

REPUBLIC OF BOTSWANA

# GOVERNMENT GAZETTE EXTRAORDINARY

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*Statutory Instrument No. 72 of 2020*

EMERGENCY POWERS ACT  
(Cap. 22:04)

**EMERGENCY POWERS (COVID-19) (AMENDMENT)**  
**(No. 4) REGULATIONS, 2020**  
(Published on 4th May, 2020)

ARRANGEMENT OF REGULATIONS

REGULATION

1. Citation and commencement
2. Amendment of Cap. 22:04 (Sub. Leg.)
3. Amendment of regulation 8 of the Regulations
4. Amendment of regulation 9 of the Regulations
5. Amendment of regulation 10 of the Regulations
6. Amendment of regulation 11 of the Regulations
7. Amendment of regulation 12 of the Regulations
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17. Insertion of regulations 30F and 30G in the Regulations
18. Amendment of Schedule to the Regulations
19. Revocation of S.I. No. 71 of 2020

IN RECOGNITION of the risks posed by the COVID-19 pandemic and in exercise of the powers conferred on the President by section 3 of the Emergency Powers Act, the following Regulations are hereby made —

**1.** These Regulations may be cited as the Emergency Powers (COVID-19) (Amendment) (No. 4) Regulations, 2020, shall commence on publication and shall be subject to the affirmation by a resolution of the National Assembly. Citation and commencement

**2.** The Emergency Powers (COVID-19) Regulations (hereinafter referred to as “the Regulations”) are amended in regulation 5 by inserting immediately after subregulation (2), the following new subregulations — Amendment of Cap. 22:04 (Sub. Leg.)

“(3) The lockdown declared under subregulation (2) is hereby extended to 20th May, 2020 at midnight, under the following conditions —

- (a) from 30th April, 2020 at midnight until 7th May, 2020 at midnight, the lockdown shall be subject to the following conditions —
  - (i) Part II of the Regulations shall apply, and
  - (ii) during this phase of the lockdown and until further notice —
    - (aa) a person in a public place shall wear a face mask or home made item or appropriate item that covers the person’s nose and mouth:

Provided that, where a person has a disability which requires that the person cannot wear a face mask, home made item or appropriate item that covers the nose and mouth and such disability has been certified by a medical practitioner, in writing, the person shall not be required to wear a face mask or home made item or appropriate item that covers the nose and mouth, and

- (bb) a person who is the parent or guardian of a child, or a person responsible for the care of a child, shall when with the child in a public place, ensure that the child is wearing a face mask, home made item or appropriate item that covers the nose and mouth of the child;
- (b) from 8th May, 2020 until 20th May, 2020 at midnight —
  - (i) during this phase of the lockdown and for the remainder of the state of public emergency, a trade, business or school may operate where it has satisfied the Director of Health Services, or any person authorised by the Director for that purpose, of its ability to prevent the spread of COVID-19, including the following —
    - (aa) it is able to implement the provisions of regulation 16 (4),
    - (bb) the checking of body temperature of all persons accessing the trade business or school, and where a person's body temperature is 37.4 degrees celsius and above, such person shall not be allowed to access the trade, business or school premises and the person shall be referred to the Director,
    - (cc) regular disinfecting of the trade, business or school premises, under the supervision of the Director,
    - (dd) upon direction by the Director, closing the trade, business or school, where there is a reasonable suspicion that a person who has had access to the trade, business or school premises has come into contact with a person who has tested positive for COVID-19 or that a person who has tested positive for COVID-19 has had access to the trade, business or school premises, and
    - (ee) a person in the care of a child at a pre-primary school, primary school or post primary school shall, as far as practicably possible, ensure that a child is wearing a face mask, home made item or appropriate item that covers the nose and mouth:
 

Provided that —

      - (i) the provisions of regulation 7 (1) shall not apply to a student who travels to school within a COVID zone and any person who transports such student to school,
      - (ii) the provisions of regulation 16 (1) shall not apply to a trade, business or school that has satisfied the Director of Health Services about its ability to operate,
      - (iii) the Director of Health Services may, in consultation with the Ministry responsible for licensing the trades or businesses concerned, direct that trades or businesses open in a phased manner, and under such conditions, including operating capacity, as may be specified by the Director in consultation with the Ministry,
      - (iv) the Director of Health Services may, in consultation with the Ministry responsible for basic education or the Ministry responsible for tertiary education, as the case may be, direct that schools open in a phased manner, and under such conditions as may be specified by the Director in consultation with the Ministry,

- (ii) the provisions of paragraph (i) shall not apply to the following trades or businesses until further notice —
- (aa) any trade or business issued with a licence in terms of the Liquor Act, and
- (bb) the importation and sale of tobacco,
- (iii) during this phase of the lockdown and for the remainder of the state of public emergency, regulation 8 shall not apply to a person who —
- (aa) attends a funeral of an immediate member of the family, or
- (bb) leaves his home to access a farm, ranch, garden, ploughing field (*masimo*) or cattle post (*moraka*):
- Provided that the person has been issued with a permit under regulation 7 (1), and
- (iv) for the purposes of subparagraph (iii) (aa), “immediate member of the family” means a spouse, son, daughter, sibling or parent; and
- (c) from 21st May, 2020 until the end of the state of public emergency, a person shall only be required to have a permit under regulation 7 (1) when travelling across the COVID zones referred to under regulation 8:

Provided that:

- (i) a trade or business, a religious place of worship and funeral host shall, for purposes of contact tracing, maintain a register containing the personal details and contact details of all persons accessing the trade or business, place of worship or attending a funeral,
- (ii) the register shall be open for inspection by the Director of Health Services for the purposes of contact tracing,
- (iii) the register shall be open for inspection by a law enforcement officer for investigation of an offence under the Regulations,
- (iv) in relation to a religious place of worship, there shall be one religious service per week and the number of persons attending the service shall not exceed 10,
- (v) the provisions of paragraph (b) (i) (aa), (bb), (cc) and (dd) shall apply to a trade or business and a religious place of worship, and
- (vi) for the purposes of this paragraph, “religious place of worship” means a faith based organization registered by the Registrar of Societies under the Societies Act.

Cap. 18:01

(4) Where the President is satisfied, based on evidence submitted to him by the Director of Health Services, that the risks posed by COVID-19 have increased, the President may, by notice published in the *Gazette*, suspend any of the provisions of subregulation (3) for the whole of Botswana or in a particular location or area of Botswana and may, in a like manner, reinstate the provisions of subregulation (3) where the risks posed by COVID-19 have decreased.”

3. The Regulations are amended by substituting for regulation 8, the following new regulation —

Amendment of regulation 8 of the Regulations

“Non-essential travel (1) For the purposes of preventing, controlling or containing the spread of COVID-19, the country is hereby divided into COVID zones as set out in Schedule 5.

(2) A person shall not undertake non-essential travel between COVID zones until further notice.”

4. Regulation 9 (1) is amended by substituting for the words “with effect from midnight of 2nd April, 2020”, the words “until further notice”.

Amendment of regulation 9 of the Regulations

## C.280

- Amendment of regulation 10 of the Regulations
- 5.** Regulation 10 is amended —
- (a) in subregulation (1), by substituting for the words “during the state of public emergency”, the words “until further notice”; and
  - (b) in subregulation (2) —
    - (i) by substituting for the word “permits” appearing in paragraph (a), the word “services”, and
    - (ii) by inserting immediately after the word “citizen” appearing in paragraph (b), the words “or non-citizen”.
- Amendment of regulation 11 of the Regulations
- 6.** Regulation 11 is amended by substituting for subregulation (1), the following new subregulation —
- “(1) In order to control the spread of COVID-19, a citizen or non-citizen resident in Botswana shall, upon entering Botswana be subjected to the provisions of section 80 (1) (c) and (d) of the Public Health Act:
- Provided that any person quarantined under this regulation may be required by the Director of Health Services to pay for any costs related to such quarantine.”.
- Amendment of regulation 12 of the Regulations
- 7.** Regulation 12 (1) is amended by substituting for the words “during the state of public emergency”, the words “until further notice”.
- Amendment of regulation 14 of the Regulations
- 8.** Regulation 14 is amended by substituting for subregulation (1), the following new subregulation —
- “(1) A person who has tested positive for COVID-19 and who has not recovered shall not —
- (a) be an essential service provider;
  - (b) transport essential supplies; or
  - (c) travel or visit any place, except a health facility under the supervision of the Director of Health Services, unless the person has completed his isolation or quarantine and has been certified by a medical practitioner that it is safe for that person to leave their place of residence.”.

Amendment of regulation 15 of the Regulations

**9.** Regulation 15 is amended by substituting for the words “during the state of public emergency” wherever they appear, the words “until further notice”.

Amendment of regulation 16 of the Regulations

**10.** Regulation 16 is amended by substituting for the words “during the state of public emergency” wherever they appear, the words “until further notice”.

Amendment of regulation 18 of the Regulations

**11.** Regulation 18 is amended by substituting for the words “During the state of public emergency”, the words “Until further notice”.

Amendment of regulation 19 of the Regulations

**12.** Regulation 19 is amended by —

    - (a) substituting for the words “During the state of public emergency”, the words “Until further notice”; and
    - (b) substituting for the words “1000 hours” appearing in paragraph (a), the words “0800 hours”.

Amendment of regulation 20 of the Regulations

**13.** Regulation 20 is amended by substituting for the words “during the state of public emergency”, the words “until further notice”.

Amendment of regulation 21 of the Regulations

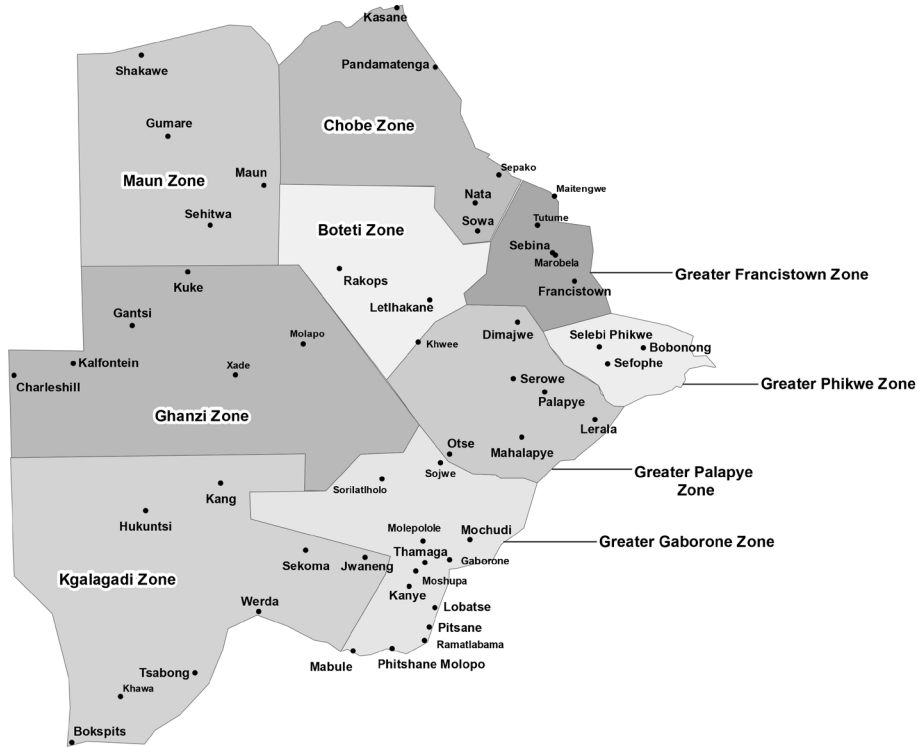
**14.** Regulation 21 is amended by substituting for the words “during the state of public emergency”, the words “until further notice”.

Amendment of regulation 23 of the Regulations

**15.** Regulation 23 is amended by substituting for the words “during the state of public emergency” wherever they appear, the words “until further notice”.

- 16.** Regulation 27 is amended by inserting the following new subregulation —  
 “(2) During the state of public emergency, a trader shall not sell surgical masks to individuals who have not proved to the traders that they are —  
 (a) in the medical profession;  
 (b) health workers;  
 (c) handling clinical waste; or  
 (d) involved in COVID-19-related activities.”.
- Amendment of regulation 27 of the Regulations
- 17.** The Regulations are amended by inserting immediately after regulation 30E, the following new regulations —  
 “Deferment of self-assessment tax Cap. 52:01  
 30F. During the state of public emergency, the Minister responsible for finance may, by Order, notwithstanding the provisions of section 95 and 97 of the Income Tax Act, defer the amount of tax payable under section 95 and where the amount is deferred —  
 (a) the amount shall be treated as unpaid tax for the tax year in which the amount is due and payable;  
 (b) the amount shall be due and payable within the time specified in the Order; and  
 (c) the Minister shall determine any interest payable and the time for the payment of such interest.  
 Notice to be published by Director  
 30G. Wherever the words “until further notice” appear in these Regulations, the Director of Health Services may cause to be published, a Notice in the *Gazette*, for the lifting of a restriction referred to in the Regulations after consultation with the President and may, in a like manner, reinstate such restriction where the risks posed by COVID-19 have increased.”.
- Insertion of regulations 30F and 30G in the Regulations
- 18.** The Regulations are amended by inserting, immediately after Schedule 4, the following new Schedule —
- Amendment of Schedule to the Regulations

“SCHEDULE 5  
(Reg. 8)  
COVID ZONES



| <i>Zone</i>           | <i>Description</i>                                             |
|-----------------------|----------------------------------------------------------------|
| Greater Francistown   | From Ramokgwebana to Gojwane Gate/Dukwi/Mokubilo               |
| Greater Gaborone      | From Dibete to Ramatlabama/Kanye/Molepolole                    |
| Greater Selebi Phikwe | From Makoro all the way to Bobirwa up to Sefhophe Gate         |
| Greater Palapye       | From Makoba Gate to Dibete/Makoro/Martin’s Drift/Sefhophe Gate |
| Greater Maun          | The whole of Ngami                                             |
| Kgalagadi Region      | From Jwaneng to Kgalagadi North and South                      |
| Ghanzi Region         | The whole of Ghanzi District                                   |
| Chobe Region          | The whole of Chobe District up to Zoroga/Dukwi Gate            |
| Boteti Region         | From Makoba to Makalamabedi/Mokubilo/Kaka.”.                   |

Revocation of S.I. No. 71 of 2020

**19.** The Emergency Powers (COVID-19) (Amendment) (No. 3) Regulations, 2020, are hereby revoked.

MADE this 4th day of May, 2020.

DR. MOKGWEETSI ERIC KEABETSWÉ MASISI,  
*President.*



*Statutory Instrument No. 73 of 2020*

EMERGENCY POWERS ACT  
(Cap. 22:04)

**INCOME TAX (COVID-19) (DEFERMENT OF  
SELF-ASSESSMENT TAX) ORDER, 2020**  
(Published on 4th May, 2020)

ARRANGEMENT OF PARAGRAPHS

PARAGRAPH

1. Citation and commencement
2. Deferment of tax payments
3. Requirements for eligibility
4. Time for payment of deferred payments
5. Interest on payment of deferred payments

IN RECOGNITION of the risks posed by the COVID-19 pandemic and in exercise of the powers conferred on the Minister of Finance and Economic Development by regulation 30F of the Emergency Powers (COVID-19) Regulations, 2020, the following Order is hereby made —

1. This Order may be cited as the Income Tax (COVID-19) (Deferment of Self-Assessment Tax) Order, 2020, and shall be deemed to have come into operation on 1st March, 2020. Citation and commencement
2. (1) Where a taxpayer is required to pay tax under section 95 of the Income Tax Act, the taxpayer may — Deferment of tax payments  
Cap. 52:01
  - (a) for any two quarters in the period between 1st March, 2020 and 30th September, 2020 —
    - (i) make a payment of quarterly installments equal to 25 per cent of such installment, and
    - (ii) the remaining 75 per cent of the installment shall be deferred to be paid during a period provided under paragraph 4;
  - (b) for the balance of the tax payable —
    - (i) make a payment equal to 25 per cent of the balance due, and
    - (ii) the remaining 75 per cent of the balance due shall be deferred to be paid during a period provided under paragraph 4;
  - (c) for the tax payable as estimated tax under section 78 (2) of the Income Tax Act, that is less than P50 000 —
    - (i) make a payment equal to 25 per cent for any two quarters or 25 per cent of the lump sum payable, and
    - (ii) the remaining 75 per cent payable shall be deferred to be paid during the period provided under paragraph 4; and
  - (d) where a taxpayer is not a company, for tax payable as estimated tax under section 78 (2A) of the Income Tax Act —
    - (i) make a payment equal to 25 per cent of the lump sum payable, and
    - (ii) the remaining 75 per cent of the lump sum payable shall be deferred to be paid during a period provided under paragraph 4.

- (2) Where a taxpayer is required to pay the balance of tax payable under section 95 of the Income Tax Act, the balance shall only be deferred, if it was due and payable during the period of the COVID-19 pandemic between 1st March, 2020 and 30th September, 2020.
- (3) A taxpayer shall only have the option to defer —
- (a) the payment for any two quarters under section 95 of the Income Tax Act; or
  - (b) the payment for any one quarter and payment for the balance of tax payable under section 95 of the Income Tax Act.
- (4) The deferment accorded to a taxpayer under this paragraph is to provide temporary relief from payment of tax to taxpayers adversely affected by the COVID-19 pandemic.
- 3.** (1) A taxpayer eligible for the deferment of the amount of tax payable in paragraph 2 shall be a person —
- (a) with an annual turnover of P250 000 000 or less; and
  - (b) with a valid tax clearance certificate.
- (2) A taxpayer who is eligible for deferment under paragraph 2 shall, within 60 days after publication of this Order, make an application in an electronic format to the Commissioner General requesting for deferment of amounts as specified in paragraph 2.
- (3) A taxpayer with an annual turnover of more than P250 000 000 and a valid tax clearance certificate may, within 30 days of the publication of this Order, make an application to the Minister in an electronic format provided by the Commissioner General for deferment of amounts as specified in paragraph 2.
- (4) Where the Minister receives an application under subparagraph (3), the Minister shall —
- (a) consider the taxpayer’s valid tax clearance certificate;
  - (b) consider the adverse impact the COVID-19 pandemic has on the taxpayer’s business; and
  - (c) within 14 days of the application, make a decision on whether to approve or disapprove the application.
- (5) The applications made under subparagraphs (2) and (3) shall indicate —
- (a) whether the taxpayer shall defer the payments due for any two quarters or shall defer the balance or lump sum of the tax payable together with any one quarter;
  - (b) where the taxpayer opts to defer payments of any two quarters, the application shall indicate the quarters that the taxpayer will be utilizing to defer the installments; and
  - (c) where the taxpayer opts to defer the payment of any one quarter together with the balance, or lump sum of tax payable, the application shall indicate the quarter that the taxpayer shall utilise to defer the installment.
- 4.** Where a taxpayer has an amount deferred under paragraph 2, the deferred amount shall be due and payable from 1st March, 2021 to 31st December, 2021.

Requirements for eligibility

Time for payment of deferred payments

5. (1) An amount that is due and payable in accordance with paragraph 4, shall not be charged interest.

Interest on  
payment of  
deferred  
payments

(2) Notwithstanding the provisions of subparagraph (1) any deferred amount that remains unpaid after the time of payment specified in paragraph 4, shall be charged interest at the rate of one and a half per cent for each month or part of a month during which the amount remains unpaid, compounded monthly.

MADE this 29th day of April, 2020.

DR. THAPELO MATSHEKA,  
*Minister of Finance and Economic  
Development.*

