

Botswana

A. Progress in the implementation of the minimum standard

Botswana has 16 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.

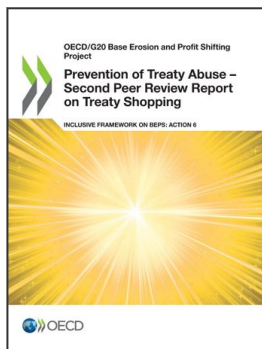
B. Implementation issues

No jurisdiction has raised any concerns about their agreements with Botswana.

Botswana is encouraged to implement the minimum standard in its 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	France	No	N/A	No	N/A	
3	India	No	N/A	No	N/A	
4	Ireland	No	N/A	No	N/A	
5	Malta	No	N/A	No	N/A	
6	Mauritius	No	N/A	No	N/A	
7	Mozambique*	No	N/A	No	N/A	
8	Namibia*	No	N/A	No	N/A	
9	Russia	No	N/A	No	N/A	
10	Seychelles	No	N/A	No	N/A	
11	South Africa	No	N/A	No	N/A	
12	Eswatini*	No	N/A	No	N/A	
13	Sweden	No	N/A	No	N/A	
14	United Kingdom	No	N/A	No	N/A	
15	Zambia	No	N/A	No	N/A	
16	Zimbabwe*	No	N/A	No	N/A	



From:

Prevention of Treaty Abuse – Second Peer Review Report on Treaty Shopping

Inclusive Framework on BEPS: Action 6

Access the complete publication at:

<https://doi.org/10.1787/d656738d-en>

Please cite this chapter as:

OECD (2020), “Botswana”, in *Prevention of Treaty Abuse – Second Peer Review Report on Treaty Shopping: Inclusive Framework on BEPS: Action 6*, OECD Publishing, Paris.

DOI: <https://doi.org/10.1787/bddec744-en>

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