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Let's talk

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Tax Alert

VAT on remote services

The **Value Added Tax (Amendment) Act, 2025** introduces VAT on remote services supplied by non-resident suppliers to customers in Botswana.

The Act was published in October 2025, but the commencement order is still awaited. Based on current BURS guidance, implementation is expected during 2026.

Who is affected?

The rules may apply to:

- Non-resident suppliers of remote/digital services to customers in Botswana;
- Electronic marketplace operators; and
- Botswana businesses, Government entities and large unregistered persons receiving services from non-resident suppliers.

Registered non-resident suppliers will charge VAT where services are supplied to unregistered customers in Botswana, and declare and remit such VAT. Where services are supplied to VAT-registered persons, Government entities or large unregistered persons, the domestic recipient should account for VAT under the reverse charge mechanism.



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Registration threshold

Non-resident suppliers are required to register for VAT where taxable supplies exceed, or are expected to exceed, **P500,000** in any 12-month period or shorter period.

Key dates

Item	Expected date
Registration opens	1 June 2026
VAT charging expected to commence	October 2026
Filing frequency	Quarterly
First expected return due date	25 January 2027

The above dates are based on current BURS guidance and remain subject to confirmation.

What should businesses do?

Businesses should review whether they are affected, assess any VAT registration or reverse charge obligations, update systems and contracts, and monitor further BURS guidance.



PwC Botswana can assist with impact assessments, VAT registration, compliance support, and BURS liaison

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