

PROTOCOL

AMENDING THE AGREEMENT

BETWEEN

THE GOVERNMENT OF THE REPUBLIC OF

BOTSWANA

AND

THE GOVERNMENT OF THE REPUBLIC OF

SEYCHELLES

FOR THE AVOIDANCE OF

DOUBLE TAXATION AND THE PREVENTION

OF FISCAL EVASION

WITH RESPECT TO TAXES ON INCOME

The Government of the Republic of Botswana and the Government of the Republic of Seychelles;

DESIRING to amend the Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, signed at Johannesburg on 26th August, 2004 (in this Protocol referred to as “the Agreement”),

HAVE AGREED AS FOLLOWS:

ARTICLE 1

Article 26 of the Agreement shall be deleted and replaced by the following:

“ARTICLE 26

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 Agreement 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 particular for the prevention of fraud or evasion of such taxes, in so far as the taxation thereunder is not contrary to the Agreement. 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. 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 its counterpart. 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) to 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. The obligation contained in the preceding sentence is 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 2

1. Each of the Contracting States shall notify to 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 Agreement. 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 3

This Protocol shall remain in force as long as the Agreement 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 Pretoria on 12th day of March in the year 2013.

**MR KENNY KAPINGA
FOR THE GOVERNMENT OF THE
REPUBLIC OF BOTSWANA**

**MR CLAUDE MOREL
FOR THE GOVERNMENT OF THE
REPUBLIC OF SEYCHELLES**