

Statutory Instrument No. 93 of 2022

**INCOME TAX ACT
(Cap. 52:01)**

**BOTSWANA-CHINA DOUBLE TAXATION AVOIDANCE AGREEMENT
(AMENDMENT) ORDER, 2022
(Published on 29th July, 2022)**

ARRANGEMENT OF PARAGRAPHS

PARAGRAPH

1. Citation
 2. Amendment of Schedule to S.I. 92 of 2012
 3. Approval and effective date of commencement
- SCHEDULE**

WHEREAS in the exercise of the powers conferred on him by section 53 (3) of the Income Tax Act (Cap. 52:01), the Minister of Finance has, on behalf of the Government, exchanged Instruments amending the Double Taxation Agreement with the Government of the People's Republic of China;

AND WHEREAS in accordance with the provisions of section 53 (3) of the Income Tax Act, the said Agreement shall be laid before the National Assembly, and shall not take effect unless approved by resolution of the National Assembly;

NOW THEREFORE the following Order is hereby made —

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| Citation | 1. This Order may be cited as the Botswana-China Double Taxation Avoidance Agreement (Amendment) Order, 2022. |
| Amendment of Schedule to S.I. 92 of 2012 | 2. The Botswana-China Double Taxation Avoidance Agreement Order, 2012, is amended as set out in the Schedule hereto. |
| Approval and effective date of the Order | 3. The protocol amending the Double Taxation Agreement Order set out in the Schedule hereto between the Government of the Republic of Botswana with the Government of the People's Republic of China is presented to the National Assembly for approval and shall, upon approval, take effect from the date of this Order. |

**SCHEDULE
Article 12**

The withholding tax rate in paragraph 2 in Article 12 of the Convention is amended by substituting for the words "7.5%" the words "5%".

MADE this 25th day of July, 2022.

**PEGGY SERAME,
Minister of Finance.**