

Botswana

A. Progress in the implementation of the minimum standard

Botswana has 20 tax agreements in force, as reported in its response to the Peer Review questionnaire. Two of those agreements comply with the minimum standard.

Botswana has not signed the MLI.

Botswana indicated in its response to the peer review questionnaire that steps have been taken (other than under the MLI) to implement the minimum standard in its agreement with Mauritius.

Botswana is implementing the minimum standard through the inclusion of the preamble statement and the PPT.

B. Conclusion

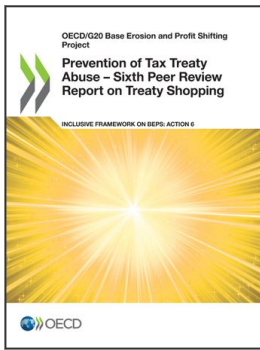
Botswana has developed a plan for the implementation of the minimum standard in its agreements with Barbados, China (People's Republic of), Czechia, Eswatini, France, India, Ireland, Malta, Namibia, the Russian Federation, the Seychelles, Sweden, the United Kingdom, and Zambia. Botswana indicated in its response to the Peer Review questionnaire that it intends to sign the MLI and list those agreements to be covered.

Summary of the jurisdiction response – Botswana

	1. Treaty partners	2. Compliance with the standard	3. Signature of a complying instrument	4. Minimum standard provision used
1	Luxembourg	Yes other		PPT
2	Mauritius	No	No	
3	United Arab Emirates	Yes other		PPT

Other agreements

	1. Treaty partners	2. Inclusive Framework member
1	Barbados	Yes
2	China (People's Republic of)	Yes
3	Czechia	Yes
4	Eswatini	Yes
5	France	Yes
6	India	Yes
7	Ireland	Yes
8	Malta	Yes
9	Mozambique*	No
10	Namibia	Yes
11	Russian Federation	Yes
12	Seychelles	Yes
13	South Africa	Yes
14	Sweden	Yes
15	United Kingdom	Yes
16	Zambia	Yes
17	Zimbabwe*	No



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