BOTSWANA NATIONAL ASSEMBLY

O R D E R P A P E R

(THURSDAY 9TH APRIL, 2026)

QUESTIONS **HRS/MINS**

1400 – 1445

1. **MR. C. K. JACOBS, MP. (LOBATSE):** To ask the Minister of Trade and Entrepreneurship when the adopted 2013 Parliamentary Motion will be implemented which was calling for the Lobatse town to be treated as a special area as a way of reviving its economy through the Lobatse Economic Diversification Unit, similar to SPEDU. **(238)**

2. **MR. A. K. KHAN, MP. (MOLEPOLOLE NORTH):** To ask the Minister of Sport and Arts if he is aware that most foreign sport coaches employed in the country are not sufficiently qualified to coach local athletes, despite having been granted work permits; and if so, what measures he will take to ensure that only qualified and competent coaches are engaged in developing Botswana's sporting talent. **(277)**

3. **MR. J. T. MODISE, MP. (KGALAGADI SOUTH):** To ask the Minister of Local Government and Traditional Affairs to state when it will be possible to provide pre and primary schools with official vehicles, considering that the teachers use their own vehicles for official duties. **(283)**

4. **MR. M. M. PULE, MP. (KGATLENG EAST):** To ask the Minister of Higher Education to indicate if the Government intends to increase student allowances in line with the current Government's commitment to raise the amount to 2,500 pula; and if so, to state: **(299)**

   (i) the timeline for this increase and outline how the Government plans to ensure the sustainability of this allowance, given the current economic condition in Botswana; and

   (ii) measures the Government will take to ensure that this support effectively addresses the financial challenges faced by students.

5. **MR. T. FURNITURE, MP. (TATI EAST):** To ask the Minister for State President, Defence and Security to apprise this Honourable House on Botswana Police Savings and Loan Guarantee Scheme for the year ended 2025; and to further state: **(360)**

(i) from which year these dividends were declared, what happened to the dividends declared from the scheme since its inception in 1999; and

(ii) the criteria used to select officers who have retired from active service as it seems that some officers who are no longer members of the scheme benefitted while others were left out.

6. **MR. G. LEKAU, MP. (MOGODITSHANE WEST):** To ask the Minister of Transport and Infrastructure to state: **(405)**

(i) why the Government Fleet Management auctions vehicles once a year as opposed to three (3) times per annum as they did during the past five (5) years;

(ii) why only 10 per cent of the boarded vehicles are auctioned;

(iii) the economic benefit of using private auctioneers as opposed to internal personnel or those from other departments like councils; and

(iv) what makes it difficult to carry out a countrywide auction in a single day.

7. **MR. P. M. MOSANANA, MP. (KANYE EAST):** To ask the Minister of Local Government and Traditional Affairs to explain: **(430)**

(i) why majority of district councils' vacancies are filled through internal advertisements;

(ii) what quota, if any, is allocated for the interns and Tirelo Sechaba participants, given that individuals not registered in the councils' employment database have extremely limited chances of applying; and

(iii) measures in place to ensure that these young professionals are not unfairly excluded from accessing council employment opportunities.

8. **MR. O. KWAPA, MP. (JWANENG-MABUTSANE):** To ask the Minister of Labour and Home Affairs whether there is any law which binds certain businesses to transport their staff members at night when they are going to and coming from work especially when public transport is not available. **(431)**

9. **MR. D. SALESHANDO, MP. (MAUN NORTH):** To ask the Minister for State President, Defence and Security why the Sovereign Wealth Fund is managed under his Ministry and not the Ministry of Finance which has the requisite staff competencies to oversee the nation's long-term financial investments; he should further state: **(432)**

   (i) how the board members of the Sovereign Fund were selected;

   (ii) how the Chief Executive Officer of the Sovereign Fund was selected;

   (iii) how much has been invested in the fund up to date and how the fund will be further capitalised; and

   (iv) the applicable law under which the fund has been established.

10. **MR. G. KEKGONEGILE, MP. (MAUN EAST):** To ask the Minister of Lands and Agriculture to brief this Honourable House on the vastness of the land applicable for utilisation by the Somelo community in terms of cattle post, ploughing fields and residential plots allocation; with emphasis on: **(433)**

    (i) the total measurements of the farm bought for use by the Somelo community and measurements of land currently under Somelo community use;

    (ii) correction measures in place if amount usage is less than the total area covering allocated and planned residential and business plots and ploughing fields; and

    (iii) what is the difference in measurement between the allocated area and that not allocated.

11. **MR. T. B. LUCAS, MP. (BOBIRWA):** To ask the Minister of Minerals and Energy if she would consider the following in respect of electricity charges: **(434)**

    (i) reducing the cost of connecting electricity in ploughing fields;

(ii) doing away or reforming the maximum demand charge for big businesses;

(iii) developing guidelines for installing roof top solar in public buildings;

(iv) training of solar power installers; and

(v) reducing the cost of electricity to individual consumers.

12. **MR. S. O. MAPULANGA, MP. (CHOBE):** To ask the Minister of Sport and Arts to apprise this Honourable House on the financial support his Ministry has rendered to the Botswana World Relays Committee; and further: **(437)**

(i) to provide a breakdown of the envisaged expenditure of the finances given to the Botswana World Relays Committee; and

(ii) to state the anticipated impact of his Ministry's financial support.

TABLING OF PAPERS

1. Revised National Policy on Rural Development, 2025.

(Minister of Local Government and Traditional Affairs)

2. Botswana National Youth Policy – Final Draft, 2026-2036.

(Minister of Youth and Gender Affairs)

NOTICE OF MOTIONS AND ORDERS OF THE DAY **HRS/MINS**

COMMITTEE STAGE **1445 - 1900**

1.	Tax Administration Bill, 2025 (Bill No. 38 of 2025)	An Act to harmonise, modernise, and consolidate the rules and procedures for the administration of the tax laws and matters connected thereto.

(Published on 15th December, 2025)

(Minister of Finance)

2.	Income Tax Bill, 2025 (Bill No. 36 of 2025)	An Act to make provision for the charge, assessment, collection and administration of income tax; and for matters incidental thereto.

(Published on 15th December, 2025)

(Minister of Finance)

AMENDMENTS

1. The Bill is amended at **clause 2** appearing on page **B.858** by inserting immediately after the definition of the word "public international organisation", the following new definition –

   "qualifying foreign participation" means a participation held by an international financial services centre company in a company which is not resident in Botswana, where the international financial services centre company controls either directly or indirectly, alone or with connected persons, 25 per cent or more of the share capital including 25 per cent or more of the voting rights of the non-resident company;".

(Minister of Finance)

2. The Bill is amended at **clause 9** appearing on page **B.864** by –

   (a) inserting immediately after subclause (1), the following new subclause –

   "(2) Subject to subsection (1), income tax shall be imposed on an amount that is attributable to a business conducted by a nonresident through a permanent establishment in Botswana."; and

   (b) re-numbering subclauses 2 to 5 chronologically.

(Minister of Finance)

3. The Bill is amended at **clause 11 (1)** appearing on page **B.866** by deleting the words ",boat, train or vehicle," where they appear in that subclause.

(Minister of Finance)

4. The Bill is amended at **clause 24** appearing on page **B.873** by substituting for subclause (3) the following new subclause –

   "(3) The Minister shall by way of Notice in the *Gazette*, publish the –

   (a) names of any recipient under an agreement with Government for the provision of technical assistance, within 30 days after the agreement has come into effect; and

   (b) names of body corporate wholly owned by the Government to which Schedule 2 shall apply.".

(Minister of Finance)

5. The Bill is amended at **clause 86(1)** appearing on page **B.907** by substituting the word "lesser" appearing in that subclause the word "greater".

(Minister of Finance)

6. The Bill is amended at **clause 91** appearing on page **B.911** by –

(a) inserting immediately after subclause (1), the following new subclause –

"(2) The Minister may by Order published in the *Gazette*, provide for –

(a) the establishment, marketing and operation of an international financial services centre;

(b) the constitution of an international financial services centre certification committee; and

(c) powers, duties and functions of a committee established under paragraph *(b)*."; and

(b) re-numbering subclauses 2 to 3 chronologically.

(Minister of Finance)

7. The Bill is amended at **clause 132** appearing on page **B.935** by inserting immediately after **subclause (4)**, the following new subclause –

"(5) This section shall not apply to any payment of interest, royalty technical fee or dividend to a non-resident where payment is made by an international financial services centre company or a collective investment undertaking which is exempt from tax under paragraph 4 of Part IV of the Schedule 2.".

(Minister of Finance)

8. **Clause 133** appearing on page **B.936** is amended –

(a) by inserting immediately after **subclause (6)**, the following new subclause –

"(7) A payment of dividend under subsection (1), shall not be subject to withholding tax where the dividend is paid to an international financial services centre company or a specified collective investment undertaking.";

(b) by substituting for subclause (7), the following new subclause –
"(8) A payment of interest under subsection (2), shall not be subject
to withholding tax where the interest is paid to an international financial services centre company, a banking or financial institution receiving the interest in its ordinary course of business." ; and

(c) by renumbering subclause 8 as 9.

(Minister of Finance)

9. The Bill is amended at **Schedule 1 on page B. 943** at –

(a) at paragraph 3*(b)*(i) by substituting for the words "17.5 per cent" the words "15 per cent";

(b) at paragraph 6 by substituting for the words "5 per cent" appearing in the entry *(e)* of the table thereunder, the words "3 per cent"; and

(c) at paragraph 8 by substituting for the words "3 per cent" the words "0 per cent"

(Minister of Finance)

10. The Bill is amended at **Schedule 2 Part I paragraph 8**. appearing on page **B945** by inserting the words "and prescribed by the Minister" immediately after the word "Government".

(Minister of Finance)

11. The Bill is amended at **Schedule 2** by substituting for **Part III** appearing on page **B947** the following new Part –

"PART III — Retirement Savings and Insurance

The following amounts shall be exempt income —

1. The income of an approved benefit fund.

2. The income of an approved retirement fund.

3. The following commutation amounts —

(a) in the case of an employee permitted to commute a portion of his or her pension under any law in force in Botswana, an amount not exceeding 50 per cent of the pension entitlement of the employee at the time of retirement;

(b) in the case of any person other than a person subject to subparagraph (a), who, being entitled to a pension or annuity on retirement, elects to receive a part of such pension or annuity as a commuted lump sum, an actuarially calculated sum representing a commutation of not more than 50 per cent of his or her full entitlement at the date of his or her retirement; or

(c) in the case of any person other than a person referred to in subparagraphs (a) and (b) who is entitled bona fide to an annual pension or annuity of not more than P48 000 as an actuarially calculated sum representing the commutation of that pension or annuity.

4. In the case of a person who does not elect to commute a portion of his or her pension, an amount not exceeding 50 per cent of his or her pension income.

5. Sickness or accident benefits paid to a person, or to his or her dependents or heirs, by an approved fund, a trade union, or under a policy of insurance covering sickness or accident.

6. The investment income as defined in a statutory life insurance fund.".

(Minister of Finance)

12. The Bill is amended at **Schedule 2 Part IV** appearing on page **B.948** by –

(a) inserting a new paragraph immediately after paragraph 3, the following new paragraph –

> "4. Any dividend received by an international financial services company in respect of a qualifying foreign participation as defined under section 2."; and

(b) renumbering paragraph 4 as 5.

(Minister of Finance)

13. The Bill is amended at **Schedule 2 Part V** appearing on page **B.949** by inserting the following new paragraphs immediately after paragraph 7 –

> "8. The income of a specified collective investment undertaking.
>
> 9. The income contributed to the "Diamonds for Development Fund Limited" for the purposes of investments projects in Botswana as approved by the Minister.".

(Minister of Finance)

14. The Bill is amended at **Schedule 2 Part VII** appearing on page **B.950** by inserting the following new paragraphs immediately after paragraph 5 –

"6. A gain on disposal of any shares in an International Financial Services Centre company.

7. A gain on disposal of any property which represents a qualifying foreign participation as defined under section 2.".

(Minister of Finance)

3.	Value Added Tax Bill, 2025 (Bill No. 39 of 2025)	An Act to re-enact the Value Added Tax Act with amendments to provide for the imposition and collection of value added tax; and for matters connected thereto.

(Published on 15th December, 2025)

(Minister of Finance)

AMENDMENTS

1. The Bill is amended at **clause 10** appearing on page **B.1110** by deleting paragraph *(c)*.

(Minister of Finance)

2. The Bill is amended at **Schedule 1 Part III** paragraph 1*(c)* appearing on page **B.1159** by inserting immediately after paragraph (xii) the following paragraph –

   "(xiii) a supply of fertilizers specified under Customs Tariff Headings 31.01-31.05,".

(Minister of Finance)

3. The Bill is amended at **Schedule 2** paragraph 1 appearing on page **B.1162** by inserting immediately after paragraph *(i)* the following new paragraph –

   "*(j)* a supply of services by a Deposit Insurance Scheme of Botswana to any of its members."

(Minister of Finance)

4. Customs (Amendment) Bill, 2025 (Bill No. 37 of 2025) An Act to amend the Customs Act.

(Published on 15th December, 2025)

(Minister of Finance)

AMENDMENTS

1. The Bill is amended at **clause 5** appearing on page **B.965** by deleting the words "Amendment of section 14 of the Act" appearing in that clause.

(Minister of Finance)

2. The Bill is amended at **clause 21** appearing on page **B.968** by substituting for that clause, the following new clause –

"Amendment of section 46 of the Act

21. The Act is amended in section 46 by substituting for the words "of the", appearing immediately after the word "consignor", the word "including"."

(Minister of Finance)