

VALUE ADDED TAX (AMENDMENT) ACT, 2015

No. 1



of 2015

ARRANGEMENT OF SECTIONS

SECTION

1. Short title
2. Amendment of section 16 of Cap. 50:03
3. Amendment of First Schedule to the Act
4. Amendment of Second Schedule to the Act
5. Amendment of Fifth Schedule to the Act

An Act to amend the Value Added Tax Act.

Date of Assent: 15.01.2015

Date of Commencement: ON PUBLICATION

ENACTED by the Parliament of Botswana.

1. This Act may be cited as the Value Added Tax (Amendment) Act, 2015.

Short title

2. The Value Added Tax Act (in this Act referred to as “the Act”) is amended in section 16 by substituting for subsection (4), the following new subsection —

Amendment of section 16 of Cap. 50:03

“(4) A person who makes or intends to make taxable supplies, but is not liable to be registered under subsection (1), may apply to the Commissioner General for registration under this Act:

Provided that the person’s taxable supplies in a 12 month period exceeds P500 000.”

3. The First Schedule to the Act is amended in paragraph 2, by —

Amendment of First Schedule to the Act

(a) deleting subparagraph (w); and

(b) inserting, immediately after the last subparagraph, the following new subparagraph —

“(x) a supply of —

(i) brown bread as specified under the Customs Tariff Heading 1905.90.40,

(ii) vegetables as specified under Customs Tariff Headings 0701.90, 07.02, 07.03, 07.04, 07.05, 07.06, 07.07, 07.09 and 07.10, not cooked or treated in any manner except for the purpose of preserving such vegetables in their natural state, but excluding dehydrated, dried, canned or bottled vegetables,

- (iii) fruit as specified under Customs Tariff Headings 0803.10.10, 0803.90.10, 0804.10.10, 0804.20.10, 0804.30.10, 0804.40.10, 0804.50.10, 0805.10.10, 0805.20.10, 0805.40.10, 0805.50.10, 0805.90.10, 0806.10 and 0807-0810, not cooked or treated in any manner except for the purpose of preserving such fruit in its natural state, but excluding dehydrated, dried, canned or bottled fruit and nuts,
- (iv) rice as specified under the Customs Tariff Heading 1006, whether husked, milled, polished, glazed, parboiled or broken,
- (v) samp as specified under the Customs Tariff Heading 1104.23.10, not further prepared or processed,
- (vi) milk as specified under the Customs Tariff Heading 0401, including high-fat, full-fat, low-fat or fat-free milk, being the milk of cattle, sheep or goats that has not been concentrated, condensed, evaporated, sweetened, flavoured, cultured or subjected to any other process other than homogenization or preservation by pasteurization ultra-high temperature treatment, sterilization, chilling or freezing or the addition of minerals, vitamins, enzymes and other similar additives solely for the purpose of increasing the nutritional value, and
- (vii) bread flour as specified under Customs Tariff Headings 1101.10 and 1101.90, whether white, brown or whole wheat.”.

Amendment of
Second
Schedule to
the Act

4. The Second Schedule to the Act is amended in paragraph 2 by inserting, immediately after subparagraph (k), the following new subparagraph —

“(l) a supply of tractors specified under Customs Tariff Heading 8701.90 when acquired for farming by a person operating a farming business, to the extent provided in the regulations.”.

Amendment of
Fifth Schedule
to the Act

5. The Fifth Schedule to the Act is amended in paragraph 1 by substituting, for the words “P500 000”, the words “P1 000 000”.

PASSED by the National Assembly this 12th day of December, 2014.

BARBARA N. DITHAPO,
Clerk of the National Assembly.