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INCOME TAX (AMENDMENT) ACT, 2020

No. 5



of 2020

ARRANGEMENT OF SECTIONS

SECTION

1. Short title and commencement
2. Amendment of section 5 of Cap. 52:01

An Act to amend the Income Tax Act.

Date of Assent: 17.08.20

Date of Commencement: 19.08.20

ENACTED by the Parliament of Botswana.

1. This Act may be cited as the Income Tax (Amendment) Act, 2020, and shall come into operation on such date as the Minister may, by Order published in the *Gazette*, appoint.

Short title and commencement

2. Section 5 of the Income Tax Act is amended by substituting for subsection (4A), the following new subsection —

Amendment of section 5 of Cap. 52:01

“(4A) Notwithstanding this Act or any other written law, any information obtained from a competent authority of the government of any other country in pursuance of an international agreement providing for exchange of information, unless expressly authorized pursuant to the agreement, including as part of a request for information from the competent authority of the government of any other country or in response to a request for information by the Botswana Unified Revenue Service to the competent authority of the government of any other country, shall be disclosed only to persons or authorities, including courts of competent jurisdiction and administrative bodies concerned with —

- (a) the assessment or collection of;
- (b) the enforcement or prosecution in respect of; or
- (c) the determination of appeals in relation to,

taxes covered by such agreement, and the persons or authorities to whom the information is disclosed shall use the information only for the purposes provided in this subsection.”

PASSED by the National Assembly this 6th day of August, 2020.

BARBARA N. DITHAPO,
Clerk of the National Assembly.