

**BOTSWANA UNIFIED REVENUE SERVICE
(AMENDMENT) ACT, 2020**

No. 6



of 2020

ARRANGEMENT OF SECTIONS

SECTION

1. Short title and commencement
2. General amendment to Cap. 53:03
3. Amendment of section 2 of the Act
4. Insertion of section 3A in the Act
5. Amendment of section 7 of the Act
6. Amendment of section 9 of the Act
7. Substitution of section 12 of the Act
8. Amendment of section 14 of the Act
9. Amendment of section 15 of the Act
10. Substitution of section 16 of the Act
11. Substitution of section 17 of the Act
12. Amendment of section 24 of the Act
13. Amendment of section 28 of the Act
14. Insertion of section 33A in the Act

An Act to amend the Botswana Unified Revenue Service Act.

Date of Assent: 01.09.2020

Date of Commencement:

ENACTED by the Parliament of Botswana.

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| <p>1. This Act may be cited as the Botswana Unified Revenue Service (Amendment) Act, 2020, and shall come into operation on such date as the Minister may, by Order published in the <i>Gazette</i>, appoint.</p> <p>2. The Botswana Unified Revenue Service Act (in this Act referred to as “the Act”) is amended by —</p> <p style="padding-left: 2em;">(a) substituting for the word “Chairman” wherever it appears in the Act, the word “Chairperson”; and</p> <p style="padding-left: 2em;">(b) substituting for the words “Vice-Chairman” wherever they appear in the Act, the words “Vice-Chairperson”.</p> <p>3. Section 2 of the Act is amended by substituting for the definitions of “Board” and “member”, the following new definitions —</p> <p style="padding-left: 2em;">““Board” means the Board of Directors established under section 6; and</p> <p style="padding-left: 2em;">“member” means a member of the Board or committee of the Board;”.</p> <p>4. The Act is amended by inserting, immediately after section 3, the following new section —</p> | <p>Short title and commencement</p> <p>General amendment to Cap. 53:03</p> <p>Amendment of section 2 of the Act</p> <p>Insertion of section 3A in the Act</p> |
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“Seal of Revenue Service 3A. (1) The seal of the Revenue Service shall be such device as may be determined by the Board and shall be kept by the Commissioner General.

(2) The affixing of the seal shall be authenticated by the Chairperson, Vice-Chairperson, the Commissioner General or any other person authorised on that behalf by a resolution of the Board.

(3) Notwithstanding subsection (2), the Chairperson or Vice-Chairperson may, in writing, delegate to another officer of the Revenue Service, the power to authenticate the seal.

(4) A document issued by the Revenue Service and sealed with the seal of the Revenue Service, which seal is authenticated in accordance with this section, shall be received and taken to be a true instrument without further proof unless the contrary is shown.”.

Amendment of section 7 of the Act

5. Section 7 of the Act is amended by substituting for subsection (1), the following new subsection —

“(1) The Board shall consist of the following persons who shall be appointed by the Minister —

- (a) two members from the Ministry responsible for finance;
- (b) one member from the Ministry responsible for investment, trade and industry;
- (c) the Commissioner General, who shall have no right to vote at any meetings of the Board;
- (d) one member from the Bank of Botswana;
- (e) one member from Botswana Institute for Development Policy Analysis; and
- (f) four members appointed from the private sector with experience and knowledge in the area of —
 - (i) human resource,
 - (ii) business,
 - (iii) information technology, and
 - (iv) law:

Provided that the Chairperson shall be from the public sector.

Amendment of section 9 of the Act

6. Section 9 of the Act is amended by inserting immediately after the word “re-appointment” appearing therein, the words “for a further term not exceeding four years”.

Substitution of section 12 of the Act

7. The Act is amended by substituting for section 12, the following new section —

“Filling of vacancy 12. Where the office of a member becomes vacant before the expiry of the member’s term of office, the Minister shall, in accordance with section 7, appoint a new member.”.

Amendment of section 14 of the Act

8. Section 14 of the Act is amended by —

- (a) substituting for subsection (2), the following new subsection —
“(2) The Board shall hold at least four ordinary meetings in a year for the transaction of its business.”; and
- (b) substituting for subsection (5), the following new subsection —
“(5) The quorum at any meeting of the Board shall be 5 members, at least 2 of whom shall be from the public sector.”.

9. Section 15 of the Act is amended —

Amendment of section 15 of the Act

- (a) by substituting for subsection (1), the following new subsection —
“(1) The Board may appoint committees of a general or special nature, and shall consist of such number of persons —
 - (a) from members of the Board; and
 - (b) with specialised skills, not being members of the Board, as the Board considers appropriate, to be members of such committees and such persons shall hold office for such a period as the Board may determine.”; and
- (b) by substituting for subsection (5), the following new subsection —
“(5) The provisions of sections 10, 13, 14 and 32 shall apply with necessary modifications in respect to the meetings of any committee of the Board.”.

10. The Act is amended by substituting for section 16, the following new section —

Substitution of section 16 of the Act

“Invited members and co-opted members 16. (1) The Board may, in its discretion, invite any person to attend any meeting of the Board or any of its committees for the purpose of assisting the Board or its committee in respect of any matter under consideration by it or the committee.

(2) The Board may appoint a member to be a co-opted member of any committee of the Board.

(3) A person invited pursuant to subsection (1), may take part in the deliberations of the Board or committee on that matter, but shall not be entitled to vote at any such meeting.”.

11. The Act is amended by substituting for section 17, the following new section —

Substitution of section 17 of the Act

“Remuneration and allowances of members 17. A member or any person invited to a meeting in accordance with section 16, shall be paid, out of the funds of the Revenue Service, such remuneration and allowances as the Board may, subject to the approval of the Minister, determine.”.

12. Section 24 of the Act is amended in subsection (2) (b) by inserting, immediately after the word “his” appearing therein, the words, “or her”.

Amendment of section 24 of the Act

13. Section 28 of the Act is amended in subsection (2), by inserting immediately after the word “year”, appearing in the second line, the words “or such longer period as the Minister may approve,”.

Amendment of section 28 of the Act

Insertion of
33A in the Act

14. The Act is amended by inserting immediately after section 33, the following new section —

“Restriction on execution against property of Revenue Service 33A. Notwithstanding anything to the contrary contained in any law, where a judgment or court order is obtained against the Revenue Service, no execution, attachment or process of any nature shall be issued against the Revenue Service or against any property of the Revenue Service and the Commissioner General shall cause to be paid out of the Revenue Service, such amounts of money as may, by judgment or court order, be awarded against the Revenue Service to the person entitled to the money.”.

PASSED by the National Assembly this 12th day of August, 2020.

BARBARAN. DITHAPO,
Clerk of the National Assembly.