

Botswana

A. Progress in the implementation of the minimum standard

Botswana has 19 tax agreements in force, as reported in its response to the Peer Review questionnaire. One of those agreements, the agreement with the United Arab Emirates, complies with the minimum standard.

Botswana has not signed the MLI.

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

B. Conclusion

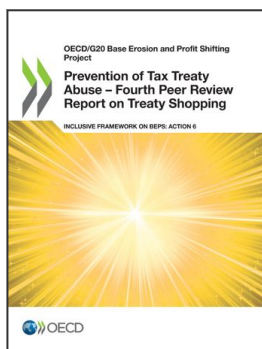
Botswana has developed a plan for the implementation of the minimum standard in its agreements with Barbados, China (People's Republic of), the Czech Republic, Eswatini, France, India Ireland, Malta, Mauritius, Namibia, Russian Federation, the Seychelles, Sweden, the United Kingdom, and Zambia. Botswana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

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	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	Czech Republic	Yes
4	Eswatini	Yes
5	France	Yes
6	India	Yes
7	Ireland	Yes
8	Malta	Yes
9	Mauritius	Yes
10	Mozambique*	No
11	Namibia	Yes
12	Russian Federation	Yes
13	Seychelles	Yes
14	South Africa	Yes
15	Sweden	Yes
16	United Kingdom	Yes
17	Zambia	Yes
18	Zimbabwe*	No



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