
DRAFT STATUTORY INSTRUMENTS

2006 No.

**The Double Taxation Relief (Taxes
on Income) (Botswana) Order 2006**

Double taxation arrangements to have effect

2. It is declared that—
- (a) the arrangements specified in the Convention set out in Part 1 of the Schedule to this Order, and in the Exchange of Notes constituting an Agreement set out in Part 2 of that Schedule, have been made with the Government of the Republic of Botswana with a view to affording relief from double taxation in relation to income tax, corporation tax and capital gains tax and taxes of a similar character imposed by the laws of Botswana;
 - (b) those arrangements include provisions with respect to the exchange of information foreseeably relevant to the administration or enforcement of the domestic laws of the United Kingdom and the laws of Botswana concerning taxes covered by the arrangements including, in particular, provisions about the prevention of fiscal evasion with respect to those taxes; and
 - (c) it is expedient that those arrangements should have effect.