

# VALUE ADDED TAX (AMENDMENT) ACT, 2022

No. 23



of 2022

## ARRANGEMENT OF SECTIONS

### SECTION

1. Short title
2. Amendment of First Schedule of Cap. 50:03

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

*Date of Assent:* 03.08.2022

*Date of Commencement:* 03.08.2022

ENACTED by the Parliament of Botswana.

1. This Act may be cited as the Value Added Tax (Amendment) Act, 2022.

Short title

2. The First Schedule to the Act is amended under paragraph 2 (y) by inserting immediately after subparagraph (vii), the following new entries —

Amendment of  
First Schedule  
of Cap. 50:03

“(viii) cooking oil as specified under Customs Tariff Heading 15:07, 15:08, 15:09, 15:10, 15:11, 15:12, 15:13, 15:14 and 15:15 for a period of six months, with effect from 3rd August, 2022, and (ix) liquid petroleum gas as specified under Customs Tariff Heading 2711.11, 2711.12, 2711.13.10, 2711.13.90, 2711.14, and 2711.19, for a period of six months, with effect from 3rd August, 2022.”.

PASSED by the National Assembly this 2nd day of August, 2022.

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