

## Value Added Tax (Amendment) Act, 2025



Update: Promulgation of Value Added Tax (Amendment) Act, 2025

Following our tax alert issued on 25 August 2025 titled "Value Added Tax (Amendment) Bill, 2025", we wish to inform you that the Bill has now been promulgated into law. The Value Added Tax (Amendment) Act, 2025 (Act No. 16 of 2025) was published in the Botswana Government Extraordinary Gazette on 31 October 2025.

Please note that the commencement date for the Act has not yet been announced. We will provide further updates as soon as the effective date is confirmed.

Should you have any questions or require further clarification, please do not hesitate to contact us.

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