

PROTOCOL

Amending the Convention between

THE GOVERNMENT OF BARBADOS

and

**THE GOVERNMENT OF THE REPUBLIC
OF BOTSWANA**

**FOR THE AVOIDANCE OF DOUBLE TAXATION AND
THE PREVENTION OF FISCAL EVASION WITH
RESPECT TO TAXES ON INCOME AND
CAPITAL GAINS**

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OF THE REPUBLIC OF BOTSWANA**

Desiring to amend the Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and capital gains, signed at Bridgetown on 23rd February 2005 (in this Protocol referred to as “the Convention”),

Have agreed as follows:

Article I

Article 27 of the Convention shall be deleted and replaced by the following:

“Article 27

Exchange of Information

1. The competent authorities of the Contracting States shall exchange such information as is foreseeably relevant for carrying out the provisions of this Convention or to the administration or enforcement of the domestic laws concerning taxes of every kind and description imposed on behalf of the Contracting States, or of their political subdivisions, in so far as the taxation thereunder is not contrary to the Convention. The exchange of information is not restricted by Articles 1 and 2.

2. Any information received under paragraph 1 by a Contracting State shall be treated as secret in the same manner as information obtained under the domestic laws of that State and shall be disclosed only to persons or authorities (including courts and administrative bodies) concerned with the assessment or collection of, the enforcement or prosecution in respect of, the determination of appeals in relation to the taxes referred to in paragraph 1, or the oversight of the above. Such persons or authorities shall use the information only for such purposes. They may disclose the information in public court proceedings or in judicial decisions.

3. In no case shall the provisions of paragraphs 1 and 2 be construed so as to impose on a Contracting State the obligation to:

- (a) carry out administrative measures at variance with the laws and administrative practice of that or of the other Contracting State;
- (b) supply information which is not obtainable under the laws or in the normal course of the administration of that or of the other Contracting State;
- (c) supply information which would disclose any trade, business, industrial, commercial or professional secret or trade process, or information the disclosure of which would be contrary to public policy (ordre public).

4. If information is requested by a Contracting State in accordance with this Article, the other Contracting State shall use its information gathering measures to obtain the requested information, even though that other State may not need such information for its own tax purposes. Each Contracting State shall take the necessary measures to ensure the availability of information as well as the ability of its competent authority to access information and to transmit it to the competent authority of the other Contracting State. The obligations contained in the preceding sentences are subject to the limitations of paragraph 3 but in no case shall such limitations be construed to permit a Contracting State to decline to supply information solely because it has no domestic interest in such information.

5. In no case shall the provisions of paragraph 3 be construed to permit a Contracting State to decline to supply information solely because the information is held by a bank, other financial institution, nominee or person acting in an agency or a fiduciary capacity or because it relates to ownership interests in a person.”

Article II

1. Each of the Contracting States shall notify the other in writing, through the diplomatic channel, of the completion of the procedures required by its law for the bringing into force of this Protocol, which shall form an integral part of the Convention. The Protocol shall enter into force on the date of receipt of the later of these notifications.

2. The provisions of the Protocol shall thereupon have effect beginning on the first day of January next following the year in which the Protocol enters into force.

Article III

This Protocol shall remain in force for as long as the Convention remains in force.

IN WITNESS WHEREOF the undersigned, being duly authorised by their respective Governments, have signed and sealed this Protocol in two originals in the English language, both texts being equally authentic.

DONE at London on the 4th day of September in the year 2014.

Mr. GUY HEWITT
For the Government of Barbados

Mr. ROY WARREN BLACKBEARD
For the Republic of Botswana