

PUBLIC NOTICE

INDIVIDUAL RETURN FILING FOR THE 2021/2022 TAX YEAR

Botswana Unified Revenue Service (BURS) has instituted measures below to facilitate the 2022 individual return filing season. These measures shall remain in place until the Commissioner General advises otherwise:

1. To file returns for 2021/2022 tax year, the Commissioner General, under section 65(6)(a) of the Income Tax Act, declares that individuals with gross income of less than P480 000 per annum are not required to file a tax return, provided their total income:
 - i) arises solely from employment,
 - ii) is from a single employer, and
 - iii) has been subjected to correct Pay as You Earn (PAYE)

Please note: Any employee who does not meet the above conditions is required to file a tax return.

2. Employees may use the tax tables (available on the BURS website at www.burs.org.bw) to determine the correctness of tax deducted from their employment income. Employees whose tax deducted does not match their computation in accordance with the tax tables are required to file their tax returns even if their gross income is less than P480 000 per annum.
3. Employees are reminded to use tax tables for the year ending 30th June 2022 available on the BURS website (refer to page 81 of the Table) to ascertain the correctness of tax deducted from their income.
4. Individuals with multiple sources of income (regardless of whether this includes employment income) are required to file returns even if their total gross income is less than P480 000 (four hundred and eighty thousand) per annum.
5. Employees are further reminded that this minimum filing dispensation does not affect the requirement to register for income tax under section 64A of the Act and all those with income exceeding the threshold of P48000 (forty-eight thousand) per annum (effective 1 July 2022) are required to register for tax.

Employers are required to ensure that:

- Employees share their taxpayer identification number (TIN) for purposes of submission of their withholding annual tax returns.
- They issue certificates of tax deducted (ITW8s) to all employees from whom tax has been deducted and to file annual returns of tax deducted as required by law.
- They register for and use e-services platforms for filing of returns and payment of tax due.

All taxpayers who are required to file returns are encouraged to do so online at www.burs.org.bw to minimize the spread of COVID-19 and to avoid queues.

For more information, contact the BURS Call Centre at 17649.

BURS, collecting for progress