

Botswana

A. Progress in the implementation of the minimum standard

Botswana has 17 tax agreements in force, as reported in its response to the Peer Review questionnaire.

None of Botswana's agreements comply with the minimum standard or are subject to a complying instrument.

Botswana has not signed the MLI.

B. Implementation issues

As Botswana has not signed the MLI or implemented anti-treaty-shopping measures in its agreements, the Secretariat will offer its support to design a plan for the implementation of the minimum standard to strengthen its network of agreements.

Summary of the jurisdiction response - Botswana

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)	Comments
1	Barbados	No	N/A	No	N/A	
2	China (People's Republic of)	No	N/A	No	N/A	
3	Eswatini	No	N/A	No	N/A	
4	France	No	N/A	No	N/A	
5	India	No	N/A	No	N/A	
6	Ireland	No	N/A	No	N/A	
7	Malta	No	N/A	No	N/A	
8	Mauritius	No	N/A	No	N/A	
9	Mozambique*	No	N/A	No	N/A	
10	Namibia	No	N/A	No	N/A	
11	Russia	No	N/A	No	N/A	
12	Seychelles	No	N/A	No	N/A	
13	South Africa	No	N/A	No	N/A	
14	Sweden	No	N/A	No	N/A	
15	United Kingdom	No	N/A	No	N/A	
16	Zambia	No	N/A	No	N/A	
17	Zimbabwe*	No	N/A	No	N/A	



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