

VALUE ADDED TAX (AMENDMENT) ACT, 2011

No. 5



of 2011

ARRANGEMENT OF SECTIONS

SECTION

1. Short title and commencement
2. Amendment of section 19 of Cap. 50:03
3. Substitution of section 42 (7) of the Act
4. Amendment of Second Schedule to the Act
5. Amendment of Fifth Schedule to the Act

An Act to amend the Value Added Tax Act.

Date of Assent: 03.05.11

Date of commencement: 01.07.11

ENACTED by the Parliament of Botswana.

1. This Act may be cited as the Value Added Tax (Amendment) Act, 2011, and shall come into operation on 1st July, 2011.

Short title
and
commencement

2. Section 19 of the Value Added Tax (in this Act referred to as “the Act”) is amended in subsection (1A) by inserting immediately after paragraph (c), the following new proviso —

Amendment
of section 19
of Cap. 50:03

“Provided that where a claim for input tax credit is based on an error or omission committed by the Commissioner General, a person who has paid tax may claim any outstanding refund within a period of 12 months from the date of such error or omission.”

3. The Act is amended in section 42 by substituting for subsection (7) thereof, the following new subsection —

Substitution
of section 42
(7) of the Act

“(7) A claim for a refund referred to under subsection (3) shall be made within three years after the date the excess arose.

Provided that where a claim for input tax credit has not been made within the time provided under section 19 (1A), and notwithstanding any other provision of the Act, any claim for a refund of an excess amount of the tax shall not be allowed.”

Amendment
of Second
Schedule to
the Act

4. The Second Schedule to the Act is amended in paragraph 2 by inserting, immediately after subparagraph (j), the following new subparagraph —

- “(k) a supply of the following agricultural farming implements —
- (i) ploughs falling under Customs Tariff Heading 8432.10,
 - (ii) harrows, scarifiers, cultivators, weeders and hoes falling under Customs Tariff Heading 8432.29,
 - (iii) disc harrows falling under Customs Tariff Heading 8432.21,
 - (iv) seeders, planters and transplanters falling under Customs Tariff Heading 8432.30,
 - (v) manure spreaders and fertilizer distributors falling under Customs Tariff Heading 8432.40,
 - (vi) rotavators and rippers falling under Customs Tariff Heading 8432.29,
 - (vii) cutter bars for tractor mounting falling under Customs Tariff Heading 8433.20,
 - (viii) hay-making machinery falling under Customs Tariff Heading 8433.30,
 - (ix) straw of fodder balers and pick up balers falling under Customs Tariff Heading 8433.40,
 - (x) combine harvester falling under Customs Tariff Heading 8433.51,
 - (xi) threshing machinery falling under Customs Tariff Heading 8433.52,
 - (xii) root or tuber harvesting machinery falling under Customs Tariff Heading 8433.53, and
 - (xiii) forage harvester falling under Customs Tariff Heading 8433.59.”

Amendment of
Fifth Schedule
to the Act

5. The Fifth Schedule to the Act is amended in paragraph 2 by substituting for the words “2 percent” appearing in the paragraph, the words “1.5 percent.”

PASSED by the National Assembly this 4th day of April, 2011.

B.N. DITHAPO,
Clerk of the National Assembly.