

VOCATIONAL TRAINING ACT
(Cap. 47:04)

VOCATIONAL TRAINING (LEVY) ORDER, 2008
(Published on 15th February, 2008)

ARRANGEMENT OF PARAGRAPHS

PARAGRAPH

1. Citation
2. Interpretation
3. Imposition of levy
4. Rate of levy
5. Exemption from levy
6. Payment of levy
7. Due date for payment
8. Interest on late payment

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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| 1. This Order may be cited as the Vocational Training (Levy) Order, 2008. | Citation |
| 2. For the purposes of this Order, “employer” means any person registered under the Value Added Tax Act. | Interpretation
Cap. 50:03 |
| 3. An employer shall be liable to pay a levy to be determined under regulation 4. | Imposition of
levy |
| 4. A levy payable under regulation 3 shall be at the rate of — | Rate of levy |
| (a) 0.2 percent of the turnover in respect of an employer with a turnover of P250 000 and not more than P2 billion; and | |
| (b) 0.05 percent in respect of a turnover in excess of P2 billion. | |
| 5. An employer with a turnover of less than P250 000 per annum shall be exempted from payment of levy under this Order. | Exemption
from levy |
| 6. A levy shall be collected by the Commissioner General of Botswana Unified Revenue Services and deposited into the Fund Account. | Collection of
levy |
| 7. A levy shall be paid at the end of the tax period and in any case not later than the last day of each month. | Due date for
payment |
| 8. (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 percent per month or part thereof, compounded monthly. | Interest on
late payment |
| (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. | Cap. 08:02 |
| (3) An affidavit sworn by an officer of the Authority shall be sufficient proof of the lawful imposition of the levy. | |

MADE this 5th day of February, 2008.

MBINGANYI CHARLES TIBONE,
*Minister for Labour and Home
Affairs.*