

**No. 54751\***

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**Ireland  
and  
Botswana**

**Agreement between the Government of the Republic of Botswana and the Government of Ireland for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income (with protocol). Gaborone, 10 June 2014**

**Entry into force:** *3 February 2016 by notification, in accordance with article 29*

**Authentic text:** *English*

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**Irlande  
et  
Botswana**

**Accord entre le Gouvernement de la République du Botswana et le Gouvernement de l'Irlande tendant à éviter la double imposition et à prévenir l'évasion fiscale en matière d'impôts sur le revenu (avec protocole). Gaborone, 10 juin 2014**

**Entrée en vigueur :** *3 février 2016 par notification, conformément à l'article 29*

**Texte authentique :** *anglais*

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[ ENGLISH TEXT – TEXTE ANGLAIS ]

**AGREEMENT**

**BETWEEN**

**THE GOVERNMENT OF THE REPUBLIC OF BOTSWANA**

**AND**

**THE GOVERNMENT OF IRELAND**

**FOR**

**THE AVOIDANCE OF DOUBLE TAXATION**

**AND**

**THE PREVENTION OF FISCAL EVASION WITH RESPECT**

**TO**

**TAXES ON INCOME**

## **Preamble**

**The Government of the Republic of Botswana and the Government of Ireland, desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, have agreed as follows:**

## **Article 1**

### **PERSONS COVERED**

This Agreement shall apply to persons who are residents of one or both of the Contracting States.

## **Article 2**

### **TAXES COVERED**

1. This Agreement shall apply to taxes on income imposed by each Contracting State, irrespective of the manner in which they are levied.
2. There shall be regarded as taxes on income all taxes imposed on total income or on elements of income, including taxes on gains from the alienation of movable or immovable property.
3. The existing taxes to which this Agreement shall apply are in particular:
  - (a) in Botswana:
    - (i) the income tax; and
    - (ii) the capital gains tax;(hereinafter referred to as “Botswana tax”); and
  - (b) in Ireland:
    - (i) the income tax;
    - (ii) the universal social charge;
    - (iii) the corporation tax; and

- (iv) the capital gains tax;  
(hereinafter referred to as “ Irish tax”).

4. The Agreement shall apply also to any identical or substantially similar taxes which are imposed by either Contracting State after the date of signature of the Agreement in addition to, or in place of, the existing taxes. The competent authorities of the Contracting States shall notify each other of any significant changes which have been made in their respective taxation laws.

### **Article 3**

#### **GENERAL DEFINITIONS**

1. For the purposes of this Agreement, unless the context otherwise requires:
  - (a) the term “Botswana” means the Republic of Botswana;
  - (b) the term “Ireland” includes any area outside the territorial waters of Ireland which has been or may hereafter be designated, under the laws of Ireland concerning the Exclusive Economic Zone and the Continental Shelf, as an area within which Ireland may exercise such sovereign rights and jurisdiction as are in conformity with international law;
  - (c) the terms “a Contracting State” and “the other Contracting State” mean Botswana or Ireland, as the context requires; and the term “Contracting States” means Botswana and Ireland;
  - (d) the term “company” means any body corporate or any entity which is treated as a body corporate for tax purposes;
  - (e) the term “competent authority” means:
    - (i) in Botswana, the Minister of Finance and Development Planning, represented by the Commissioner General of the Botswana Unified Revenue Service or his authorised representative; and
    - (ii) in Ireland, the Revenue Commissioners or their authorised representative;
  - (f) the term “enterprise” applies to the carrying on of any business;

- (g) the terms “enterprise of a Contracting State” and “enterprise of the other Contracting State” mean respectively an enterprise carried on by a resident of a Contracting State and an enterprise carried on by a resident of the other Contracting State;
- (h) the term “international traffic” means any transport by a ship or aircraft operated by an enterprise of a Contracting State, except when the ship or aircraft is operated solely between places in the other Contracting State;
- (i) the term “national”, in relation to a Contracting State, means:
  - (i) any individual possessing the nationality or citizenship of that Contracting State; and
  - (ii) any legal person or association deriving its status as such from the laws in force in that Contracting State;
- (j) the term “person” includes an individual, a trust, a company and any other body of persons;
- (k) the term “business” includes the performance of professional services and of other activities of an independent character.

2. As regards the application of the provisions of this Agreement at any time by a Contracting State, any term not defined therein shall, unless the context otherwise requires, have the meaning that it has at that time under the law of that State for the purposes of the taxes to which this Agreement applies, any meaning under the applicable tax laws of that State prevailing over a meaning given to the term under other laws of that State.

#### **Article 4**

##### **RESIDENT**

1. For the purposes of this Agreement, the term “resident of a Contracting State” means any person who, under the laws of that State, is liable to tax therein by reason of his domicile,