-registration will be processed within 20 working days.
Payment of Invoices	- 10 working days for ad-hoc suppliers. - 30 working days for creditors.

Suggestions and/or Complaints

BURS Public Relations & Communications Office, Private Bag 0013, Gaborone
Telephone: +267-363 8000/267-363 9112 Fax: +267-363 9999 • E-mail: comms@burs.org.bw

Call Centre: 17649