

**VALUE ADDED TAX (AMENDMENT) ACT, 2021**

No. 5



of 2021

**ARRANGEMENT OF SECTIONS**

**SECTION**

1. Short title and commencement
2. Amendment of section 7 of Cap. 50:03

**An Act to amend the Value Added Tax Act.**

*Date of Assent:* 01.04.2021

*Date of Commencement:* 01.04.2021

ENACTED by the Parliament of Botswana.

1. This Act may be cited as the Value Added Tax (Amendment) Act, 2021, and shall come into operation upon on such a date as the Minister may by Order published in the *Gazette*, appoint.

Short title  
and  
commencement

2. The Value Added Tax Act is amended in section 7 (1) by substituting for the words "12 percent" appearing therein, the words "14 percent".

Amendment  
of section 7  
of Cap. 50:03

PASSED by the National Assembly this 31st day of March, 2021.

BARBARA N. DITHAPO,  
*Clerk of the National Assembly.*