



BURS OBJ VAT 1

BURS OBJECTIONS FORM – VALUE ADDED TAX

TAXPAYERS DETAILS			
Full name of taxpayer			
VAT No			
Postal address			
Physical address			
Telephone numbers	Cell	Office	Home
Email address			

ASSESSMENT DETAILS							
Date of assessment							
Tax Period							
Matters under dispute	Output Tax	Input Tax	Output Adjustment	Input Adjustment	Interest	Penalty	Other (Specify)
Amount of tax in dispute							
Receipt number of tax paid for assessment							

OBJECTION DETAILS	
Section under which objection is made	
<p>Details/Facts of objection (use separate sheet if necessary)</p>	
Relief sought	
Taxpayers declaration	
Full name	Signature
Capacity	Date

EXTRACT FROM S .30 OF THE VALUE ADDED TAX ACT

30. Objections

- 1) A person dissatisfied with an appealable decision may lodge an objection to the decision with the Commissioner General within 30 days after service of the notice of the decision.
- 2) Upon application in writing by a person dissatisfied with an appealable decision, the Commissioner General may, where satisfied that owing to absence from Botswana, sickness, or other reasonable cause, the person was prevented from lodging an objection to the decision within the time specified under subsection (1) and there has been no unreasonable delay by the person in lodging the objection, accept lodged the time specified under subsection (1)
- 3) An objection to an appealable decision shall be in writing and specify in detail, the grounds upon which it is made,
- 4) In the case of an objection to an assessment, the Commissioner General may consider the objection only if-
 - a) The person assessed has paid the tax due under the assessment; or
 - b) The Commissioner General is satisfied that the person objecting is unable to pay the full amount of tax due and has given sufficient security for the amount of tax unpaid and any penalty that may become payable.
- 5) After considering the objection, the Commissioner General may allow the objection in whole or in part and amend the assessment or the decision objected to accordingly, or disallows the objection.
- 6) The Commissioner General shall serve the person objecting with notice in writing of the decision on the objection
- 7) A person dissatisfied with a decision of the Commissioner General under subsection (2) may appeal against the decision only if accordance with the provisions of this Part.