

Tax/Customs Duty Exemptions

Overview

Diplomatic Missions, International Organisations, Consular Offices, certain Technical Assistance Organisations and diplomatic agents are relieved from payment of VAT and Customs Duty. The rebate in respect of imported goods and services will apply to the extent provided under the Customs and Excise rebate item 406.00. For local purchases, VAT must be paid, and a refund may be granted in accordance with the requirements of the Value Added Tax Act.

The legal authority for a refund of tax to persons enjoying diplomatic immunity are found in Section 43 of the Value Added Tax Act as amended with the Diplomatic Immunities and Privileges Act (Cap: 39.01) and Section 14 and Item 406.00 as specified in the Third Schedule of the Value Added Tax Act Section 43(4).

Members of the Diplomatic Corps are required to process their purchases for dutiable items through the Ministry of International Affairs and Cooperation for them to be afforded tax exemption or to benefit from rebates on certain items.

Who is eligible?

All members of the Diplomatic Corps are by nature of their duties entitled to tax exemption.

How do I get this service?

- The Ministry (Department of Protocol and Consular Services) shall receive claims for VAT refunds from Diplomatic Missions on a quarterly basis that is, on or before the 15th day of January, July, October and April months in a year.
- All VAT claims must be made through a Note Verbale accompanied by a tax invoice and proof of payment, and accompanied by the following filled-in forms:
 1. [BURS VAT 008_Refund Claim Form](#)
 2. [BURS VAT 008_Refund Continuation Sheet](#)
 3. [BURS VAT 007_Refund of VAT Form](#)

What supporting documents are required?

- Note Verbale from the ministry
- Tax invoice and proof of payment

How long will this service take?

7 working days.

How much does it cost?

No charges.

Where can I get more information on this Service

Department of Protocol and Consular Services
Ministry of International Affairs and Cooperation
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Gaborone

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Botswana Unified Revenue Services (BURS website)