

### **Avoid tax garnishee orders in Botswana!**

Generally, outstanding tax liabilities attract penalties and interest which further inflate the tax obligation. The taxman, being the authorised tax collector is commonly known for chasing taxpayers to ensure that such obligations are settled. However, some taxpayers try by all means necessary to avoid paying tax simply because they just do not want to pay. For some, failure to pay tax might be because of cashflow challenges. In this regard, it is vital to note that the BURS is empowered with various means of ensuring that taxpayers settle their dues either voluntarily or through obligatory means. Some of these means include instituting a garnishee order. Allow us to help you understand what triggers BURS to invoke garnishee orders and how the same can be avoided. In this article, words importing the masculine shall be deemed to include the feminine.

### **Enter garnishee!**

Generally, a garnishee order is usually authorised by a court of law, and it involves granting an eligible party legal authority to collect debts on behalf of another. However, when a taxpayer is in default of any tax obligations, the taxman has the right to enforce payment even without going to court. As highlighted above, the taxman, being the authorised tax collector is, by law, bestowed with legal authority to institute the same, i.e., garnishee orders, in collecting outstanding tax liabilities' from taxpayers. A garnishee order is usually employed as a last resort in collecting tax from difficult taxpayers. Let us have a look in detail on what lead to BURS to take such action.

### **The why and how**

As alluded to above, BURS main mandate is to enforce the tax laws with the main objective of ensuring that tax is collected from every taxpayer. In order to ensure that such a mandate is effectively and efficiently executed, BURS has, amongst its work force, a dedicated team of debt collectors. These taxmen and women are legally authorised to make follow ups and demand taxpayers to settle their dues. Practically, they usually make follow ups through phone calls, emails and thereafter demand payment of tax within a specified period of time through letters. Accordingly, where such follow ups fail to yield positive results, usually due to non-responsiveness from taxpayers, the taxman may institute a garnishee order. This is commonly known to be affected on taxpayers' bank accounts. However, it is of paramount importance to understand that, for tax purposes, a garnishee order is technically a legal instruction used to recover payment of a debt. As we previously mentioned , BURS does not need a court authority to institute the same as on its own they yield legal authority to do so. Technically, this means that a garnishee order can be enforced on any source of income of a tax debtor. This means such an order can be enforced on the taxpayer's debtors consequently redirecting all the payments from the taxpayer's bank or debtors to BURS until the tax obligation is settled.

**Avoid the garnish!**

As you can see, it is of paramount importance for taxpayers to avoid the garnishee by all means possible. Usually, the best way to avoid the same is to respond positively to demands for tax payments from BURS. Where the tax debt cannot be settled, it is advisable to approach the taxman with a payment plan. However, it should be borne in mind that simply approaching BURS with a payment plan doesn't exonerate anyone from the wrath of the taxman, the payment plan should be strictly adhered to avoid any tax consequences.

Well folks, we hope that was insightful. As us the two Yours Truly say goodbye, remember to religiously pay your taxes. If you want to consult, join our free Tax WhatsApp group or to know about our 9 Tax e-books, send us a text on +267 71 81 836. You can read more tax articles on our website, [www.aupracontax.co.bw](http://www.aupracontax.co.bw) under the 'Tax articles' tab.