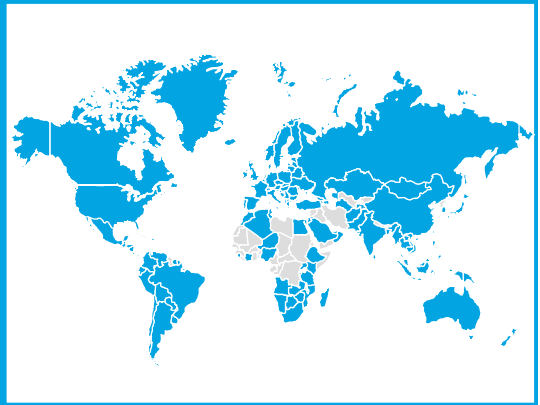


# INPATRIATES

## Botswana

### Tax facts for international assignees



#### INCOME TAX: WHO IS LIABLE/RESIDENCY

All inbound expatriates are liable to tax on Botswana sourced income. Different tax brackets apply depending on whether one is resident or non-resident. A person becomes a resident if they live in Botswana for minimum of 183 days or they have a permanent home in the country.

Where an inbound expatriate is a non-resident in any year and is a resident of a country with a tax treaty with Botswana, the tax treaty may waive some tax obligations depending on the circumstances.

An inbound expatriate is required to register and file income tax return every year if their annual income is more than BWP36,000 per year. A Botswana bank account confirmed by the bank is required when registering for tax. Passport, work and residence visas are required as well to register for tax if the expatriate is not a citizen of Botswana. Citizens require a copy of their national identity card.

Employed expatriates are subject to pay as you earn (withholding).

#### REGISTRATION/FORMALITIES

Registration for tax can be done online or physically by completing a taxpayer registration form and submitting to the tax authority.

Filing of tax returns can be done electronically as well or physically.

Employed expatriates whose earnings were subjected to PAYE must claim tax credit against their final tax.

## INCOME TAX RATES

RESIDENT INDIVIDUALS	
TAXABLE INCOME	TAX RATES
P 0 - P 36,000	P 0 + 0%
P 36,001 - P 72,000	P 0 + 5%
P 72,001 - P 108,000	P 1,800.00 + 12.50%
P 108,001 - P 144,000	P 6,300.00 + P 18.75%
P 144,001 +	P 13,050.00 + 25%

NON-RESIDENT INDIVIDUALS, TRUSTS & ESTATES	
TAXABLE INCOME	TAX RATES
P 0 - P 72,000	P 0 + 5%
P 72,001 - P 108,000	P 3,600.00 + 12.5%
P 108,001 - P 144,000	P 8,100.00 + 18.75%
P 144,001 +	P 14,850.00 + 25%

## SOCIAL SECURITY CONTRIBUTION

There are no social security obligations in Botswana

For further information and to register for future updates contact [expat@bdo.global](mailto:expat@bdo.global)

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