



CIRCULAR ON INTRODUCTION OF *LEKGETHO LIVE!* - A NEW TAX MANAGEMENT & REVENUE COLLECTION SYSTEM BY BOTSWANA UNIFIED REVENUE SERVICE (BURS) on 1st April 2020

Effective 1st April 2020, *Lekgetho Live* will be implemented by BURS to replace the current Integrated Tax Management System (ITMS) and it brings along the following changes:

Tax Identification Numbers (TINs) & Tax Codes

- Company numbers from CIPA will be adopted as the company TIN.
- For citizens, new TIN will be Omang number preceded by the letter "I". e.g I12345678
- Non-citizens, NGOs, parastatals, partnerships, Trusts, government departments and any legal persons will be issued with system generated TINs.
- VAT registered taxpayers will be issued with new VAT numbers.
- Tax codes are **IIT** (Individual Income Tax), **CIT** (Company Income Tax), **VAT** (Value Added Tax), **PAYE** (Pay As You Earn) and **IMS** (for government departments & parastatals).

Payment Processing

- All payments will be validated on the BURS database and payments rejected by the validation process will be returned to originating banks.
- New payment references should consider new TINs, tax codes and (-) as the separator. E.g I12345678-IIT for individual income tax.
- There will be no distinction of tax periods only distinction is between tax codes.

What Else is New??

- Submission of monthly PAYE **must** be accompanied by employee payroll schedules.
- PAYE payments due will be as computed by **Lekgetho Live** system.
- Manual submissions will **only** be allowed where schedules have 10 employees or less.
- Tax agents acting on behalf of taxpayers **must** register with BURS from 1st April 2020 and will be linked to the respective taxpayers in the system.

Our Services

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| ➤ Audit & Accounting | > Corporate Services / Company Secretarial |
| ➤ Tax compliance & Tax Audits | > Cloud Accounting & Bookkeeping |
| ➤ Payroll | > Estates & Trusts |
| ➤ Risk Consulting | > Tax planning |

For more information contact: Tshepo or Gaolese on **3912805** or email tax@rsm.co.bw .

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