

# CONVENTION ON MUTUAL ADMINISTRATIVE ASSISTANCE IN TAX MATTERS

*ETS No. 127 - Strasbourg, 25.I.1988, as amended by the 2010 Protocol*

## **SOUTH AFRICA**

### **Compilation of Declarations currently in force <sup>(\*)</sup> concerning**

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**Declarations contained in the instrument of ratification deposited with the Secretary General of the OECD on 21 November 2013 - Or. Engl. (*in force since 1 March 2014*)**

#### ANNEX A – Taxes to which the Convention would apply:

- . **Article 2, paragraph 1.a.i:**
  - . Income Tax;
  - . Withholding tax on royalties;
  - . Tax on foreign entertainers and sportspersons;
  - . Turnover tax on micro businesses;
  - . Dividend tax;
  - . Withholding tax on interest, effective date 1 March 2015.
- . **Article 2, paragraph 1.a.ii:** Capital gains.
- . **Article 2, paragraph 1.b.iii.A:**
  - . Estate duty;
  - . Donations tax.
- . **Article 2, paragraph 1.b.iii.B:** Transfer duty.
- . **Article 2, paragraph 1.b.iii.C:** Value Added Tax.
- . **Article 2, paragraph 1.b.iii.D:** Excise tax.
- . **Article 2, paragraph 1.b.iii.G:** Securities transfer tax.

#### ANNEX B – Competent Authorities

The Commissioner for the South Africa Revenue Service or an authorised representative of the Commissioner.

#### ANNEX C – Definition of the word "national" for the purpose of the Convention

Any individual possessing the nationality or citizenship of South Africa and any legal person, partnership, association, or other entity deriving its status as such from the laws in force in South Africa.

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(\*) Status as of 1 January 2021. For the Complete Chronology of declarations, please consult our website, rubric [Search](#).  
Source: Council of Europe's Treaty Office on <http://conventions.coe.int>