

# NEWSLETTER

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**Burs Collecting For Progress** 

# Editor's Note

## Welcome to this edition of the BURS Newsletter.

e also welcome our new Commissioner General (CG) Mrs. Jeanette Makgolo to BURS. Our CG joins BURS from the Ministry of Finance and Economic Development (MFED) where she served as the Deputy Accountant General responsible for the Government Financial Systems.

In this edition, we are proud to look back on yet another successful annual Media workshop held recently at Manong Game Lodge. Building relations with the media remain a key driver in growing the BURS brand and creating visibility especially among target audiences. We have successfully reached a milestone in our journey with the media, with the aim to forge partnership and common understanding that may lead towards voluntary compliance with the tax laws.

We can gladly say since we started our journey, "we don't just go to media, they come to us". This is a result of years of dedication in building mutually beneficial relationships with media outlets. Media and PR professionals need each other to create and write newsworthy articles/stories to engage audiences.

At the beginning of the year, we also witnessed an auspicious opening of the Kazungula One Stop Border Post, a project that will go a long way in enhancing access to international markets through connectivity with other SADC countries.

We hope you will enjoy this edition and to once again catch your attention in the next publication. Remember Sedibeng go iwa ka tsela.

Thank you





# APPOINTMENT OF THE COMMISSIONER GENERAL BOTSWANA UNIFIED REVENUE SERVICE



The Botswana Unified Revenue Service (BURS) Board of Directors, Management and Staff welcome Ms Jeanette Chanda Makgolo as the new Commissioner General effective 1st August 2021.

Please join us in wishing her the best in her role at the helm of this strategic organisation.



# MINISTER SERAME MEETS BURS EXECUTIVE MANAGEMENT TO APPRECIATE DAILY OPERATIONS

The Minister of Finance and Economic Development (MFED), Hon. Peggy Serame says as they talk about resetting the economy, one of the critical areas is the revenue generation and revenue management hence she intends to visit her ministry's parastatals to appreciate what they do and challenges they face.

She said this during her brief visit to BURS, where she met the Executive Management team and toured the facilities. Starting with Botswana Unified Revenue Service, the minister said they have a reset agenda that has been set, which is important to enable BURS to self-introspect its progress, thus how has been operating, were there any challenges and the solution.

"We have just come to see were BURS operates, meet its staff face-to – face and going forward we will visit BURS frequently, sometimes unannounced," she started. Further stating that as she needs to get first-hand experience on how they operate and how customers are being assisted, she will then visit some borders later where she will be meeting some of BURS

staff members and appreciate the environment in which they work, challenges and seeking the solutions.

Meanwhile, Hon. Serame disclosed that the country is facing lot of challenges currently and therefore this call on for BURS staff to put up their socks, further citing that the BURS' new revenue target for this is too low, they will discuss the new target amount.

When welcoming the Minister, the Commissioner of Finance and Administration, Mrs. Ediretse Mokara alluded that it is a great honour and privilege to welcome the Minister to BURS, adding that, "we are proud to inform the minister that the BURS Head office building was made possible by a special funding which was approved by cabinet in 2013," she stated.

Further giving the background, she said under this funding BURS had to takes 3 percent of the annual revenue collection and in out of this sum, there have been some housing asserts put cross BURS offices around the country. To indicate that the construction to

this building commenced in 2014 and completed for the official opening in August 2009 and that's when it started to be occupied until November 2019. The total construction of the building was amounting to P 647 million. The effort to put up this building was just to accommodate the staff and customers for the effectively service delivery.

Hon, minister further concluded that this BURS beautiful building simultaneously should provide quality service delivery adding that Kazungula Bridge OSBP was recently opened and if BURS has to make money, it should be well publicized together with operating hours' adjustment from 06:00 hours to 08:00 hours is commendable. "Going forward, perhaps towards December, there should be further time adjustments," she noted, concluding that it is important that BURS prepares for such adjustment and furthermore saying they should be some form of cooperation with other government departments on maximizing the country's revenue out of investments.

#### By I phemelo



# BOTSWANA, ZAMBIA SIGN KAZUNGULA OSBP BILATERAL AGREEMENT TO ENHANCE TRADE FACILITATION, BOOST REGIONAL ECONOMIES

The Minister of Finance and Economic Development, Hon. Peggy Serame has recently co - signed the Kazungula One Stop Border Post Bilateral Agreement with her Zambian counterpart, which she said is a legal instrument that will help facilitate trade and the operationalization.

The Minister further noted that the signing event is culmination of years of planning and implementation of the Bridge Infrastructure at Kazungula which started in March 2012 with the signing of the Agreement between Botswana and Zambia to sponsor the construction and operation of the bridge over the mighty Zambezi river.

The project commenced in

December 2012 and was substantially completed on 5th September 2020 and the signing of the Bilateral Agreement will facilitate the operation of the One Stop Border Post," she said, noting that significance of this One Stop Border Post to the two countries. and indeed to the SADC, cannot be overemphasized, as this facility will enable trade facilitation between the two countries and throughout the region and beyond.

"Given the ambiance of these facilities, our customers, who will be travelling population, will have high expectations on the services provided to them. I hope that, despite the fact that this would be first time the two countries operate an OSBP, the service provision in these facilities will be of first class," she stated.

This Bridge project, therefore is said to be a testimony to the ever- increasing scope and scale of cooperation, which two countries have enjoyed since time immemorial. This will be achieved by significantly reducing transit time for freight and passengers, as well as improved border management operations arising from the One Stop Border Post facilities.

#### By I phemelo





"This state of art infrastructure will, among others, facilitate: easy access to inter- regional trade; quick access to international markets through connectivity with major seaport; contribution through maximum operational efficiency of the corridor; and enhance regional economic integration," she lamented.

She further noted that this OSBP in particular is in line with the regional approach to development, as espoused in the SADC development agenda.

"It is against this background that our strategic partnership in this project should enhance development and competitiveness of our economies to improve the prospects of attracting more private sector investment and thus, create the much needed jobs. Through this project, our citizens would like to see improvement in their quality of life," she alluded.

She challenged those who will be operating this OSBP from both countries to rise to the occasion in terms of provision of quality service to our customers.

"These facilities and the OSBP Agreement that we are about to sign are means to an end; the END being the delivery of high quality and efficient service to the public," she noted, concluding that this OSBP between Botswana and Zambia should be a reference point for future OSBPs planned in the region.

For his part the Minister of Commerce, Trade and Industry in Zambia, Hon. Christopher Yaloma noted that the occasion of sealing the agreement between two countries is a true testament to their strong relationship and oneness as neighboring brothers.

He said having the OSBP Agreement put in place for the actualization of the facility further cements the enjoyed cordial relations. "It shows how two countries can work together exceptionally to go beyond cordial relations to achieving greater goals as it has been set in this mega infrastructure which is a beacon of Trade Facilitation, being established jointly out of good relations," he explained.

He said Botswana and Zambia 's bilateral relations through this agreement will not only benefit two countries but the region and the world as a whole who are set to benefit from the facilitation of trade through this is great work on whom Agreement hinges.

He encouraged for hard working in serving the social economic benefits of two countries including facilitation of small scale cross border trade which is key specially to peoples in the border communities of Kazungula on both Zambian and Botswana side. "Let us all therefore, continue collaborating and exploring areas of improvement," he applead, finally concluding that Kazungula Border post is a Principal Border for Zambia on the North South Corridor, for both Imports and Exports including Transits.

The Kazungula Bridge Project comprises three packages: package 1, 2 and 3. Package 1 is the construction of a 923m long, 18.5m wide cable stayed road/rail bridge and approach ramps, at a cost of P174 million. Package 2 is the construction of One Stop Border Post facilities in Botswana, whereas Package 3 is the construction of One Stop Border Post facilities in Zambia. FND



# SECOND ANNUAL MEDIA TRAINING RETREAT

17 May 2020: BURS
Communications
Department hosted its
second annual Media
Training Retreat in Manong
Game Lodge on the 17th- 21st
May 2021. This initiative was
endorsed to foster stronger
media relations between the
organization and the media
fraternity.

■he purpose of the training was to enable reporters to report accurate information on tax and how it contributes to the broader transformation of the economy of this country. To drive tax policy dialogues and assist journalists to come up with creative ideas on reporting about tax issues and accurately report on tax activities. Moreover, to report on the importance of Tax and Tax laws in Botswana and tax development agendas. In her welcome remarks the General manager- Communications stated that the workshop would go a long way to ensure alliance between media and the organization.

Contrary to popular belief the

media plays a role in shaping ideologies for individuals both negatively and positively. Moreover, one would argue that the media is considered as "mirror" specially to the modern society. It is a fact that cannot be disputed that conflict and conspiracy will always gain traction in-terms of readership than factual truth however, this also calls for discipline for the reporter in question not to stray further from the truth.

Officiating at the event was the Acting Commissioner General Mr. Lekau underscoring emphasise on how the workshop will yield long standing relations and strike a balance in the reporting mechanism for all involved. Furthermore, he said there is a need for transparency from the organization and trust that the media as the mouthpiece will deliver truth and unbiased information to the public.

The media had the chance to express their grievances and come up with suggestions that would help incise a way forward for both parties.

By T Bayford









# LOBATSE ASPIRES TO BE THE HOME OF EXCELLENT CUSTOMER SERVICE

obatse Office is embarking on a interesting journey in establishing the region as the home of excellent customer service in the entire Botswana Unified Revenue Service (BURS). This is the region's contribution on the Sedibeng culture journey that was launched this year (2021).

According to correspondence to staff, the initiative seeks to achieve the following;

#### **Objectives**

- To improve customer experience in Lobatse Office with a view to establishing it as the home of excellent customer service.
- To further enhance and promote the BURS brand through excellence thus assisting the revenue service to achieve its Mission and realization of its vision.

#### Specific objectives

- To efficiently assist customers telephonically.
- To respond to customers courteously at all times.

- To share accurate and up to date information with customers.
- To assist customers in the shortest possible time.
- To regularly update customers on any changes, progress or challenges

Some of the initiatives aimed realizing this vision include;

- i. Capacity building for staff through knowledge transfer amongst units in order to build knowledgeable, committed, confident, vibrant, versatile, and flexible personnel.
- ii. Involve staff (for buy in purposes) in suggesting a name or slogan to identify with for this customer journey.
- iii. Implore staff to demonstrate commitment to this journey by doing the following:
- a) Dress appropriately all the time (formal wear during midweek, casual wear with BURS branded tops on Fridays)

- b) Putting on name tags all the time
- c) Serving customers with a smile
- d) Being courteous all the time
- e) Greeting customers (internally & externally)
- f) Sharing of information amongst units of any changes in their respective units
- iv. Inculcate the spirit of learning more about BURS all the time from various available resources.
- v. Identify and appoint a customer service excellence ambassador for the Lobatse region.

#### By K Mugibelo





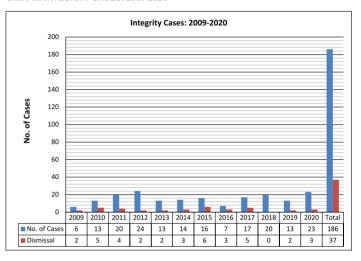
# THE WORK OF THE BURS ETHICS AND INVESTIGATIONS OFFICE

n 2009, BURS took a decision to set up the Ethics & Investigation Unit, with a clear-cut mandate of assisting management to build and maintain the integrity and reputation of the Revenue Service. This mandate is achieved by conducting ethical awareness and investigative programs. Since establishment, the Ethics & Investigations Unit continues to conduct yearly training workshops, present at BURS Induction workshops and Graduate Trainee Programme (GTP) on topical issues around business ethics, conflict of interest, corruption, fraud, gifts, benefits and hospitality and money laundering among others. In carrying out this mandate, the Unit collaborates with other law enforcement agencies, among them the Directorate on Corruption and Economic Crime (DCEC), Botswana Police Service (BPS), Financial Intelligence Agency (FIA) and the Directorate of Intelligence Services (DIS).

Furthermore, the Ethics & Investigations Unit oversees the BURS Confidential Complaints Hotline, contributes quarterly articles to BURS Newsletter, and manages the Corruption Prevention Committees (CPCs) as well as play an advisory role to BURS employees on ethical issues.

The above efforts notwithstanding, BURS continues to register cases of employee malfeasance with some resulting in dismissals from the Revenue Service, (See Chart 1.0 below for further information). Prevalent violations range from dishonesty, bribery, stealing of BURS property/goods, conflict of interest, living beyond means, connivance/collusion between BURS officers and Taxpayers/Consultants/Clearing Agents, tampering with official records/system to acceptance of gifts from customers/taxpayers.

The statistics of employees dismissed from the Revenue Service since the establishment of the Ethics and Investigations office due to some of the violations indicated above are presented in the bar-chart below. Chart 1.0 INTEGRITY CASES: 2009-2020



Over a twelve year period (2009-2020), BURS registered a total of one hundred and eighty-six (186) cases out of which thirty seven (37) employees were dismissed from service. On average, for every 15 registered cases, three (3) officers were dismissed from service. A high number of cases were recorded in 2011:20 cases, 2012:24 cases, 2018: 20 cases and 2020:23 cases.

A record number of dismissals was registered in 2015 with six (6) employees dismissed from service, followed by five (5) employees dismissed in 2010 and 2017, respectively.

The perspective of the Integrity and Ethics Office is that cases of impropriety are quite high and disconcerting. We therefore, take this opportunity to remind staff that the BURS Code Conduct, 2006, Section 2.6.1 is very clear that "The Botswana Unified Revenue Service shall have a zero tolerance for fraud, corruption, nepotism, mal-administration or any act that may constitute an offence". Therefore, all members of staff are encouraged to uphold this principle in order to engender an ethical culture within the Revenue Service.



#### By Mathuding Lesole (Ms Mathuding is the Regional Accountant – Francistown and a member of the BURS Francistown Fitness Club

ubbed Mmane's gym active (named after one of oldest and longest serving members) BURS Francistown Fitness Club was established in 2018 by a group of BURS Francistown employees. The purpose of the club is to keep the mind and body fit whilst performing their day to day duties. The club boasts of a sound system, aerobics mats, weights, steps and skipping ropes. Under the tutelage of professional trainer Mr Moetapele Gabobofane the group meets every Monday to Thursday from 1700hrs to 1800hrs by the Francistown regional office outdoor area. Their activities include aerobics and core strengthening exercise.

Two of the club's eldest members Ms Patricia Mudongo and Ms Margery Rakgama (both 59!) explained that before they became members of the club, they suffered from chronic back pain but ever since they took part in the club activities the pain has become a thing of the past. Another Member Mr Bourtle Setiko credited his speedy recovery after being diagnosed with covid-19 to his fitness regime with the club. The club has however over the past year seen a dwindling number in membership and Mr Setiko has called on BURS Francistown employees to join the fitness club...



The purpose of the club is to keep the mind and body fit whilst performing their day to day duties.

# IT Service Desk





It is so important to have fun at work," says Laura Brounstein.





## Take a few minutes everyday to get up and walk around

Make your workspace a place you enjoy being
Decorate your office or cube. "Why not stick a picture from a recent
vacation on your cube's walls or put a memento on your desk?
Another suggestion: keep any cards, thank-you notes, and emails from
coworkers or clients that made you smile, and pin them to a cork board or
wall of your cube.

More information: businessinsider.com



The Director Information Technology (IT) Division, Ms. Lebesani Charity Mosweu, reminds us that the best firewall is a human firewall. I want to remind you all that YOU are the first line of defense against cybersecurity threats. It only takes one click on a malicious email. website or attachment to enable a bad actor or an intruder to gain access to a computer network.

■inancial institutions like the Botswana Unified Revenue Service (BURS) continue to be a target for cyber-attacks and will continue to face threats that target not only the organization but even individual employees, supply chains and business partners. Must we stay vigilant, YES. We are not only a part of one of our nation's critical establishments but one of areat service and a source of the country's revenue. Do know we take our role in managing cybersecurity threats to our customers' data and our operations very seriously and with utmost sensitivity.

Credential/identity theft, Ransomware, email phishing and other attempts at cybercrime are no longer a question of if, but when. Anyone with a password is a target or possible access point into the BURS systems for bad actors. This reality unfurls the responsibility (of keeping our systems secure) to all employees, not just those on our IT team only. Betsho, at BURS, it does not matter if you work in Finance, Human Resources Operations, or Procurement, all employees, are mandated to access security awareness information in any form and therefore urged to complete Security Awareness training so we are equipped as the first line of defense and are able to identify these cybersecurity threats. Here are some simple things we can do to protect ourselves and the organization from cybersecurity threats:

#### **KEEP YOUR DEFENSES UP!**

- 1. Make sure all your computer/ laptop/phone software is updated with the latest version. Keeping software up-to-date ensures the best protection against blocking any cyber threats.
- 2 .Create a strong password and keep it private.
- 3. Treat all Wi-Fi networks as a potential security risk. Never check on financial or other sensitive accounts when using public Wi-Fi.

**DON'T FALL FOR A PHISH!** 

1 Be on the lookout for emails, phone calls and other messages that try to gain access to sensitive information. If it sounds too good to be true, it probably is. If something seems off, trust your instinct.

#### By T Kgotlhane



Anyone with a password is a target or possible access point into the BURS systems for bad actors.



n trying to reach consensus on what the biblical definition of what it means for a Christian to have "faith" in God/Jesus, it is important to understand, etymologically, the semantic range and use of this word in its relevant socio-cultural historical context. On that front, we can look at the Christian use of the term by looking at its ancient Hebrew and Greek/Hellenistic usage.

The NT book of Hebrews 11, popularly dubbed the "faith chapter", gives us several illustrative examples of "faith" being exercised in an OT context, it details that their example is to be informative for Christians and as such it behooves us to understand how the word was used by ancient Hebrews. The Hebrew word for "faith" is emuwnah and its semantic range in the OT include the following; honesty;

truth; faithfulness; firmness; official obligation. The first time this word is used in the text is found in Exodus 17:12: "But Moses' hands became heavy; so, they took a stone and put it under him, and he sat on it. And Aaron and Hur supported his hands, one on one side, and the other on the other side; and his hands were steady (steadfast)/ established/firm/certain/confident until the going down of the sun."

In the context of OT figures having faith in God, it can more or less be translated as "to remain in one place" (i.e. to show faithfulness to God in their obedient actions towards Him).

In the NT's case, the Greek word for "faith" is "pistis". In Greek mythology, the god Pistis was the personification of good faith, trust and reliability. In

Christianity, this word is mentioned together with other related aspects like elpis (Hope) and sophrosyne (Prudence). The New Testament concepts of "pistis" require that a person be knowledgeable of the subject matter at issue and thus able to fully assent via obedient actions based on a trust, assurance/ confidence and/or hope in God/ Jesus, whereas, the pagan Greeks by contrast, took the notion of pistis merely as persuasive discourse that was elliptical and concentrated merely on the "affect and effects" rather than on the representation of the truth.















Mr. Lekau addressing staff during Ministers tour in North region



Happy faces in BURS

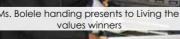


Kazungula Bridge













"Living the Values" winners



Kazungula Bridge



Kazungula Bridge

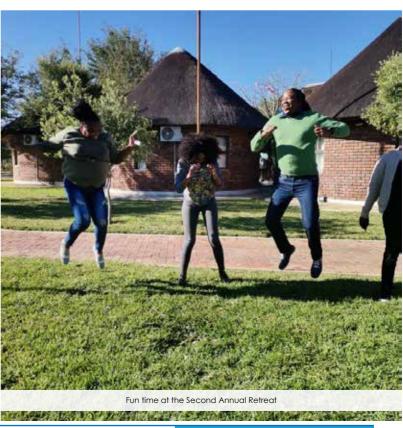
# ICTURES





Hon. P. Serame and her counterpart signing Kazungula Bridge agreement







# KNOW YOUR RISK CHAMPIONS





#### By Motlalepula Kambai

t is one thing to have a welldocumented risk management framework and another to be able to really work with it and if truth were told, the effectiveness of risk management is only realised at the time of implementation. It is during this time, that you get to appreciate different perceptions individuals towards risk management. To some being a, "by the way" compliance exercise, just to get overseeing stakeholders off their back while to others being a process that can actually drive performance. In any case, it is the mandate of the Enterprise Risk Office (ERO) to assist each function within BURS to implement the framework by engaging with them as many times as possible, to influence their behaviour towards risk management.

Transitioning an organization's behaviour requires resources and it is even more for an organization of a sizeable magnitude like BURS. In Her case, not only does it translates to engaging 13 functions

whose offices are spread across the geographical location, it also extends to ongoing projects of which there is over 30 of them. While there may be some truth in that, we cannot be everywhere all the times but then again, we cannot afford to stop engaging divisions and projects as a result, to support this cause, we have adopted a practice of creating advocacy for risk management by establishing a team of Risk Champions. These individuals act as a link between ERO and divisions and as such, they have been assigned to each function of the organization to raise awareness on risk management and ensure that risk becomes part of our daily assignments.

The team has been given the responsibility of overseeing all risk management activities within their respective divisions. They facilitate discussions on significant risks that may affect achievement of objectives in their functions and across the entire organization. The assessment of risk at divisional

level should always include recommended actions to mitigate the risks to be within the risk appetite and tolerance threshold. Risk Champions have been aranted authority to have access to all relevant records, documents and facilities necessary for them to discharge their duties and directly contact any staff member of the division to seek information relating to risk

Now that we all resonate well with the concept of risk advocacy allow us to take this opportunity to introduce the team to you. Spot your division and identify your plug; your go to person for all risk management matters that are specific to your division and across BURS and rally behind them because they need efforts of each employee to discharge their duties effectively.

# **List of Enterprise Risk Champions**

Names	Divisions/ Units Represented	Phone ext. AND e-mails
Marvin Thabo Kgatla	Office of the Commissioner General (covers all BURS projects)	Ext. 7748 Email: mkgatla@burs.org.bw
Louis P. Ramogapi	Large Taxpayers Unit (LTU)	Ext. 9933 Email: lramogapi@burs.org.bw
Doreen Moeletsi	Small and Medium Taxpayers (Operations Division excluding LTU)	Ext. 9141 Email: DMoeletsi@burs.org.bw
Resego Mpoto	North Region	Ext. 4402 Email: rmpoto@burs.org.bw
Olebile Mokgwaela	South Region	Ext. 7606 Email: omokgwaela@burs.org.bw
Onalenna T. Koboyankwe	Customs Services	Ext. 8505 Email: okoboyankwe@burs.org.bw
Seemer Boikhutswane	Domestic Tax	Ext. 8294 Email: sselelo@burs.org.bw
Paledi Manale	Finance	Ext. 8646 Email: pmanale@burs.org.bw
Gosaitse Moshashane	Administration	Ext. 8677 Email: gmoshashane@burs.org.bw
Linnet Mafukidze	Legal Services	Ext. 9712 Email: lmafukidze@burs.org.bw
M o t l a m o r a g o Ramakobeng	Human Resources	Ext. 8449 Email: mramokobeng@burs.org.bw
Jonathan Pelopedi	Information Technology	Ext. 8333 Email: jpelopedi@burs.org.bw
Thato Nelly Seithuteng	Internal Audit	Ext. 9907 Email: tsammidi@burs.org.bw

#### List of officers from Enterprise risk Office

- 1. Mr. Obakeng Okgethile, General Manager Enterprise Risk
- 2. Ms. Motlalepula Kambai, Enterprise Risk Coordinator

# In Laving Memory



Forever in our hearts. Nothing can ever take away a love the heart holds dear. Those that touch our lives, stay in our hearts forever. ... When someone you love becomes a memory, the memory becomes a treasure

# Minister of Finance and Economic Development Honourable Peggy Serame visits BURS offices.



inister of Finance and Economic Development Honourable Peggy Serame visits BURS offices.

The Minister of Finance and Economic Development Hon, Peggy Serame has urged the BURS staff to do their outmost when executing their duties. Minister Serame visited staff and toured facilities at the BURS Head Office, Martin's Drift Border Post, Ramokgwebana border post, Francistown office and Maitengwe border post.

Hon Serame encouraged staff to work with outmost integrity and uprightness in the execution of their duties. Hon Serame further implored the staff to work to their best ability to revive the economy of the country which has been hard hit by the impacts of the Covid 19 pandemic.

In light of the health and economic setback endured due to the Covid 19 pandemic Minister Serame reiterated and encouraged BURS staff to make sure that they adhere to the set presidential agenda which include:

 Saving Botswana's population from the Covid 19 through the implementation of life saving programmes that include successful and timely vaccination. The Minister said BURS staff can contribute immensely in preserving lives of Batswana by collecting revenue that is needed to buy covid 19 medication.

- Align the Botswana Government machinery to the presidential President's aaenda roadmap, including the transformational aaenda, should be embodied in the implementation machinery of the government of the day. Ms Serame said it is upon everyone to ensure that their daily activities at the workplace are aimed and geared towards the President's transformational agenda.
- Digitalization This has the immense potential to unlock and enable high productivity among our people. The global village runs on wheels of digitalization which is quintessential to the delivery of service to the people. On Digitalization, the Minister encouraged staff to use the available systems to help customers quickly and reduce long queues that BURS has been associated with.
- Value chain development All should introspect and look at their individual contribution in the economic development of Botswana.
- Mindset change It is extremely important that we change our mindset if our goal to attain high income is to be achieved. The minister emphasized on coming up with innovative way of serving the customers better, faster with Botho and integrity.

Giving welcome remarks during the tour, the Acting Commissioner

General Mr Segolo Lekau thanked staff for their hard work, dedication and resilience more especially during the Covid 19 pandemic. He reminded staff of the crucial role they are playing in mobilizing Botswana revenue for implored everyone to do their best as individuals and as a collective. Mr Lekau thanked Hon, Minister Serame to BURS and said that it was heartening that the Minister saw it fit to visit BURS staff/offices in her early days in office saving that it shows that the Minister holds BURS employees and its services at heart. Mr Lekau also introduce the newly appointed BURS Board Chairperson. Ms Jeanette Makaolo to staff.

In her address, the newly appointed BURS board Chairperson, Ms Jeanette Makgolo encouraged staff to work diligently and in earnest in order to collect the revenue that the country currently desperately needs. She said she tagged along the Minister so that she could appreciate the work environment and staff issues. She told staff that the BURS Board is currently working on a schedule and will soon do a country wide visit to various Burs inland offices and border posts.

#### **Mpho Maifala**

Hon Serame encouraged staff to work with outmost integrity and uprightness in the execution of their duties. Hon Serame further implored the staff to work to their best ability to revive the economy of the country which has been hard hit by the impacts of the Covid 19 pandemic.

# Customer Education Corner



#### **TAX AMNESTY and FILING SEASON are here!**

# Tax Amnesty Scheme 2021

Tax amnesty is a scheme offered by the Minister of Finance and Economic Development meant to ease the burden of compliance on taxpayers with outstanding tax liabilities by granting them an opportunity to clear the total principal tax owed in exchange for write-off of interest and penalties charged prior to commencement of the scheme.

It is an opportunity for taxpayers to regularize their tax affairs. The period for participating in the tax amnesty commenced from 1 July 2021 and shall end on 31 December 2021.

It is worth noting that the last Tax Amnesty was in the 1999 tax year, so we do realise that it is a rare opportunity that come occasionally and for a limited time.

The objectives of the Tax Amnesty are mainly to:

- Ease tax burden on taxpayers
- Encourage payment of principal tax
- Write off interest and penalties
- Collect revenue that is much needed by the Government to continue to develop our country and provide social services,

especially during this time that the economy has been affected by Covid-19.

The tax amnesty is available for the following taxes and periods:

- Income Tax Corporate tax, Individual tax, taxes collected under the Pay As You Earn (PAYE) and other withholding taxes (OWHT) for the tax year ending 30 June 2021 and prior tax years.
- Value Added Tax (VAT) for the following tax periods:

Category A: April-May 2021 and prior tax periods

Category B: May-June 2021 and prior tax periods

Category C: June 2021 and prior tax periods

Penalties and interest that qualify for remission in respect of each tax type has been defined as following:

#### Income tax

All penalties and interest except those charged under \$118A, that is penalties charged for failing to comply with the Commissioner General's request for information including failure to file transfer pricing documentation.

#### VAT

All penalties and interest charged under the Act

Who Is Eligible To Benefit Under The Amnesty Scheme There is an eligibility criteria for one to benefit from the scheme, and this covers taxpayers:

- With outstanding principal tax with interest and penalties
- That filed tax returns but have not paid fully
- That have interest and penalties outstanding
- That have outstanding tax returns covered by the amnesty period
- Not registered for any relevant tax
- With cases under audit or investigation
- With ongoing objections and appeals (provided the total assessed tax including the tax in dispute is paid in full before the expiration of the amnesty period).
- whose payments are made through garnishee orders and payment plans and settled by 31 December 2021
- with liabilities from revised assessments

There are taxpayers who are not eligible to benefit from tax amnesty and this include any person:

- Who has no outstanding tax, penalties or interest as of 1 July
- Convicted of criminal offence under revenue laws
- That has been convicted of transactional organized crime, including money laundering,

- trafficking
- Who deferred to pay their SAT deferral scheme

#### What To Do To Benefit

- Confirm your tax account balance with BURS
- 31 December 2021
- within 7 days of completion of payment.

The Tax Amnesty Guidelines are filing period, and the set date for available at:

#### www.burs.org.bw



Botswana Unified Revenue service

#### economic sabotage & human Do your part, file your returns online, anywhere, on-time

interest under Covid-19 SAT Filing season is the time of the vear, when individual taxpavers traditionally prepare financial records for the previous year and submit their tax returns.

Taxpavers with sources of income Make full payment of the from employment, rental, business outstanding principal tax before (trade or profession), interest, farming, property disposals, foreign Complete the 'Tax amnesty investments, royalties or any other Notification Form' and send it income are required to accurately taxamnesty@burs.org.bw declare their incomes in the return.

> This year again, the Commissioner General issued an instruction for the filing commenced from 1 July 2021 and will end on the 31 December 2021.

#### Ways to file your tax return

Taxpayers can use the online platforms to file their tax returns

- E-services register at www.burs.org.bw
- The MTaxApp way register using your smartphone

If your source of income is from employment only, then use MTaxApp to file your return, it is as easy as 1, 2, 3!

#### Prepare to file online

- Have your tax certificate (ITW8/ ITW9) ready
- Have your financial records readv
- And Go!

We are always happy to assist you at 17649 #tsayakgato

#### 2021 Filing Season is here!



# WHAT IS VALUE ADDED TAX



#### What is Value added tax?

**A.**VAT is an indirect tax levied on the supply of goods and services consumed in Botswana.

#### What is the scope of VAT?

**A.**VAT is charged on imports and sale of goods and services in Botswana.

#### Who charges VAT?

**A.**VAT is charged by a trader who has registered for VAT. You have to register with Botswana Unified Revenue Service before you can start charging VAT.

## What are the requirements for registering for VAT?

A.A trader who has an annual turnover or taxable supplies of P1 000 000 is required by law to register for VAT, however, a person may opt to register if the annual turnover or taxable supplies is in excess of P500 000 but less than 1 000 000. traders who makes taxable supplies of P500 000 or less are not required to register for VAT.

#### What are the applicable VAT rates in Botswana?

A. The VAT rates applicable are the standard rate which is currently 14% and the zero rate which is charged on exports and certain specified goods and services. There are also specified goods and services that are exempted from VAT.

# What is the difference between Exempt and Zero rated supplies?

**A.**Zero rated supplies are taxable supplies charged at the rate of zero percent. Exempt goods and services do not attract VAI. A person trading in zero rated supplies may register for VAI and

claim input tax while those trading in exempt supplies cannot register or claim input tax.

## What are the examples of zero rated supplies?

A.Maize meal, samp, sorghum meal, maize cobs, sugar, setswana beans, millet meal, millet grain, bread flour, potatoes, onions, tomatoes, cabbages, carrots, etc. for human consumption and in their natural state. These are listed under the First Schedule of the VAT Act.

## What are the examples of exempt supplies?

**A.**Tractor for farming, certain farming implements, domestic passenger service, educational service, first 5000 litres of water to a dwelling house per month supplied by Water Utilities Corporation. These are listed under the Second and Third Schedules of the VAT Act.

## When did the new VAT rate of 14 % take effect?

**A.**The new VAT rate of 14% took effect on 1 April 2021 and every trader is required to charge and collect VAT at the rate of 14%.

## On what price do I charge VAT as a registered person?

**A.** VAT is charged on the consideration the price (monetary or in kind) that is given in return to the supplier as payment for the supply. It includes any deposit that is made for any returnable container. In the case of import, the amount will include any duty, fee, charge paid or payable for the import.

#### **How do I calculate VAT?**

**A.** VAT charged to a registered person is referred to as input tax. VAT charged/levied by a registered person is referred to as output tax.

To calculate VAT, the registered person deduct total input tax from the total output tax for tax period. If input tax is more than output tax (negative), VAT is refundable to the registered person by BURS and if input tax is less than output tax (positive), VAT is payable by the registered person.

# How much is the VAT allowance (exemption) on goods imported as accompanied passenger baggage?

**A.**P1200 per person when importing goods into Botswana for personal purposes. The allowance is given once per Month and you should have been absent from Botswana for a period exceeding 48 hours.

# Do I have to pay VAT when importing spare parts for a Tractor?

**NB**-You will need an exemption certificate from BURS for you not to pay VAT on a tractor imported for farming purposes.
Who is liable to pay VAT on imported services?

**A.**A non-registered trader and a trader making exempt supplies. A person making mixed supplies (i.e. both taxable and exempt supplies) is liable to pay VAT on imported services only on services relating to exempt supplies.

# When is the due date of payment of VAT on imported services?

A.VAT on imported services is due within 25 days after the date of importation.

## What is the VAT penalty for late submission?

**A.**VAT penalty is charged on late submission of return. The penalty

charged is the greater of P50 per day for each day or part thereof that the tax remains outstanding, or an amount equal to 10% of the tax payable for the period of such return for each month or part thereof that the return remains outstanding. The penalty cannot exceed the tax payable.

#### Is there any penalty for late submission of nil return or refund return?

A.Yes, VAT is payable on second hand goods imported into Botswana at the effective rate of 14%

## How much is interest on unpaid VAT?

**A.**A person who fails to pay any tax or penalty by the due date for payment is liable to pay interest on the unpaid amount at the rate of 1.5% per month or part of the month compounded monthly.

#### Can a trader deregister from VAT?

- **A.**A registered person may apply in writing to the Commissioner General to have a person's registration cancelled where;
- (i) The person's taxable supplies falls below the threshold of P1 000 000; or
- (ii) The registered person ceases to operate.

# Is there any VAT on second hand goods Imported into Botswana?

**A.**Yes, VAT is payable on second hand goods imported into Botswana at the effective rate of 14%

### What is a VAT deferral account?

**A.**This is where a payment of VAT is deferred or postponed to a later date, normally 30 days after the date of importation.

What are the requirements of a VAT

deferral account?

A. Payment of a security amount is required to be paid by the person operating a deferral account. The security amount is 20% of the estimated value of the imports.

## When should I expect a refund from BURS?

(ii) For any other registered persons, the refund is due within 60 days.

#### When is a VAT Return due for filing?

A.A VAT return is due within 25 days after the end of the tax period. Different tax periods and categories exists for different VAT registered persons. Currently there are three registration categories, namely, A, B and C. A registered person shall fall within Categories A and B if the total value of their taxable supplies do not exceed P12,000,000 in any 12 month period. A registered person shall fall within Category C if the total value of their taxable supplies exceeds P12,000,000 in any 12 months period.

- Category A Tax Period is a period of two months starting and ending on – Dec/Jan, Feb/ Mar, Apr/May, Jun/Jul, Aug/ Sep and Oct/Nov;
- Category B Tax Period is a period of two months starting and ending on – Jan/Feb, Mar/ Apr, May/Jun, Jul/Aug, Sep/Oct and Nov/Dec; and
- Category C Tax Period is a period of one month starting and ending on Jan, Feb, Mar, Apr, May, Jun, Jul, Aug, Sep, Oct, Nov and Dec,

### Can I file my VAT return online?

**Yes.** You need to register as a user for e-services in order to be able to file your returns online. Register at www.burs.org.bw

## What records should I keep for VAT purposes?

A. Original tax invoices, tax

credit notes, and tax debit notes received by the person, a copy of all tax invoices, tax credit notes, and tax debit notes issued by the person, customs documentation relating to imports and exports by the person, accounting records and any other records as may be prescribed by the Commissioner General.

#### How long should I keep my records?

**A.**Records must be maintained for at least seven years after the end of the tax period to which they relate.

### Where can I get a copy of the 2021 VAT Transitional Rules?

**A.** Visit the BURS Website at to view or print the 2021 VAT Transitional Rules Guidance Note.

Go to the Downloads Tax Downloads VAT and download the rules.

# What can I do if I am not satisfied with the Commissioner General's decision?

A.Any person aggrieved by the Commissioner General's decision may lodge with the CG within 30 days after service of the notice of decision. The objection should be in Writing and specify in detail, the grounds upon which it is made. In case of an assessment, the person assessed should have paid the tax due under the assessment.

# Where can I appeal if am not satisfied with the decision of the Commissioner General on an objection?

A.A person dissatisfied with a decision of the Commissioner General on an objection may within 30 Days appeal to the Board of adjudicators. If not satisfied with the decision of the Board of Adjudicators, a further appeal may be lodged with the High Court. A further appeal may be lodged with the Court of Appeal if still not satisfied with the decision of the High Court.



The 2021 filing season is here! File your tax returns online, anywhere anytime

1st July - 30th September 2021 Log onto www.burs.org.bw or call 17649



@BotswanaUnifiedRevenueService



@theOfficialBURS





# **PUBLIC NOTICE**

## **TAX TABLE FOR THE TAX YEAR 2022**

#### AVAILABLE ON THE BURS WEBSITE

Following the pronouncement of the new Tax Amendments by the Minister of Finance and Economic Development in February 2021, in which the threshold for Personal Income Tax was increased from P36 000 per annum to P48 000 per annum, Botswana Unified Revenue Service (BURS) would like to inform the public that the new tax table can now be accessed on the BURS website at **www.burs.org.bw**.

Kindly follow the steps below to download the tax table:

- www.burs.org.bw
- My services
- Downloads
- Tax downloads
- BURS Tax Table (For Employees Remuneration)

For more information please contact:

Call Centre: 17649

Botswana Unified Revenue Service Private Bag 0013, Gaborone, Botswana BotswanaUnifiedRevenueService
 ⊕theOfficialBURS
 www.burs.org.bw



## What is COVID-19?

COVID-19 is the disease caused by a new coronavirus called SARS-CoV-2. WHO first learned of this new virus on 31 December 2019, following a report of a cluster of cases of 'viral pneumonia' in Wuhan, People's Republic of China.



## What are the symptoms of COVID-19?

The most common symptoms of COVID-19 are

- Fever
- Dry cough
- Fatigue

# Other symptoms that are less common and may affect some patients include:

- Loss of taste or smell,
- Nasal congestion,
- Conjunctivitis (also known as red eyes)
- Sore throat,
- Headache,
- Muscle or joint pain,
- Different types of skin rash.
- Nausea or vomiting,
- Diarrhea,
- Chills or dizziness.

#### Symptoms of severe COVID 19 disease include:

- Shortness of breath,
- Loss of appetite,
- Confusion,
- Persistent pain or pressure in the chest
- High temperature (above 38 °C).

#### Other less common symptoms are:

- Irritability,
- Confusion,
- Reduced consciousness (sometimes associated with seizures),
- Anxiety,
- Depression,
- Sleep disorders,

More severe and rare neurological

complications such as strokes, brain inflammation, delirium and nerve damage.

People of all ages who experience fever and/or cough associated with difficulty breathing or shortness of breath, chest pain or pressure, or loss of speech or movement should seek medical care immediately. If possible, call your health care provider, hotline or health facility first, so you can be directed to the right clinic.

## What happens to people who get COVID-19?

Among those who develop symptoms, most (about 80%) recover from the disease without needing hospital treatment. About 15% become seriously ill and require oxygen and 5% become critically ill and need intensive care.

Complications leading to death may include respiratory failure, acute respiratory distress syndrome (ARDS), sepsis and septic shock, thromboembolism, and/or multiorgan failure, including injury of the heart, liver or kidneys.

In rare situations, children can develop a severe inflammatory syndrome a few weeks after infection.

# Who is most at risk of severe illness from COVID-19?

People aged 60 years and over, and those with underlying medical problems like high blood pressure, heart and lung problems, diabetes, obesity or cancer, are at higher risk of developing serious illness.

However, anyone can get sick with COVID-19 and become seriously ill or die at any age. How can we protect others and ourselves if we don't know who is infected? Stay safe by taking some simple precautions, such as physical distancing, wearing a mask, especially when distancing cannot be maintained, keeping rooms well

ventilated, avoiding crowds and

close contact, regularly cleaning your hands, and coughing into a bent elbow or tissue. Check local advice where you live and work. Do it all!

## When should I get a test for COVID-19?

Anyone with symptoms should be tested, wherever possible. People who do not have symptoms but have had close contact with someone who is, or may be, infected may also consider testing – contact your local health guidelines and follow their guidance.

While a person is waiting for test results, they should remain isolated from others. Where testing capacity is limited, tests should first be done for those at higher risk of infection, such as health workers, and those at higher risk of severe illness such as older people, especially those living in seniors' residences or long-term care facilities.









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