

VOCATIONAL TRAINING ACT
(Cap. 47:04)

VOCATIONAL TRAINING (LEVY) ORDER, 2008
(Published on 5th December, 2008)

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IN EXERCISE of the powers conferred on the Minister of Labour and Home Affairs by section 24 of the Vocational Training Act, and after consultation with the Board, the following Order is hereby made —

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| <p>1. This Order may be cited as the Vocational Training (Levy) Order, 2008.</p> | Citation |
| <p>2. In these Order unless the context otherwise provides —
“employer” means any person registered or liable for registration under the Value Added Tax Act,
“tax period” has the same meaning as in section 25 of the Value Added Tax Act.</p> | Interpretation

Cap. 50:03

Cap. 50: 03 |
| <p>3. An employer shall be liable to pay a levy to be determined under regulation 4.</p> | Imposition of levy |
| <p>4. A levy payable under regulation 3 shall be at the rate of —
(a) 0.2 per cent of the turnover in respect of an employer with a turnover of P250 000 and not more than P2 billion; and
(b) 0.05 per cent in respect of a turnover in excess of P2 billion.</p> | Rate of levy |
| <p>5. An employer with a turnover of less than P250 000 per annum shall be exempted from payment of levy under this Order.</p> | Exemption from levy |
| <p>6. The levy shall be collected by the Commissioner General of Botswana Unified Revenue Service and deposited into the Fund Account.</p> | Collection of levy |
| <p>7.(1) Every employer shall furnish the Commissioner General with a return for each tax period, within 25 days after the end of the period whether or not levy is payable in respect of that period.
(2) A return shall be in the prescribed form and shall —
(a) state the information necessary to calculate the levy payable; and
(b) be furnished in the manner prescribed.</p> | Returns |
| <p>8. The levy payable under this Order is due from an employer for a tax period, by the due date for the return of the tax period.</p> | Due date for payment |

Interest on
late payment

9. (1) An employer who fails to pay a levy by the due date shall be liable to pay interest on the unpaid amount at the rate of two per cent per month or part thereof, compounded monthly.

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(2) Any unpaid levy shall be recoverable from an employer as a fine imposed by a court under section 303 (1) of the Criminal Procedure and Evidence Act.

(3) An affidavit sworn by an officer of the Authority shall be sufficient proof of the lawful imposition of the levy.

Revocation of
S.I. No. 9 of
2008

10. The Vocational Training (Levy) Order, 2008, is hereby revoked.

MADE this 25th day of November, 2008.

PETER L. SIELE,
*Minister for Labour and Home
Affairs.*

L2/7/342 II