

*Statutory Instrument No. 120 of 2022*

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

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

**ARRANGEMENT OF PARAGRAPHS**

**PARAGRAPH**

1. Citation
2. Amendment of Schedule to S.I. 92 of 2012
3. Approval and effective date of commencement
4. Revocation of S.I. No. 93 of 2022

**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 Avoidance 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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| <b>1.</b> This Order may be cited as the Botswana-China Double Taxation Avoidance Agreement (Amendment) Order, 2022.  | Citation                                 |
| <b>2.</b> The Botswana-China Double Taxation Avoidance Agreement Order, 2012, is amended as set out in the Schedule hereto.   | Amendment of Schedule to S.I. 92 of 2012 |
| <b>3.</b> The protocol amending the Double Taxation Avoidance 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 19th September, 2018. | Approval and effective date of the Order |
| <b>4.</b> The Botswana-China Double Taxation Avoidance Agreement (Amendment) Order, 2022 is hereby revoked.   | Revocation of S.I. No. 93 of 2022        |

**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 9th day of September, 2022.

**PEGGY SERAME,  
Minister of Finance.**