

**Double Taxation  
Conventions / Agreements  
Preliminary Hearing**

4 August 2010



**South Africa – Botswana  
Protocol  
amending the  
Double Taxation Convention**



## Introduction

- The amendments to the Convention became necessary in view of the global initiative to incorporate a comprehensive exchange of information Article in existing Double Taxation Agreements.
- The Article in the South Africa – Botswana Protocol amending the Double Tax Convention is as follows:



## Article 25: Exchange of Information

- Article 25 of the Convention was deleted and replaced by the new Article on Exchange of Information.
- This new Article is in line with the OECD Model and extends to taxes of every kind and description.
- The new Article ensures that bank secrecy or the absence of a domestic tax interest can no longer be used to deny a request for exchange of information.

