



**REPUBLIC OF BOTSWANA
BOTSWANA UNIFIED REVENUE SERVICE**

TAX RETURN AND RETURN OF OTHER INFORMATION OF AN
INDIVIDUAL FOR TAX YEAR ENDED 30TH JUNE,

In accordance with the provisions of the Income Tax Act you are hereby required to furnish a Tax Return and the Return must be sent to the BOTSWANA UNIFIED REVENUE SERVICE by 30th September following the end of the tax year unless some other date has been advised to you in writing. A Guide to help you complete the form is enclosed. Please send the completed form and any necessary supporting documents to the address shown at the foot of this page or any other Tax Office.

Severe penalties may be imposed for incorrect statements in this Return or in the documents that accompany it.

COMMISSIONER GENERAL

SECTION A --- DECLARATION OF PERSONAL PARTICULARS (PLEASE PRINT)

1. FULL NAME:

2. a. Residential Address.....
(not Postal Address) (a) (House/Plot Number, Name of Street, Name of Town) if you stay in town
.....
(b) (House/Plot Number, Name of Ward, Name of Village) if you stay in a village

b. Address for Service of Notice

3. Telephone(W) Telephone(H).....
4. Full Name of Spouse (Mr/Mrs) Postal Address.....
5. Country of Citizenship..... National Identity Card No.....
6. I was present in Botswana fordays during the year ended 30th June,
7. My last Botswana Tax Return for year ended 30th June.....was lodged in the.....Tax Office

SECTION B ----INCOME				
1. BUSINESS (TRADE, PROFESSION AND LOCATION)	Name and Address of Business	Nature of Business	Profit/Loss Per Accounts	Chargeable Income/Loss
2. FARMING	Location of Farm	Nature of Farming	Profit/Loss per Accounts	Chargeable Income/Loss

For Office Use Only:

Issued From
(Office Address Stamp)

Received:
(Tax Office Date Stamp)

SECTION B - (Continued)		INCOME		
3. RENTAL INCOME	Address of Property	Period Let From/To	Gross Rent	Chargeable Income/Loss
4. EMPLOYMENT	Name of Employer	Period Employed	Nature of Employment	Remuneration before Tax
	(a) Remuneration			
	(b) Benefits and Allowances	Name of Employer	Description of Benefits and Allowances granted by the employer	
5. INTEREST		Name of Payer	Gross Income	Chargeable Income
	a. Building Society			
	b. Bank			
	c. Other			
6. PROPERTY DISPOSALS (OTHER THAN GIFTED PROPERTY)	Description of Property	Date of Disposal	Selling Price	Chargeable Income
7. OTHER INCOME (specify nature of income excluding dividends see Guide)	Nature of Income	Name of Payer	Gross Income	Chargeable Income
	a. Pension/Annuity			
	b.			
	c.			
8. INCOME FROM FOREIGN INVESTMENTS (for Botswana citizens only)	Nature of Income	Gross Income	Amount brought into Botswana	Chargeable Income
	a. Interest			
	a. Dividends			
	a. Business			

SECTION C --- GROSS INCOME CLAIMED TO BE EXEMPT FROM TAX

Name of Payer	Nature of Income	Total Amount

SECTION D --- CLAIMS

1. CONTRIBUTIONS TO AN APPROVED PENSION FUND:
 Name of Employer.....
 Name of Fund.....
 Contributions made in the Tax Year: P.....

2. PREMIUMS PAID TO AN APPROVED RETIREMENT ANNUITY SCHEME:
 Name of Insurer.....
 Policy Number.....
 Premiums paid in the Tax Year P.....t..... (Please enclose receipt)

SECTION E --- TAX CREDITS --- INCOME TAX DEDUCTED

Name of Employer or Income Source	Nature of Income	Amount of Tax

Please enclose certificates or other evidence of Income Tax withheld from or paid on Income declared in this Return. Credit is not available for tax withheld on dividend (see Guide).

SECTION F --- GENERAL INFORMATION

Please answer each of the following questions with a YES or NO and if YES give the Information requested.

1. Did you use rented property for residential or business purposes in the tax year?
 If the answer is 'YES' state in the case of each property its address, the name and address of the landlord, the rent paid in the year, any premium paid in the year and the annual rental.

	YES	NO
.....		
.....		

2. Was any movable property transferred to you during the year by gift, inheritance or similar disposition? If the answer is 'YES' state for each case the Name and Address of the Transferor.

.....

SECTION G --- DECLARATION

(To be completed and signed by the Taxpayer or his authorised agent)

I.....of
 FULL NAME

Address for Service of Notice:.....

.....

declare that to the best of my knowledge and believe the information in this Return and the accompanying documents is true and correct.

Date..... Signature.....
 Taxpayer/Authorised Agent*

*Delete as appropriate and if signed by an Agent enter his full name below:



Form ITA 20 (GUIDE) (2011)

INDIVIDUAL TAX RETURN – GUIDE

INTRODUCTION

This Guide supersedes Form ITA 20 (Guide) (1996). It is only intended to help you complete your Tax Return and has no binding force in law and does not affect your rights to objection and appeal.

If you are not able to submit your Tax Return by the required date write to the Botswana Unified Revenue Service requesting an extension of the period for its submission, stating the reasons for the delay and giving the date by which you will be able to send the return.

If there is not enough space in any section of the form to give the information required, give any further details on separate sheet of paper which is to be signed and dated and attached to the return.

Please quote your Taxpayer Identification Number (TIN), which is either printed or written in the address box on the first page of the return. When writing to the Botswana Unified Revenue Service on any matters relating to your return.

A Setswana version of this guide and tax return will be published in due course.

SECTION B – INCOME

GENERAL

All numbered parts of the section to be completed entering the word "NONE" if you have no income from any particular source.

.1. BUSINESS (TRADE, PROFESSION AND VOCATION)

Enter the details called for in respect of each business carried on. Enclose with your return a certified copy of the accounts for the year with statement showing how the declared "chargeable/loss" is calculated.

2. FARMING

Please enclose in your return:

- (i) if full accounting records are kept, a certified copy of the accounts and statements showing how the declared "chargeable income/loss" is calculated:
- (ii) If accounting records are kept but value of stock is not ascertained, a Form ITA (Farmers) 102 (excluding

Part 4) duly completed;

(iii) if accounting records are not kept, a Form ITA (Farmers) 103 duly completed.

NOTE: Farming Forms ITA 102 and 103 may be obtained on request from any Botswana Unified Revenue Service Office

3. RENTAL INCOME

Enter income from letting of any property, if not disclosed anywhere else in this section. Enclose a statement showing how declared "chargeable/loss" is calculated. Deductions claimable from gross income may include Insurance, Repairs, Rates, Mortgage Interest, etc. Please attach Form ITW 9 (Withholding Tax Certificate)

4. EMPLOYMENT

Please attach to your return Form ITW 8 (Withholding Tax Certificates) which is provided to you by your employer.

If you have incurred any expenses wholly, exclusively and necessary in connection with your employment and which are not reimbursed to you by your employer please provide details of such expenses on a separate sheet of paper.

5. INTEREST

Disclose full interest received or credited to your account whether Savings Account, Fixed Account or any other. Exemptions if any should be claimed in Section C. Please attach Form ITW 9 (Withholding Tax Certificate) which is on tax withheld from your interest income.

6. PROPERTY DISPOSAL

Income to be disclosed in this part may arise from sales of, for example:

- (i) Land or land and building owned but not occupied by you as your principal private residence.
- (ii) A principal private residence owned less than 5 years
- (iii) Shares, units or Debentures of a Company
- (iv) Fixed assets other than plant or machinery of any business carried on by you.

"Date of Disposal" is the date when the property passes to the buyer. "Selling Price" is the total amount you are entitled to receive whether in cash or otherwise.

Deductions which may be claimed in arriving at the chargeable income/loss include such items as the cost to you of the property disposed of, transfer costs and legal costs of transfer etc. Please show items on a separate sheet of paper.

Certain other reliefs have been provided for by the legislation such as an indexation allowance and relief of rollover. A separate rate schedule has also been provided for in order to reduce tax liability on such disposal gains.

7. OTHER INCOME

Enter in this part of return, income which is not disclosed in Part 1 – 6, specifying the nature or income not already described in the form. E.g. Commission, brokerage, royalties etc

The "Gross Income" in each case will be the total amount you are entitled to receive in the year before any deductions.

NOTE: Dividends do not form part of gross Income. As such tax deducted on dividends is not available for set-off or credit.

8. INCOME FROM FOREIGN INVESTMENTS

Income from any investment made outside Botswana, or from any business carried on outside Botswana, by a resident of Botswana is deemed to accrue from a source situated in Botswana.

Enter in this part:

- (a) Gross income from interest from sources outside Botswana.
 - (b) Gross dividends from shares held outside Botswana; and
 - (c) Any amount paid into an account in Botswana or brought into Botswana in money's worth out of income accrued from a business carried on outside Botswana. But shall not apply to foreign investment income of non-citizens resident in Botswana.
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SECTION C-EXEMPT INCOME

Please enter in this section gross amounts of income which you consider are exempt from tax and which have not been deducted from any income declared in Section B. Examples of such exempt income are:

- (i) Interest on Botswana Savings Bank Accounts
 - (ii) Interest on subscription share by any Building Society in Botswana; and
 - (iii) Interest accrued to a resident individual from any banking institution or Building Society in Botswana up to a limit of P7 800
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SECTION D-CLAIMS

The amount of your Pension Fund Contributions will be shown by your employer on your Form ITW 8 (withholding tax certificate) and no further evidence of such payments is required.

Deductions are also allowed for contributions to an approved retirement annuity fund. Enclose receipt or letter as prove of payment.

SECTION E- TAX CREDITS

Declare tax deducted from your income(s). Please enclose Withholding Tax Certificates (Form ITW 8 and or ITW 9) as evidence.

SECTION F- GENERAL INFORMATION

If there is not enough space in giving the information called for please give the details in separate statement attached to the return.

SECTION G – DECLARATION

This declaration must always be completed in full, signed and dated, the name appearing in the first line being that of the taxpayer (e.g. the resident agent of a non-resident individual). The signature is that of the person making the declaration or his/her "Authorized Agent".

Note that an authorized agent is someone other than the taxpayer or representative taxpayer and confirmation of his authority to sign may be called for.

Issued by

Commissioner General
Botswana Unified Revenue Service
Private Bag 0013
GABORONE