European Journal of Prosthodontics and Restorative Dentistry (2026) 34(7s), 421–432

Tax Avoidance and the Effectiveness of General Anti-Avoidance Rules (GAAR): A Critical Assessment in Botswana's Tax Framework

Keywords
Tax Avoidance, General Anti-Avoidance Rules (GAAR), Botswana Tax Framework, Corporate Governance, Legal and Regulatory Compliance

Authors
Onalethata Kambai[1]
Research Scholar, Institute of Legal Studies and Research, Faculty of Law, Mangalayatan University, Aligarh (Uttar Pradesh), India

Vikas Sharma[2]
Associate Professor, Institute of Legal Studies and Research, Faculty of Law, Mangalayatan University, Aligarh (Uttar Pradesh), India

Abstract
Tax avoidance is still a key area of concern in modern-day tax systems, whereby both corporations and individuals exploit the legal loopholes to realise tax savings without breaching statutory laws. Botswana's General Anti-Avoidance Rules (GAAR) were aimed at strengthening the tax system through addressing the issues of tax avoidance structures and preserving the revenue base. This research presents an assessment of GAAR concerning its impact on the corporate law and taxation system in Botswana. The study will analyse how the implementation of GAAR is applied in practice, its conformity with international standards and its relevance to corporate governance. Legislative measures imported from other legislative measures, related cases and reports will be used in assessing whether GAAR addresses major tax avoidance schemes in Botswana while providing legal certainty to taxpayers. There are some challenges in terms of interpretation, the enforcement capacity of the government and limiting the rights of taxpayers while preserving the revenue base. Conclusion, while GAAR strengthens the integrity of the tax system in Botswana, its success is dependent on judicial clarity, efficient administration and compliance. This research contributes to the academic knowledge on corporate law as it goes beyond seeing GAAR as just a sanctioning mechanism for tax enforcement, but rather a tool for promoting corporate responsibility and sustainability.

Received:17-06-2026
Revised: 23-07-2026
Accepted: 28-07-2026
Doi:10.1922/ejprd.v34i7s.1635

Copyright ©2026 by Riset Publication Services LLC

1. INTRODUCTION

The issue of Tax Avoidance (TA) is of great significance today since it concerns both international and national economies. At the international level, individuals and companies adopt legal means to lessen the tax burden on themselves, although this does not tally with the true nature of the tax system.This practice is adopted out of the quest to ensure maximum wealth creation for the stockholders in the business industry, where taxes contribute greatly to expenses. As for Botswana, TA poses problems concerning the generation of funds necessary for investments in the country by the government, which hinders its sustained economic growth.

One of the most destructive activities in human civilisation is TA. It is defined as any effort to minimise payment of lawful taxes by wilfully avoiding the purpose and objectives of tax law.[3]TA aggravates many of the world's most urgent global challenges, including climate change, extreme poverty, and human rights violations.[4] TA, in some cases, provides an escape route to evade financial regulations, conceal financial misconduct, and disguise organised crime.[5] Abusive transfer pricing causes not only a loss of tax bases but also a shift of profit away from high tax rate jurisdictions to lower tax rate jurisdictions, which permits TA[6] However, to achieve the conflicting objective of maximising global profits and minimising global tax revenues in tax collection.[7]

As previously indicated, the 'substance over form' doctrine is a common law tool to forcibly combat TA. The frameworks of these organisations urge countries to adopt laws that prevent abusive avoidance, which creates additional incentive for Botswana to adopt GAAR since it supports international best practice.[8] Organisations want certainty in tax rules, and rules like GAAR provide that certainty. Shareholders and stakeholders desire more transparency regarding taxation strategy. Therefore, rules such as GAAR establish a legal framework in which companies must ensure their tax practices.[9] Botswana, much like numerous nations, participates in various global initiatives that encourage anti-avoidance practices[10]

Tax authorities, including the Botswana Unified Revenue Service (BURS), often report that tax compliance continues to be a significant issue; non-compliance, under-reporting of income, and evasion often result in tax leakages[11] If the GAAR is not strong enough, clear enough, or enforced properly, then aggressive planning to always be profitable undermines revenues, as well as fairness, governance, and confidence in the investment climate[12] Evidence also continues to show that compliance and enforcement are going to continue to be a challenge: tax authorities are struggling to detect aggressive TA schemes, determine the difference from evasion, and ensure the application of the law is consistent.[13]

1.1 Objectives of the Study

The main objectives of the study include

- To critically evaluate the effectiveness of GAAR in addressing aggressive TA and safeguarding Botswana's revenue base.
- To analyse the practical application of GAAR in Botswana, including challenges of interpretation, enforcement, and taxpayer rights.
- To assess the alignment of Botswana's GAAR with international best practices and its role in promoting corporate responsibility and sustainable tax governance.

2. THEORETICAL FRAMEWORK

2.1 Deterrence Theory

The deterrence theory, which derives from both criminology and compliance theory, states that individuals as well as organisations become more inclined to follow the law if the risks involved in breaking the law exceed the benefits. If we apply the theory to tax compliance, then taxpayers would refrain from any aggressive strategies because they are aware that their actions will result in the detection of their violation of tax laws, which would be followed by heavy and effective punishments. Within the context of Botswana's tax system, deterrence theory highlights GAAR as a form of deterrent. GAAR operates as a general, flexible rule intended to catch transactions that are legal in nature, but not commercial in substance and are simply carried out to avoid tax.[14] In this regard, GAAR communicates to taxpayers that aggressive avoidance activities will not be permitted, and that tax authorities have both the power and willingness to challenge these matters. The issue is that GAAR will only work if the level of enforcement can be trusted. If taxpayers think enforcement is weak, or not consistently applied, or there is judicial discretion, any deterrent effect will quickly evaporate. Thus, GAAR needs an effective administration to enforce the law, but also an effective judicial system to clarify the law.[15]

2.2 Legitimacy Theory

Legitimacy theory is based on the idea that organisations exist and behave within a social contract where survival is reliant on responding to societal expectations and norms.[16] In this sense, corporations are expected to show that the organisation's practices, strategies, and behaviours are congruent with stakeholders' values that would be considered appropriate, good, and or honourable. Failure to meet societal expectations puts the corporation at risk of losing legitimacy, which can have implications that involve reputational damage, loss of stakeholder support, and, ultimately, life or death risks to the corporation[17] From a tax perspective, legitimacy theory shows the tension between aggressive TA and societal views of fairness. Although TA can be legal, it undermines the societal view that corporations are acting responsibly when they avoid taxes and, importantly, suggests corporations are prioritising profits over their contributions to public goods. Corporate TA can undermine trust in corporate tax payment behaviour and trust in the public tax system.[18] In Botswana, GAAR provide the legal structure that nudges corporations towards a responsible tax approach by limiting transactions or arrangements that are artificial and ensuring tax liability reflects economic activity. GAAR

Copyright ©2026 by Riset Publishing Services LLC.

enhances the social expectation that corporations will pay their fair share of taxes. In doing so, GAAR supports revenue protection and promotes corporate legitimacy, embedding corporate sustainability or responsible tax governance within corporate sustainability more broadly.[19]

3. LITERATURE REVIEW

(Alstadsæter et al., 2022)[20] investigated the substitution between illegal Tax Evasion (TE) and legal TA. The Norwegian government encouraged many wealthy taxpayers to repatriate assets that were previously hidden abroad, increasing its enforcement efforts. However, to find that when wealthy taxpayers disclose, they increase their reported taxes paid by 30% at the time of disclosure and sustain that rise over time. After ceasing to evade, no indication exists that taxpayers start to avoid more. Cracking down on TE by the wealthy can raise tax revenue, increase tax progressivity, and ultimately reduce inequality or elevate tax rates for the highest earners.

(Hossain et al., 2024)[21] Examining a TA and TE in Bangladesh suggests these two forms of avoidance or evasion are driven in some way by three main constructs: individual taxpayers, corporate taxpayers, and tax administration. At the individual taxpayer level, factors such as income, tax penalties, and tax morale affect avoidance and evasion. The corporate taxpayer level has avoidance or evasion factors such as corporate profitability, corporate governance, and corporate financial boundaries or limits. At the tax administration level, TA and evasion are affected by weak tax auditing, complex tax policies, accountability, and political interference.[22] examined longitudinal data and methodological models to analyse TE, TA, and economic growth in South Africa between 1994 and 2021. Their results were drawn from the comparison of taxpayers collected revenue budgets against actual collections and indicate that the authors used the Least Squares Regression analysis to confirm whether the relationship between Gross Domestic Product, TE, and avoidance is weak or strong. Their findings suggested that TE and avoidance do not strangle South Africa's economic growth, and they provide useful insights for policymakers in managing taxation and growth.

(Zhu & Peng, 2023)[23] An evaluation of a GAAR measure is provided in Article 47 of the Enterprise Income Tax Law if the special rules result in any gaps. While this has relevant implications, there are issues surrounding its uncertainties due to vague legislation and a culture of limited court proceedings for GAAR and the reliance on tax authorities to apply it, which produces uncertainty in its interpretation. Their study demonstrates these difficulties and how they can be addressed by clarifying the authority provisions and their application.

(Traut & de Resende, 2024) It has concentrated on a scenario whereby the Court of Justice of the European Union (CJEU) altered its decision in recent years; yet, it has always been a significant institution for enforcing laws that protect against any manipulation of tax policies. Even though the court's decision is consistent in nature, it mainly depends on theories formulated by the Organisation for Economic Co-operation and Development (OECD), and thus, it becomes questionable in terms of authenticity, as it is externally manipulated by the international organisation rather than the European Union (EU).

(Agbo, 2022) provides information on the challenges related to international taxation and the reactions of developed nations to such problems. It is a clear illustration of the point that flaws exist within the system of international taxation. Various countries have cooperated and taken initiatives in resolving tax problems because of institutions like the OECD, EU, WHO, and G-20. Based on their findings, despite many poor tax designs throughout the world, some of them contain vital lessons on designing international taxes in the digital age.

(Kumar, 2024)[Kumar, T. A. (2024). Ethical Dilemmas In State And Local Tax Planning: Balancing Profit Maximization And Social Responsibility. Educational Administration: Theory and Practice, 30(4), 667-678.] investigated the ethical dilemmas experienced by businesses narrowly related to state and local tax planning, and how that planning potentially impacts and relates to CSR. In many instances, businesses can maintain ethical standing in their local communities by conforming with local tax legislation, utilising tax planning strategies that construe, promote, and value transparency, incorporating stakeholder interests, and purposefully adhering to the spirit of the law rather than solely the letter of the law.

(Nurbekova et al., 2024)[25] explored the legal and theoretical governance of tax administration as a means of implementing tax policy objectives. It compares and contrasts tax administration processes and tax control processes and demonstrates how the two processes function together in an effective tax system. The major contention is that a nation's socioeconomic plan depends on an efficient and legally sanctioned tax administration procedure, which includes an ethical taxpayer component.

(Tredoux, 2023)[26] investigated significant legal issues in relation to South Africa's tax law, such as taxpayer confidentiality, access to information, and the public interest override. It also notes that there is no confirmed precedent on the specific set of circumstances, and the courts are toying with the idea of whether existing legislation should extend to this situation. In addition, the analysis also provides some practical insight beyond the specified rulings of the court.

(Belt et al., 2024)[27] evaluated the Netherlands' part in global TA involving, but not limited to, the use of Double Taxation Treaties with developing countries. Although the Netherlands has taken action to reform certain aspects of its policy settings, added anti-abuse clauses, and committed to capacity development programs, many gaps remain, and this is not fully effective. Their analysis notes that unilateral reforms are not sufficient because TA may simply relocate to a different jurisdiction. They include the notion that global solutions, such as the Global Minimum Tax, with continuing cooperation, offer the most hope for effective TA solutions.

4. DOCTRINAL LEGAL ANALYSIS OF BOTSWANA’S GAAR

4.1 Relevant provisions in the Botswana Income Tax Act (Cap 52:01)

Copyright ©2026 by Riset Publishing Services LLC.

The Botswana Income Tax Act (Cap 52:01) is the principal statute on tax on income in Botswana. An examination of the structure of the Act and certain provisions of the Act suggests the existence of sections that seek to deal with transactions intended to avoid tax liability, as well as anti-avoidance provisions.

4.1.1 Statutory Anti-Avoidance / Design-of-Transaction Provisions

One of the main provisions in Cap 52:01 dealing with TA is Section 36 of the Act. In the Botswana tax discussion, this provision is sometimes referred to as the general anti-avoidance provision. Under this section, the Commissioner General is granted the authority to ignore or recharacterize certain transactions and or agreements between "connected persons" or related parties or other circumstances where the arrangements are considered avoided tax liability. The language is fairly broad, allowing the revenue authority latitude to question the substance of transactions. For example, the publication "DGN 6 – BURS: anti-avoidance provisions of the Act (Section 36)" notes that there may be an agreement/contract between connected parties for the provision of particular services that may not be considered arm's length under that section[28]

Another aspect is the introduction of transfer pricing rules through the Income Tax (Amendment) Act, 2018, which applies from 1 July 2019. The new amendment was specifically meant to provide more precise and predictable rules for transactions between associated persons.The explanatory material notes that before the introduction of specific transfer pricing provisions (which form Section 36A of the Act), the tax authority often relied on the more general anti-avoidance provisions (including Section 36) to adjust transactions between associated persons. The amendment was based on the view that the general rules were "too vague and broad to practically implement"[29]Another pertinent provision in the statute is Section 39 (2), which addresses allowable expenditures, general in nature, and states the broad requirement that the deduction must be "wholly, exclusively and necessarily incurred" in earning assessable income. Added evidence relates to the discretion of the Commissioner General. In addition, this broad statutory requirement may also have interactions with the anti-avoidance review: although transactions may appear lawful, if a deduction also comes about as a result of the arrangements being principally tax motivated, the Commissioner may disallow or adjust the deduction or use their general powers[30]

4.1.2 Definition and Application of Connected Persons / Related Parties

While the Act (Cap 52:01) does not explicitly designate "GAAR" as such (or present a complete "General Anti-Avoidance Rule" in contemporary GAAR terminology in primary sources), it contains definition-type provisions surrounding "connected persons" (related parties). Notably, connected persons appear in the anti-avoidance provisions (Section 36) but also in the transfer pricing provisions (Section 36A).Connected persons are defined and related to whether transactions may be subject to arm's length principles or when the Commissioner may reclassify or ignore some transactions.35

4.1.3 Subsidiary Legislation and Guidance

There are subordinate rules/orders and guidance notes that operate in, or support, the Act. One such example is "DGN 6 Management or consultancy fees" (a guidance note under BURS) in connection with Section 36 under the anti-avoidance rules on contracts between connected parties. Under that Note:

- Management or consultancy fees are broad, including non-professional services to connected parties.
- The fees will be considered sourced in Botswana if the payer is a resident of Botswana or has a permanent establishment in Botswana.
- The law gives the Commissioner General the authority to disregard the contractual forms of the transaction and treat it otherwise where it does not meet arm's-length and/or appears to be TA.
- The law also requires strict proof of deductions: documentary evidence, necessity, reasonableness, etc.34

4.1.4 Transfer Pricing Specifics (Section 36A)

Before 2019, Botswana's tax system did not have specific transfer pricing legislation; the Commissioner General utilised a general set of anti-avoidance powers and a lack of clear deduction definitions to take a position on transactions. The Amendment, which introduced Section 36A, included specific rules for transactions involving related parties: the arm's-length principle applies, and transactions covered are subject to it. This gives clearer evidence of what is expected in many cross-border and related-party transactions. Nevertheless, some commentary indicates that some use of the anti-avoidance support may still apply when using Section 36A for transactions that fall outside of the thin and limited language regarding transfer pricing, or where the principal purpose of making the transaction was to avoid tax[31]

Table 1: Key Provisions and Practices Related to GAAR and Transfer Pricing in Botswana37

Provision	Description
General Anti-Avoidance (Section 36)	Where a transaction, scheme, or arrangement is not entered into at arm's length and has the effect of avoiding, reducing, or deferring tax liability, the Commissioner General may adjust liability.
Transfer Pricing (before 2019)	At the time, there were no specific transfer pricing rules; the BURS relied on the overall anti-avoidance provisions contained in Section 36.
Transfer Pricing (post-2019 amendment)	Section 36A mentions clear transfer pricing rules, and mandates that related party transactions are subject to the arm's length principle.

Copyright ©2026 by Riset Publishing Services LLC.

Thin Capitalisation	Specific rules only apply to mining companies and companies operating in the IFSC: - For mining companies, the capped debt-to-equity ratio is 3:1 - For IFSC companies, the capped debt-to-equity ratio is 12:1 (banks) and 3:1 (others).
BURS Practice	BURS performs transfer pricing audit and applies Section 36 GAAR where the arrangements do not have commercial substance or reduce tax liability.

4.1.5 Challenges / Vague Terms in the Legislation

- The language in “transactions intended to avoid a tax liability” as well as "necessary" as "expenditure incurred wholly, exclusively and necessarily" is vague, creating a degree of uncertainty and uncertainty in interpretation.
- While the Commissioner General maintains discretion, the taxpayer might have to provide the Commissioner with strict proof of the required, arm's length nature and documents that support this, since the Act permits the Commissioner to request this evidence.
- There may be confusion in distinguishing the general anti-avoidance procedures (Section 36) and the transfer pricing regulations (Section 36A), with no clarity regarding whether a transaction should have been assessed under TP regulations or the general anti-avoidance provision.
- The Act does not specifically include certain features typically found in international GAARs, such as a "dominant purpose test" or availability of detailed section ironing example of non-genuine settlements, leading to reduced certainty or guidance.

4.2 Judicial interpretation

4.2.1 Diacore Botswana (Pty) Ltd - Board of Adjudicators Decision, 28 April 2021

In April 2021, Diacore Botswana, a diamond polishing business, received a significant tax reassessment from the BURS. From 2010 to 2014, the business had reported losses over those years, which prompted BURS to audit its related-party transactions with Diacore International (Switzerland) and another related company. The audit demonstrated that the associated price charged in these related-party transactions was not an arm's length price, and Diacore had failed to provide adequate documentation or justification for the intergroup transfer pricing. The Board of Adjudicators upheld BURS's re-assessments totalling P8,033,276.97, including penalties. The adjustments were made based on a cost-plus, transactional net margin method, and reconstruction of what an arm 's-length price should have been. The case illustrates how the tax authorities in Botswana are operationalising anti-avoidance principles to achieve appropriate tax pricing and treatment in respect to related-party transactions, even in a jurisdiction without statutory GAAR provisions.

While the particulars of the case are not available in the public domain, the decision highlights the importance of sufficiently documenting and applying arm's-length pricing in related-party transactions. It also highlights BURS's willingness to identify and mitigate potential TA situations, reinforcing the need for transparency and compliance in corporate tax practices in Botswana.[32]

Figure 1: A general view of the BURS headquarters at the CBD in Gaborone on 29 May 2021.38

4.2.2 Cresta Marakanelo Case - Beneficial Ownership Under Tax Law

In the 2010 Cresta Marakanelo case, Botswana's High Court had a good opportunity to define the term "beneficial ownership" in tax law, but the court effectively passed on its opportunity to provide an analysis of the meaning of the term. This case demonstrated arrangements in which Cresta Marakanelo claimed rights or benefits could ultimately be through several entities, entities that claimed benefits were subject to finding the true beneficial owner for tax purposes.

Copyright ©2026 by Riset Publishing Services LLC.

The lack of a clearly set interpretation represents a gap in Botswana's tax case law, specifically in respect to anti-avoidance cases, such as substance over form and beneficial ownership. Beneficial ownership is an important concept when discussing TA, particularly international TA, the foundation of BEPS. It is a concept which finds the attempt to find what would be the "true" or "real owner" of tax benefits, generally where another person or entity is claiming such benefits under aggressive TA schemes. Notwithstanding its importance, and with reference to BEPS evidence, defining the concept of beneficial ownership has been notoriously difficult. This case reveals the need for the legal system in Botswana to offer clearer directions on the application of beneficial ownership in tax law in order to create TA strategies that take advantage of gaps in the law as it stands.[33]

4.2.3 Peermont Global (Pty) Ltd v. BURS - Capital Allowances Dispute

In a landmark case regarding capital allowances, Peermont Global Botswana, a hotel group, disagreed with the BURS reassessing claimed income tax deductions. The hotel sought increased or accelerated capital allowances on income tax return forms ITA 201 and ITA 202. The BURS claimed the capital allowances exceeded the maximum amount allowed by law and did not have appropriate supporting documents. In the end, the High Court of Botswana dismissed Peermont Global's appeal in favour of the BURS.

The High Court's decision is illustrative of how the judiciary closely examines a taxpayer's claim for deductions and allowances, especially when a claim may be interpreted as an attempt to gain a tax advantage not intended by law. Furthermore, the case emphasises the need for taxpayers to ensure they comply with the law and to keep detailed records of claims for capital allowances. The case also demonstrates that courts will uphold a BURS reassessment where the appeal for deduction or allowance appears aggressive, which reinforces the notion of going beyond the letter of the tax law and transparency. Although Peermont Global is not a GAAR case in the strict sense, it illustrates how Botswana courts engage with situations where a taxpayer seeks benefits that may stretch or violate the provisions of the legislation. It shows the balancing act the judiciary achieves, and is necessary between allowing a taxpayer legitimate planning opportunities and disallowing arrangements that amount to indirect TA. This case acts as an example of judicial enforcement of statutory compliance and limitations on allowable deduction claims, and illustrates that substance and documentation will be the focus of claims accepted[34]

Figure 2: Peermont Global (Pty) Ltd40

4.3Administrative practice: role of the BURS.

The BURS is crucial in the administration and enforcement of revenue laws in Botswana. Under the BURS Act, BURS assesses, collects and accounts for various taxes, including income tax, value-added tax, excise duties and customs duties, among others.36 In recent years, BURS has implemented a few initiatives to improve its administration. One key initiative has been the implementation of a competency-based human resources management approach with support from the World Customs Organisation. The restructuring was aimed at enhancing performance management, staff engagement and border management to drive voluntary compliance and enhanced revenue collection[35]BURS is exploring innovative solutions to address tax noncompliance. A recent study presented a potential artificial intelligence framework designed to address tax noncompliance in Botswana in a more efficient and effective way to encourage tax compliance and greater public financial management stability.13 Additionally, BURS is also involved in advancing transparency and accountability. The assessment of one of its reforms experienced significant improvements in respect of tax revenue and voluntary compliance as the tax environment adapted towards the tax payments being viewed as a moral responsibility of the taxpayer[36] Although developments have occurred in tax compliance, there are still concerns. A study identified concerns with compliance with the Botswana Data Protection Act at BURS that require better records management practices to comply with data protection compliance.[Manyeke, M. (2025). Examining the impediments to compliance with the Botswana Protection Act at the Botswana Unified Revenue Services

Copyright ©2026 by Riset Publishing Services LLC.

(BURS). Records Management Journal.] Therefore, BURS continues to examine the approaches to its administrative and compliance approach to improve tax revenue collection and compliance. While there is sustained growth, further improvement and focus are required to resolve and improve areas of concern, as well as to maintain continuity to improve the effectiveness of the systems for the administration of tax in Botswana.

5. COMPARATIVE ANALYSIS WITH OTHER JURISDICTIONS

5.1South Africa's GAAR (Sections 80A–80L).

For South Africa, the GAAR introduced in Sections 80A-80L of the Income Tax Act provides a very sound structure which endeavours to discourage artificial TA arrangements. GAAR was established on 2 November 2006, and it was an improvement on the former Section 103(1) because of its ability to address the shortcomings associated with Section 103(1) while giving the South African Revenue Service (SARS) more powers to enforce the law. GAAR applies to any arrangement that is intended to achieve a tax advantage without commercial substance.

"IAA" as per section 80A means any arrangement which can be considered as existing by virtue of its presumptive existence, provided one of the main reasons for entering into the arrangement is to achieve some tax benefit. The term also makes mention of three "tainted elements" which include abnormality, absence of commercial substance, and abuse or misuse of the Act. "Commercial Substance" in section 80C gives an additional definition of what constitutes absence of commercial substance in that they are arrangements that will give tax benefits even though there is little or no effect on the risk and cash flow of the business.

The Commissioner is vested with both general and specific powers under Section 80B. These powers include ignoring or consolidating certain steps in an arrangement, discretion to alter parties, and discretion to apportion receipts, accruals or expenditures. Changes are to be made in accordance with normal prescription principles and can be objected to or appealed against. The provisions in Sections 80D and 80E relate to round-trip financing and address tax indifferent parties with safe harbour provisions in place for limiting extra application.

Section 80F grants the Commissioner the powers to conglomerate related persons under GAAR, while Section 80J provides procedural rules with respect to time limits to notify parties and the time limit to reply to such notices. Furthermore, Section 80K stipulates that interest has to be paid on the amount of tax avoided. In general, the GAAR in South Africa is purposely very thorough, providing for prevention as well as certainty of the law through which its deterrent effect is achieved. The system is supposed to take into consideration any transaction on issues of abnormality, commercial substance and abuse of the area of tax law to achieve a balance between the rights of taxpayers and the imposition of a proper tax governance regime. The GAAR in South Africa is, in many ways, much more explicit and organised than that in Botswana when it comes to identifying impermissible arrangements.[38]

5.2India's GAAR (Income Tax Act, 1961, Chapter X-A).

India's GAAR were enacted by the Finance Act, 2012, and applied beginning with the Assessment Year 2018-19. GAAR's objective is to restrict impermissible TA, while preserving legitimate tax planning. GAARs are equivalent to Specific Anti-Avoidance Rules (SAARs) in that GAAR applies to general provisions, while SAARs apply to defined transactions that have been identified by the government. GAAR is, however, a general anti-abuse provision that is only applicable where an arrangement lacks commercial substance, and it is undertaken primarily to obtain a tax benefit.

GAAR is applied by section 95 when an arrangement results in the misuse or abuse of the Act, and/or lacks commercial substance. Section 96 defines an impermissible avoidance arrangement (IAA) using a dual test: (i) the purpose test, whereby obtaining a tax benefit is the sole or main purpose of the arrangement; and (ii) the tainted element/secondary purpose test, which includes round-tripping, accommodating persons, disguised transactions, and/or absence of substantive business purpose. Section 102 clarifies the definition of "tax benefit", including deferring, avoiding, or getting a refund of tax, or reducing a person's total income.

GAAR allows authorities to ignore, consolidate, or recharacterize transactions, treat connected parties as a single person, reallocate income, and look through corporate structures (Section 98). The burden of proof is on the tax authority until the arrangement is declared an IAA and shifted to assessed. Procedural safeguards include PCIT/CIT prior approval, referral to the Approving Panel, and opportunity to be heard by the assessor (Section 144BA). The Approving Panel (a retired High Court judge, a senior IRS officer, and an academic) provides binding direction on the declaration and effective assessment years.

Clarifications from the CBDT guarantee fair and consistent application of GAAR: it does not apply to grandfathered investments before April 2017, arrangements with the sanction of the courts, or rulings of the Authority for Advance Rulings. GAAR is a complement, rather than a replacement for, SAAR; it has the potential to override treaty benefits under Section 90(2A), if found abusive under GAAR. Overall, GAAR is a good-faith way to implement the "substance over form" approach that allows for tax reduction, with respect for legitimate commercial transactions[39]

5.3OECD/IMF guidance on GAAR and anti-avoidance rules.

The OECD and IMF provide detailed guidance on GAARs, which are intended to prevent contrived or artificial tax planning. A GAAR is a rule that targets arrangements or "schemes" which result in a tax benefit if the only or main purpose of the arrangement is to obtain the benefit. GAARs cannot be applied by the tax authority automatically; they require the tax authority to assess before they can be applied. The key components are: 1) identifying a scheme; 2) the existence of a tax benefit; and 3) making an objective inquiry into the taxpayer's purpose. Tax benefits can be in the form of deductions, credits, exemptions, or other deferrals of tax liability. The purpose test is a clearly defined, objective, substance-

Copyright ©2026 by Riset Publishing Services LLC.

over-form test that excludes valid commercial transactions. Several countries, including the UK, Canada, Australia, India and EU countries, introduced GAARs and then fine-tuned them, particularly to address BEPS-type practices (BEPS). For instance, Australia amended its GAAR test, changing the test for multinational TA from a "sole or dominant purpose" test to a "principal purpose" test. Overall, GAARs need to balance preventing abusive tax planning & protecting legitimate commercial activity, while being consistent with domestic law and international obligations.[Waerzeggers, C., Hillier, C., & International Monetary Fund Legal Department. (2016). Introducing a general anti-avoidance rule (GAAR)—Ensuring that a GAAR achieves its purpose. Tax Law IMF Technical Note, 1. https://www.imf.org/external/pubs/ft/tltn/2016/tltn1601.pdf]

5.4Lessons for Botswana from international best practices.

There are several lessons that Botswana can learn from the international experiences regarding the implementation of GAAR to improve its tax system. First, a clear definition of what constitutes a scheme and a tax benefit needs to be provided. For instance, in Canada and the UK, there have been attempts to give definitions of the terms that should be both broad and specific enough to cover all types of artificial or contrived schemes designed to defeat taxes or legitimate commercial transactions. Secondly, the GAAR must provide an objective "sole or dominant purpose" test, such as is the case with the OECD draft GAAR, to make sure that only transactions whose sole or dominant purpose is to defeat the tax are targeted. Finally, there should be some flexibility in the implementation of GAAR, allowing the tax administration to calculate tax liability under reasonable alternatives. The flexibility in application is demonstrated in the use of GAARs to address BEPS by multinationals in the Australian context. Fourthly, aligning GAARs with the existing domestic and international laws and obligations, including tax treaties, is a method of minimising conflicts and compliance with international obligations. Lastly, transparency in the administration process, reasonable assessment time periods, and good review and appeal procedures, as demonstrated in South Africa and Singapore, promote fairness, increase confidence in taxpayers and encourage compliance. By following this approach, GAAR in Botswana will discourage abusive tax planning activities without compromising sustainable economic development and tax policy uncertainty.

6. GAAR AND CORPORATE GOVERNANCE

The use of GAAR is increasingly perceived as an important element not just of tax compliance but of corporate governance in general. First of all, GAAR is a tool for fighting against aggressive tax arrangements, ensuring that the corporation pays its taxes properly. In such cases, tax compliance becomes an important part of corporate governance and responsible corporate behaviour. Corporations that comply with GAAR understand that ethical conduct, openness, and accountability are essential aspects of corporate governance. GAAR ensures that the corporation acts according to the spirit of the law as well as according to the letter of the law by discouraging unethical tax arrangements, which is responsible corporate behaviour.

GAAR promotes corporate responsibility by setting out boundaries for acceptable tax planning. It is said that all tax planning should be done based on legitimate business reasons and not TA alone. This helps companies take a perspective when making decisions such that the decision will not just be motivated by the profit motive, but also takes into consideration their long-term reputation and social responsibilities. After these firms have adopted GAAR principles, they are now in a position to build better internal controls and ethical considerations regarding financial and operational planning. This was because accountability was achieved as managers were accountable based on their ethical standards.

Additionally, GAAR is likely to contribute to sustainability through the prevention of exploitation that would lead to a lack of trust in corporations among the general public. Corporations can gain revenue temporarily through artificial deductions on taxes, thus offering a competitive edge to the corporation, although such actions may affect relations between stakeholders and cause lawsuits against the corporation. On the other hand, the adoption of GAAR implies a commitment towards fair tax compliance, leading to an equitable tax system that fosters sustainable economic development. GAAR creates an understanding of corporate actions based on social requirements of fairness and integrity by including ESG aspects within the corporate culture.

GAAR influences the degree of investor confidence and stakeholder trust. In today's times, investors place more importance on corporate governance and ethics than ever before, together with risk and decision-making. Organisations that comply with GAAR will be exposed to fewer chances of lawsuits, fines, and reputation damage from aggressive TA. Transparency assures investors and other stakeholders that organisations take responsibility and reduce their risks. Not only will compliance with the tax law send a message to the stakeholders about the organisational commitment to the rules, but compliance will also assure stakeholders that the management is committed to balancing profitability and ethics with respect to taxation.

GAAR is not only a means of enforcing taxation but also a catalyst for proper corporate governance. Based on the history of tax compliance and ethical decision-making, GAAR increases accountability and sustainability, and hence strengthens the foundation of corporate responsibility. Businesses that follow GAAR enjoy a better reputation, a higher level of investment confidence, and increased stakeholder trust. GAAR will therefore contribute to the resilience of the organisation in the long run.

7. CHALLENGES AND CRITICAL ASSESSMENT

Introducing a GAAR in Botswana presents many issues that should be taken into account in order to achieve effective enforcement of GAAR, while also achieving fairness and legal certainty. The first issue is related to interpretation. GAAR provisions tend to be written broadly so as to cover a range of TA schemes, but being

Copyright ©2026 by Riset Publishing Services LLC.

broad, GAAR provisions may create legal uncertainty. Taxpayers and advisors may not know if certain transactions fall within GAAR, and so the enactment of GAAR could lead to disputes and litigation over whether certain transactions fell within GAAR. A broad interpretation of GAAR may permit the tax authorities to control complex availability strategies, but it will also create issues of overreach and unpredictability, and a narrow interpretation may allow complex avoidance schemes to not be controlled. Therefore, it is very important to find the balance between being flexible and being precise.

The other issue that can affect GAAR enforcement is related to the administration capacity. The tax administration should possess the capacity to enforce GAAR in that it should be able to detect, evaluate, and challenge complex corporate structures. BURS could lack the capacity in terms of skills, personnel, and expertise needed to appropriately enforce GAAR. Multinational and complex transactions, transfer pricing issues, and multijurisdictional issues need very skilled people to monitor and evaluate them. If governments fail to invest adequately in capacity building, GAAR enforcement will become inconsistent and inappropriate to taxpayers.

In addition, there arises an element of balancing taxpayers' rights and the necessity of protecting the revenue base from abuse, thereby creating further complexities. In essence, GAAR involves a certain degree of subjectivity when it comes to matters of purpose and substance, and this may have a bearing on how the taxpayers view the matter as being fair or unfair and transparent or opaque. The administration of GAAR needs to be done in consonance with due process. There ought to be full administrative guidelines, procedures and objectives that would enable the taxpayers to contest these assessments, without which the implementation of GAAR may generate distrust in the entire system.

One issue could be the possible corporate resistance to the implementation of the rules. Even as multinationals and other corporations could adopt a very aggressive tax strategy due to the vagueness of tax law and to test out the GAAR limits, they could opt for restructuring rather than adopting an aggressive tax planning approach, or they could simply delay their acceptance of the GAAR through resisting its provisions in courts or through lobbying efforts. Resistance from corporations would lessen the deterrent impact of GAAR. Pre-emptive legislation, well-drafted, consistent administrative policies and guidance, and partnering with corporations would reduce resistance to GAAR regulations and laws and promote compliance therewith.

Hence, while GAAR might constitute a formidable countermeasure to abusive tax avoidance schemes in Botswana, that same strong tool would remain ineffective if not properly designed, if not properly implemented by the public administration, or if stakeholder participation ceases at some point after adoption. Misinterpretation, lack of administrative capabilities, balancing the interests of protecting both the taxpayer and revenue source, and resistance from corporations represent several reasons for designing a thoroughly thought-out GAAR that can ensure its effective operation. In order for GAAR to effectively serve the purposes of improving compliance, promoting responsible corporate tax conduct, and maintaining the integrity of the tax regime in Botswana, all risks have to be considered beforehand.

8. FINDINGS AND DISCUSSION

8.1Effectiveness of GAAR in practice in Botswana.

Introduction of GAAR in Botswana can be considered a major milestone towards achieving improved tax compliance and corporate governance. Effectiveness has been influenced by several variables, such as risk of litigation, administrative capabilities, and the conflict between the rights of taxpayers and revenue protection.

- **Legal Uncertainty and Interpretation Challenges**

Compliance risk arising out of TA has continued to be one of the key challenges facing the implementation of GAAR in Botswana. The implementation of GAAR suffers from a degree of legal uncertainty due to the vague and subjective nature of the provisions. GAAR has been characterised by vague definitions and guidelines that pose challenges when it comes to interpreting and implementing GAAR, which ultimately results in inconsistency in its implementation and hence disputes between the taxpayer and BURS.

- **Administrative Capacity Constraints**

A GAAR can only be effectively implemented through having an effective administration mechanism, staffed with qualified and adequate personnel and adequately equipped. This has always been a challenge for the BURS. Studies conducted in relation to GAAR revealed that the implementation of GAAR was constrained by inadequate training, obsolete technology, and specialised knowledge in handling difficult tax matters. This has greatly limited the effectiveness of GAAR in dealing with tax avoidance schemes.

- **Balancing Taxpayer Rights and Revenue Protection**

The introduction of GAAR involves taking into consideration that GAAR is aimed at balancing between the conflicting interests of safeguarding the rights of taxpayers and safeguarding the government's revenues. Although the principle attempts to avoid taxpayers from indulging in TA activities, too much of an attempt will result in GAAR encroaching too much on the rights of the taxpayers to do proper tax planning. Equity and integrity should be the key considerations of GAAR application.

- **Corporate Resistance and Reputational Risks**

For the business fraternity in Botswana, the GAAR will be perceived as an enemy in terms of their future tax plans, and the manner in which the approach is adopted might end up being hostile. Although aggressive tax planning is legally acceptable, it may not work with the GAAR in play, and thus, the corporations will need to rethink their position on taxation. The reaction will have an impact on reputation risk issues since corporations are expected to conduct themselves in a manner that is socially responsible.

- **Impact on Corporate Governance and Tax Compliance**

Despite these challenges, GAAR has turned out to be an important step forward for the principles of corporate governance within the country. With the limitations on

Copyright ©2026 by Riset Publishing Services LLC.

aggressive tax avoidance tactics placed by law, companies are forced to adopt ethical practices of taxation. Thus, a responsible culture emerges within the business, and the companies become more focused on fulfilling their social duties rather than maximising profits. Furthermore, the implementation of GAAR has led the BURS to enhance its capacities and improve the technological aspect of the entire process of taxation.

GAAR, therefore, has ensured that both tax compliance and good corporate governance have been achieved in Botswana. However, the success of the GAAR legislation is subject to efforts put in place to overcome the noted problems. It will be necessary to overcome legal uncertainties, weaknesses in administration and balancing of the taxpayers' rights and the right to revenue. Through strengthening the legal regime, increasing administration capacity and establishing a mutually beneficial partnership with the business community, the Government of Botswana will benefit from GAAR.

8.2Strengths, weaknesses, and gaps identified.

Botswana’s GAAR is intended to deter aggressive TA by denying value for tax purposes to transactions that fail to have economic substance. However, its effectiveness has been mixed, with strengths, weaknesses, and gaps identified.

- **Strengths**

In regard to improving Botswana's tax compliance system, GAAR has been immensely beneficial because it has provided the BURS with the necessary framework to scrutinise tax arrangements that have been artificially engineered. This means that Botswana is now on par with the rest of the world when it comes to taxation since GAAR provides a very effective protection under the law in relation to any attempts at abusing it for tax planning purposes. Moreover, the application of GAAR indicates Botswana's willingness to comply with international tax principles.[OECD. (2023). Global Forum on Transparency and Exchange of Information for Tax Purposes: Botswana 2023 (Second round, Supplementary Report): Peer Review Report on the exchange of Information on request [Report]. OECD Publishing, Paris. https://doi.org/10.1787/1372013f-en]

- **Weaknesses**

The overly wide-ranging and ambiguous nature of the GAAR in Botswana is causing uncertainty in the law, thus making it more and more difficult for taxpayers to foresee the tax implications of their dealings.47 The BURS also has problems handling the expected risk posed to a TA scheme by administrative capability.42

- **Gaps**

Botswana's GAAR implementation is fraught with challenges due to the absence of any guidance on the matter and the absence of documentation on GAAR application. It is therefore challenging for all parties involved to follow the guidance as there is no clear explanation or information.47 Furthermore, the lack of stakeholder involvement implements GAAR challenging as well. 13

8.3 Contribution to Tax Governance and Corporate Law Development:

In effect, GAAR will undoubtedly have endowed tax administration and corporation law in Botswana with substantial muscle in doing its mandate of encouraging proper tax conduct, improving corporate standards and injecting CSR. GAAR is designed to deal with artificial tax arrangements; in other words, GAAR targets TA, which is justified but which results in tax planning embodying the economic substance of such transactions. This has served to cultivate a culture of respecting the law and not doing business in scandalous manners.47 GAAR will have ensured that modifications in the tax laws of Botswana are in tune with current trends regarding international standards on the subject.48 GAAR’s focus on the substance of transactions has led corporations to re-examine their tax planning, compelling them to be accountable and responsible. The successful implementation of GAAR will hinge on overcoming various barriers. In particular, issues surrounding legal uncertainties, inadequate administrative capabilities and stakeholder consultations must be addressed if the goal of enhancing the fairness, transparency and ethics in tax compliance in Botswana is to be achieved. In this regard, building BURS's capacity on GAAR, developing very clear guidelines, and consulting with taxpayers are essential.

9. Conclusion and Recommendations

The results one can say that GAAR may prove very efficient in countering the problem of tax avoidance in Botswana, but there are many legal and administrative factors, as well as problems related to balancing rights, which hinder its effectiveness and limit GAAR in realising its potential to the fullest. The most notable findings, presented in this paper, are connected to the idea that although GAAR is highly promising and can make a very valuable contribution to corporate accountability as well as international experience in countering tax avoidance, there are still problems that impede its efficiency. Consequently, in order to implement GAAR in an efficient manner and use it effectively in countering tax avoidance in Botswana, certain legislative changes and policies are necessary. As for the problems connected with the inadequate formulation of the legislation, it is the responsibility of the judiciary to solve this problem through proper codification of correct tax practices and training on GAAR application. Increasing the capabilities of BURS, in regard to its technical and human potential, can help it to maximise its potential. In conclusion, GAAR in Botswana should be adapted to fit the changing realities in the world of globalisation and digitalisation. There is already a looming issue with cross-border transactions, digital taxation, and cooperation that will need GAAR to match the global standards. By ensuring that all structural, legislative and operational gaps are addressed, there would be more contributions from GAAR towards sustainable tax administration, corporate social responsibility, and assurance to the investor community. Thus, Botswana would remain a responsible and compliant jurisdiction within the increasingly interconnected global economy. These considerations would match perfectly with the objectives of the study.

Copyright ©2026 by Riset Publishing Services LLC.

REFERENCES

1. Pawar, M. (2025). Social development: Goals, gaps and guts. The International Journal of Community and Social Development, 25166026251345253.
2. Wahyunita, T., Pambudi, J. E., & Febrianto, H. G. (2024). The Urgency of Tax Avoidance Moderated by the Utilisation of Tax Havens. Jurnal Akuntansi Bisnis, 17(1), 53-69.
3. Gaspar, V., Hebous, S., & Mauro, P. (2022). Tax coordination can lead to a fairer, greener global economy. IMFBlog (blog), April 12.
4. Sævold, K. (2022). Tax Havens of the British Empire: Development, Policy Responses, and Decolonisation, 1961-1979.
5. Sebele-Mpofu, F., Mashiri, E., & Schwartz, S. C. (2021). An exposition of transfer pricing motives, strategies and their implementation in tax avoidance by MNEs in developing countries. Cogent Business & Management, 8(1), 1944007. Kovačević, N. Ž. (2024). Croatia: Global and European Influence on Procedural Tax Provisions.
6. Kleist, D. (2023). The Implementation in Sweden of the General Anti-Avoidance Rule of the Anti-Tax Avoidance Directive. Nordic Tax Journal, 2023(1), 50-59.
7. Patkar, S., & Agarwal, S. (2022). Addressing GAAR: Cross Country Experience with Special Reference to India. Part 2 Indian J. Integrated Research. L., 2, 1.
8. Munjeyi, E., & Schutte, D. (2025). Development of an artificial intelligence framework to combat tax noncompliance in Botswana. Acta Commercii-Independent Research Journal in the Management Sciences, 25(1), 1379.
9. Monyake, J. M., Maswabi, T., & Gangappa, K. (2023). The Challenges of Managing Tax Compliance in Developing Countries: A Case of Botswana. International Journal of Engineering Science Technologies, 7(6), 17-33.
10. Nogueira, J. F. P. (2024). Other income in tax treaty practice: the normative profiles used by contracting states. In Revisiting Article 21 (Other Income) of the OECD Model (pp. 159-204). International Bureau of Fiscal Documentation (IBFD).
11. Alem, T. M., & Tewabe, Y. W. (2022). Examining the tax administration law of Ethiopia in light of the tax compliance theories. Mizan Law Review, 16(2), 273-304.
12. Oladele, A. O., Ndalu, T. C., & Micah, L. C. (2021). Tax enforcement measures and revenue generation in Nigeria. International Journal of Business & Law Research, 9(4), 58-66.
13. Gillette, D. B., & Stinson, S. R. (2022). Who gets to play dirty? Using legitimacy theory to examine investor reactions to differing modes of corporate tax minimisation. Contemporary accounting research, 39(4), 2596-2621.
14. Wahab, N. A., Rahin, N. M., & Mustapha, M. Z. (2022). CSR decoupling and tax avoidance: a conceptual framework. Australasian Accounting, Business and Finance Journal, 16(3).
15. Xu, S., Wang, F., Cullinan, C. P., & Dong, N. (2022). Corporate tax avoidance and corporate social responsibility disclosure readability: Evidence from China. Australian accounting review, 32(2), 267-289.
16. Pandapotan, F. (2023). The influence of corporate social responsibility on tax avoidance. Journal of Applied Business, Taxation and Economics Research, 2(3), 258-265.
17. Alstadsæter, A., Johannesen, N., Herry, S. L. G., & Zucman, G. (2022). Tax evasion and tax avoidance. Journal of Public Economics, 206, 104587.
18. Hossain, M. S., Ali, M. S., Ling, C. C., & Fung, C. Y. (2024). Tax avoidance and tax evasion: current insights and future research directions from an emerging economy. Asian Journal of Accounting Research, 9(3), 275-292.
19. Mvunabandi, J. D., Nomala, B., & Marimuthu, F. (2024). The effect of tax avoidance and tax evasion on the performance of South African economy. International Journal of Economics and Financial Issues, 14(1), 52.
20. Zhu, D., & Peng, Y. (2023). The Uncertainty and Countermeasures of General Anti-Avoidance Clause. Law and Economy, 2(3), 51-61.
21. Kumar, T. A. (2024). Ethical Dilemmas In State And Local Tax Planning: Balancing Profit Maximization And Social Responsibility. Educational Administration: Theory and Practice, 30(4), 667-678.
22. Nurbekova, G. T., Juchnevicius, E. E., & Tussupova, L. K. (2024). An integrated approach to the concept and elements of tax administration: theoretical and legal aspects. Bulletin of the Karaganda University "Law Series", 11429(2), 16-24.
23. Tredoux, L. G. (2023). Taxpayer Confidentiality Versus Access to Information, Freedom of Expression, and the Public Interest in the Tax Affairs of A State President: Arena Holdings Pty Ltd T/A Financial Mail & Another V South African Revenue Service & Others–"A Giant Leap for Mankind" or the Opening of Another "Pandora's Box"?. Journal for Juridical Science, 48(2), 17-53.
24. Belt, T., Burgers, I., Darecki, J., Oomes, N., & Schenk, J. (2024). Policy Note: Strengthening Tax Systems in Developing Countries: The Dutch Contribution. Intertax, 52(4).
25. Botswana Unified Revenue Service. (2006). DEPARTMENTAL GUIDANCE NOTE ON TAX DEDUCTIBLE FROM PAYMENTS OF MANAGEMENT OR CONSULTANCY FEES TO NON-RESIDENTS.
26. BDO transfer Pricing news Issue 30 - Botswana. (2019, July 1). https://www.bdo.global/en-gb/microsites/tax-newsletters/transfer-pricing-news/issue-30-march-2019/botswana-botswana-introduces-transfer-pricing-from-1-july-2019
27. Botswana Laws. (2019). INCOME TAX. https://botswanalaws.com/consolidated-statutes/principle-legislation/income-tax?utm_source
28. KPMG. (2017). Botswana Fiscal Guide 2017/2018 [Report]. https://assets.kpmg.com/content/dam/kpmg/za/pdf/2017/12/Botswana%20Fiscal%20Guide%202017%20-%202018.pdf
29. Dickson, K. (2021, October 25). BURS wins P8m diamond pricing tussle. The Business Weekly &Amp;

Copyright ©2026 by Riset Publishing Services LLC.

Review. https://businessweekly.co.bw/news/burs-wins-p8m-diamond-pricing-tussle

30. Masuku, A. R. (2017). Beneficial Ownership under Tax Law in Botswana: A Foregone Opportunity with the Cresta Marakanelo Case. U. Botswana LJ, 25, 113.
31. Mashiri, J. H. &. G. M. J. H. &. G. (2025, August 3). Hotel loses tax allowances tussle to taxman. The Business Weekly &Amp; Review. https://businessweekly.co.bw/columns/tax-your-pockets/hotel-loses-tax-allowances-tussle-to-taxman
32. World Customs Organization. (2022, August 2024). https://www.wcoomd.org/en/media/newsroom/2022/august/burs-aligns-organizational-restructuring-through-the-implementation-of-the-competency-based-hrm.aspx?
33. MUNJEYI, E., & SCHUTTE, D. (2025). AN EVALUATION OF TAX AUTHORITIES'RESPONSE TO TAX NONCOMPLIANCE: EVIDENCE FROM BOTSWANA. Studia Universitatis Babes-Bolyai, Negotia, 70(2).
34. Manyeke, M. (2025). Examining the impediments to compliance with the Botswana Protection Act at the Botswana Unified Revenue Services (BURS). Records Management Journal.
35. General anti-avoidance rule (GAAR). (2013, May 15). South African Tax Guide. https://www.sataxguide.co.za/general-anti-avoidance-rule-gaar/#:~:text=Section%2080A%20describes%20what%20an,certain%20procedural%20issues%20that%20arise
36. Black's Law Dictionary. (2017). CA Final Direct tax Laws and international taxation. https://live.icai.org/bos/vcc/pdf/GAAR_Final.pdf
37. Waerzeggers, C., Hillier, C., & International Monetary Fund Legal Department. (2016). Introducing a general anti-avoidance rule (GAAR)—Ensuring that a GAAR achieves its purpose. Tax Law IMF Technical Note, 1. https://www.imf.org/external/pubs/ft/tltn/2016/tltn1601.pdf
38. Waerzeggers, C., Hillier, C., & International Monetary Fund Legal Department. (2016). Introducing a general anti-avoidance rule (GAAR)—Ensuring that a GAAR achieves its purpose. Tax Law IMF Technical Note, 1. https://www.imf.org/external/pubs/ft/tltn/2016/tltn1601.pdf
39. OECD. (2023). Global Forum on Transparency and Exchange of Information for Tax Purposes: Botswana 2023 (Second round, Supplementary Report): Peer Review Report on the exchange of Information on request [Report]. OECD Publishing, Paris. https://doi.org/10.1787/1372013f-en

Copyright ©2026 by Riset Publishing Services LLC.