

CONVENTION ON MUTUAL ADMINISTRATIVE ASSISTANCE IN TAX MATTERS

ETS No. 127 - Strasbourg, 25.I.1988, as amended by the 2010 Protocol

BOTSWANA

Compilation of Declarations currently in force (*) concerning

Annex A - Taxes to which the Convention would apply (Article 2).	X
Annex B - Competent authorities (Article 3).	X
Annex C - Definition of the word "national" for the purpose of the Convention (Article 3).	X

Declarations contained in the instrument of ratification deposited with the Secretary General of the OECD on 15 June 2021 - Or. Engl. (*in force as from 1 October 2021*)

ANNEX A – Taxes to which the Convention would apply:

- . **Article 2, paragraph 1.a.i:**
 - . Income tax;
 - . Withholding tax on royalties;
 - . Withholding tax on dividend tax;
 - . Withholding tax on interest;
 - . Withholding tax on technical fees;
 - . Withholding tax on tax on foreign entertainers and sportspersons.
- . **Article 2, paragraph 1.a.ii:** Capital gains tax.
- . **Article 2, paragraph 1.b.iii.A:** Capital transfer tax.
- . **Article 2, paragraph 1.b.iii.B:** Transfer duty.
- . **Article 2, paragraph 1.b.iii.C:** Value added tax.
- . **Article 2, paragraph 1.b.iii.D:** Excise duty.

ANNEX B – Competent Authorities

The Minister responsible for finance represented by the Commissioner General of the Botswana Unified Revenue Service (BURS) or an authorised representative of the Commissioner General.

ANNEX C – Definition of the word "national" for the purpose of the Convention

Any individual possessing the nationality or citizenship of Botswana and any legal person, association, or other entity deriving its status as such from the laws in force in Botswana.

(*) Status as of 18 June 2021. For the Complete Chronology of declarations, please consult our website, rubric [Search](#).
Source: Council of Europe's Treaty Office on <http://conventions.coe.int>