



Buitengewone
Staatskoerant
Government Gazette
Extraordinary

(As 'n Nuusblad by die Poskantoor Geregistreer)

(Registered at the Post Office as a Newspaper)

(REGULASIEKOERANT No. 384)

Prys 10c Price
Oorsee 15c Overseas
POSVRY - POST FREE

(REGULATION GAZETTE No. 384)

VOL. XIII.]

PRETORIA, 21 AUGUSTUS 1964.
21 AUGUST

[No. 886.]

GOEWERMENSKENNISGEWINGS.

DEPARTEMENT VAN BINNELANDSE INKOMSTE.

No. R. 1293.] [21 Augustus 1964.]

Onderstaande Proklamasies en Goewermenskennisgewings word hierby vir algemene inligting herpubliseer:—

No. 260, 1959.] [13 November 1959.]

OOREENKOMS TUSSEN DIE REGERING VAN DIE UNIE VAN SUID-AFRIKA EN DIE REGERING VAN GROOT-BRITTANJE EN NOORD-IERLAND TER VERMYDING VAN DUBBELE BELASTING EN DIE VOORKOMING VAN FISKALE ONTDUIKING MET BETREKKING TOT BELASTINGS OP INKOMSTE WAT IN DIE UNIE VAN SUID-AFRIKA EN IN BASOETOLAND GEHEF WORD.

Kragtens die bevoegdheid my verleen by subartikel (2) van artikel vier-en-negentig van die Inkomstebelastingwet, 1941 (Wet No. 31 van 1941), verklaar ek hierby dat die Ooreenkoms wat in die Bylae van hierdie Proklamasie vervat is, kragtens subartikel (1) van genoemde artikel tussen die Regering van die Unie van Suid-Afrika en die Regering van Groot-Brittanje en Noord-Ierland aangegaan is ter vermyding van dubbele belasting en die voorkoming van fiskale ontduiking met betrekking tot belasting op inkomste wat in die Unie van Suid-Afrika en in Basoetoland gehef word.

GOD BEHOEDE DIE KONINGIN.

Gegee onder my Hand en die Goewerneur-generaal se Grootseël te Bloemfontein, op hede die Vyf-en-twintigste dag van September Eenduisend Negehonderd Nege-en-vyftig.

L. C. STEYN,

Amptenaar belas met die Uitoeffening van die Uitvoerende Gesag.

Op las van Sy Eksellensie die Amptenaar belas met die Uitoeffening van die Uitvoerende Gesag-in-rade.

N. DIEDERICHs.

BYLAE.

OOREENKOMS TUSSEN DIE REGERING VAN DIE UNIE VAN SUID-AFRIKA EN DIE REGERING VAN GROOT-BRITTANJE EN NOORD-IERLAND TER VERMYDING VAN DUBBELE BELASTING EN DIE VOORKOMING VAN FISKALE ONTDUIKING MET BETREKKING TOT BELASTINGS OP INKOMSTE.

Die Regering van die Unie van Suid-Afrika en die Regering van Groot-Brittanje en Noord-Ierland het uit 'n begeerte om 'n Ooreenkoms aan te gaan ter vermyding

A-4724679

GOVERNMENT NOTICES.

DEPARTMENT OF INLAND REVENUE.

No. R. 1293.] [21 August 1964.]

The following Proclamations and Government Notices are republished for general information:—

No. 260, 1959.] [13 November 1959.]

AGREEMENT BETWEEN THE GOVERNMENT OF THE UNION OF SOUTH AFRICA AND THE GOVERNMENT OF GREAT BRITAIN AND NORTHERN IRELAND FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME IMPOSED IN THE UNION OF SOUTH AFRICA AND IN BASUTOLAND.

Under and by virtue of the powers vested in me by sub-section (2) of section ninety-four of the Income Tax Act, 1941 (Act No. 31 of 1941), I do hereby declare that the Agreement set out in the Schedule to this Proclamation has, under sub-section (1) of the said section, been entered into between the Government of the Union of South Africa and the Government of Great Britain and Northern Ireland for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income imposed in the Union of South Africa and in Basutoland.

GOD SAVE THE QUEEN.

Given under my Hand and the Governor-General's Great Seal at Bloemfontein on this Twenty-fifth day of September, One thousand Nine hundred and Fifty-nine.

L. C. STEYN,

Officer Administering the Government.

By Command of His Excellency the Officer Administering the Government-in-Council.

N. DIEDERICHs.

SCHEDULE.

AGREEMENT BETWEEN THE GOVERNMENT OF THE UNION OF SOUTH AFRICA AND THE GOVERNMENT OF GREAT BRITAIN AND NORTHERN IRELAND FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME.

The Government of the Union of South Africa and the Government of Great Britain and Northern Ireland, desiring to conclude an Agreement for the avoidance of

van dubbele belasting en die voorkoming van fiskale ontduiking met betrekking tot belasting op inkomste wat in die Unie van Suid-Afrika en in Basoetoland gehef word, as volg ooreengekom:—

ARTIKEL I.

(1) Die belasting wat die onderwerp van hierdie Ooreenkoms uitmaak, is die volgende:—

- (a) In die Unie van Suid-Afrika: Die normale belasting en superbelasting (hieronder Uniebelasting genoem).
- (b) In Basoetoland: Die normale belasting en superbelasting (hieronder die belasting van Basoetoland genoem).

(2) Hierdie Ooreenkoms is ook van toepassing op ander belasting van wesenlik soortgelyke aard wat na die datum van ondertekening van hierdie Ooreenkoms in die Unie van Suid-Afrika of in Basoetoland opgelê word.

ARTIKEL II.

(1) In hierdie Ooreenkoms, tensy die verband anders aandui, beteken—

- (a) die uitdrukking „Unie” die Unie van Suid-Afrika;
- (b) die uitdrukkings „gebied van een van die Regerings” en „gebied van die ander Regering” die Unie of Basoetoland, na gelang die verband vereis;
- (c) die uitdrukking „belasting” Uniebelasting of die belasting van Basoetoland, na gelang die verband vereis;
- (d) die uitdrukking „persoon” ook enige liggaam met of sonder regs persoonlikheid;
- (e) die uitdrukking „maatskappy” enige liggaam met regs persoonlikheid;
- (f) die uitdrukkings „inwoner van die Unie” en „inwoner van Basoetoland” onderskeidelik ’n persoon wat vir doeleindes van Uniebelasting gewoonlik in die Unie woonagtig is en nie gewoonlik in Basoetoland vir doeleindes van die belasting van Basoetoland woonagtig is nie, en ’n persoon wat vir doeleindes van die belasting van Basoetoland gewoonlik in Basoetoland woonagtig is en nie gewoonlik in die Unie vir doeleindes van Uniebelasting woonagtig is nie; ’n maatskappy word as in die Unie woonagtig beskou as sy besigheid in die Unie bestuur en beheer word, en as in Basoetoland woonagtig as sy besigheid in Basoetoland bestuur en beheer word;
- (g) die uitdrukking „inwoner van een van die gebiede” ’n persoon wat ’n inwoner van die Unie is of ’n persoon wat ’n inwoner van Basoetoland is, na gelang van die geval;
- (h) die uitdrukkings „maatskappy van een van die Regerings” en „maatskappy van die ander Regering” ’n maatskappy wat ’n inwoner van die Unie of ’n maatskappy wat ’n inwoner van Basoetoland is, na gelang die verband vereis;
- (i) die uitdrukking „Unie-onderneming” en „onderneming van Basoetoland” onderskeidelik ’n nywerheids- of handelsonderneming wat deur ’n inwoner van die Unie gedryf word en ’n nywerheids- of handelsonderneming wat deur ’n inwoner van Basoetoland gedryf word, en die uitdrukkings „onderneming van een van die Regerings” en „onderneming van die ander Regering” ’n Unie-onderneming of ’n onderneming van Basoetoland, na gelang die verband vereis;
- (j) die uitdrukking „permanente saak” wanneer dit in verband met ’n onderneming van een van die Regerings gevestig word, ’n tak, bestuur, fabriek of ander vaste besigheidsplek, myn, steengroef of enige ander plek van natuurlike hulpbronne wat aan ontginning onderworpe is. Dit sluit ook ’n plek in waar konstruksiewerk of die oprigting van installasie of masjinerie uitgevoer word, maar sluit nie ’n agentskap in nie, tensy die agent ’n algemene magtiging besit en dit gewoonlik uitoefen, om kontrakte namens die onderneming aan te gaan en te sluit of ’n voorraad handelsware het waaruit hy

double taxation and the prevention of fiscal evasion with respect to taxes on income imposed in the Union of South Africa and in Basutoland, have agreed as follows:—

ARTICLE I.

(1) The taxes which are the subject of the present Agreement are:—

- (a) In the Union of South Africa: The normal tax and super tax (hereinafter referred to as Union tax).
- (b) In Basutoland: The normal tax and super tax (hereinafter referred to as Basutoland tax).

(2) The present Agreement shall also apply to any other taxes of a substantially similar character imposed in the Union of South Africa or Basutoland subsequent to the date of signature of the present Agreement.

ARTICLE II.

(1) In the present Agreement, unless the context otherwise requires—

- (a) the term “Union” means the Union of South Africa;
- (b) the terms “territory of one of the Governments” and “territory of the other Government” mean the Union or Basutoland as the context requires;
- (c) the term “tax” means Union tax or Basutoland tax, as the context requires;
- (d) the term “person” includes any body of persons, corporate or not corporate;
- (e) the term “company” means any body corporate;
- (f) the terms “resident of the Union” and “resident of Basutoland” mean respectively any person who is ordinarily resident in the Union for the purposes of Union tax and not ordinarily resident in Basutoland for the purposes of Basutoland tax and any person who is ordinarily resident in Basutoland for the purposes of Basutoland tax and not ordinarily resident in the Union for the purposes of Union tax; a company shall be regarded as resident in the Union if its business is managed and controlled in the Union and as resident in Basutoland if its business is managed and controlled in Basutoland;
- (g) the term “resident of one of the territories” means a person who is a resident of the Union or a person who is a resident of Basutoland, as the case may be;
- (h) the terms “company of one of the Governments” and “company of the other Government” means a company which is a resident of the Union or a company which is a resident of Basutoland, as the context requires;
- (i) the terms “Union enterprise” and “Basutoland enterprise” mean respectively an industrial or commercial enterprise or undertaking carried on by a resident of the Union and an industrial or commercial enterprise or undertaking carried on by a resident of Basutoland, and the terms “enterprise of one of the Governments” and “enterprise of the other Government” mean a Union enterprise or a Basutoland enterprise, as the context requires;
- (j) the term “permanent establishment” when used with respect to an enterprise of one of the Governments means a branch, management, factory, or other fixed place of business, a mine, quarry or any other place of natural resources subject to exploitation. It also includes a place where construction work or the installation of plant or machinery is carried on, but does not include an agency unless the agent has, and habitually exercise, a general authority to negotiate and conclude contracts on behalf of the enterprise or has a stock of merchan-

gereeld bestellings namens die onderneming uitvoer. In hierdie verband—

- (i) word 'n onderneming van een van die Regerings nie geag 'n permanente saak in die gebied van die ander Regering te hê nie, enkel omdat dit besigheidstransaksies in die gebied van daardie ander Regering deur bemiddeling van 'n *bona fide* makelaar of algemene kommissieagent wat in die gewone loop van sy besigheid as sodanig optree, verrig nie;
- (ii) beteken die feit dat 'n onderneming van een van die Regerings 'n vaste besigheidsplek in die gebied van die ander Regering uitsluitlik vir die aankoop van goedere of handelsware instandhou, nie op sigself dat daardie vaste besigheidsplek 'n permanente saak van die onderneming is nie;
- (iii) beteken die feit dat 'n maatskappy van een van die Regerings 'n ondermaatskappy het wat 'n maatskappy van die ander Regering is of wat handel of besigheid in die gebied van daardie ander Regering (hetsy deur bemiddeling van 'n permanente saak of andersins) dryf, nie op sigself dat daardie ondermaatskappy 'n permanente saak van sy moedermaatskappy is nie;
- (k) die uitdrukking „nywerheids- of handelswinste” ook winste uit mynbedrywighede, boerdery en agentskappe, maar nie inkomste in die vorm van tantième, huurgeld (insluitende tantième of huurgeld op bioskoopfilms), rente, dividende, bestuurskoste, vergoeding vir persoonlike dienste of winste uit die in-bedryf-hou van vervoerdienste nie;
- (l) die uitdrukking „winste”, „belasbare inkomste” soos omskryf in die wette van die Unie en Basoetoland betreffende die belastinge wat die onderwerp van hierdie Ooreenkoms uitmaak;
- (m) die uitdrukking „belastingowerhede” in die Unie die Kommissaris van Binnelandse Inkomste of sy gemagtigde verteenwoordiger en in Basoetoland die Inkomstebelastingaarder of sy gemagtigde verteenwoordiger.

(2) By die toepassing van die bepalings van hierdie Ooreenkoms deur een van die Regerings het 'n uitdrukking wat nie anders omskryf is nie, tensy die verband anders vereis, die betekenis wat daaraan geheg word ooreenkomstig die wette van daardie Regering betreffende die belastinge wat die onderwerp van hierdie Ooreenkoms uitmaak.

(3) Die uitdrukkings „Uniebelasting” en „belasting van Basoetoland” sluit uit 'n bedrag betaalbaar ten opsigte van versuim of weglatings betreffende die belastinge wat die onderwerp van hierdie Ooreenkoms uitmaak, asook 'n bedrag wat kragtens die wet van enigeen van die gebiede betreffende daardie belastinge as boete opgelê word.

(4) Verwysings na 'n Regering in Artikels II tot en met XII word vertolk, met betrekking tot Basoetoland, as verwysings na die Regering van Basoetoland.

ARTIKEL III.

(1) Die nywerheids- of handelswinste van 'n onderneming van een van die Regerings is nie onderworpe aan belasting in die gebied van die ander Regering nie tensy die onderneming handel of besigheid in die ander gebied dryf deur bemiddeling van 'n permanente saak in daardie ander gebied. Indien hy aldus handel of besigheid dryf, kan belasting deur die ander gebied op daardie winste gelê word, maar slegs op dié gedeelte daarvan wat aan daardie permanente saak toegeskryf kan word.

(2) Wanneer 'n onderneming van een van die Regerings handel of besigheid in die gebied van die ander Regering dryf deur bemiddeling van 'n permanente saak wat daarin geleë is, word aan dié permanente saak die nywerheids- of handelswinste toegeskryf wat hy na verwagting kan verkry as hy 'n onafhanklike onderneming is wat hom met dieselfde of soortgelyke bedrywighede onder dieselfde of soortgelyke toestande besig hou en die uiterste voorwaardes beding van die onderneming waarvan hy 'n permanente saak is.

dise from which he regularly fills orders on its behalf. In this connection—

- (i) an enterprise of one of the Governments shall not be deemed to have a permanent establishment in the territory of the other Government merely because it carries on business dealings in the territory of that other Government through a *bona fide* broker or general commission agent acting in the ordinary course of his business as such;
- (ii) the fact that an enterprise of one of the Governments maintains in the territory of the other Government a fixed place of business exclusively for the purchase of goods or merchandise shall not of itself constitute that fixed place of business a permanent establishment of the enterprise;
- (iii) the fact that a company of one of the Governments has a subsidiary company which is a company of the other Government or which is engaged in trade or business in the territory of that other Government (whether through a permanent establishment or otherwise) shall not of itself constitute that subsidiary company a permanent establishment of its parent company;
- (k) the term “industrial or commercial profits” includes mining, farming and agency profits but does not include income in the form of royalties, rents (including royalties or rents on cinematograph films), interest, dividends, management charges, remuneration for personal services or profits from the operation of transport services;
- (l) the term “profits” means “taxable income” as defined under the laws of the Union and Basutoland relating to the taxes which are the subject of this Agreement;
- (m) the term “taxation authorities” means the Commissioner for Inland Revenue or his authorised representative in the case of the Union and the Collector of Income Tax or his authorised representative in the case of Basutoland.

(2) In the application of the provisions of the present Agreement by one of the Governments, any term not otherwise defined shall, unless the context otherwise requires, have the meaning which it has under the laws of that Government relating to the taxes which are the subject of the present Agreement.

(3) The terms “Union tax” and “Basutoland tax” do not include any sum payable in respect of any default or omission in relation to the taxes which are the subject of this Agreement or which represents a penalty imposed under the law of either territory relating to those taxes.

(4) References in Articles II to XII inclusive to a Government shall, in regard to Basutoland, be construed as references to the Government of Basutoland.

ARTICLE III.

(1) The industrial or commercial profits of an enterprise of one of the Governments shall not be subject to tax in the territory of the other Government unless the enterprise is engaged in trade or business in the other territory through a permanent establishment in that other territory. If it is so engaged tax may be imposed on those profits by the other territory but only on so much of them as is attributable to that permanent establishment.

(2) Where an enterprise of one of the Governments is engaged in trade or business in the territory of the other Government through a permanent establishment situated therein, there shall be attributed to such permanent establishment the industrial or commercial profits which it might be expected to derive if it were an independent enterprise engaged in the same or similar activities under the same or similar conditions and dealing at arm's length with the enterprise of which it is a permanent establishment.

(3) Geen gedeelte van enige winste wat voortspruit uit die verkoop van goedere of handelsware deur 'n onderneming van een van die Regerings word toegeskryf aan 'n permanente saak wat in die gebied van die ander Regering geleë is uit hoofde van enkel die aankoop van goedere of handelsware binne die gebied van daardie ander Regering.

(4) Winste verkry deur 'n onderneming van een van die Regerings uit verkope, ingevolge kontrakte in die gebied van daardie Regering aangegaan, van goedere of handelsware wat in 'n pakhuis of depot in die ander gebied in voorraad gehou word om lewering te vergemaklik en nie vir doeleindes van vertoning nie, word nie toegeskryf aan 'n permanente saak van die onderneming in daardie ander gebied nie, ondanks die feit dat die aanbiedinge om te koop deur 'n agent van die onderneming in daardie gebied verkry is en deur hom na die onderneming vir aanneming deurgestuur is.

(5) Indien die inligting wat vir die betrokke belastingowerhede beskikbaar is onvoldoende is om die winste wat aan die permanente saak toegeskryf word, vas te stel, raak niks in die voorgaande paragrafe die toepassing van die wet van enigeen van die gebiede met betrekking tot die aanspreeklikheid van die permanente saak om belasting te betaal op 'n bedrag vasgestel deur die uitoefening van 'n diskresie of die maak van 'n raming deur die belastingowerhede van daardie gebied nie: Met dien verstande dat vir sover die inligting tot beskikking van die belastingowerhede dit moontlik maak, sodanige diskresie uitgeoefen of sodanige raming gemaak moet word in ooreenstemming met die beginsels vermeld in die voorgaande paragrafe van hierdie artikel.

ARTIKEL IV.

(1) Wanneer—

- (a) 'n onderneming van een van die Regerings regstreeks of onregstreeks in die bestuur, beheer of kapitaal van 'n onderneming van die ander Regering deel het; of
- (b) dieselfde persone regstreeks of onregstreeks in die bestuur, beheer of kapitaal van 'n onderneming van een van die Regerings en 'n onderneming van die ander Regering deel het; en
- (c) in elkeen van die gevalle voorwaardes tussen die twee ondernemings met betrekking tot hulle handels- of finansiële verhoudings gestel of opgelê word wat verskil van dié wat tussen onafhanklike ondernemings gestel sou word,

kan winste wat by ontstentenis van daardie voorwaardes aan een van die ondernemings sou toegeval het, maar as gevolg van daardie voorwaardes nie aldus toegeval het nie, by die winste van daardie onderneming ingesluit en dienoreenkomstig belas word.

(2) Winste ingesluit in die winste van 'n onderneming van een van die Regerings ingevolge paragraaf (1) van hierdie artikel word as inkomste verkry uit bronne in die gebied van daardie Regering geag en dienoreenkomstig belas indien, afgesien van hierdie Ooreenkoms, die wet van daardie Regering met betrekking tot die belasting wat die onderwerp van hierdie Ooreenkoms uitmaak, aldus bepaal.

(3) Indien die inligting wat vir die betrokke belastingowerhede beskikbaar is onvoldoende is om vir die doeleindes van paragraaf (1) van hierdie artikel die winste wat verwag kan word om aan 'n onderneming toe te val, vas te stel, raak niks in genoemde paragraaf die toepassing van die wet van enigeen van die gebiede met betrekking tot die aanspreeklikheid van daardie onderneming om belasting te betaal op 'n bedrag vasgestel deur die uitoefening van 'n diskresie of die maak van 'n raming deur die belastingowerhede van daardie gebied nie: Met dien verstande dat vir sover die inligting tot beskikking van die belastingowerhede dit moontlik maak, sodanige diskresie uitgeoefen of sodanige raming gemaak moet word in ooreenstemming met die beginsels vermeld in paragrafe (1) en (2) van hierdie artikel.

ARTIKEL V.

Winste verkry deur die Regering of 'n inwoner van een van die gebiede uit die in-bedryf-hou van vervoerdienste is vrygestel van belasting in die ander gebied.

(3) No portion of any profits arising from the sale of goods or merchandise by an enterprise of one of the Governments shall be attributed to a permanent establishment situated in the territory of the other Government by reason of the mere purchase of goods or merchandise within the territory of that other Government.

(4) Profits derived by an enterprise of one of the Governments from sales, under contracts concluded in the territory of that Government, of goods or merchandise stocked in a warehouse or depot in the other territory for convenience of delivery and not for purposes of display shall not be attributed to a permanent establishment of the enterprise in that other territory notwithstanding that the offers of purchase have been obtained by an agent of the enterprise in that territory and transmitted by him to the enterprise for acceptance.

(5) If the information available to the taxation authorities concerned is inadequate to determine the profits to be attributed to the permanent establishment, nothing in the preceding paragraphs shall affect the application of the law of either territory in relation to the liability of the permanent establishment to pay tax on an amount determined by the exercise of a discretion or the making of an estimate by the taxation authorities of that territory: Provided that such discretion shall be exercised or such estimate shall be made, so far as the information available to the taxation authorities permits, in accordance with the principles stated in the preceding paragraphs of this Article.

ARTICLE IV.

(1) Where—

- (a) an enterprise of one of the Governments participates directly or indirectly in the management, control or capital of an enterprise of the other Government, or
- (b) the same persons participate directly or indirectly in the management, control or capital of an enterprise of one of the Governments and an enterprise of the other Government, and
- (c) in either case, conditions are made or imposed between the two enterprises, in their commercial or financial relations, which differ from those which would be made between independent enterprises,

then any profits which would, but for those conditions, have accrued to one of the enterprises but by reason of those conditions have not so accrued may be included in the profits of that enterprise and taxed accordingly.

(2) Profits included in the profits of an enterprise of one of the Governments under paragraph (1) of this Article shall be deemed, if, apart from this Agreement, the law of that Government in respect of the taxes which are the subject of this Agreement so provides, to be income derived from sources in the territory of that Government and shall be taxed accordingly.

(3) If the information available to the taxation authorities concerned is inadequate to determine, for the purpose of paragraph (1) of this Article, the profits which might be expected to accrue to an enterprise, nothing in that paragraph shall affect the application of the law of either territory in relation to the liability of that enterprise to pay tax on an amount determined by the exercise of a discretion or the making of an estimate by the taxation authorities of that territory: Provided that such discretion shall be exercised or such estimate shall be made, so far as the information available to the taxation authorities permits, in accordance with the principles stated in paragraphs (1) and (2) of this Article.

ARTICLE V.

Profits derived by the Government or a resident of one of the territories from operating transport services shall be exempt from tax in the other territory.

ARTIKEL VI.

Enige tantième, huurgeld (met inbegrip van tantième of huurgeld van bioskoopfilms) of ander vergoeding wat ontvang word deur of toeval aan 'n inwoner van een van die gebiede ten opsigte van die gebruik of toestemming tot die gebruik in die ander gebied van 'n patent, ontwerp, handelsmerk, kopiereg, geheime proses, formule of enige ander eiendom van 'n soortgelyke aard, is vrygestel van belasting in eersgenoemde gebied indien sodanige tantième, huurgeld of ander vergoeding aan belasting in die ander gebied onderworpe is.

ARTIKEL VII.

(1) Inkomste van watter aard ook al wat uit vaste eiendom binne die gebied van een van die Regerings deur 'n inwoner van die gebied van die ander Regering verkry word, is vrygestel van belasting in laasgenoemde gebied.

(2) Enige tantième of ander bedrag wat ten opsigte van die eksploitering van 'n myn of steengroef of uit enige ander ontginning van natuurlike hulpbronne binne die gebied van een van die Regerings aan 'n inwoner van die ander gebied betaal word, is vrygestel van belasting in laasgenoemde gebied.

ARTIKEL VIII.

(1) Vergoeding (behalwe pensioene) deur die Regering van een van die gebiede aan iemand betaal vir dienste wat vir daardie Regering by die uitoefening van regeringsfunksies verrig is, is vrygestel van belasting in die gebied van die ander Regering indien so iemand nie gewoonlik in daardie gebied woonagtig is nie of gewoonlik in daardie gebied woonagtig is uitsluitlik met die doel om daardie dienste te verrig.

(2) Enige pensioen deur die Regering van een van die gebiede aan iemand betaal vir dienste wat vir daardie Regering by die uitoefening van regeringsfunksies verrig is, is vrygestel van belasting in die gebied van die ander Regering indien onmiddellik voor die beëindiging van daardie dienste die vergoeding daarvoor van belasting in daardie gebied vrygestel was, hetsy kragtens paragraaf (1) van hierdie artikel of andersins, of vrygestel sou gewees het kragtens daardie paragraaf indien hierdie Ooreenkoms van krag was ten tyde van die betaling van die vergoeding.

ARTIKEL IX.

(1) 'n Student of besigheidsvakleerling van die gebied van een van die Regerings wat voltydse onderwys of opleiding in die gebied van die ander Regering ontvang, is vrygestel van belasting in daardie ander gebied op betalings wat vir doeleindes van sy onderhoud, onderwys of opleiding aan hom gedoen word deur persone in eersgenoemde gebied.

(2) 'n Student aan 'n universiteit, kollege of ander inrigting vir hoër onderwys in die gebied van een van die Regerings wat vir 'n tydperk of tydperke van hoogstens altesaam 183 dae gedurende die jaar van aanslag in diens is in die gebied van die ander Regering ten einde praktiese opleiding te verkry wat vir sy studies nodig is, is vrygestel van belasting in daardie ander gebied op soveel van sy vergoeding as wat £250 nie oorskry nie.

ARTIKEL X.

(1) Wanneer Uniebelasting betaalbaar is ten opsigte van winste wat uit bronne binne die Unie verkry is deur 'n persoon wat gewoonlik in Basoetoland woonagtig is, hef Basoetoland of geen belasting op sodanige winste nie of staan hy, onderworpe aan sodanige bepalings (wat nie die algemene beginsel hiervan mag raak nie) wat in Basoetoland uitgevaardig mag word, die Uniebelasting toe as 'n krediet teen enige belasting van Basoetoland wat ten opsigte van sodanige winste betaalbaar is.

(2) Wanneer belasting van Basoetoland betaalbaar is ten opsigte van winste wat uit bronne binne Basoetoland verkry is deur 'n persoon wat gewoonlik in die Unie woonagtig is, hef die Unie of geen belasting op sodanige winste nie of staan hy, onderworpe aan sodanige bepalings (wat nie die algemene beginsel hiervan mag raak nie) wat in die Unie uitgevaardig mag word, die belasting van Basoetoland toe as 'n krediet teen enige Uniebelasting wat ten opsigte van sodanige winste betaalbaar is.

ARTICLE VI.

Any royalty, rent (including royalties or rent of cinematograph films) or other consideration received by or accrued to a resident of one of the territories by virtue of the use in the other territory of, or the grant of permission to use in that other territory, any patent, design, trade mark, copyright, secret process, formula or any other property of a similar nature shall be exempt from tax in the first-mentioned territory if such royalty, rent or other consideration is subject to tax in the other territory.

ARTICLE VII.

(1) Income of whatever nature, derived from real property within the territory of one of the Governments by a resident of the territory of the other Government shall be exempt from tax in the last-mentioned territory.

(2) Any royalty or other amount paid in respect of the operation of a mine or quarry or of any other extraction of natural resources within the territory of one of the Governments to a resident of the other territory shall be exempt from tax in the last-mentioned territory.

ARTICLE VIII.

(1) Remuneration (other than pensions) paid by the Government of one of the territories to any individual for services rendered to that Government in the discharge of governmental functions shall be exempt from tax in the territory of the other Government if the individual is not ordinarily resident in that territory or is ordinarily resident in that territory solely for the purpose of rendering those services.

(2) Any pension paid by the Government of one of the territories to any individual for services rendered to that Government in the discharge of governmental functions shall be exempt from tax in the territory of the other Government, if immediately prior to the cessation of those services the remuneration thereof was exempt from tax in that territory, whether under paragraph (1) of this Article or otherwise, or would have been exempt under that paragraph if the present Agreement had been in force at the time the remuneration was paid.

ARTICLE IX.

(1) A student or business apprentice from the territory of one of the Governments who is receiving full-time education or training in the territory of the other Government shall be exempt from tax in that other territory on payments made to him by persons in the first-mentioned territory for the purposes of his maintenance, education or training.

(2) A student at a university, college or other establishment for higher education in the territory of one of the Governments who for a period or periods not exceeding in the aggregate 183 days during the year of assessment is employed in the territory of the other Government in order to obtain a practical training required for his studies shall be exempt from tax in that other territory on so much of his remuneration as does not exceed £250.

ARTICLE X.

(1) Where Union tax is payable in respect of profits derived from sources within the Union by a person ordinarily resident in Basutoland, Basutoland shall either impose no tax on such profits, or, subject to such provisions (which shall not affect the general principle hereof) as may be enacted in Basutoland, shall allow the Union tax as a credit against any Basutoland tax payable in respect of such profits.

(2) Where Basutoland tax is payable in respect of profits derived from sources within Basutoland by a person ordinarily resident in the Union, the Union shall either impose no tax on such profits, or, subject to such provisions (which shall not affect the general principle hereof) as may be enacted in the Union shall allow the Basutoland tax as a credit against any Union tax payable in respect of such profits.

ARTIKEL XI.

(1) Die belastingowerhede van die Regerings ruil op versoek inligting uit (dit wil sê inligting wat ingevolge die onderskeie belastingwette van die Regerings beskikbaar is) wat nodig is vir die uitvoering van die bepalings van hierdie Ooreenkoms of ter voorkoming van bedrog of vir die toepassing van die wetsbepalings teen wetlike ontduiking in verband met die belasting wat die onderwerp van hierdie Ooreenkoms uitmaak. Aldus uitgeruilde inligting word geheim gehou en aan geen ander persone openbaar gemaak as dié betrokke by die aanslaan en invordering van die belasting wat die onderwerp van hierdie Ooreenkoms uitmaak nie. Geen inligting word uitgeruil wat 'n handelsgeheim of handelsproses aan die lig sou bring nie.

(2) Die belastingowerhede van die Regerings kan saam beraadslaag wanneer dit nodig mag wees vir die uitvoering van die bepalings van hierdie Ooreenkoms.

ARTIKEL XII.

Enige belastingbetaler wat bewys lewer dat die optrede van die belastingowerhede van die twee Regerings uitge-loop het op dubbele belasting met betrekking tot die belasting in hierdie Ooreenkoms genoem, kan 'n eis by die belastingowerheid van die gebied waarin hy woonagtig is, indien die eis gehandhaaf word, kan die belastingowerheid van daardie gebied tot 'n Ooreenkoms geraak met die belastingowerheid van die ander gebied met die oog op die vermyding van die dubbele belasting.

ARTIKEL XIII.

Hierdie Ooreenkoms word van krag op die datum waarop die laaste van al die dinge in die Unie en in Basoetoland gedoen is wat nodig is om daaraan in onderskeidelik die Unie en Basoetoland die krag van wet te gee en geld daarna ten opsigte van aanslae vir die jaar wat begin op die eerste dag van Julie 1956 en daaropvolgende jare.

ARTIKEL XIV.

Hierdie Ooreenkoms bly vir 'n onbepaalde tydperk van krag, maar enigeen van die Kontrakterende Regerings kan, op of voor die 30ste dag van Junie in enige kalenderjaar na die jaar 1958, kennis van opsegging aan die ander Kontrakterende Regering gee, en in so 'n geval vervel hierdie Ooreenkoms ten opsigte van enige jaar van aanslag wat begin op die eerste dag van Julie in die kalenderjaar wat volg op dié waarin sodanige kennis gegee is.

Ten bewyse waarvan die ondergetekendes wat deur hulle onderskeie Regerings daartoe gemagtig is, hierdie Ooreenkoms onderteken het.

Gedoen te Kaapstad in duplo, in die Engelse en Afrikaanse taal, waarvan die tekste ewe outentiek is, op hede die Agtiende dag van Junie 1959.

Namens die Regering van die Unie van Suid-Afrika:

(Geteken) ERIC H. LOUW.

Namens die Regering van Groot-Brittanje en Noord-Ierland:

(Geteken) JOHN MAUD.

No. 261, 1959.]

[13 November 1959.

OOREENKOMS TUSSEN DIE REGERING VAN DIE UNIE VAN SUID-AFRIKA EN DIE REGERING VAN GROOT-BRITTANJE EN NOORD-IERLAND TER VERMYDING VAN DUBBELE BELASTING EN DIE VOORKOMING VAN FISKALE ONTDUIKING MET BETREKKING TOT BELASTINGS OP INKOMSTE WAT IN DIE UNIE VAN SUID-AFRIKA EN IN DIE BETSJOE-ANALAND-PROTEKTORAAT GEHEF WORD.

Kragtens die bevoegdheid my verleen by subartikel (2) van artikel vier-en-negentig van die Inkomstebelastingwet, 1941 (Wet No. 31 van 1941), verklaar ek hierby dat die ooreenkoms wat in die Bylae van hierdie Proklamasie vervat is, kragtens subartikel (1) van genoemde artikel

ARTICLE XI.

(1) The taxation authorities of the Governments shall on request exchange such information (being information available under the respective taxation laws of the Governments) as is necessary for carrying out the provisions of the present Agreement or for the prevention of fraud or the administration of statutory provisions against legal avoidance in relation to the taxes which are the subject of the present Agreement. Any information so exchanged shall be treated as secret and shall not be disclosed to any persons other than those concerned with the assessment and collection of the taxes which are the subject of the present Agreement. No information shall be exchanged which would disclose any trade secret or trade process.

(2) The taxation authorities of the Governments may consult together as may be necessary for the purpose of carrying out the provisions of this Agreement.

ARTICLE XII.

Any taxpayer who shows that the action of the taxation authorities of the two Governments has resulted in double taxation with respect to the taxes referred to in this Agreement, may lodge a claim with the taxation authority of the territory in which he resides. Should the claim be upheld, the taxation authority of that territory may come to an Agreement with the taxation authority of the other territory with a view to avoidance of the double taxation.

ARTICLE XIII.

This Agreement shall come into force on the date on which the last of all such things shall have been done in the Union and in Basutoland as are necessary to give the Agreement the force of law in the Union and in Basutoland respectively, and shall thereupon have effect in respect of assessments for the year beginning on the first day of July, 1956, and subsequent years.

ARTICLE XIV.

The present Agreement shall continue in effect indefinitely but either of the Contracting Governments may, on or before the 30th day of June in any calendar year after the year 1958, give notice of termination to the other Contracting Government and, in such event, the present Agreement shall cease to be effective in respect of any year of assessment beginning on the first day of July in the calendar year next following that in which such notice is given.

In witness whereof the undersigned being duly authorised by their respective Governments have signed the present Agreement.

Done at Cape Town in duplicate, in the English and Afrikaans languages, the texts being equally authentic, on the Eighteenth day of June, 1959.

For the Government of the Union of South Africa:

(Signed) ERIC H. LOUW.

For the Government of Great Britain and Northern Ireland:

(Signed) JOHN MAUD.

No. 261, 1959.]

[13 November 1959.

AGREEMENT BETWEEN THE GOVERNMENT OF THE UNION OF SOUTH AFRICA AND THE GOVERNMENT OF GREAT BRITAIN AND NORTHERN IRELAND FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME IMPOSED IN THE UNION OF SOUTH AFRICA AND IN THE BECHUANALAND PROTECTORATE.

Under and by virtue of the powers vested in me by sub-section (2) of section ninety-four of the Income Tax Act, 1941 (Act No. 31 of 1941), I do hereby declare that the Agreement set out in the Schedule to this Proclamation has, under sub-section (1) of the said section, been

tussen die Regering van die Unie van Suid-Afrika en die Regering van Groot-Brittanje en Noord-Ierland aangegaan is ter vermyding van dubbele belasting en die voorkoming van fiskale ontduiking met betrekking tot belasting op inkomste wat in die Unie van Suid-Afrika en in die Betsjoeanaland-protokoraat gehef word.

GOD BEHOEDE DIE KONINGIN.

Gegee onder my Hand en die Goewerneur-generaal se Grootseël te Bloemfontein, op hede die Vyf-en-twintigste dag van September Eenduisend Negehoenderd Nege-en-vyftig.

L. C. STEYN,

Amptenaar belas met die Uitoeffening van die Uitvoerende Gesag.

Op las van Sy Eksellensie die Amptenaar belas met die Uitoeffening van die Uitvoerende Gesag-in-rade.

N. DIEDERICHs.

BYLAE.

OOREENKOMS TUSSEN DIE REGERING VAN DIE UNIE VAN SUID-AFRIKA EN DIE REGERING VAN GROOT-BRITTANJE EN NOORD-IERLAND TER VERMYDING VAN DUBBELE BELASTING EN DIE VOORKOMING VAN FISKALE ONTDUIKING MET BETREKKING TOT BELASTINGS OP INKOMSTE.

Die Regering van die Unie van Suid-Afrika en die Regering van Groot-Brittanje en Noord-Ierland het uit 'n begeerte om 'n Ooreenkoms aan te gaan ter vermyding van dubbele belasting en die voorkoming van fiskale ontduiking met betrekking tot belasting op inkomste wat in die Unie van Suid-Afrika en in die Betsjoeanaland-protokoraat gehef word, as volg ooreengekom:—

ARTIKEL I.

(1) Die belasting wat die onderwerp van hierdie Ooreenkoms uitmaak, is die volgende:—

- (a) In die Unie van Suid-Afrika: Die normale belasting en superbelasting (hieronder Uniebelasting genoem).
- (b) In die Betsjoeanaland-protokoraat: Die normale belasting en superbelasting (hieronder die belasting van Betsjoeanaland genoem).

(2) Hierdie Ooreenkoms is ook van toepassing op ander belasting van wesenlik soortgelyke aard wat na die datum van ondertekening van hierdie Ooreenkoms in die Unie van Suid-Afrika of in die Betsjoeanaland-protokoraat opgelê word.

ARTIKEL II.

(1) In hierdie Ooreenkoms, tensy die verband anders aandui, beteken—

- (a) die uitdrukking „Unie” die Unie van Suid-Afrika;
- (b) die uitdrukking „Betsjoeanaland” die Betsjoeanaland-protokoraat en verwysings na 'n Regering met betrekking tot die Betsjoeanaland-protokoraat in Artikels II tot en met XII word vertolk as verwysings na die Regering van Betsjoeanaland;
- (c) die uitdrukking „gebied van een van die Regerings” en „gebied van die ander Regering” die Unie of Betsjoeanaland, na gelang die verband vereis;
- (d) die uitdrukking „belasting” Uniebelasting of die belasting van Betsjoeanaland, na gelang die verband vereis;
- (e) die uitdrukking „persoon” ook enige liggaam met of sonder regspersoonlikheid;
- (f) die uitdrukking „maatskappy” enige liggaam met regspersoonlikheid;
- (g) die uitdrukking „inwoner van die Unie” en „inwoner van Betsjoeanaland” onderskeidelik 'n persoon wat vir doeleindes van Uniebelasting gewoonlik in die Unie woonagtig is en nie gewoonlik in Betsjoeanaland vir doeleindes van belasting van Betsjoeanaland woonagtig is nie, en 'n persoon

entered into between the Government of the Union of South Africa and the Government of Great Britain and Northern Ireland for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income imposed in the Union of South Africa and in the Bechuanaland Protectorate.

GOD SAVE THE QUEEN.

Given under my Hand and the Governor-General's Great Seal at Bloemfontein on this Twenty-fifth day of September, One thousand Nine hundred and Fifty-nine.

L. C. STEYN,

Officer Administering the Government.

By Command of His Excellency the Officer Administering the Government-in-Council.

N. DIEDERICHs.

SCHEDULE.

AGREEMENT BETWEEN THE GOVERNMENT OF THE UNION OF SOUTH AFRICA AND THE GOVERNMENT OF GREAT BRITAIN AND NORTHERN IRELAND FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME.

The Government of the Union of South Africa and the Government of Great Britain and Northern Ireland, desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income imposed in the Union of South Africa and in the Bechuanaland Protectorate, have agreed as follows:—

ARTICLE I.

(1) The taxes which are the subject of the present Agreement are:—

- (a) In the Union of South Africa: The normal tax and super tax (hereinafter referred to as Union tax).
- (b) In the Bechuanaland Protectorate: The normal tax and super tax (hereinafter referred to as Bechuanaland tax).

(2) The present Agreement shall also apply to any other taxes of a substantially similar character imposed in the Union of South Africa or the Bechuanaland Protectorate subsequent to the date of signature of the present Agreement.

ARTICLE II.

(1) In the present Agreement, unless the context otherwise requires—

- (a) the term “Union” means the Union of South Africa;
- (b) the term “Bechuanaland” means the Bechuanaland Protectorate and references in Articles II to XII inclusive to a Government shall, in regard to the Bechuanaland Protectorate, be construed as references to the Government of Bechuanaland;
- (c) the terms “territory of one of the Governments” and “territory of the other Government” mean the Union or Bechuanaland, as the context requires;
- (d) the term “tax” means Union tax or Bechuanaland tax, as the context requires;
- (e) the term “person” includes any body of persons, corporate or not corporate;
- (f) the term “company” means any body corporate;
- (g) the terms “resident of the Union” and “resident of Bechuanaland” mean respectively any person who is ordinarily resident in the Union for the purposes of Union tax and not ordinarily resident in Bechuanaland for the purposes of Bechuanaland tax and any person who is ordinarily resident in

wat vir doeleindes van die belasting van Betsjoeanaland gewoonlik in Betsjoeanaland woonagtig is en nie gewoonlik in die Unie vir doeleindes van Uniebelasting woonagtig is nie; 'n maatskappy word as in die Unie woonagtig beskou as sy besigheid in die Unie bestuur en beheer word, en as in Betsjoeanaland woonagtig as sy besigheid in Betsjoeanaland bestuur en beheer word;

- (h) die uitdrukking „inwoner van een van die gebiede” ’n persoon wat ’n inwoner in die Unie is of ’n persoon wat ’n inwoner van Betsjoeanaland is, na gelang van die geval;
- (i) die uitdrukkings „maatskappy van een van die Regerings” en „maatskappy van die ander Regering” ’n maatskappy wat ’n inwoner van die Unie of ’n maatskappy wat ’n inwoner van Betsjoeanaland is, na gelang die verband vereis;
- (j) die uitdrukkings „Unie-onderneming” en „onderneming van Betsjoeanaland” onderskeidelik ’n nywerheids- of handelonderneming wat deur ’n inwoner van die Unie gedryf word en ’n nywerheids of handelonderneming wat deur ’n inwoner van Betsjoeanaland gedryf word, en die uitdrukkings „onderneming van een van die Regerings” en „onderneming van die ander Regering” ’n Unie-onderneming of ’n onderneming van Betsjoeanaland, na gelang die verband vereis;
- (k) die uitdrukking „permanente saak” wanneer dit in verband met ’n onderneming van een van die Regerings geïmponeer word, ’n tak, bestuur, fabriek of ander vaste besigheidsplek, myn, steengroef of enige ander plek van natuurlike hulpbronne wat aan ontginning onderworpe is. Dit sluit ook ’n plek in waar konstruksiewerk of die oprigting van installasie of masjinerie uitgevoer word, maar sluit nie ’n agentskap in nie, tensy die agent ’n algemene magtiging besit en dit gewoonlik uitoefen, om kontrakte namens die onderneming aan te gaan en te sluit of ’n voorraad handelsware het waaruit hy gereeld bestellings namens die onderneming uitvoer. In hierdie verband—
 - (i) word ’n onderneming van een van die Regerings nie geag ’n permanente saak in die gebied van die ander Regering te hê nie, enkel omdat die besigheidstransaksies in die gebied van daardie ander Regering deur bemiddeling van ’n *bona fide* makelaar of algemene kommisieagent wat in die gewone loop van sy besigheid as sodanig optree, verrig nie;
 - (ii) beteken die feit dat ’n onderneming van een van die Regerings ’n vaste besigheidsplek in die gebied van die ander Regering uitsluitlik vir die aankoop van goedere of handelsware instandhou, nie op sigself dat daardie vaste besigheidsplek ’n permanente saak van die onderneming is nie;
 - (iii) beteken die feit dat ’n maatskappy van een van die Regerings ’n ondermaatskappy het wat ’n maatskappy van die ander Regering is of wat handel of besigheid in die gebied van daardie ander Regering (hetsy deur bemiddeling van ’n permanente saak of andersins) dryf, nie op sigself dat daardie ondermaatskappy ’n permanente saak van sy moedermaatskappy is nie;
- (l) die uitdrukking „nywerheids- of handelswinste” ook winste uit mynbedrywighede, boerdery en agentskappe, maar nie inkomste in die vorm van tantième, huurgeld (insluitende tantième of huurgeld op bioskoopfilms), rente, dividende, bestuurskoste, vergoeding vir persoonlike dienste of winste uit die in-bedryfhou van vervoerdienste nie;
- (m) die uitdrukking „winste”, „belasbare inkomste” soos omskryf in die wette van die Unie en Betsjoeanaland betreffende die belasting wat die onderwerp van hierdie Ooreenkoms uitmaak;

Bechuanaland for the purposes of Bechuanaland tax and not ordinarily resident in the Union for the purposes of Union tax; a company shall be regarded as resident in the Union if its business is managed and controlled in the Union and as resident in Bechuanaland if its business is managed and controlled in Bechuanaland;

- (h) the term “resident of one of the territories” means a person who is a resident of the Union or a person who is a resident of Bechuanaland, as the case may be;
- (i) the terms “company of one of the Governments” and “company of the other Government” mean a company which is a resident of the Union or a company which is a resident of Bechuanaland, as the context requires;
- (j) the terms “Union enterprise” and “Bechuanaland enterprise” mean respectively an industrial or commercial enterprise or undertaking carried on by a resident of the Union and an industrial or commercial enterprise or undertaking carried on by a resident of Bechuanaland, and the terms “enterprise of one of the Governments” and “enterprise of the other Government” mean a Union enterprise or a Bechuanaland enterprise, as the context requires;
- (k) the term “permanent establishment” when used with respect to an enterprise of one of the Governments means a branch, management, factory, or other fixed place of business, a mine, quarry or any other place of natural resources subject to exploitation. It also includes a place where construction work or the installation of plant or machinery is carried on, but does not include an agency unless the agent has, and habitually exercises, a general authority to negotiate and conclude contracts on behalf of the enterprise or has a stock of merchandise from which he regularly fills orders on its behalf. In this connection—
 - (i) an enterprise of one of the Governments shall not be deemed to have a permanent establishment in the territory of the other Government merely because it carries on business dealings in the territory of that other Government through a *bona fide* broker or general commission agent acting in the ordinary course of his business as such;
 - (ii) the fact that an enterprise of one of the Governments maintains in the territory of the other Government a fixed place of business exclusively for the purchase of goods or merchandise shall not of itself constitute that fixed place of business a permanent establishment of the enterprise;
 - (iii) the fact that a company of one of the Governments has a subsidiary company which is a company of the other Government or which is engaged in trade or business in the territory of that other Government (whether through a permanent establishment or otherwise) shall not of itself constitute that subsidiary company a permanent establishment of its parent company;
- (l) the term “industrial or commercial profits” includes mining, farming and agency profits but does not include income in the form of royalties, rents (including royalties or rents on cinematograph films), interest, dividends, management charges, remuneration for personal services or profits from the operation of transport services;
- (m) the term “profits” means “taxable income” as defined under the laws of the Union and Bechuanaland relating to the taxes which are the subject of this Agreement;

(n) die uitdrukking „belastingowerhede” in die Unie die Kommissaris van Binnelandse Inkomste of sy gemagtigde verteenwoordiger en in Betsjoeanaland die Inkomstebelastinggaarder of sy gemagtigde verteenwoordiger.

(2) By die toepassing van die bepalinge van hierdie Ooreenkoms deur een van die Regerings het ’n uitdrukking wat nie anders omskryf is nie, tensy die verband anders vereis, die betekenis wat daaraan geheg word ooreenkomstig die wette van daardie Regering betreffende die belastinge wat die onderwerp van hierdie Ooreenkoms uitmaak.

(3) Die uitdrukkings „Uniebelasting” en „belasting van Betsjoeanaland” sluit uit ’n bedrag betaalbaar ten opsigte van versuim of weglatings betreffende die belastinge wat die onderwerp van hierdie Ooreenkoms uitmaak, asook ’n bedrag wat kragtens die wet van enigeen van die gebiede betreffende daardie belastinge as boete opgelê word.

ARTIKEL III.

(1) Die nywerheids- of handelswinste van ’n onderneming van een van die Regerings is nie onderworpe aan belasting in die gebied van die ander Regering nie tensy die onderneming handel of besigheid in die ander gebied dryf deur bemiddeling van ’n permanente saak in daardie ander gebied. Indien hy aldus handel of besigheid dryf, kan belasting deur die ander gebied op daardie winste gelê word, maar slegs op die gedeelte daarvan wat aan daardie permanente saak toegeskryf kan word.

(2) Wanneer ’n onderneming van een van die Regerings handel of besigheid in die gebied van die ander Regering dryf deur bemiddeling van ’n permanente saak wat daarin geleë is, word aan dié permanente saak die nywerheids- of handelswinste toegeskryf wat hy na verwagting kan verkry as hy ’n onafhanklike onderneming is wat hom met dieselfde of soortgelyke bedrywighede onder dieselfde of soortgelyke toestande besig hou en die uiterste voorwaardes beding van die onderneming waarvan hy ’n permanente saak is.

(3) Geen gedeelte van enige winste wat voortspruit uit die verkoop van goedere of handelsware deur ’n onderneming van een van die Regerings word toegeskryf aan ’n permanente saak wat in die gebied van die ander Regering geleë is uit hoofde van enkel die aankoop van goedere of handelsware binne die gebied van daardie ander Regering.

(4) Winste verkry deur ’n onderneming van een van die Regerings uit verkope, ingevolge kontrakte in die gebied van daardie Regering aangegaan, van goedere of handelsware wat in ’n pakhuis of depot in die ander gebied in voorraad gehou word om lewering te vergemaklik en nie vir doeleindes van vertoning nie, word nie toegeskryf aan ’n permanente saak van die onderneming in daardie ander gebied nie, ondanks die feit dat die aanbiedinge om te koop deur ’n agent van die onderneming in daardie gebied verkry is en deur hom na die onderneming vir aanneming deurgestuurd is.

(5) Indien die inligting wat vir die betrokke belastingowerhede beskikbaar is onvoldoende is om die winste wat aan die permanente saak toegeskryf word, vas te stel, raak niks in die voorgaande paragrawe die toepassing van die wet van enigeen van die gebiede met betrekking tot die aanspreeklikheid van die permanente saak om belasting te betaal op ’n bedrag vasgestel deur die uitoefening van ’n diskresie of die maak van ’n raming deur die belastingowerhede van daardie gebied nie: Met dien verstande dat vir sover die inligting tot beskikking van die belastingowerhede dit moontlik maak, sodanige diskresie uitgeoefen of sodanige raming gemaak moet word in ooreenstemming met die beginsels vermeld in die voorgaande paragrawe van hierdie artikel.

ARTIKEL IV.

(1) Wanneer—

(a) ’n onderneming van een van die Regerings regstreeks of onregstreeks in die bestuur, beheer of kapitaal van ’n onderneming van die ander Regering deel het, of

(n) the term “taxation authorities” means the Commissioner for Inland Revenue or his authorised representative in the case of the Union and the Collector of Income Tax or his authorised representative in the case of Bechuanaland.

(2) In the application of the provisions of the present Agreement by one of the Governments, any term not otherwise defined shall, unless the context otherwise requires, have the meaning which it has under the laws of that Government relating to the taxes which are the subject of the present Agreement.

(3) The terms “Union tax” and “Bechuanaland tax” do not include any sum payable in respect of any default or omission in relation to the taxes which are the subject of this Agreement or which represents a penalty imposed under the law of either territory relating to those taxes.

ARTICLE III.

(1) The industrial or commercial profits of an enterprise of one of the Governments shall not be subject to tax in the territory of the other Government unless the enterprise is engaged in trade or business in the other territory through a permanent establishment in that other territory. If it is so engaged tax may be imposed on those profits by the other territory but only on so much of them as is attributable to that permanent establishment.

(2) Where an enterprise of one of the Governments is engaged in trade or business in the territory of the other Government through a permanent establishment situated therein, there shall be attributed to such permanent establishment the industrial or commercial profits which it might be expected to derive if it were an independent enterprise engaged in the same or similar activities under the same or similar conditions and dealing at arm's length with the enterprise of which it is a permanent establishment.

(3) No portion of any profits arising from the sale of goods or merchandise by an enterprise of one of the Governments shall be attributed to a permanent establishment situated in the territory of the other Government by reason of the mere purchase of goods or merchandise within the territory of that other Government.

(4) Profits derived by an enterprise of one of the Governments from sales, under contracts concluded in the territory of that Government, of goods or merchandise stocked in a warehouse or depot in the other territory for convenience of delivery and not for purposes of display shall not be attributed to a permanent establishment of the enterprise in that other territory notwithstanding that the offers of purchase have been obtained by an agent of the enterprise in that territory and transmitted by him to the enterprise for acceptance.

(5) If the information available to the taxation authorities concerned is inadequate to determine the profits to be attributed to the permanent establishment, nothing in the preceding paragraphs shall affect the application of the law of either territory in relation to the liability of the permanent establishment to pay tax on an amount determined by the exercise of a discretion or the making of an estimate by the taxation authorities of that territory: Provided that such discretion shall be exercised or such estimate shall be made, so far as the information available to the taxation authorities permits, in accordance with the principles stated in the preceding paragraphs of this Article.

ARTICLE IV.

(1) Where—

(a) an enterprise of one of the Governments participates directly or indirectly in the management, control or capital of an enterprise of the other Government, or

- (b) dieselfde persone regstreeks of onregstreeks in die bestuur, beheer of kapitaal van 'n onderneming van een van die Regerings en 'n onderneming van die ander Regering deel het; en
- (c) in elkeen van die gevalle voorwaardes tussen die twee ondernemings met betrekking tot hulle handels- of finansiële verhoudings gestel of opgelê word wat verskil van dié wat tussen onafhanklike ondernemings gestel sou word,

kan winste wat by ontstentenis van daardie voorwaardes aan een van die ondernemings sou toegeval het, maar as gevolg van daardie voorwaardes nie aldus toegeval het nie, by die winste van daardie onderneming ingesluit en dienooreenkomstig belas word.

(2) Winste ingesluit in die winste van 'n onderneming van een van die Regerings ingevolge paragraaf (1) van hierdie artikel word as inkomste verkry uit bronne in die gebied van daardie Regering geag en dienooreenkomstig belas indien, afgesien van hierdie Ooreenkoms, die wet van daardie Regering met betrekking tot die belasting wat die onderwerp van hierdie Ooreenkoms uitmaak, aldus bepaal.

(3) Indien die inligting wat vir die betrokke belastingowerhede beskikbaar is onvoldoende is om vir die doeleindes van paragraaf (1) van hierdie artikel die winste wat verwag kan word om aan 'n onderneming toe te val, vas te stel, raak niks in genoemde paragraaf die toepassing van die wet van enigeen van die gebiede met betrekking tot die aanspreeklikheid van daardie onderneming om belasting te betaal op 'n bedrag vasgestel deur die uitoefening van 'n diskresie of die maak van 'n raming deur die belastingowerhede van daardie gebied nie: Met dien verstande dat vir sover die inligting tot beskikking van die belastingowerhede dit moontlik maak, sodanige diskresie uitgeoefen of sodanige raming gemaak moet word in ooreenstemming met die beginsels vermeld in paragrawe (1) en (2) van hierdie artikel.

ARTIKEL V.

Winste verkry deur die Regering of 'n inwoner van een van die gebiede uit die in-bedryf-hou van vervoerdienste is vrygestel van belasting in die ander gebied.

ARTIKEL VI.

Enige tantième, huurgeld (met inbegrip van tantième of huurgeld van bioskoopfilms) of ander vergoeding wat ontvang word deur of toeval aan 'n inwoner van een van die gebiede ten opsigte van die gebruik of toestemming tot die gebruik in die ander gebied van 'n patent, ontwerp, handelsmerk, kopiereg, geheime proses, formule of enige ander eiendom van 'n soortgelyke aard, is vrygestel van belasting in eersgenoemde gebied indien sodanige tantième, huurgeld of ander vergoeding aan belasting in die ander gebied onderworpe is.

ARTIKEL VII.

(1) Inkomste van watter aard ook al wat uit vaste eiendom binne die gebied van een van die Regerings deur 'n inwoner van die gebied van die ander Regering verkry word, is vrygestel van belasting in laasgenoemde gebied.

(2) Enige tantième of ander bedrag wat ten opsigte van die eksploitering van 'n myn of steengroef of uit enige ander ontginning van natuurlike hulpbronne binne die gebied van een van die Regerings aan 'n inwoner van die ander gebied betaal word, is vrygestel van belasting in laasgenoemde gebied.

ARTIKEL VIII.

(1) Vergoeding (behalwe pensioene) deur die Regering van een van die gebiede aan iemand betaal vir dienste wat vir daardie Regering by die uitoefening van regeringsfunksies verrig is, is vrygestel van belasting in die gebied van die ander Regering indien so iemand nie gewoonlik in daardie gebied woonagtig is nie of gewoonlik in daardie gebied woonagtig is uitsluitlik met die doel om daardie dienste te verrig.

(b) the same persons participate directly or indirectly in the management, control or capital of an enterprise of one of the Governments and an enterprise of the other Government; and

(c) in either case, conditions are made or imposed between the two enterprises, in their commercial or financial relations, which differ from those which would be made between independent enterprises,

then any profits which would, but for those conditions, have accrued to one of the enterprises but by reason of those conditions have not so accrued may be included in the profits of that enterprise and taxed accordingly.

(2) Profits included in the profits of an enterprise of one of the Governments under paragraph (1) of this Article shall be deemed, if, apart from this Agreement, the law of that Government in respect of the taxes which are the subject of this Agreement so provides, to be income derived from sources in the territory of that Government and shall be taxed accordingly.

(3) If the information available to the taxation authorities concerned is inadequate to determine, for the purpose of paragraph (1) of this Article, the profits which might be expected to accrue to an enterprise, nothing in that paragraph shall affect the application of the law of either territory in relation to the liability of that enterprise to pay tax on an amount determined by the exercise of a discretion or the making of an estimate by the taxation authorities of that territory: Provided that such discretion shall be exercised or such estimate shall be made, so far as the information available to the taxation authorities permits, in accordance with the principles stated in paragraphs (1) and (2) of this Article.

ARTICLE V.

Profits derived by the Government or a resident of one of the territories from operating transport services shall be exempt from tax in the other territory.

ARTICLE VI.

Any royalty, rent (including royalties or rent of cinematograph films) or other consideration received by or accrued to a resident of one of the territories by virtue of the use in the other territory of, or the grant of permission to use in that other territory, any patent, design, trade mark, copyright, secret process, formula or any other property of a similar nature shall be exempt from tax in the first-mentioned territory if such royalty, rent or other consideration is subject to tax in the other territory.

ARTICLE VII.

(1) Income of whatever nature, derived from real property within the territory of one of the Governments by a resident of the territory of the other Government shall be exempt from tax in the last-mentioned territory.

(2) Any royalty or other amount paid in respect of the operation of a mine or quarry or of any other extraction of natural resources within the territory of one of the Governments to a resident of the other territory shall be exempt from tax in the last-mentioned territory.

ARTICLE VIII.

(1) Remuneration (other than pensions) paid by the Government of one of the territories to any individual for services rendered to that Government in the discharge of governmental functions shall be exempt from tax in the territory of the other Government if the individual is not ordinarily resident in that territory or is ordinarily resident in that territory solely for the purpose of rendering those services.

(2) Enige pensioen deur die Regering van een van die gebiede aan iemand betaal vir dienste wat vir daardie Regering by die uitoefening van regeringsfunksies verrig is, is vrygestel van belasting in die gebied van die ander Regering indien onmiddellik voor die beëindiging van daardie dienste die vergoeding daarvoor van belasting in daardie gebied vrygestel was, hetsy kragtens paragraaf (1) van hierdie Artikel of andersins, of vrygestel sou gewees het kragtens daardie paragraaf indien hierdie Ooreenkoms van krag was ten tyde van die betaling van die vergoeding.

(3) Vir die doeleindes van hierdie artikel word enigeen wat in diens van die Betsjoeanalandse Regering en te Mafeking gestasioneer is, gedurende die tydperk wat hy aldus in diens en gestasioneer is, geag gewoonlik in Betsjoeanaland woonagtig te wees.

ARTIKEL IX.

(1) 'n Student of besigheidsvakleerling van die gebied van een van die Regerings wat voltydse onderwys of opleiding in die gebied van die ander Regering ontvang, is vrygestel van belasting in daardie ander gebied op betalings wat vir doeleindes van sy onderhoud, onderwys of opleiding, aan hom gedoen word deur persone in eersgenoemde gebied.

(2) 'n Student aan 'n universiteit, kollege of ander inrigting vir hoër onderwys in die gebied van een van die Regerings wat vir 'n tydperk of tydperke van hoogstens altesaam 183 dae gedurende die jaar van aanslag in diens is in die gebied van die ander Regering ten einde praktiese opleiding te verkry wat vir sy studies nodig is, is vrygestel van belasting in daardie ander gebied op soveel van sy vergoeding as wat £250 nie oorskry nie.

ARTIKEL X.

(1) Wanneer Uniebelasting betaalbaar is ten opsigte van winste wat uit bronne binne die Unie verkry is deur 'n persoon wat gewoonlik in Betsjoeanaland woonagtig is, hef Betsjoeanaland of geen belasting op sodanige winste nie of staan hy, onderworpe aan sodanige bepalings (wat nie die algemene beginsel hiervan mag raak nie) wat in Betsjoeanaland uitgevaardig mag word, die Uniebelasting toe as 'n krediet teen enige belasting van Betsjoeanaland wat ten opsigte van sodanige winste betaalbaar is.

(2) Wanneer belasting van Betsjoeanaland betaalbaar is ten opsigte van winste wat uit bronne binne Betsjoeanaland verkry is deur 'n persoon wat gewoonlik in die Unie woonagtig is, hef die Unie of geen belasting op sodanige winste nie of staan hy, onderworpe aan sodanige bepalings (wat nie die algemene beginsel hiervan mag raak nie) wat in die Unie uitgevaardig mag word, die belasting van Betsjoeanaland toe as 'n krediet teen enige Unie-belasting wat ten opsigte van sodanige winste betaalbaar is.

ARTIKEL VI.

(1) Die belastingowerhede van die Regerings ruil op versoek inligting uit (dit wil sê inligting wat ingevolge die onderskeie belastingwette van die Regerings beskikbaar is) wat nodig is vir die uitvoering van die bepalings van hierdie Ooreenkoms of ter voorkoming van bedrog of vir die toepassing van die wetsbepalings teen wetlike ontduiking in verband met die belastings wat die onderwerp van hierdie Ooreenkoms uitmaak. Aldus uitgeruilde inligting word geheim gehou en aan geen ander persone openbaar gemaak as dié betrokke by die aanslaan en invordering van die belastings wat die onderwerp van hierdie Ooreenkoms uitmaak nie. Geen inligting word uitgeruil wat 'n handelsgeheim of handelsproses aan die lig sou bring nie.

(2) Die belastingowerhede van die Regerings kan saam beraadslaag wanneer dit nodig mag wees vir die uitvoering van die bepalings van hierdie Ooreenkoms.

ARTIKEL XII.

Enige belastingbetaler wat bewys lewer dat die optrede van die belastingowerhede van die twee Regerings uitge-loop het op dubbele belasting met betrekking tot die belastings in hierdie Ooreenkoms genoem, kan 'n eis by

(2) Any pension paid by the Government of one of the territories to any individual for services rendered to that Government in the discharge of governmental functions shall be exempt from tax in the territory of the other Government, if immediately prior to the cessation of those services the remuneration therefor was exempt from tax in that territory, whether under paragraph (1) of this Article or otherwise, or would have been exempt under that paragraph if the present Agreement had been in force at the time the remuneration was paid.

(3) For the purposes of this Article any individual who is in the employ of the Bechuanaland Government and who is stationed in Mafeking shall during the period he is so employed and stationed be deemed to be ordinarily resident in Bechuanaland.

ARTICLE IX.

(1) A student or business apprentice from the territory of one of the Governments who is receiving full-time education or training in the territory of the other Government shall be exempt from tax in that other territory on payments made to him by persons in the first-mentioned territory for the purposes of his maintenance, education or training.

(2) A student at a university, college or other establishment for higher education in the territory of one of the Governments who for a period or periods not exceeding in the aggregate 183 days during the year of assessment is employed in the territory of the other Government in order to obtain a practical training required for his studies shall be exempt from tax in that other territory on so much of his remuneration as does not exceed £250.

ARTICLE X.

(1) Where Union tax is payable in respect of profits derived from sources within the Union by a person ordinarily resident in Bechuanaland, Bechuanaland shall either impose no tax on such profits, or, subject to such provisions (which shall not affect the general principle hereof) as may be enacted in Bechuanaland, shall allow the Union tax as a credit against any Bechuanaland tax payable in respect of such profits.

(2) Where Bechuanaland tax is payable in respect of profits derived from sources within Bechuanaland by a person ordinarily resident in the Union, the Union shall either impose no tax on such profits, or, subject to such provisions (which shall not affect the general principle hereof) as may be enacted in the Union, shall allow the Bechuanaland tax as a credit against any Union tax payable in respect of such profits.

ARTICLE XI.

(1) The taxation authorities of the Governments shall on request exchange such information (being information available under the respective taxation laws of the Governments) as is necessary for carrying out the provisions of the present Agreement or for the prevention of fraud or the administration of statutory provisions against legal avoidance in relation to the taxes which are the subject of the present Agreement. Any information so exchanged shall be treated as secret and shall not be disclosed to any persons other than those concerned with the assessment and collection of the taxes which are the subject of the present Agreement. No information shall be exchanged which would disclose any trade secret or trade process.

(2) The taxation authorities of the Governments may consult together as may be necessary for the purpose of carrying out the provisions of this Agreement.

ARTICLE XII.

Any taxpayer who shows that the action of the taxation authorities of the two Governments has resulted in double taxation with respect to the taxes referred to in this Agreement, may lodge a claim with the taxation

die belastingowerheid van die gebied waarin hy woonagtig is, indien. Indien die eis gehandhaaf word, kan die belastingowerheid van daardie gebied tot 'n Ooreenkoms geraak met die belastingowerheid van die ander gebied met die oog op die vermyding van die dubbele belasting.

ARTIKEL XIII.

Hierdie Ooreenkoms word van krag op die datum waarop die laaste van al die dinge in die Unie en in Betsjoeanaland gedoen is wat nodig is om daaraan in onderskeidelik die Unie en Betsjoeanaland die krag van wet te gee en geld daarna ten opsigte van aanslae vir die jaar wat begin op die eerste dag van Julie 1956 en daaropvolgende jare.

ARTIKEL XIV.

Hierdie Ooreenkoms bly vir 'n onbepaalde tydperk van krag, maar enigeen van die Kontrakterende Regerings kan, op of voor die 30ste dag van Junie in enige kalenderjaar na die jaar 1958, kennis van opsegging aan die ander Kontrakterende Regering gee, en in so 'n geval vervall hierdie Ooreenkoms ten opsigte van enige jaar van aanslag wat begin op die eerste dag van Julie in die kalenderjaar wat volg op dié waarin sodanige kennis gegee is.

Ten bewyse waarvan die ondergetekendes wat deur hulle onderskeie Regerings daartoe gemagtig is, hierdie Ooreenkoms onderteken het.

Gedoen te Kaapstad in duplo, in die Engelse en Afrikaanse taal, waarvan die tekste ewe outentiek is, op hede die Agtiende dag van Junie 1959.

Namens die Regering van die Unie van Suid-Afrika:

(Geteken) ERIC H. LOUW.

Namens die Regering van Groot-Brittanje en Noord-Ierland:

(Geteken) JOHN MAUD.

No. 692.]

[20 Mei 1960.

OOREENKOMS TUSSEN DIE REGERING VAN DIE UNIE VAN SUID-AFRIKA EN DIE REGERING VAN GROOT-BRITTANJE EN NOORD-IERLAND TER VERMYDING VAN DUBBELE BELASTING EN DIE VOORKOMING VAN FISKALE ONTDUIKING MET BETREKKING TOT BELASTINGS OP INKOMSTE WAT IN DIE UNIE VAN SUID-AFRIKA EN IN BASOETOLAND, DIE BETSJOEANALAND-PROTEKTORAAT EN SWAZILAND GEHEF WORD.

Hierby word vir algemene inligting bekendgemaak dat die laaste van die handelinge wat nodig was om die Ooreenkomste genoem in Proklamasie Nos. 260 van 1959, 261 van 1959 en 262 van 1959, soos gepubliseer in *Buitengewone Staatskoerant* No. 6314 van 13 November 1959, in onderskeidelik die Unie en in Basoetoland, die Betsjoeanaland-Protectoraat en Swaziland wetskrag te gee, op 13 November 1959 voltooi is.

Die Ooreenkomste het derhalwe op daardie datum in werking getree kragtens die bepalings van Artikel XIII van elke Ooreenkoms, wat in elke geval verder bepaal dat die betrokke Ooreenkoms sal geld ten opsigte van aanslae vir die jaar wat begin op die eerste dag van Julie 1956 en daaropvolgende jare.

No. 270, 1957.]

[6 September 1957.

OOREENKOMS TUSSEN DIE REGERING VAN DIE UNIE VAN SUID-AFRIKA EN DIE REGERING VAN BELGIË MET DIE OOG OP DIE VERMYDING VAN DUBBELE BELASTING TEN OPSIGTE VAN INKOMSTE VERKRY UIT DIE BESIGHEID VAN SEE- EN LUGVERVOER.

Kragtens die bevoegdheid my verleen by subartikel (2) van artikel vier-en-negentig van die Inkomstebelastingwet, 1941 (Wet No. 31 van 1941), verklaar ek hierby dat die ooreenkoms wat in die Bylae van hierdie proklamasie

authority of the territory in which he resides. Should the claim be upheld, the taxation authority of that territory may come to an Agreement with the taxation authority of the other territory with a view to avoidance of the double taxation.

ARTICLE XIII.

This Agreement shall come into force on the date on which the last of all such things shall have been done in the Union and in Bechuanaland as are necessary to give the Agreement the force of law in the Union and in Bechuanaland respectively, and shall thereupon have effect in respect of assessment for the year beginning on the first day of July, 1956, and subsequent years.

ARTICLE XIV.

The present Agreement shall continue in effect indefinitely but either of the Contracting Governments may, on or before the 30th day of June in any calendar year after the year 1958, give notice of termination to the other Contracting Government and, in such event, the present Agreement shall cease to be effective in respect of any year of assessment beginning on the first day of July in the calendar year next following that in which such notice is given.

In witness whereof the undersigned being duly authorised by their respective Governments have signed the present Agreement.

Done at Cape Town in duplicate, in the English and Afrikaans languages, the texts being equally authentic, on the Eighteenth day of June, 1959.

For the Government of the Union of South Africa:

(Signed) ERIC H. LOUW.

For the Government of Great Britain and Northern Ireland:

(Signed) JOHN MAUD.

No. 692.]

[20 May 1960.

AGREEMENT BETWEEN THE GOVERNMENT OF THE UNION OF SOUTH AFRICA AND THE GOVERNMENT OF GREAT BRITAIN AND NORTHERN IRELAND FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME IMPOSED IN THE UNION OF SOUTH AFRICA AND IN BASUTOLAND, THE BECHUANALAND PROTECTORATE AND SWAZILAND.

It is hereby notified for general information that the last of the formalities required to give the Agreements referred to in Proclamation Nos. 260 of 1959, 261 of 1959 and 262 of 1959, as published in *Government Gazette Extraordinary* No. 6314 of 13th November, 1959, the force of law in the Union and in Basutoland, the Bechuanaland Protectorate and Swaziland, respectively, was completed on the 13th November, 1959.

The Agreements accordingly came into force on that date in terms of Article XIII of each Agreement, which further provides in each case that the relevant Agreement shall have effect in respect of assessments for the year beginning on the first day of July, 1956, and subsequent years.

No. 270, 1957.]

[6 September 1957.

AGREEMENT BETWEEN THE GOVERNMENT OF THE UNION OF SOUTH AFRICA AND THE GOVERNMENT OF BELGIUM FOR THE AVOIDANCE OF DOUBLE TAXATION IN RESPECT OF INCOME DERIVED FROM THE BUSINESS OF SEA AND AIR TRANSPORT.

Under and by virtue of the powers vested in me by subsection (2) of section ninety-four of the Income Tax Act, 1941 (Act No. 31 of 1941), I do hereby declare that the agreement set out in the Schedule to this proclamation

vervat is, kragtens subartikel (1) van genoemde artikel tussen die Regering van die Unie van Suid-Afrika en die Regering van België aangegaan is.

GOD BEHOEDE DIE KONINGIN.

Gegee onder my Hand en die Goewerneur-generaal se Grootseël te Pretoria, op hede die Vyfde dag van Augustus Eenduisend Negenhonderd Sewe-en-vyftig.

H. A. FAGAN,

Amptenaar Belas met die Uitoefening van die Uitvoerende Gesag.

Op las van Sy Eksellensie die Amptenaar Belas met die Uitoefening van die Uitvoerende Gesag-in-rade.

J. H. VILJOEN.

BYLAE.

Kaapstad,
11 juni 1957.

Mijnheer de Minister,

In opdracht van de Belgische Regering heb ik de eer aan U Edele de overeenkomst, waarvan de inhoud volgt en die bedoeld is om, op basis van wederkerigheid, de dubbele belasting te vermijden van de inkomsten verkregen uit de exploitatie van het zee- en luchtvervoer, voor te stellen:—

ARTIKEL 1.

De uitdrukking—

„de exploitatie van zee- of luchtvervoer” beteken de exploitatie van het vervoer over zee of door de lucht van personen, van vee, van goederen, van pakketten of van brieven door de eigenaar of de bevrachter van schepen of luchtvaartuigen.

„Unie-onderneming” betekent een onderneming van de Regering van de Unie van Zuid-Afrika of van rechtspersonen opgericht overeenkomstig de wetten van de Unie van Zuid-Afrika en bestuurd en beheerd binnen het grondgebied van de Unie van Zuid-Afrika.

„Belgische onderneming” betekent een onderneming van de Belgische Staat of van rechtspersonen opgericht overeenkomstig de Belgische wetten en bestuurd en beheerd binnen het Belgisch grondgebied. Als Belgische onderneming en worden ook beschouwd, de ondernemingen van die Administratie van de Kolonie van Belgisch Congo, van natuurlijke personen die in Belgisch Congo of in Ruanda-Urundi verblijf houden, alsook van rechtspersonen die in Belgisch Congo of in Ruanda-Urundi hun maatschappelijke zetel of hun voornaamste bestuursinrichting hebben en die opgericht werden overeenkomstig de plaatselijke wettelijke bepalingen.

ARTIKEL 2.

1. De Regering van de Unie van Zuid-Afrika stelt alle inkomsten verkregen uit de exploitatie door Belgische ondernemingen, van het zee- of luchtvervoer tussen het grondgebied van de Unie van Zuid-Afrika en alle andere grondgebieden, vrij van de inkomstenbelasting en van alle andere belastingen op de inkomsten, die in de Unie van Zuid-Afrika geheven worden.

2. De Belgische Regering stelt alle inkomsten verkregen uit de exploitatie, door Unie-ondernemingen, van het zee- of luchtvervoer tussen het grondgebied van het Belgisch moederland en alle andere grondgebieden, vrij van de inkomstenbelasting en van alle andere belastingen op de inkomsten, die in België geheven worden.

De Belgische Regering stelt eveneens alle inkomsten verkregen uit de exploitatie, door Unie-ondernemingen, van het zee- of luchtvervoer tussen de grondgebieden van Belgisch Congo en van Ruanda-Urundi en alle andere grondgebieden, vrij van de inkomstenbelasting en van alle andere belastingen op de inkomsten die in Belgisch Congo en in Ruanda-Urundi geheven worden, voor het begrip van onderhavige alinea, beoogt de uitdrukking „Unie-ondernemingen” ook de ondernemingen van natuurlijke personen, die binnen het grondgebied van de Unie van Zuid-Afrika verblijf houden.

has been entered into between the Government of the Union of South Africa and the Government of Belgium under sub-section (1) of the said section.

GOD SAVE THE QUEEN.

Given under my Hand and the Governor-General's Great Seal at Pretoria on this Fifth day of August, One thousand Nine hundred and Fifty-seven.

H. A. FAGAN,

Officer Administering the Government.

By Command of His Excellency the Officer Administering the Government-in-Council.

J. H. VILJOEN.

SCHEDULE.

Cape Town,
11th June, 1957.

Mr. Minister,

By order of the Belgian Government I have the honour to propose to your Honour an agreement in the following terms the purpose of which is to avoid, on the basis of reciprocity, double taxation in respect of income derived from the business of sea and air transport:—

ARTICLE 1.

The expression—

“the business of sea or air transport” means the business of transporting by sea or by air persons, livestock, goods, parcels or letters carried on by the owner or charterer of ships or aircraft.

“Union enterprise” means an enterprise of the Government of the Union of South Africa or of corporations constituted under the laws of the Union of South Africa and managed and controlled within the territory of the Union of South Africa.

“Belgian enterprise” means an enterprise of the Belgian State or of corporations constituted under the laws of Belgium and managed and controlled within the territory of Belgium. As Belgian enterprises shall also be regarded the enterprises of the Administration of colony of the Belgian Congo, of natural persons resident in the Belgian Congo or in Ruanda-Urundi and of corporations which have their corporate seat or their principal management establishment in the Belgian Congo or in Ruanda-Urundi and which are constituted under the provisions of the local laws.

ARTICLE 2.

1. The Government of the Union of South Africa shall exempt all income derived from the business of sea or air transport between the territory of the Union of South Africa and all other territories carried on by Belgian enterprise from income tax and all other taxes on income chargeable in the Union of South Africa.

2. The Belgian Government shall exempt all income derived from the business of sea or air transport between the territory of the Belgian motherland and all other territories carried on by Union enterprises from income tax and all other taxes on income chargeable in Belgium.

The Belgian Government shall likewise exempt all income derived from the business of sea or air transport between the territories of the Belgian Congo and of Ruanda-Urundi and all other territories carried on by Union enterprises from income tax and all other taxes on income chargeable in the Belgian Congo and Ruanda-Urundi; for the purposes of this paragraph the expression “Union enterprises” also includes the enterprises of natural persons resident within the territory of the Union of South Africa.

ARTIKEL 3.

1. Wanneer deze overeenkomst in België, in Belgisch Congo, met inbegrip van Ruanda-Urundi, en in de Zuid-Afrikaanse Unie in werking zal getreden zijn zal zij toepasselijk zijn op alle inkomsten verkregen gedurende belastbare perioden welke na 30 December 1950 eindigen.

2. Deze overeenkomst zal in werking treden in België, in Belgisch Congo, met inbegrip van Ruanda-Urundi, en in de Zuid-Afrikaanse Unie, zodra de laatste van de volgende formaliteiten zullen vervuld zijn:—

- (a) haar publicatie in het *Belgisch Staatsblad*;
- (b) haar publicatie in het *Ambtelijk Blad voor Belgisch Congo en Ruanda-Urundi*;
- (a) haar bekendmaking in de „*Unie Staatskoerant*”.

De Hoge Verdragsluitende Partijen zullen elkaar zodra mogelijk inlichten betreffende het vervullen der hierbovenvermelde formaliteiten.

ARTIKEL 4.

Deze overeenkomst zal voor een onbepaald tijdperk van kracht blijven, maar zal kunnen beëindigd worden door een van beide Regeringen mits een schriftelijke opzegging van zes maanden aan de andere Regering gegeven wordt, met dien verstande dat de opzegging alleen uitwerking zal hebben ten opzichte van de inkomsten van elke belastbare periode, die aanvang neemt op de datum van het verstrijken van de opzeggingstermijn of daarna.

Er wordt overeengekomen dat het gunstig antwoord dat U Edele mij wel zal willen toesturen samen met onderhavige nota de overeenkomst tussen de Hoge Verdragsluitende Partijen zal uitmaken.

Gelieve, Mijnheer de Minister, de verzekering mijner gevoelens van zeer bijzondere hoogachting wel te willen aanvaarden.

P. VANDERSTICHELEN.

Mijnheer de Minister van
Buitenlandse Zaken,
Kaapstad.

Kaapstad,
11 Junie 1957.

Meneer die Ambassadeur,

Ek het die eer om die ontvangs te erken van U Ekselensie se brief met vandag se datum, waarvan die teks, in die ooreengekome Afrikaanse vertaling, as volg lui:—

„In opdrag van die Belgiese Regering het ek die eer om aan u Edele 'n ooreenkoms, waarvan die inhoud hieronder volg en wat bedoel is om, op die basis van wederkerigheid, dubbele belasting ten opsigte van inkomste verkry uit die besigheid van see- en lugvervoer te vermy, voor te stel:—

ARTIKEL 1.

Die uitdrukking—

„Die besigheid van see- of lugvervoer” beteken die besigheid van die vervoer oor die see of deur die lug van persone, lewende hawe, goedere, pakkette of briewe deur die eienaar of bevrachter van skepe of vliegtuie.

„Unie onderneming” beteken 'n onderneming van die Regering van die Unie van Suid-Afrika of van regspersone gestig kragtens die wette van die Unie van Suid-Afrika en bestuur en beheer binne die grondgebied van die Unie van Suid-Afrika.

„Belgiese onderneming” beteken 'n onderneming van die Belgiese Staat of van regspersone gestig kragtens die Belgiese wette en bestuur en beheer binne die Belgiese grondgebied. Daar word ook as Belgiese ondernemings beskou, die ondernemings van die Administrasie van die kolonie van die Belgiese Kongo, van natuurlike persone wat in die Belgiese Kongo of in Ruanda-Urundi woonagtig is, asook van regspersone wat hul maatskaplike setel of hul ver naamste bestuursinrigting in die Belgiese Kongo of in Ruanda-Urundi het en wat gestig word kragtens die plaaslike wetsbepalings.

ARTICLE 3.

1. When this agreement has come into force in Belgium the Belgian Congo including Ruanda-Urundi, and the Union of South Africa, it shall have effect in respect of all income derived during taxable periods ending after the 30th December, 1950.

2. This agreement shall come into force in Belgium, the Belgian Congo including Ruanda-Urundi, and the Union of South Africa as soon as the last of the following formalities has been completed:—

- (a) the publication thereof in the *Belgian Government Gazette*;
- (b) the publication thereof in the *Official Gazette of the Belgian Congo and Ruanda-Urundi*;
- (c) the notification thereof in the *Union Government Gazette*.

The High Contracting Parties shall inform each other as soon as possible of the completion of the above-mentioned formalities.

ARTICLE 4.

This agreement shall continue in effect for an indefinite period but may be terminated by either Government by giving six months' notice in writing to the other Government; provided that such notice of termination shall only have effect in respect of the income of each taxable period commencing on or after the date of expiry of the termination period.

It is agreed that the favourable reply which it is anticipated that your Honour will send to me, together with the present note, will constitute the agreement between the High Contracting Parties.

Please accept, Mr. Minister, the assurance of my highest consideration.

P. VANDERSTICHELEN.

The Minister of External Affairs,
Cape Town.

Cape Town,
11th June, 1957.

Mr. Ambassador,

I have the honour to acknowledge receipt of your Excellency's letter of to-day's date, the text of which, in the agreed Afrikaans translation, reads as follows:—

“By order of the Belgian Government I have the honour to propose to your Honour an agreement in the following terms the purpose of which is to avoid, on the basis of reciprocity, double taxation in respect of income derived from the business of sea and air transport:—

ARTICLE 1.

The expression—

“the business of sea or air transport” means the business of transporting by sea or by air persons, livestock, goods, parcels or letters carried on by the owner or charterer of ships or aircraft.

“Union enterprise” means an enterprise of the Government of the Union of South Africa or of corporations constituted under the laws of the Union of South Africa and managed and controlled within the territory of the Union of South Africa.

“Belgian enterprise” means an enterprise of the Belgian State or of corporations constituted under the laws of Belgium and managed and controlled within the territory of Belgium. As Belgian enterprises shall also be regarded the enterprises of the Administration of the colony of the Belgian Congo, of natural persons resident in the Belgian Congo or in Ruanda-Urundi and of corporations which have their corporate seat or their principal management establishment in the Belgian Congo or in Ruanda-Urundi and which are constituted under the provisions of the local laws.

ARTIKEL 2.

1. Die Regering van die Unie van Suid-Afrika stel alle inkomste verkry uit die besigheid van see- of lugvervoer tussen die grondgebied van die Unie van Suid-Afrika en alle ander grondgebiede wat deur Belgiese ondernemings gedryf word, vry van inkomstebelasting en van alle ander belastinge op inkomste wat in die Unie van Suid-Afrika gehef word.

2. Die Belgiese Regering stel alle inkomste verkry uit die besigheid van see- of lugvervoer tussen die grondgebied van die Belgiese moederland en alle ander grondgebiede, wat deur Unie-ondernemings gedryf word, vry van inkomstebelasting en van alle ander belastinge op inkomste wat in België gehef word.

Die Belgiese Regering stel eweneens alle inkomste verkry uit die besigheid van see- of lugvervoer tussen die grondgebiede van die Belgiese Kongo en van Ruanda-Urundi en alle ander grondgebiede, wat deur Unie-ondernemings gedryf word, vry van inkomstebelasting en alle ander belastinge op inkomste wat in die Belgiese Kongo en in Ruanda-Urundi gehef word; vir die doeleindes van hierdie paragraaf omvat die uitdrukking „Unie-ondernemings” ook die ondernemings van natuurlike persone, wat binne die grondgebied van die Unie van Suid-Afrika woonagtig is.

ARTIKEL 3.

1. Wanneer hierdie ooreenkoms in België, die Belgiese Kongo, met inbegrip van Ruanda-Urundi, en die Unie van Suid-Afrika in werking getree het sal die ooreenkoms van toepassing wees op alle inkomste wat verkry is gedurende belasbare tydperke wat na 30 Desember 1950 eindig.

2. Hierdie ooreenkoms tree in werking in België, die Belgiese Kongo, met inbegrip van Ruanda-Urundi, en die Unie van Suid-Afrika, sodra die laaste van die volgende formaliteite vervul is:—

- (a) die publikasie daarvan in die *Belgiese Staatsblad*;
- (b) die publikasie daarvan in die *Amtelike Blad vir die Belgiese Kongo en Ruanda-Urundi*;
- (c) die bekendmaking daarvan in die *Unie Staatskoerant*.

Die Hoë Verdragsluitende Partye sal mekaar so gou moontlik inlig betreffende die vervulling van die hierbovermelde formaliteite.

ARTIKEL 4.

Hierdie ooreenkoms bly vir 'n onbepaalde tydperk van krag maar kan deur een van beide Regerings beëindig word mits 'n skriftelike opsegging van ses maande aan die ander Regering gegee word; met dien verstande dat die opsegging alleen van krag sal wees ten opsigte van die inkomste van elke belasbare tydperk wat 'n aanvang neem op die datum van die verstryking van die opseggingstermyn of daarna.

Daar word ooreengekom dat die gunstige antwoord wat u Edele aan my sal wil stuur, tesame met die onderhawige nota die ooreenkoms tussen die Hoë Verdragsluitende Partye sal uitmaak.”

In antwoord daarop het ek die eer om te vermeld dat die Regering van die Unie van Suid-Afrika akkoord gaan met die voorafgaande bepalings en dat U Eksellensie se brief en hierdie bevestigende antwoord beskou word as 'n ooreenkoms tussen ons twee Regerings.

Aanvaar, meneer die Ambassadeur, die hernude verskering van my besondere hoogagting.

E. H. LOUW,

Minister van Buitelandse Sake.

S.E. mnr. P. Vanderstichelen,
Buitengewone en Gevolmagtigde
Ambassadeur van België,
Kaapstad.

ARTICLE 2.

1. The Government of the Union of South Africa shall exempt all income derived from the business of sea or air transport between the territory of the Union of South Africa and all other territories carried on by Belgian enterprises from income tax and all other taxes on income chargeable in the Union of South Africa.

2. The Belgian Government shall exempt all income derived from the business of sea or air transport between the territory of the Belgian motherland and all other territories carried on by Union enterprises from income tax and all other taxes on income chargeable in Belgium.

The Belgian Government shall likewise exempt all income derived from the business of sea or air transport between the territories of the Belgian Congo and of Ruanda-Urundi and all other territories carried on by Union enterprises from income tax and other taxes on income chargeable in the Belgian Congo and Ruanda-Urundi; for the purposes of this paragraph the expression „Union enterprises” also includes the enterprises of natural persons resident within the territory of the Union of South Africa.

ARTICLE 3.

1. When this agreement has come into force in Belgium, the Belgian Congo including Ruanda-Urundi, and the Union of South Africa, it shall have effect in respect of all income derived during taxable periods ending after the 30th December, 1950.

2. This agreement shall come into force in Belgium, the Belgian Congo including Ruanda-Urundi, and the Union of South Africa as soon as the last of the following formalities has been completed:—

- (a) The publication thereof in the *Belgian Government Gazette*;
- (b) the publication thereof in the *Official Gazette of the Belgian Congo and Ruanda-Urundi*;
- (c) the notification thereof in the *Union Government Gazette*.

The High Contracting Parties shall inform each other as soon as possible of the completion of the above-mentioned formalities.

ARTICLE 4.

This agreement shall continue in effect for an indefinite period but may be terminated by either Government by giving six months' notice in writing to the other Government; provided that such notice of termination shall only have effect in respect of the income of each taxable period commencing on or after the date of expiry of the termination period.

It is agreed that the favourable reply which it is anticipated that your Honour will send to me, together with the present note, will constitute the agreement between the High Contracting Parties.”

In reply thereto I have the honour to state that the Government of the Union of South Africa is in agreement with the foregoing provisions and that Your Excellency's letter and this confirmatory reply are regarded as an agreement between our two Governments.

Please accept, Mr. Ambassador, the renewed assurance of my highest consideration.

E. H. LOUW,

Minister of External Affairs.

H.E. Mr. P. Vanderstichelen,
Ambassador Extraordinary,
and Plenipotentiary of Belgium,
Cape Town.

No. 659.]

[16 Mei 1958.

OOREENKOMS TUSSEN DIE REGERING VAN DIE UNIE VAN SUID-AFRIKA EN DIE REGERING VAN BELGIË MET DIE OOG OP DIE VERMYDING VAN DUBBELE BELASTING TEN OPSIGTE VAN INKOMSTE VERKRY UIT DIE BESIGHEID VAN SEE- EN LUGVERVOER.

Hierby word vir algemene inligting bekendgemaak dat die laaste van al die formaliteite wat nodig was om die ooreenkoms, genoem in Proklamasie No. 270 van 1957, gepubliseer in *Staatskoerant* No. 5937 van 6 September 1957, in onderskeidelik die Unie van Suid-Afrika en in België, die Belgiese Kongo met inbegrip van Ruanda-Urundi, die krag van wet te gee, op 1 Januarie 1958 vervul is en dat die ooreenkoms derhalwe op daardie datum in werking getree het kragtens die bepalinge van Artikel 3 daarvan, wat verder bepaal dat die ooreenkoms van toepassing sal wees op alle inkomste wat verkry is gedurende belasbare tydperke wat na 30 Desember 1950 eindig.

No. 21, 1957.]

[18 Januarie 1957.

OOREENKOMS TUSSEN DIE REGERING VAN DIE UNIE VAN SUID-AFRIKA EN DIE REGERING VAN KANADA VIR DIE VERMYDING VAN DUBBELE BELASTING EN DIE VOORKOMING VAN FISKALE ONTDUIKING MET BETREK-KING TOT BELASTINGS OP INKOMSTE.

Kragtens die bevoegdheid my verleen by subartikel (2) van artikel vier-en-negentig van die Inkomstebelastingwet, 1941 (Wet No. 31 van 1941), verklaar ek hierby dat die Ooreenkoms wat in die Bylae van hierdie Proklamasie vervat is, kragtens subartikel (1) van genoemde artikel tussen die Regering van die Unie van Suid-Afrika en die Regering van Kanada aangegaan is.

GOD BEHOEDE DIE KONINGIN.

Gegee onder my Hand en Grootseël te Pretoria, op hede die Agt-en-twintigste dag van November Eenduisend Nege-honderd Ses-en-vyftig.

E. G. JANSEN,

Goewerneur-generaal.

Op las van Sy Eksellensie die
Goewerneur-generaal-in-rade.

J. F. NAUDÉ.

BYLAE.

OOREENKOMS TUSSEN DIE REGERING VAN DIE UNIE VAN SUID-AFRIKA EN DIE REGERING VAN KANADA VIR DIE VERMYDING VAN DUBBELE BELASTING EN DIE VOORKOMING VAN FISKALE ONTDUIKING MET BETREK-KING TOT BELASTINGS OP INKOMSTE.

Die Regering van die Unie van Suid-Afrika en die Regering van Kanada het uit 'n begeerte om 'n ooreen-koms aan te gaan met die oog op die vermyding van dubbele belasting en die voorkoming van fiskale ontdui-king met betrekking tot belastinge op inkomste, as volg ooreengekom:—

ARTIKEL I.

(1) Die belastinge wat die onderwerp van hierdie oor-eenkoms uitmaak, is die volgende:—

- (a) In die Unie van Suid-Afrika: Die normale belasting, superbelasting en belasting op buitelandse aandeel-houers opgelê deur die Regering van die Unie (hieronder „Uniebelasting” genoem);
- (b) in Kanada: Die inkomstebelasting met inbegrip van „surtax” opgelê deur die Regering van Kanada (hieronder „belasting van Kanada” genoem).

(2) Hierdie ooreenkoms is ook van toepassing op ander belastinge van wesenlik soortgelyke aard wat opgelê word deur een van die kontrakterende regerings na die datum van ondertekening van die ooreenkoms.

No. 659.]

[16 May 1958.

AGREEMENT BETWEEN THE GOVERNMENT OF THE UNION OF SOUTH AFRICA AND THE GOVERNMENT OF BELGIUM FOR THE AVOIDANCE OF DOUBLE TAXATION IN RESPECT OF INCOME DERIVED FROM THE BUSINESS OF SEA AND AIR TRANSPORT.

It is hereby notified for general information that the last of the formalities required to give the Agreement referred to in Proclamation No. 270 of 1957, as published in *Government Gazette* No. 5937 of 6th September, 1957, the force of law in the Union of South Africa and in Belgium, the Belgian Congo including Ruanda-Urundi, respectively, was completed on 1st January, 1958, and that the Agreement consequently came into force on that date in terms of Article 3 thereof, which further provides that the Agreement shall have effect in respect of all income derived during taxable periods ending after the 30th December, 1950.

No. 21, 1957.]

[18 January 1957.

AGREEMENT BETWEEN THE GOVERNMENT OF THE UNION OF SOUTH AFRICA AND THE GOVERNMENT OF CANADA FOR THE AVOID-ANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION IN RESPECT OF TAXES ON INCOME.

Under and by virtue of the powers vested in me by sub-section (2) of section ninety-four of the Income Tax Act, 1941 (Act No. 31 of 1941), I do hereby declare that the Agreement set out in the Schedule to this Proclamation has been entered into between the Government of the Union of South Africa and the Government of Canada under sub-section (1) of the said section.

GOD SAVE THE QUEEN.

Given under my Hand and Great Seal at Pretoria on this Twenty-eighth day of November, One thousand Nine hundred and Fifty-six.

E. G. JANSEN,

Governor-General.

By Command of His Excellency the
Governor-General-in-Council.

J. F. NAUDÉ.

SCHEDULE.

AGREEMENT BETWEEN THE GOVERNMENT OF THE UNION OF SOUTH AFRICA AND THE GOVERNMENT OF CANADA FOR THE AVOID-ANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION IN RESPECT OF TAXES ON INCOME.

The Government of the Union of South Africa and the Government of Canada desiring to conclude an agreement for the avoidance of double taxation and the prevention of fiscal evasion in respect of taxes on income, have agreed as follows:—

ARTICLE I.

(1) The taxes which are the subject to this Agreement are—

- (a) in the Union of South Africa: The normal tax, super tax and non-resident shareholders' tax imposed by the Government of the Union (herein-after referred to as “Union tax”);
- (b) in Canada: The income taxes, including surtaxes, imposed by the Government of Canada (hereinafter referred to as “Canadian tax”).

(2) This Agreement shall also apply to any other taxes of a substantially similar character imposed by either Con-tracting Government subsequently to the date of signature of the Agreement.

ARTIKEL II.

(1) In hierdie ooreenkoms, tensy die verband anders aandui, beteken—

- (a) „Unie”, die Unie van Suid-Afrika;
- (b) „gebied”, die Unie of Kanada na gelang van die geval;
- (c) „belasting”, die Uniebelasting of belasting van Kanada na gelang van die geval;
- (d) „persoon”, ook enige liggaam van persone met of sonder regs persoonlikheid;
- (e) „maatskappy”, ook enige liggaam met regs persoonlikheid;
- (f) „inwoner van die Unie” en „inwoner van Kanada” onderskeidelik ’n persoon wat vir doeleindes van Uniebelasting gewoonlik in die Unie woonagtig is en nie gewoonlik in Kanada vir doeleindes van die belasting van Kanada woonagtig is nie, en ’n persoon wat gewoonlik in Kanada vir doeleindes van die belasting van Kanada woonagtig is en nie gewoonlik in die Unie vir doeleindes van Uniebelasting woonagtig is nie; en ’n maatskappy word as gewoonlik in die Unie woonagtig beskou as sy besigheid in die Unie bestuur en beheer word en as gewoonlik in Kanada woonagtig beskou as sy besigheid in Kanada bestuur en beheer word;
- (g) „inwoner van een van die gebiede” en „inwoner van die ander gebied”, ’n persoon wat ’n inwoner is van die Unie of ’n persoon wat ’n inwoner is van Kanada, na gelang van die geval;
- (h) „Unie-onderneming” en „Kanadese onderneming” onderskeidelik ’n nywerheids- of handelsonderneming wat deur ’n inwoner van die Unie gedryf word en ’n nywerheids- of handelsonderneming wat deur ’n inwoner van Kanada gedryf word; en ’n „onderneming van een van die gebiede” en ’n „onderneming van die ander gebied”, ’n Unie-onderneming of ’n Kanadese onderneming, na gelang van die geval;
- (i) „nywerheids- of handelsonderneming” ook ’n onderneming besig met myn- en boerderybedrywighede en „nywerheids- of handelswinst” ook myn- of boerderywinste maar nie inkomste in die vorm van tantième, huur (met inbegrip van huur of tantième van bioskoopfilms), rente, diwidende, bestuurskoste, vergoeding vir persoonlike dienste of winste uit die eksploitering van vervoerdienste per lug of water nie;
- (j) „permanente saak”, wanneer dit in verband met ’n onderneming van een van die gebiede gevestig word ’n tak, dépôt, fabriek, plaas, myn of ander vaste besigheidsplek maar sluit nie ’n agentskap in nie tensy die agent ’n algemene volmag besit, en dit gewoonlik uitoefen, om kontrakte namens die onderneming aan te gaan en te sluit of ’n voorraad handelsware het waaruit hy gereeld bestellings namens die onderneming uitvoer.

Die gebruik van aansienlike uitrusting en masjinerie binne een van die gebiede op enige tyd-stip in enige belastingjaar deur ’n onderneming van die ander gebied maak ’n permanente saak van so ’n onderneming in eersgenoemde gebied vir so ’n belastingjaar uit.

Daar word nie beskou dat ’n onderneming van een van die gebiede ’n permanente saak in die ander gebied het enkel omdat dit besigheidstransaksies in die ander gebied deur bemiddeling van ’n *bona fide* makelaar of algemene kommissie-agent wat in die gewone loop van sy besigheid as sodanig optree, verrig nie.

Die feit dat ’n onderneming van die een gebied ’n vaste besigheidsplek uitsluitlik vir die aankoop van goedere of handelsware in die ander gebied instandhou, beteken nie op sigself dat daardie vaste besigheidsplek ’n permanente saak van die onderneming is nie.

ARTICLE II.

(1) In this Agreement unless the context otherwise requires—

- (a) “Union” means the Union of South Africa;
- (b) “territory” means the Union or Canada as the case may be;
- (c) “tax” means Union or Canadian tax, as the case may be;
- (d) “person” includes any body of persons corporate or not corporate;
- (e) “company” includes any body corporate;
- (f) “resident of the Union” and “resident of Canada” mean respectively any person who is ordinarily resident in the Union for the purposes of the Union tax and not ordinarily resident in Canada for the purposes of the Canadian tax and any person who is ordinarily resident in Canada for the purposes of the Canadian tax and not ordinarily resident in the Union for the purposes of the Union tax; and a company shall be regarded as ordinarily resident in the Union if its business is managed and controlled in the Union and ordinarily resident in Canada if its business is managed and controlled in Canada;
- (g) “resident of one of the territories” and “resident of the other territory” mean a person who is a resident of the Union or a person who is a resident of Canada, as the case may be;
- (h) “Union enterprise” and “Canadian enterprise” mean respectively an industrial or commercial enterprise or undertaking carried on by a resident of the Union and an industrial or commercial enterprise or undertaking carried on by a resident of Canada; and “enterprise of one of the territories” and “enterprise of the other territory” mean a Union enterprise or a Canadian enterprise, as the case may be;
- (i) “industrial or commercial enterprise” includes an enterprise engaged in mining or farming and “industrial or commercial profits” includes mining and farming profits but does not include income in the form of royalties, rents (including rent or royalties on cinematograph films), interest, dividends, management charges, remuneration for personal services, or profits from the operation of transport services by air or water;
- (j) “permanent establishment”, when used with respect to an enterprise of one of the territories, means a branch, depot, factory, farm, mine or other fixed place of business but does not include an agency unless the agent has and habitually exercises, a general authority to negotiate and conclude contracts on behalf of such enterprise or has a stock of merchandise from which he regularly fills orders on its behalf.

The use of substantial equipment or machinery within one of the territories at any time in any taxable year by an enterprise of the other territory shall constitute a permanent establishment of such enterprise in the former territory for such taxable year.

An enterprise of one of the territories shall not be deemed to have a permanent establishment in the other territory merely because it carries on business dealings in that other territory through a *bona fide* broker or general commission agent acting in the ordinary course of his business as such.

The fact that an enterprise of one of the territories maintains in the other territory a fixed place of business exclusively for the purchase of goods or merchandise shall not of itself constitute that fixed place of business a permanent establishment of the enterprise.

Die feit dat 'n maatskappy wat in een van die gebiede woonagtig is 'n ondermaatskappy het wat 'n inwoner van die ander gebied is of wat handel of besigheid in die ander gebied (hetsy deur bemiddeling van 'n permanente saak of andersins) dryf, beteken nie op sigself dat daardie ondermaatskappy 'n permanente saak van sy moedermaatskappy is nie;

(k) „winste”, met betrekking tot Uniebelasting, „belasbare inkomste” soos omskrywe in die wette van die Unie betreffende die belastinge wat die onderwerp van hierdie ooreenkoms uitmaak;

(l) „belastingowerhede”, in die Unie die Kommissaris van Binnelandse Inkomste of sy gemagtigde verteenwoordiger en in Kanada die Minister van Nasionale Inkomste of sy gemagtigde verteenwoordiger.

(2) „Uniebelasting” en „belasting van Kanada” sluit uit 'n bedrag betaalbaar ten opsigte van 'n versuim of weglating betreffende die belastinge wat die onderwerp van hierdie ooreenkoms uitmaak, asook 'n bedrag wat kragtens die wet betreffende daardie belastinge deur een van die gebiede as boete opgelê word.

(3) By die toepassing van die bepalings van hierdie ooreenkoms deur een van die kontrakterende regerings het 'n uitdrukking of woord wat nie anders omskryf is nie, tensy die verband anders vereis, die betekenis wat daaraan geheg word ooreenkomstig die wette van daardie kontrakterende regering betreffende die belastinge wat die onderwerp van hierdie ooreenkoms uitmaak.

ARTIKEL III.

(1) Die nywerheids- of handelswinst van 'n onderneming in een van die gebiede is nie onderworpe aan belasting in die ander gebied nie tensy die onderneming handel of besigheid in die ander gebied dryf deur bemiddeling van 'n permanente saak wat daarin geleë is. Indien hy aldus besigheid of handel dryf, kan belasting deur die ander gebied op daardie wins gelê word maar slegs op die gedeelte daarvan wat aan daardie permanente saak toegeskryf kan word.

(2) Wanneer 'n onderneming van een van die gebiede handel of besigheid in die ander gebied dryf deur bemiddeling van 'n permanente saak wat daarin geleë is—

(a) word daar aan dié permanente saak die nywerheids- of handelswinst toegeskryf wat hy na verwagting kan verkry in daardie ander gebied as hy 'n onafhanklike onderneming is wat hom met dieselfde of soortgelyke bedryfswighede besighou en op 'n afstand sake doen met die onderneming waarvan hy 'n permanente saak is, en indien, afgesien van hierdie ooreenkoms, die wet van daardie ander gebied betreffende die belastinge wat die onderwerp van hierdie ooreenkoms uitmaak so bepaal, die wins wat so toegeskryf word beskou word as winste verkry uit bronne in daardie ander gebied;

(b) word geen wins wat uit bronne buite die ander gebied verkry is, behoudens die bepalings van sub-paragraaf (a), aan dié permanente saak toegeskryf nie.

(3) Wins deur 'n onderneming van een van die gebiede verkry, kragtens kontrakte aangegaan in daardie gebied, uit die verkoop van goedere of handelsware gehou in 'n pakhuis of dépôt in die ander gebied vir gerieflikheid van aflewering en nie vir doeleindes van vertoon nie, word nie aan 'n permanente saak van die onderneming in die ander gebied toegeskryf nie, niesteenstaande dat die aanbiedinge vir aankoop deur 'n agent van die onderneming in daardie ander gebied gekry en deur hom aan die onderneming vir aanname gestuur is.

(4) Geen gedeelte van wins wat voortspruit uit die verkoop van goedere of handelsware deur 'n onderneming van een van die gebiede word beskou as ontstaan in die ander gebied uit hoofde van enkel die aankoop van goedere of handelsware binne daardie ander gebied.

The fact that a company which is resident in one of the territories has a subsidiary company which is a resident of the other territory or which is engaged in trade or business in that other territory (whether through a permanent establishment or otherwise) shall not of itself constitute that subsidiary company a permanent establishment of its parent company;

(k) “profits” in relation to Union tax, means “taxable income” as defined under the laws of the Union relating to the taxes which are the subject of this Agreement;

(l) “Taxation Authorities” means the Commissioner for Inland Revenue or his authorised representative in the case of the Union and the Minister of National Revenue or his authorised representative in the case of Canada.

(2) “Union tax” and “Canadian tax”, do not include any sum payable in respect of any default or omission in relation to the taxes which are the subject of this Agreement or which represent a penalty imposed under the law of either territory relating to those taxes.

(3) In the application of the provisions of this Agreement by one of the Contracting Governments any term not otherwise defined shall, unless the context otherwise requires, have the meaning which it has under the laws of that Contracting Government relating to the taxes which are the subject of this Agreement.

ARTICLE III.

(1) The industrial and commercial profits of an enterprise in one of the territories shall not be subject to tax in the other territory unless the enterprise is engaged in trade or business in the other territory through a permanent establishment in that other territory. If it is so engaged tax may be imposed on those profits by the other territory but only on so much of them as is attributable to that permanent establishment.

(2) Where an enterprise of one of the territories is engaged in trade or business in the other territory through a permanent establishment situate therein—

(a) there shall be attributed to that permanent establishment the commercial or industrial profits which it might be expected to derive in that other territory if it were an independent enterprise engaged in the same or similar activities and dealing at arm's length with the enterprise of which it is a permanent establishment, and if, apart from this Agreement, the law of that other territory in respect of the taxes which are the subject of this Agreement so provides, the profits so attributed shall be deemed to be profits derived from sources in that other territory.

(b) Subject to the provisions of sub-paragraph (a) no profits derived from sources outside that other territory shall be attributed to that permanent establishment.

(3) Profits derived by an enterprise of one of the territories from sales, under contracts concluded in that territory, of goods or merchandise stocked in a warehouse or depot in the other territory for convenience of delivery and not for the purposes of display shall not be attributed to a permanent establishment of the enterprise in that other territory notwithstanding that the offers of purchase have been obtained by an agent of the enterprise in that other territory and transmitted by him to the enterprise for acceptance.

(4) No portion of any profits arising from the sale of goods or merchandise by an enterprise of one of the territories shall be deemed to arise in the other territory by reason of the mere purchase of the goods or merchandise within that other territory.

(5) Indien die inligting tot beskikking van die betrokke Belastingowerhede onvoldoende is om die wins wat aan die permanente saak toegeskryf moet word vas te stel, raak niks wat in die voorafgaande paragrafe vervat is die toepassing van die wet van enigeen van die gebiede met betrekking tot die aanspreeklikheid van die permanente saak om belasting te betaal op 'n bedrag wat die Belastingowerheid van daardie gebied vasstel deur sy diskresie uit te oefen of 'n raming te maak nie: Met dien verstande dat die diskresie uitgeoefen of die raming gemaak moet word, sover as wat die inligting tot beskikking van die Belastingowerhede dit moontlik maak, in ooreenstemming met die beginsels uiteengesit in die voorafgaande paragrafe van hierdie Artikel.

(6) Wanneer 'n maatskappy wat 'n inwoner van een van die gebiede is winste verkry uit bronne binne die ander gebied, of uit bronne wat geag word binne die ander gebied te wees, lê die regering van daardie ander gebied geen belasting van enige aard op diwidende wat deur daardie maatskappy ten gunste van persone wat nie in daardie ander gebied woonagtig is nie, betaalbaar verklaar word, nóg lê die regering van daardie ander gebied enige belasting van die aard van 'n spesiale belasting op nie-inwoners op die winste wat deur daardie maatskappy regstreeks verkry word as gevolg van sake gedoen deur bemiddeling van 'n permanente saak in daardie ander gebied.

ARTIKEL IV.

(1) Wanneer—

- (a) 'n onderneming van een van die gebiede regstreeks of onregstreeks in die bestuur, beheer of kapitaal van 'n onderneming van die ander gebied deel het; of
- (b) dieselfde persone regstreeks of onregstreeks in die bestuur beheer of kapitaal van 'n onderneming van een van die gebiede en 'n onderneming van die ander gebied deel het; en
- (c) in elkeen van die gevalle voorwaardes tussen die twee ondernemings met betrekking tot hul handels- of finansiële-verhoudings gestel of opgelê word wat verskil van dié wat tussen onafhanklike ondernemings gestel sou word;

kan wins wat by ontstentenis van daardie voorwaardes aan een van die ondernemings sou toegeval het maar as gevolg van daardie voorwaardes nie aldus toegeval het nie, by wins van daardie onderneming ingesluit en dienoooreenkomstig belas word.

(2) Wins wat ingesluit is in die wins van 'n onderneming van een van die gebiede kragtens paragraaf (1) van hierdie Artikel word, afgesien van hierdie ooreenkoms, indien die wet van daardie ander gebied betreffende die belasting wat die onderwerp van hierdie ooreenkoms is so bepaal, geag inkomste te wees wat verkry is uit bronne in daardie gebied, en word dienoooreenkomstig belas.

(3) Indien die inligting tot beskikking van die betrokke belastingowerhede onvoldoende is om, vir doeleindes van paragraaf (1) van hierdie Artikel, die wins wat na verwagting aan 'n onderneming kan toeval vas te stel, raak niks in daardie paragraaf vervat is die toepassing van die wet van enigeen van die gebiede met betrekking tot die aanspreeklikheid van daardie onderneming om belasting te betaal op 'n bedrag wat die Belastingowerhede van daardie gebied vasstel deur sy diskresie uit te oefen of 'n raming te maak nie: Met dien verstande dat die diskresie uitgeoefen of die raming gemaak moet word, sover as wat die inligting tot beskikking van die Belastingowerhede dit moontlik maak, in ooreenstemming met die beginsels uiteengesit in paragrafe (1) en (2) van hierdie Artikel.

ARTIKEL V.

Wins verkry deur die Regering of deur 'n inwoner van een van die gebiede uit die in bedryf hou van skepe of vliegtuie is vrygestel van belasting in die ander gebied.

ARTIKEL VI.

(1) Iemand wat 'n inwoner van die Unie is, is vrygestel van belasting van Kanada op wins of vergoeding ten

(5) If the information available to the Taxation Authorities concerned is inadequate to determine the profits to be attributed to the permanent establishment nothing in the preceding paragraphs shall affect the application of the law of either territory in relation to the liability of the permanent establishment to pay tax on an amount determined by the exercise of a discretion or the making of an estimate by the Taxation Authorities of that territory: Provided that such discretion shall be exercised or such estimate shall be made, so far as the information available to the Taxation Authorities permits, in accordance with the principles stated in the preceding paragraphs of this Article.

(6) Where a company which is a resident of one of the territories derives profits from sources within or deemed to be within the other territory, the Government of that other territory shall not impose any form of taxation on dividends declared payable by that company in favour of persons not resident in that other territory nor shall the Government of that other territory impose any tax in the nature of a special tax on non-residents on the profits derived by that company directly as the result of the carrying on of business through a permanent establishment in that other territory.

ARTICLE IV.

(1) Where—

- (a) an enterprise of one of the territories participate directly or indirectly in the management, control or capital of an enterprise of the other territory; or
- (b) the same persons participate directly or indirectly in the management, control or capital of an enterprise of one of the territories and an enterprise of the other territory; and
- (c) in either case conditions are made or imposed between the two enterprises, in either their commercial or financial relations, which differ from those which would be made between independent enterprises;

then any profits which would but for those conditions have accrued to one of the enterprises but by reason of those conditions have not so accrued may be included in the profits of that enterprise and taxed accordingly.

(2) Profits included in the profits of an enterprise of one of the territories under paragraph (1) of this Article shall be deemed, if, apart from this Agreement, the law of that other territory in respect of the taxes which are the subject of this Agreement so provide, to be income derived from sources in that territory and shall be taxed accordingly.

(3) If the information available to the Taxation Authorities concerned is inadequate to determine, for the purposes of paragraph (1) of this Article, the profits which might be expected to accrue to an enterprise, nothing in that paragraph shall affect the application of the law of either territory in relation to the liability of that enterprise to pay tax on an amount determined by the exercise of a discretion or the making of an estimate by the Taxation Authorities of that territory: Provided that such discretion shall be exercised or such estimate shall be made, so far as the information available to the Taxation Authorities permits, in accordance with the principles stated in paragraphs (1) and (2) of this Article.

ARTICLE V.

Profits derived by the Government of or by a resident of one of the territories from operating ships or aircraft shall be exempt from tax in the other territory.

ARTICLE VI.

(1) An individual who is a resident of the Union shall be exempt from Canadian tax on profits or remuneration

opsigte van persoonlike (met inbegrip van professionele) dienste wat in enige jaar van aanslag binne Kanada verrig is as—

- (a) hy vir 'n tydperk(e) van hoogstens altesaam 183 dae gedurende daardie jaar in Kanada aanwesig is; en
- (b) die dienste verrig word vir of namens 'n persoon wat in die Unie woonagtig is.

(2) Iemand wat 'n inwoner van Kanada is, is vrygestel van Uniebelasting op wins of vergoeding ten opsigte van persoonlike (met inbegrip van professionele) dienste wat in enige jaar van aanslag binne die Unie verrig is as—

- (a) hy vir 'n tydperk(e) van hoogstens altesaam 183 dae gedurende daardie jaar in die Unie aanwesig is; en
- (b) die dienste verrig word vir of namens 'n persoon wat in Kanada woonagtig is.

(3) Die bepalings van hierdie Artikel is nie van toepassing op die wins of vergoeding van persone wat nie *bona fide* werknemers van die werkgever is nie: Met dien verstande dat indien die werkgever 'n maatskappy is die bepalings van hierdie Artikel nie van toepassing is nie as die persoon aan wie die wins of vergoeding toegeval het of deur wie die wins of vergoeding ontvang is, regstreeks of onregstreeks belang in die bestuur, beheer en wins van daardie maatskappy het.

ARTIKEL VII.

Die vergoeding verkry deur 'n professor of onderwyser wat gewoonlik in een van die gebiede woonagtig is, vir dosering gedurende 'n tydperk van tydelike verblyf van hoogstens twee jaar aan 'n universiteit, kollege, skool of ander onderwysinrigting in die ander gebied, is vrygestel van die belasting van daardie ander gebied.

ARTIKEL VIII.

'n Student of besigheidsvakleerling van een van die gebiede wat voltydse onderwys of opleiding in die ander gebied ontvang, is vrygestel van die belasting van daardie ander gebied op betalings wat vir doeleindes van sy onderhoud, onderwys of opleiding aan hom gedoen word deur persone in eersgenoemde gebied.

ARTIKEL IX.

(1) Onderworpe aan die bepalings van die wet van Kanada wat van toepassing is wanneer belasting betaalbaar in 'n gebied buite Kanada afgetrek kan word van belasting betaalbaar in Kanada, word Uniebelasting wat betaalbaar is ten opsigte van inkomste uit bronne binne die Unie afgetrek van belasting van Kanada wat ten opsigte van daardie inkomste betaalbaar is.

(2) Wanneer belasting van Kanada betaalbaar is ten opsigte van wins wat uit bronne binne Kanada verkry is deur 'n persoon wat gewoonlik woonagtig in die Unie is, hef die Unie of geen belasting op daardie wins nie of laat hy toe dat, behoudens bepalings (wat nie die algemene beginsel hiervan mag raak nie) wat in die Unie uitgevaardig mag word, die belasting van Kanada afgetrek word van enige Uniebelasting wat ten opsigte van daardie wins betaalbaar is.

(3) Vir doeleindes van hierdie Artikel word dit beskou dat wins of vergoeding vir persoonlike (met inbegrip van professionele) dienste wat binne een van die gebiede verrig is, wins is uit bronne binne daardie gebied, en die dienste van iemand wat geheel of hoofsaaklik verrig word in vliegtuie of ander voertuie wat deur 'n inwoner van een van die gebiede in bedryf gehou word, word as verrig in daardie gebied beskou.

ARTIKEL X.

(1) Die Belastingowerhede van die kontrakterende regerings ruil op versoek inligting uit (dit wil sê inligting wat volgens die onderskeie belastingwette van die kontrakterende regerings beskikbaar is) wat nodig is vir die uitvoering van die bepalings van hierdie ooreenkoms of ter voorkoming van bedrog of vir die toepassing van die wetsbepalings teen wetlike ontduiking in verband met die belasting wat die onderwerp van hierdie ooreenkoms uitmaak. Aldus uitgeruilde inligting word geheim gehou en aan geen ander persone openbaar gemaak as dié betrokke

in respect of personal (including professional) services performed within Canada in any year of assessment if—

- (a) he is present within Canada for a period or periods not exceeding in the aggregate 183 days during that year; and
- (b) the services are performed for or on behalf of a person resident in the Union.

(2) An individual who is a resident of Canada shall be exempt from Union tax on profits or remuneration in respect of personal (including professional) services performed within the Union in any year of assessment if—

- (a) he is present within the Union for a period or periods not exceeding in the aggregate 183 days during that year; and
- (b) the services are performed for or on behalf of a person resident in Canada.

(3) The provisions of this Article shall not apply to the profits or remuneration of persons who are not *bona fide* employees of a principal: Provided that if that principal is a company, the provisions of this Article shall not apply if the person to whom the profits or remuneration accrued or by whom those profits or remuneration were received is, either directly or indirectly, interested in the management, control and profits of that company.

ARTICLE VII.

The remuneration derived by a professor or teacher who is ordinarily resident in one of the territories, for teaching, during a period of temporary residence not exceeding two years, at a university, college, school or other educational institution in the other territory, shall be exempt from tax in that other territory.

ARTICLE VIII.

A student or business apprentice from one of the territories who is receiving full-time education or training in the other territory shall be exempt from tax in that other territory on payments made to him by persons in the first-mentioned territory for the purpose of his maintenance, education or training.

ARTICLE IX.

(1) Subject to the provisions of the law of Canada regarding the deduction from tax payable in Canada of tax payable in a territory outside Canada, Union tax payable in respect of income from sources within the Union shall be deducted from any Canadian tax payable in respect of that income.

(2) Where Canadian tax is payable in respect of profits derived from sources within Canada by a person ordinarily resident in the Union, the Union shall either impose no tax on such profits or, subject to such provisions (which shall not affect the general principle hereof) as may be enacted in the Union, shall allow the Canadian tax as a credit against any Union tax payable in respect of such profits.

(3) For the purposes of this Article profits or remuneration for personal (including professional) services performed in one of the territories shall be deemed to be profits from sources within that territory, and the services of an individual whose services are wholly or mainly performed in aircraft or other transport vehicles operated by a resident of one of the territories shall be deemed to be performed in that territory.

ARTICLE X.

(1) The Taxation Authorities of the Contracting Governments shall on request exchange such information (being information available under the respective taxation laws of the Contracting Governments) as is necessary for carrying out the provisions of this Agreement or for the prevention of fraud or the administration of statutory provisions against legal avoidance in relation to the taxes which are the subject of this Agreement. Any information so exchanged shall be treated as secret and shall not be disclosed to any persons other than those concerned with

by die aanslaan en invordering van die belasting wat die onderwerp van hierdie ooreenkoms uitmaak nie. Geen inligting word uitgeruil wat 'n handelsgeheim of handelsproses aan die lig sou bring nie.

(2) Die Belastingowerhede van die kontrakterende regerings kan vir doeleindes van die uitvoering van die bepaling van hierdie ooreenkoms met mekaar oorleg pleeg, indien nodig.

ARTIKEL XI.

(1) Hierdie ooreenkoms moet bekragtig en die bekragtigingdokumente uitgeruil word te Pretoria so spoedig as wat moontlik is.

(2) Hierdie ooreenkoms tree in werking op die datum waarop die laaste handeling in die Unie en Kanada verig is wat nodig is om die ooreenkoms wetskrag in die Unie en Kanada te gee, en geld daarna—

- (a) in die Unie, ten opsigte van wins verkry of geag verkry te wees gedurende die jaar van aanslag eindigende op 30 Junie 1954 en daaropvolgende jare;
- (b) in Kanada, ten opsigte van inkomstebelasting, met inbegrip van „surtaxes”, vir die 1954-belastingjaar en daaropvolgende jare.

ARTIKEL XII.

Hierdie ooreenkoms word beskou as 'n vervanging van die ooreenkoms vir die vermyding van dubbele belasting op inkomste wat verkry word uit skeepvaart en lugvervoer wat op 26 November 1951 tussen die Regering van die Unie van Suid-Afrika en die Regering van Kanada aangegaan is, en daardie ooreenkoms vervalt—

- (a) in die Unie ten opsigte van inkomste verkry uit die besigheid van see- of lugvervoer op of na 1 Julie 1953;
- (b) in Kanada ten opsigte van inkomste verkry uit die besigheid van see- of lugvervoer na die 1953-belastingjaar.

ARTIKEL XIII.

(1) Hierdie ooreenkoms bly vir 'n onbepaalde tydperk van krag, maar enigeen van die kontrakterende regerings kan voor of op die dertigste dag van September in enige kalenderjaar na die jaar 1956 kennis van opsegging aan die ander kontrakterende regering gee, en in so 'n geval vervalt hierdie ooreenkoms—

- (a) in die Unie, ten opsigte van enige jaar van aanslag wat begin op die eerste dag van Julie in die kalenderjaar wat volg op dié waarin sodanige kennis gegee is;
- (b) in Kanada, ten opsigte van inkomstebelasting met inbegrip van „surtaxes” vir enige belastingjaar eindigende in of na die kalenderjaar wat volg op dié waarin sodanige kennis gegee is.

(2) Die beëindiging van hierdie ooreenkoms herstel nie 'n ooreenkoms of reëling wat deur hierdie ooreenkoms herroep word nie.

Ten bewyse waarvan die ondergetekendes, behoorlik daartoe gemagtig, hierdie ooreenkoms onderteken en hulle seëls daarop aangebring het.

Gedoen te Ottawa, in duplo, in die Afrikaanse en Engelse tale op hede die 28ste dag van September, negentienhonderd ses-en-veertig.

Namens die Regering van die Unie van Suid-Afrika.
(Get.) J. S. F. BOTHA.

Namens die Regering van Kanada.
(Get.) S. S. GARSON.

No. 417.]

[21 Maart 1958.

OOREENKOMS TUSSEN DIE REGERING VAN DIE UNIE VAN SUID-AFRIKA EN DIE REGERING VAN KANADA VIR DIE VERMYDING VAN DUBBELE BELASTING EN DIE VOORKOMING VAN FISKALE ONTDUIKING MET BETREK-KING TOT BELASTINGS OP INKOMSTE.

Hierby word vir algemene inligting bekendgemaak dat die laaste van die handeling wat nodig was om die Ooreenkoms genoem in Proklamasie No. 21 van 1957,

the assessment and collection of the taxes which are the subject of this Agreement. No information shall be exchanged which would disclose any trade secret or trade process.

(2) The Taxation Authorities of the Contracting Governments may consult together as may be necessary for the purpose of carrying out the provisions of this Agreement.

ARTICLE XI.

(1) This Agreement shall be ratified and the instruments of ratification shall be exchanged at Pretoria as soon as possible.

(2) This Agreement shall come into force on the date on which the last of all such things shall have been done in the Union and Canada as are necessary to give the Agreement the force of law in the Union and Canada respectively, and shall thereupon have effect—

- (a) in the Union, as respects profits derived or deemed to have been derived during the year of assessment ending on the 30th June, 1954, and subsequent years;
- (b) in Canada, as respects income taxes, including surtaxes, for the taxation year 1954 and subsequent years.

ARTICLE XII.

This Agreement shall be deemed to have superseded the Agreement for the avoidance of double taxation on the income derived from shipping and aircraft entered into on the 26th November, 1951, between the Government of the Union and the Government of Canada and that Agreement shall cease to have effect—

- (a) in the Union in respect of income derived from the business of sea or air transport on or after the 1st July, 1953;
- (b) in Canada in respect of income derived from the business of sea or air transport after the taxation year 1953.

ARTICLE XIII.

(1) This Agreement shall continue in force indefinitely, but either of the Contracting Governments may, on or before the thirtieth day of September in any calendar year after the year 1956, give notice of termination to the other Contracting Government and in such event this Agreement shall cease to be effective—

- (a) in the Union, in respect of any year of assessment beginning on the first day of July in the calendar year next following that in which such notice is given;
- (b) in Canada, as respects income taxes, including surtaxes, for any taxation year ending in or after the calendar year next following that in which such notice is given.

(2) The termination of this Agreement shall not have the effect of reviving any Agreement or arrangement abrogated by this Agreement.

In witness, whereof the undersigned, duly authorised thereto, have signed this Agreement and have affixed thereto their seals.

Done at Ottawa, in duplicate, in the English and Afrikaans languages, this 28th day of September, nineteen hundred and fifty-six.

For the Government of the Union of South Africa.
(Sgd.) J. S. F. BOTHA.

For the Government of Canada.
(Sgd.) S. S. GARSON.

No. 417.]

[21 March 1958.

AGREEMENT BETWEEN THE GOVERNMENT OF THE UNION OF SOUTH AFRICA AND THE GOVERNMENT OF CANADA FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION IN RESPECT OF TAXES ON INCOME.

It is hereby notified for general information that the last of the things required to give the Agreement referred to in Proclamation No. 21 of 1957, as published in *Government*

soos gepubliseer in *Staatskoerant* No. 5800 van 18 Januarie 1957, in onderskeidelik die Unie en Kanada die krag van wet te gee, op 22 Januarie 1958 voltooi is.

Die Ooreenkoms het derhalwe op daardie datum in werking getree kragtens die bepalings van paragraaf (2) van artikel XI daarvan, wat verder bepaal dat die Ooreenkoms van krag sal wees—

- (a) in die Unie, ten opsigte van wins verkry of geag verkry te wees gedurende die jaar van aanslag eindigende op 30 Junie 1954 en daaropvolgende jare;
- (b) in Kanada, ten opsigte van inkomstebelastings, met inbegrip van „surtaxes”, vir die 1954-belastingjaar en daaropvolgende jare.

No. 32, 1961.]

[3 Februarie 1961.]

UITBREIDING TOT CIPRUS, GAMBIA, GRENADA, MAURITIUS, SEYCHELLES, SIERRE LEONE EN TRINIDAD EN TOBAGO VAN DIE OOREENKOMS TUSSEN DIE REGERING VAN DIE UNIE VAN SUID-AFRIKA EN DIE REGERING VAN DIE VERENIGDE KONINKRYK VIR DIE VERMYDING VAN DUBBELE BELASTING EN DIE VOORKOMING VAN FISKALE ONTDUIKING MET BETREKKING TOT BELASTINGS OP INKOMSTE.

Kragtens die bevoegdheid my verleen by subartikel (2) van artikel vier-en-negentig van die Inkomstebelastingwet, 1941 (Wet No. 31 van 1941), verklaar ek hierby dat die Ooreenkoms wat in die Bylae van hierdie Proklamasie vervat is, kragtens subartikel (1) van genoemde artikel tussen die Regering van die Unie van Suid-Afrika en die Regering van die Verenigde Koninkryk aangegaan is ter vermyding van dubbele belasting en die voorkoming van fiskale ontduiing met betrekking tot belasting op inkomste wat in die Unie van Suid-Afrika en in die gebiede wat in genoemde Ooreenkoms van melding gemaak is, gehef word.

GOD BEHOEDE DIE KONINGIN.

Gegee onder hy Hand en Grootseël te Pretoria, op hede die Sewende dag van Desember Eenduisend Negehonderden-sestig.

C. R. SWART,
Goewerner-generaal.

Op las van Sy Eksellensie die Goewerneur-generaal-in-rade.

T. E. DÖNGES.

BYLAE.

* Vertaling.

SAR. 240/235/1.

Kantoor van die Hoë Kommissaris
van die Verenigde Koninkryk,
Pretoria.

6 Augustus 1960

Meneer,

Ek het die eer om u mee te deel dat die Regering van die Verenigde Koninkryk my, ooreenkomstig artikel XV van die Ooreenkoms tussen die Regering van die Verenigde Koninkryk en die Regering van die Unie van Suid-Afrika vir die vermyding van dubbele belasting en die voorkoming van fiskale ontduiing met betrekking tot belasting op inkomste, gedateer veertien Oktober 1946, gelas het om kennis te gee van sy begeerte dat die Ooreenkoms, soos gewysig by die Aanvullende Protokol, gedateer vyf November 1954, uitgebrei word, behoudens die veranderinge wat in paragraaf 2 van hierdie Nota gemeld word, sodat dit die Regerings van sekere koloniale gebiede insluit wat almal te kenne gegee het dat hulle graag ingesluit wil wees. Die name van dié gebiede, die voorgestelde datums waarop die uitbreiding in werking moet tree met betrekking tot elkeen van dié gebiede en die betrokke belastinge word in die Aanhangsel hierby uiteengesit.

Gazette No. 5800 of 18th January, 1957, the force of law in the Union and Canada respectively, was completed on the 22nd January, 1958.

The Agreement accordingly came into force on that date in terms of paragraph (2) of Article XI thereof, which further provides that the Agreement shall have effect—

- (a) in the Union, as respects profits derived or deemed to have been derived during the year of assessment ending on the 30th June, 1954, and subsequent years;
- (b) in Canada, as respects income taxes, including surtaxes, for the taxation year 1954 and subsequent years.

No. 32, 1961.]

[3 February, 1961.]

EXTENSIONS TO CYPRUS, GAMBIA, GRENADA, MAURITIUS, SEYCHELLES, SIERRE LEONE AND TRINIDAD AND TOBAGO OF THE AGREEMENT BETWEEN THE GOVERNMENT OF THE UNION OF SOUTH AFRICA AND THE GOVERNMENT OF THE UNITED KINGDOM FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME.

Under and by virtue of the powers vested in me by sub-section (2) of section ninety-four of the Income Tax Act, 1941 (Act No. 31 of 1941), I do hereby declare that the Agreement set out in the Schedule to this Proclamation has, under sub-section (1) of the said section, been entered into between the Government of the Union of South Africa and the Government of the United Kingdom for the avoidance of double taxation and the prevention of fiscal evasion with respect of taxes on income imposed in the Union of South Africa and in the Territories mentioned in the said Agreement.

GOD SAVE THE QUEEN.

Given under my Hand and Great Seal at Pretoria, on this Seventh day of December, One thousand Nine hundred and Sixty.

C. R. SWART,
Governor-General.

By Command of His Excellency the
Governor-General-in-Council.

T. E. DÖNGES.

SCHEDULE.

SAR. 240/235/1.

Office of the High Commissioner
for the United Kingdom,
Pretoria.

6th August, 1960.

Sir,

I have the honour to inform you that the Government of the United Kingdom, in accordance with Article XV of the Agreement between the Government of the United Kingdom and the Government of the Union of South Africa for the avoidance of double taxation and the prevention of fiscal evasion with respect of taxes on income, dated the fourteenth of October, 1946, has instructed me to give notice of its desire that the Agreement, as amended by the Supplementary Protocol, dated the fifth of November, 1954, shall, subject to the modifications referred to in paragraph 2 of this note, be extended so as to embrace the Governments of certain Colonial territories, all of which have expressed their wish for the extension. The names of such territories, the dates from which it is suggested the extension shall have effect in relation to each such territory and the taxes concerned, are set out in the Appendix hereto.

2. Vir doeleindes van die uitbreiding word voorgestel dat die Ooreenkoms geag word gewysig te wees—

- (i) deur die invoeging in artikel III van die Engelse teks daarvan, na paragraaf (4), van die volgende bykomende paragraaf:—

„(5) Where a company which is a resident of one of the territories derives profits from sources within or deemed to be within the other territory, the Government of that other territory, shall not impose any form of taxation on dividends declared payable by that company in favour of persons not resident in that other territory, nor shall the Government of that other territory impose any tax in the nature of a special tax on non-residents on the profits derived by that company directly as the result of the carrying on of business through a permanent establishment in that other territory”; en

- (ii) deur die invoeging in artikel III van die Afrikaanse teks daarvan, na paragraaf (4), van die volgende bykomende paragraaf:—

„(5) Wanneer 'n maatskappy wat 'n inwoner van een van die gebiede is, winste verkry uit bronne binne die ander gebied, of uit bronne wat geag word binne die ander gebied te wees, hef die Regering van daardie ander gebied geen belasting van enige aard op diwidende deur daardie maatskappy betaalbaar verklaar ten gunste van persone wat nie in daardie ander gebied woonagtig is nie, nóg hef die Regering van daardie ander gebied enige belasting in die aard van 'n spesiale belasting op nie-inwoners op die winste deur daardie maatskappy regstreeks as gevolg van die dryf van besigheid deur bemiddeling van 'n permanente saak in daardie ander gebied verkry.”; en

- (iii) deur die uitsluiting uit die Engelse sowel as die Afrikaanse teks daarvan, van artikels VI en VII.

3. Daar word voorgestel dat die uitbreiding in die Unie van Suid-Afrika geld—

- (a) vir sover dit artikel V (soos gewysig) betref, met betrekking tot winste wat verkry is of geag word verkry te gewees het gedurende die belastingjaar geëindig 30 Junie 1949 en daaropvolgende jare; en
- (b) vir sover dit die res van die Ooreenkoms betref, met betrekking tot winste wat verkry is of geag word verkry te gewees het gedurende die belastingjaar geëindig 30 Junie 1952 en daaropvolgende jare.

4. Daar word voorgestel dat hierdie kennisgewing en die Regering van die Unie van Suid-Afrika se skriftelike aanvaarding daarvan 'n ooreenkoms uitmaak tussen die twee Regerings dat die Ooreenkoms ter Vermyding van Dubbele Belasting soos gewysig by die Aanvullende Protokol en behoudens die veranderings hierin gespesifiseer, op die gespesifiseerde koloniale gebiede van toepassing is op die sestigste dag na die datum hiervan.

5. Onderworpe aan die instemming van die Regering van die Unie van Suid-Afrika tot die uitbreiding van hierdie Ooreenkoms na die genoemde koloniale gebiede, sal die Regering van die Verenigde Koninkryk dié publikasie van sodanige uitbreiding in die *London Gazette* reël.

Hoogagtend,

Die uwe,

(Geteken) J. B. JOHNSTON,
Waarnemende Hoë Kommissaris.

41/1/20.

2. For the purpose of the extension it is suggested that the Agreement be deemed to have been modified—

- (i) by the insertion in Article III of the English text thereof, after paragraph (4), of the following additional paragraph:—

“(5) Where a company which is a resident of one of the territories derives profits from sources within or deemed to be within the other territory, the Government of that other territory, shall not impose any form of taxation on dividends declared payable by that company in favour of persons not resident in that other territory, nor shall the Government of that other territory impose any tax in the nature of a special tax on non-residents on the profits derived by that company directly as the result of the carrying on of business through a permanent establishment in that other territory”; and

- (ii) by the insertion in Article III of the Afrikaans text thereof, after paragraph (4), of the following additional paragraph:—

“(5) Wanneer 'n maatskappy wat 'n inwoner van een van die gebiede is, winste verkry uit bronne binne die ander gebied, of uit bronne wat geag word binne die ander gebied te wees, hef die Regering van daardie ander gebied geen belasting van enige aard op diwidende deur daardie maatskappy betaalbaar verklaar ten gunste van persone wat nie in daardie ander gebied woonagtig is nie, nóg hef die Regering van daardie ander gebied enige belasting in die aard van 'n spesiale belasting op nie-inwoners op die winste deur daardie maatskappy regstreeks as gevolg van die dryf van besigheid deur bemiddeling van 'n permanente saak in daardie ander gebied verkry.”; and

- (iii) by the exclusion from both the English and Afrikaans texts thereof, of Articles VI and VII.

3. The extension, it is suggested, shall have effect in the Union of South Africa—

- (a) as far as concerns Article V (as amended), as respects profits derived or deemed to have been derived during the year of assessment ended on the 30th June, 1949, and subsequent years; and
- (b) as far as concerns the remainder of the Agreement, as respects profits derived or deemed to have been derived during the year of assessment ended on the 30th June, 1952, and subsequent years.

4. It is proposed that this notification and the Government of the Union of South Africa's written acceptance thereof shall constitute an agreement between the two Governments that the Double Taxation Agreement, as amended by the Supplementary Protocol and subject to the modifications specified herein, shall be applicable to the specified Colonial territories on the sixtieth day after the date hereof.

5. Subject to the concurrence of the Government of the Union of South Africa in the extension of this Agreement to the Colonial territories named, the Government of the United Kingdom will arrange for publication of such extension in the *London Gazette*.

I have the honour to be,

Sir,

Your obedient Servant,

(Signed) J. B. JOHNSTON,
Acting High Commissioner.

41/1/20.

Pretoria.
6 Augustus 1960.

Die Waarnemende Sekretaris van Buitelandse Sake,
Departement van Buitelandse Sake,
Uniegebou,
Pretoria.

Meneer,

Ek het die eer om ontvangs te erken van u Nota SAR. 240/235/1 met vandag se datum, wat soos volg lui:—

„Ek het die eer om u mee te deel dat die Regering van die Verenigde Koninkryk my, ooreenkomstig artikel XV van die Ooreenkoms tussen die Regering van die Verenigde Koninkryk en die Regering van die Unie van Suid-Afrika vir die vermyding van dubbele belasting en die voorkoming van fiskale ontduiking met betrekking tot belastinge op inkomste, gedateer veertien Oktober 1946, gelas het om kennis te gee van sy begeerte dat die Ooreenkoms, soos gewysig by die Aanvullende Protokol gedateer vyf November 1954, uitgebrei word, behoudens die veranderinge wat in paragraaf 2 van hierdie Nota gemeld word, sodat dit die Regerings van sekere koloniale gebiede insluit wat almal te kenne gegee het dat hulle graag ingesluit wil wees. Die name van dié gebiede die voorgestelde datums waarop die uitbreiding in werking moet tree met betrekking tot elkeen van dié gebiede en die betrokke belastinge word in die Aanhangsel hierby uiteengesit.

2. Vir doeleindes van die uitbreiding word voorgestel dat die Ooreenkoms geag word gewysig te wees—

(i) deur die invoeging in artikel III van die Engelse teks daarvan, na paragraaf (4), van die volgende bykomende paragraaf:—

„(5) Where a company which is a resident of one of the territories derives profits from sources within or deemed to be within the other territory, the Government of that other territory, shall not impose any form of taxation on dividends declared payable by that company in favour of persons not resident in that other territory, nor shall the Government of that other territory impose any tax in the nature of a special tax on non-residents on the profits derived by that company directly as the result of the carrying on of business through a permanent establishment in that other territory.”; en

(ii) deur die invoeging in artikel III van die Afrikaanse teks daarvan, na paragraaf (4), van die volgende bykomende paragraaf:—

„(5) Wanneer 'n maatskappy wat 'n inwoner van een van die gebiede is, winste verkry uit bronne binne die ander gebied, of uit bronne wat geag word binne die ander gebied te wees, hef die Regering van daardie ander gebied geen belasting van enige aard op diwidende deur daardie maatskappy betaalbaar verklaar ten gunste van persone wat nie in daardie ander gebied woonagtig is nie, nóg hef die Regering van daardie ander gebied enige belasting in die aard van 'n spesiale belasting op nie-inwoners op die winste deur daardie maatskappy regstreeks as gevolg van die dryf van besigheid deur bemiddeling van 'n permanente saak in daardie ander gebied verkry.”; en

(iii) deur die uitsluiting uit die Engelse sowel as die Afrikaanse teks daarvan, van artikels VI en VII.

3. Daar word voorgestel dat die uitbreiding in die Unie van Suid-Afrika geld—

(a) vir sover dit artikel V (soos gewysig) betref, met betrekking tot winste wat verkry is of geag word verkry te gewees het gedurende die belastingjaar geëindig 30 Junie 1949 en daaropvolgende jare; en

Pretoria.
6th August, 1960.

The Acting Secretary for External Affairs,
Department of External Affairs,
Union Buildings,
Pretoria.

Sir,

I have the honour to acknowledge receipt of your Note SAR. 240/235/1 of today's date which reads as follows:—

“I have the honour to inform you that the Government of the United Kingdom, in accordance with Article XV of the Agreement between the Government of the United Kingdom and the Government of the Union of South Africa for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, dated the fourteenth of October, 1946, has instructed me to give notice of its desire that the Agreement, as amended by the Supplementary Protocol dated the fifth of November, 1954, shall, subject to the modifications referred to in paragraph 2 of this Note, be extended so as to embrace the Governments of certain Colonial territories, all of which have expressed their wish for the extension. The names of such territories, the dates from which it is suggested the extension shall have effect in relation to each such territory and the taxes concerned, are set out in the Appendix hereto.

2. For the purpose of the extension it is suggested that the Agreement be deemed to have been modified—

(i) by the insertion in Article III of the English text thereof, after paragraph (4), of the following additional paragraph:—

“(5) Where a company which is a resident of one of the territories derives profits from sources within or deemed to be within the other territory, the Government of that other territory, shall not impose any form of taxation on dividends declared payable by that company in favour of persons not resident in that other territory, nor shall the Government of that other territory impose any tax in the nature of a special tax on non-residents on the profits derived by that company directly as the result of the carrying on of business through a permanent establishment in that other territory.”; and

(ii) by the insertion in Article III of the Afrikaans text thereof, after paragraph (4), of the following additional paragraph:—

“(5) Wanneer 'n maatskappy wat 'n inwoner van een van die gebiede is, winste verkry uit bronne binne die ander gebied, of uit bronne wat geag word binne die ander gebied te wees, hef die Regering van daardie ander gebied geen belasting van enige aard op diwidende deur daardie maatskappy betaalbaar verklaar ten gunste van persone wat nie in daardie ander gebied woonagtig is nie, nóg hef die Regering van daardie ander gebied enige belasting in die aard van 'n spesiale belasting op nie-inwoners op die winste deur daardie maatskappy regstreeks as gevolg van die dryf van besigheid deur bemiddeling van 'n permanente saak in daardie ander gebied verkry.”; and

(iii) by the exclusion from both the English and Afrikaans texts thereof, of Articles VI and VII.

3. The extension, it is suggested, shall have effect in the Union of South Africa—

(a) as far as concerns Article V (as amended), as respects profits derived or deemed to have been derived during the year of assessment ended on the 30th June, 1949, and subsequent years; and

(b) vir sover dit die res van die Ooreenkoms betref, met betrekking tot winste wat verkry is of geag word verkry te gewees het gedurende die belastingjaar geëindig 30 Junie 1952 en daaropvolgende jare.

4. Daar word voorgestel dat hierdie kennisgewing en die Regering van die Unie van Suid-Afrika se skriftelike aanvaarding daarvan 'n ooreenkoms uitmaak tussen die twee Regerings dat die Ooreenkoms ter Vermyding van Dubbele Belasting soos gewysig by die Aanvullende Protokol en behoudens die veranderings hierin gespesifiseer, op die gespesifiseerde koloniale gebiede van toepassing is op die sestigste dag na die datum hiervan.

5. Onderworpe aan die instemming van die Regering van die Unie van Suid-Afrika tot die uitbreiding van hierdie Ooreenkoms na die genoemde koloniale gebiede, sal die Regering van die Verenigde Koninkryk die publikasie van sodanige uitbreiding in die *London Gazette* reël."

In antwoord daarop het ek die eer om u mee te deel dat die Regering van die Unie van Suid-Afrika instem tot die voorafgaande en dat u Nota en hierdie antwoord as 'n Ooreenkoms tussen ons twee Regerings beskou word.

Hoogagtend,

die uwe,

(Geteken) W. C. NAUDÉ,

Waarnemende Sekretaris van Buitelandse Sake.

Mnr. J. B. Johnston,

Waarnemende Hoë Kommissaris van die Verenigde Koninkryk,
Pretoria.

AANHANGSEL.

Gebied.	Datum van inwerking-treding van die uitbreiding van artikel V (soos gewysig) in die gebied.	Datum van inwerking-treding van die res van die Ooreenkoms in die gebied.	Belastings waarop die Ooreenkoms in die gebied van toepassing sal wees.
Ciprus.....	1/1/1948	1/1/1951	Inkomstebelasting.
Gambia.....	1/1/1948	1/1/1951	Inkomstebelasting.
Grenada.....	1/1/1948	1/1/1951	Inkomstebelasting (met inbegrip van „Surtax”).
Mauritius...	1/7/1948	1/7/1951	Inkomstebelasting.
Seychelles...	1/1/1948	1/1/1951	Inkomstebelasting.
Sierra Leone	1/4/1948	1/4/1951	Die Inkomstebelasting, die heffing op winste ingevolge die Kon-sessieordonnansie, 1931, die Diamantnywerheidwinstebelasting en die Ystererts-kon-sessie-belasting.
Trinidad en Tobago	1/1/1948	1/1/1951	Inkomstebelasting.

No. 31, 1951.]

[9 Februarie 1951.

OOREENKOMS TUSSEN DIE REGERING VAN DIE UNIE VAN SUID-AFRIKA EN DIE REGERING VAN DENEMARKE MET DIE OOG OP DIE VERMYDING VAN DUBBELE BELASTING OP WINSTE VERKRY UIT SEE- OF LUGVERVOER-BESIGHEID.

Kragtens die bevoegdheid my verleen by subartikel (2) van artikel vier-en-negentig van die Inkomstebelastingwet, 1941 (Wet No. 31 van 1941), verklaar ek hierby dat die Ooreenkoms wat in die Bylae van hierdie Proklamasie vervat word, kragtens subartikel (1) van genoemde artikel tussen die Regering van die Unie van Suid-Afrika en die Regering van Denemarke aangegaan is.

(b) as far as concerns the remainder of the Agreement, as respects profits derived or deemed to have been derived during the year of assessment ended on the 30th June, 1952, and subsequent years, and

4. It is proposed that this notification and the Government of the Union of South Africa's written acceptance thereof shall constitute an agreement between the two Governments that the Double Taxation Agreement, as amended by the Supplementary Protocol and subject to the modifications specified herein, shall be applicable to the specified Colonial territories on the sixtieth day after the date hereof.

5. Subject to the concurrence of the Government of the Union of South Africa in the extension of this Agreement to the Colonial territories named, the Government of the United Kingdom will arrange for publication of such extension in the *London Gazette*."

In reply thereto, I have the honour to inform you that the Government of the Union of South Africa are in agreement with the foregoing and that your Note and the present reply shall be regarded as constituting an Agreement between our two Governments.

I have the honour to be,

Sir,

Your obedient Servant,

(Signed) W. C. NAUDÉ,

Acting Secretary for External Affairs.

J. B. Johnston, Esq.,

Acting High Commissioner for the United Kingdom,
Pretoria.

APPENDIX.

Territory.	Date from which the Extension of Article V (as amended) is to be effective in the Territory.	Date from which the Extension of the Remainder of the Agreement is to be effective in the Territory.	Taxes to which the Agreement is to apply in the Territory.
Cyprus.....	1/1/1948	1/1/1951	Income Tax.
Gambia.....	1/1/1948	1/1/1951	Income Tax.
Grenada.....	1/1/1948	1/1/1951	Income Tax (including Surtax).
Mauritius...	1/7/1948	1/7/1951	Income Tax.
Seychelles...	1/1/1948	1/1/1951	Income Tax.
Sierra Leone	1/4/1948	1/4/1951	The Income Tax, the duty on profits charged under the Concessions Ordinance, 1931, the diamond industry Profits Tax and the Iron Ore Concessions Tax.
Trinidad and Tobago	1/1/1948	1/1/1951	Income Tax.

No. 31, 1951.]

[9 February 1951.

AGREEMENT BETWEEN THE GOVERNMENT OF THE UNION OF SOUTH AFRICA AND THE GOVERNMENT OF DENMARK FOR THE AVOIDANCE OF DOUBLE TAXATION ON PROFITS DERIVED FROM THE BUSINESS OF SEA OR AIR TRANSPORT.

Under and by virtue of the powers vested in me by sub-section (2) of section ninety-four of the Income Tax Act, 1941 (Act No. 31 of 1941), I do hereby declare that the Agreement set out in the Schedule to this Proclamation has been entered into between the Government of the Union of South Africa and the Government of Denmark under sub-section (1) of the said section.

GOD BEHOEDE DIE KONING.

Gegee onder my Hand en Grootseël te Kaapstad, op hede die Sewe-en-twintigste dag van Januarie Eenduisend Negehoenderd Een-en-vyftig.

E. G. JANSEN,
Goewerneur-generaal.

Op las van Sy Eksellensie die
Goewerneur-generaal-in-rade.

N. C. HAVENGA.

BYLAE.

Vertaling.

Jr. No. 30. S.A.U. 4.
No. 43.

Die Koninklike Deense Gesantskap,
Pretoria,

30 November 1950.

Mnr. die Minister,

Aangesien die Regering van Denemarke en die Regering van die Unie van Suid-Afrika begerig is om 'n ooreenkoms te sluit wat voorsiening maak vir wedersydse vrystelling van Regerings- en plaaslike Regeringsbelasting van inkomste verkry uit die beoefening van skeepvaartbedrywighede en die in bedryf hou van lugvaartdienste, het ek die eer om u mee te deel dat die Deense Regering bereid is om 'n ooreenkoms met die Regering van die Unie van Suid-Afrika te sluit in die volgende bewoording:—

1. Die Deense Regering stel Unie-ondernemings vry van die betaling van belastinge aan die Regering of aan 'n plaaslike regering op winste verkry uit see- of lugvervoerbesigheid wat sodanige ondernemings dryf.
2. Die Regering van die Unie van Suid-Afrika stel alle inkomste, verkry uit see- en lugvervoerbesigheid deur Deense ondernemings wat sodanige besigheid dryf, vry van inkomstebelasting en alle ander belastinge op inkomste wat in die Unie van Suid-Afrika gehef word.
3. Vir die toepassing van hierdie Ooreenkoms beteken—

„Unie-onderneming”, die Regering van die Unie van Suid-Afrika, 'n werklike persoon wat in die reël in die Unie van Suid-Afrika, en nie in Denemarke nie, woonagtig is, en 'n korporasie of vennootskap gestig ooreenkomstig die wette van, en bestuur en beheer in, die Unie van Suid-Afrika;

„Deense onderneming”, die Regering van Denemarke, 'n werklike persoon wat in die reël in Denemarke, en nie in die Unie van Suid-Afrika nie, woonagtig is, en 'n korporasie of 'n vennootskap gestig ooreenkomstig die wette van, en bestuur en beheer in, Denemarke;

„see- of lugvervoerbesigheid”, die besigheid betreffende die vervoer van persone, lewende hawe, goedere of pos oor die see of deur die lug, wat die eienaar of bevrachter van skepe of vliegtuie onderneem.

4. Hierdie Ooreenkoms, wat van krag sal word deur kennisgewing van die bepalings daarvan by proklamasie in die *Staatskoerant*, ingevolge sub-artikel (2) van artikel vier-en-negentig van Wet No. 31 van 1941 van die Unie van Suid-Afrika, is van toepassing ten opsigte van belastinge betaalbaar in Denemarke vir die belastingjaar 1948/49, wat op 1 April 1948 'n aanvang neem, en vir die daaropvolgende twee belastingjare en ten opsigte van belastinge betaalbaar in die Unie van Suid-Afrika vir die aanslagjaar wat op 30 Junie 1949 eindig en vir die daaropvolgende twee aanslagjare. Nadat hierdie tydperk van drie jaar verstryk het, bly die Ooreenkoms vir 'n onbepaalde tyd van krag, maar dit kan deur enigeen van die twee Hoë Kontrakterende Partye beëindig word deur 'n geskrewe dokument aan die ander party te rig. Met dien

GOD SAVE THE KING.

Given under my Hand and Great Seal at Cape Town on this Twenty-seventh day of January, One thousand Nine hundred and Fifty-one.

E. G. JANSEN,
Governor-General.

By Command of His Excellency the
Governor-General-in-Council.

N. C. HAVENGA.

SCHEDULE.

Jr. No. 30, S.A.U. 4.
No. 43.

Royal Danish Legation,
Pretoria,

30th November, 1950.

Mr. Minister,

The Government of Denmark and the Government of the Union of South Africa being desirous to conclude an agreement providing for reciprocal exemption from Government and local Government taxation of income derived from the exercise of shipping activities and the operation of aircraft services, I have the honour to inform you that the Danish Government are prepared to conclude an agreement with the Government of the Union of South Africa in the following terms:—

1. The Danish Government shall exempt Union enterprises from paying taxes to the Government or to local government on profits derived from the business of sea or air transport carried on by such enterprises.

2. The Government of the Union of South Africa shall exempt all income derived from the business of sea or air transport by Danish enterprises engaged in such business from income tax and all other taxes on income which are chargeable in the Union of South Africa.

3. For the purpose of this Agreement—

“Union enterprise” means the Government of the Union of South Africa, a physical person ordinarily resident in the Union of South Africa and not ordinarily resident in Denmark, and a corporation or a partnership constituted under the laws of and managed and controlled in the Union of South Africa;

“Danish enterprise” means the Government of Denmark, a physical person ordinarily resident in Denmark and not ordinarily resident in the Union of South Africa, and a corporation or a partnership constituted under the laws of and managed and controlled in Denmark;

“business of sea or air transport” means the business of transporting by sea or by air persons, livestock, goods or mail carried on by the owner or charterer of ships or aircraft.

4. This agreement, which shall come into force upon notification of its terms by proclamation in the *Government Gazette* in terms of sub-section (2) of section ninety-four of Act No. 31 of 1941 of the Union of South Africa, shall be effective as respects taxes payable in Denmark for the fiscal year 1948-49 commencing on the 1st April, 1948, and for the two subsequent fiscal years and as respects taxes payable in the Union of South Africa for the year of assessment ending on the 30th June, 1949, and for the two subsequent years of assessment. After the expiration of this three-year period the Agreement shall continue in effect indefinitely but may be terminated by either of the two High Contracting Parties by

verstande dat sodanige kennisgewig van beëindiging alleen van toepassing is op inkomste wat ontstaan het na 'n tydperk van ten minste ses maande na die datum van sodanige kennisgewing.

As die voorafgaande bepalings aanneemlik is vir die Regering van die Unie van Suid-Afrika, doen ek aan die hand dat hierdie nota en 'n bevestigende antwoord daarop, beskou word as 'n ooreenkoms tussen die twee Regerings wat hierdie saak betref.

Ontvang asseblief, mnr. die Minister, weereens die versekering van my hoogste agting.

(Get.) E. TORP-PEDERSEN.

Sy Edele N. C. Havenga,
Minister van Finansies van die Unie
van Suid-Afrika,
Pretoria.

UNIE VAN SUID-AFRIKA.

24/131/9.

TESOURIE,
PRETORIA,

30 November 1950.

Mnr. die Minister,

Ek het die eer om die ontvangs te erken van u nota van vandag se datum, wat as volg lui:—

„Aangesien die Regering van Denemarke en die Regering van die Unie van Suid-Afrika begerig is om 'n ooreenkoms te sluit wat voorsiening maak vir wedersydse vrystelling van Regerings- en plaaslike Regeringsbelasting van inkomste verkry uit die beoefening van skeepvaartbedrywighede en die in bedryf hou van lugvaartdienste, het ek die eer om u mee te deel dat die Deense Regering bereid is om 'n ooreenkoms met die Regering van die Unie van Suid-Afrika te sluit in die volgende bewoording:—

1. Die Deense Regering stel Unie-ondernemings vry van die betaling van belastinge aan die Regering of aan 'n plaaslike regering op winste verkry uit see- of lugvervoerbesigheid wat sodanige ondernemings dryf.

2. Die Regering van die Unie van Suid-Afrika stel alle inkomste, verkry uit see- en lugvervoerbesigheid deur Deense ondernemings wat sodanige besigheid dryf, vry van inkomstebelasting en alle ander belastinge op inkomste wat in die Unie van Suid-Afrika gehef word.

3. Vir die toepassing van hierdie Ooreenkoms beteken—

„Unie-onderneming”, die Regering van die Unie van Suid-Afrika, 'n werklike persoon wat in die reël in die Unie van Suid-Afrika, en nie in Denemarke nie, woonagtig is, en 'n korporasie of vennootskap gestig ooreenkomstig die wette van, en bestuur en beheer in, die Unie van Suid-Afrika;

„Deense onderneming”, die Regering van Denemarke, 'n werklike persoon wat in die reël in Denemarke, en nie in die Unie van Suid-Afrika nie, woonagtig is, en 'n korporasie of 'n vennootskap gestig ooreenkomstig die wette van, en bestuur en beheer in, Denemarke;

„see- of lugvervoerbesigheid”, die besigheid betreffende die vervoer van persone, lewende hawe, goedere of pos oor die see of deur die lug, wat die eienaar of bevrachter van skepe of vliegtuie onderneem.

4. Hierdie Ooreenkoms, wat van krag sal word deur kennisgewing van die bepalings daarvan by proklamasie in die *Staatskoerant*, ingevolge sub-artikel (2) van artikel vier-en-negentig van Wet No. 31 van 1941 van die Unie van Suid-Afrika, is van toepassing ten opsigte van belastinge betaalbaar in Denemarke vir die belastingjaar 1948-49, wat op 1 April 1948 'n aanvang neem, en vir die daarop-

volgende instrument in writing addressed to the other Party. Provided that such notice of termination shall only have effect for incomes arising after a period of at least six months from date of such notice.

If the foregoing proposals are acceptable to the Government of the Union of South Africa, I suggest that this note and your confirmatory reply thereto be regarded as constituting an agreement between the two Governments in this matter.

Please accept, Mr. Minister, the renewed assurance of my highest consideration.

(Signed) E. TORP-PEDERSEN.

The Honourable N. C. Havenga,
Minister of Finance of the
Union of South Africa,
Pretoria.

UNION OF SOUTH AFRICA.

24/131/9.

TREASURY,
PRETORIA,

30th November, 1950.

Mr. Minister,

I have the honour to acknowledge receipt of your note of today's date reading as follows:—

“The Government of Denmark and the Government of the Union of South Africa being desirous to conclude an agreement providing for reciprocal exemption from Government and local Government taxation of income derived from the exercise of shipping activities and the operation of aircraft services, I have the honour to inform you that the Danish Government are prepared to conclude an agreement with the Government of the Union of South Africa in the following terms:—

1. The Danish Government shall exempt Union enterprises from paying taxes to the Government or to local government on profits derived from the business of sea or air transport carried on by such enterprises.

2. The Government of the Union of South Africa shall exempt all income derived from the business of sea or air transport by Danish enterprises engaged in such business from income tax and all other taxes on income which are chargeable in the Union of South Africa.

3. For the purpose of this Agreement—

‘Union enterprise’ means the Government of the Union of South Africa, a physical person ordinarily resident in the Union of South Africa and not ordinarily resident in Denmark, and a corporation or a partnership constituted under the laws of and managed and controlled in the Union of South Africa;

‘Danish enterprise’ means the Government of Denmark, a physical person ordinarily resident in Denmark and not ordinarily resident in the Union of South Africa, and a corporation or a partnership constituted under the laws of and managed and controlled in Denmark;

‘business of sea or air transport’ means the business of transporting by sea or by air persons, livestock, goods or mail carried on by the owner or charterer of ships or aircraft.

4. This Agreement, which shall come into force upon notification of its terms by proclamation in the *Government Gazette* in terms of sub-section (2) of section ninety-four of Act No. 31 of 1941 of the Union of South Africa, shall be effective as respects taxes payable in Denmark for the fiscal year 1948-49 commencing on the 1st April, 1948, and for the two subsequent fiscal years and as respects taxes

volgende twee belastingjare en ten opsigte van belastinge betaalbaar in die Unie van Suid-Afrika vir die aanslagjaar wat op 30 Junie 1949 eindig en vir die daaropvolgende twee aanslagjare. Nadat hierdie tydperk vir drie jaar verstryk het, bly die Ooreenkoms vir 'n onbepaalde tyd van krag, maar dit kan deur enigeen van die twee Hoë Kontrakterende Partye beëindig word deur 'n geskrewe dokument aan die ander party te rig. Met dien verstande dat sodanige kennisgewing van beëindiging alleen van toepassing is op inkomste wat ontstaan het na 'n tydperk van minstens ses maande na die datum van sodanige kennisgewing.

As die voorafgaande bepalings aanneemlik is vir die Regering van die Unie van Suid-Afrika, doen ek aan die hand dat hierdie nota en u bevestigende antwoord daarop, beskou word as 'n ooreenkoms tussen die twee Regerings wat hierdie saak betref."

In antwoord daarop het ek die eer om u mee te deel dat die Regering van die Unie van Suid-Afrika die voorgaande bepalings aanneem en dat u nota en die huidige antwoord beskou word as 'n ooreenkoms tussen ons twee Regerings.

Ontvang assoblief, mnr. die Minister, weereens die versekering van my hoogste agting.

(Get.) N. C. HAVENGA,
Minister van Finansies.

Die Heer E. Torp-Pedersen,
Buitengewone Gesant en Gevolmagtigde
Minister van Denemarke,
Pretoria.

No. 146, 1960.] [6 Mei 1960.]

OOREENKOMS TUSSEN DIE REGERING VAN DIE UNIE VAN SUID-AFRIKA EN DIE REGERING VAN DIE VERENIGDE KONINKRYK VAN GROOT-BRITTANJE EN NOORD-IERLAND TER VERMYDING VAN DUBBELE BELASTING MET BETREKKING TOT BELASTINGS OP INKOMSTE WAT IN DIE UNIE VAN SUID-AFRIKA EN IN KENJA, TANGANJKA, OEGANDA EN ZANZIBAR GEHEF WORD.

Kragtens die bevoegdheid my verleen by subartikel (2) van artikel vier-en-negentig van die Inkomstebelastingwet, 1941 (Wet No. 31 van 1941), verklaar ek hierby dat die ooreenkoms wat in die Bylae van hierdie Proklamasie vervat is, kragtens subartikel (1) van genoemde artikel tussen die Regering van die Unie van Suid-Afrika en die Regering van die Verenigde Koninkryk van Groot-Brittanje en Noord-Ierland aangegaan is ter vermyding van dubbele belasting met betrekking tot belastinge op inkomste wat in die Unie van Suid-Afrika en in Kenja, Tanganjka, Oeganda en Zanzibar gehef word.

GOD BEHOEDE DIE KONINGIN.

Gegee onder my Hand en Grootseël te Kaapstad, op hede die Twee-en-twintigste dag van Maart Eenduisend Negehoonderd-en-sestig.

C. R. SWART,
Goewerneur-generaal.

Op las van Sy Eksellensie die
Goewerneur-generaal-in-rade.

T. E. DÖNGES.

BYLAE.

OOREENKOMS TUSSEN DIE REGERING VAN DIE UNIE VAN SUID-AFRIKA EN DIE REGERING VAN DIE VERENIGDE KONINKRYK VAN GROOT-BRITTANJE EN NOORD-IERLAND TER VERMYDING VAN DUBBELE BELASTING MET BETREKKING TOT BELASTINGS OP INKOMSTE GEHEF IN DIE UNIE VAN SUID-AFRIKA EN IN KENJA, TANGANJKA, OEGANDA EN ZANZIBAR.

Die Regering van die Unie van Suid-Afrika en die Regering van die Verenigde Koninkryk van Groot-Brittanje en Noord-Ierland het uit 'n begeerte om 'n ooreenkoms aan te gaan ter vermyding van dubbele belasting met

payable in the Union of South Africa for the year of assessment ending on the 30th June, 1949, and for the two subsequent years of assessment. After the expiration of this three-year period the Agreement shall continue in effect indefinitely but may be terminated by either of the two High Contracting Parties by an instrument in writing addressed to the other Party. Provided that such notice of termination shall only have effect for incomes arising after a period of at least six months from date of such notice.

If the foregoing proposals are acceptable to the Government of the Union of South Africa, I suggest that this note and your confirmatory reply thereto be regarded as constituting an agreement between the two Governments in this matter."

In reply thereto I have the honour to inform you that the Government of the Union of South Africa are in agreement with the foregoing provisions and that your note and the present reply shall be regarded as constituting an agreement between our two Governments.

Please accept, Mr. Minister, the renewed assurance of my highest consideration.

(Signed) N. C. HAVENGA,
Minister of Finance.

E. Torp-Pedersen, Esq.,
Envoy Extraordinary and Minister
Plenipotentiary of Denmark,
Pretoria.

No. 146, 1960.] [6 May 1960.]

AGREEMENT BETWEEN THE GOVERNMENT OF THE UNION OF SOUTH AFRICA AND THE GOVERNMENT OF THE UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND FOR THE AVOIDANCE OF DOUBLE TAXATION WITH RESPECT TO TAXES ON INCOME IMPOSED IN THE UNION OF SOUTH AFRICA AND IN KENYA, TANGANYIKA, UGANDA AND ZANZIBAR.

Under and by virtue of the powers vested in me by sub-section (2) of section ninety-four of the Income Tax Act, 1941 (Act No. 31 of 1941), I do hereby declare that the Agreement set out in the Schedule to this Proclamation has, under sub-section (1) of the said section, been entered into between the Government of the Union of South Africa and the Government of the United Kingdom of Great Britain and Northern Ireland for the avoidance of double taxation with respect to taxes on income imposed in the Union of South Africa and in Kenya, Tanganyika, Uganda and Zanzibar.

GOD SAVE THE QUEEN.

Given under my Hand and Great Seal at Cape Town on this Twenty-second day of March, One thousand Nine hundred and Sixty.

C. R. SWART,
Governor-General.

By Command of His Excellency the
Governor-General-in-Council.

T. E. DÖNGES.

SCHEDULE.

AGREEMENT BETWEEN THE GOVERNMENT OF THE UNION OF SOUTH AFRICA AND THE GOVERNMENT OF THE UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND FOR THE AVOIDANCE OF DOUBLE TAXATION WITH RESPECT TO TAXES ON INCOME IMPOSED IN THE UNION OF SOUTH AFRICA AND IN KENYA, TANGANYIKA, UGANDA AND ZANZIBAR.

The Government of the Union of South Africa and the Government of the United Kingdom of Great Britain and Northern Ireland, desiring to conclude an agreement for the avoidance of double taxation with respect to taxes on

betrekking tot belasting op inkomste wat in die Unie van Suid-Afrika en in Kenja, Tanganjika, Oeganda en Zanzibar gehef word, as volg ooreengekom:—

ARTIKEL I.

Die belasting wat die onderwerp van hierdie Ooreenkoms uitmaak is die volgende—

- (a) in die Unie van Suid-Afrika: Die normale belasting, superbelaasting, belasting op buitelandse aandeelhouders en alle ander belasting op inkomste wat in die Unie gehef word (hieronder „Uniebelasting” genoem);
- (b) in Kenja: Die inkomstebelasting (met inbegrip van „surtax”) en die persoonlike belasting (hieronder „belasting van Kenja” genoem);
- (c) in Tanganjika: Die inkomstebelasting (met inbegrip van „surtax”) en die nie-inboorlinghoofbelasting of persoonlike belasting (hieronder „belasting van Tanganjika” genoem);
- (d) in Oeganda: Die inkomstebelasting (met inbegrip van „surtax”) en die „non-African”-hoofbelasting (hieronder „belasting van Oeganda” genoem);
- (e) in Zanzibar: Die inkomstebelasting (met inbegrip van „surtax”) (hieronder „belasting van Zanzibar” genoem).

2. Hierdie Ooreenkoms is ook van toepassing op enige ander belasting van wesenlik soortgelyke aard wat, nadat hierdie Ooreenkoms van krag geword het, in die Unie van Suid-Afrika of die Oos-Afrikagebied opgelê word.

ARTIKEL II.

1. By die toepassing van hierdie Ooreenkoms tussen die Unie en Kenja word die uitdrukkings „die Oos-Afrikagebied” en „belasting van Oos-Afrika” geag onderskeidelik Kenja en die belasting van Kenja te beteken; by die toepassing daarvan tussen die Unie en Tanganjika word genoemde uitdrukkings geag onderskeidelik Tanganjika en die belasting van Tanganjika te beteken; by die toepassing daarvan tussen die Unie en Oeganda word genoemde uitdrukkings geag onderskeidelik Oeganda en die belasting van Oeganda te beteken; en by die toepassing daarvan tussen die Unie en Zanzibar word genoemde uitdrukkings geag onderskeidelik Zanzibar en die belasting van Zanzibar te beteken.

2. In hierdie Ooreenkoms, tensy die verband anders aandui—

- (a) beteken die uitdrukking „Unie” die Unie van Suid-Afrika;
- (b) (i) beteken die uitdrukking „Kenja” die Kolonie en Protektoraat Kenja;
- (ii) beteken die uitdrukking „Tanganjika” die Trustgebied Tanganjika;
- (iii) beteken die uitdrukking „Oeganda” die Protektoraat Oeganda;
- (iv) beteken die uitdrukking „Zanzibar” die Protektoraat Zanzibar;
- (v) word die uitdrukking „die Oos-Afrikagebiede” geag Kenja, Tanganjika, Oeganda en Zanzibar te beteken;
- (c) beteken die uitdrukkings „een van die gebiede” en „die ander gebied” die Unie of die Oos-Afrikagebied, na gelang die verband vereis;
- (d) omvat die uitdrukking „persoon” enige liggaam van persone met of sonder regspersoonlikheid;
- (e) omvat die uitdrukking „maatskappy” enige liggaam met regspersoonlikheid;
- (f) beteken die uitdrukkings „inwoner van die Oos-Afrikagebied” en „inwoner van die Unie” onderskeidelik enige persoon wat vir doeleindes van belasting van Oos-Afrika in die Oos-Afrikagebied woonagtig is en nie gewoonlik in die Unie vir doeleindes van Uniebelasting woonagtig is nie, en enige persoon wat vir doeleindes van Uniebelasting gewoonlik in die Unie woonagtig is en nie in die Oos-Afrikagebied vir doeleindes van belasting van Oos-Afrika woonagtig is nie; ’n maatskappy word as in die Oos-Afrikagebied woonagtig beskou as sy

income imposed in the Union of South Africa and in Kenya. Tanganyika, Uganda and Zanzibar, have agreed as follows:—

ARTICLE I.

1. The taxes which are the subject of this Agreement are—

- (a) in the Union of South Africa: The normal tax, super tax, non-resident shareholders' tax and all other taxes on income imposed in the Union (hereinafter referred to as “Union tax”);
- (b) in Kenya: The income tax (including surtax) and the personal tax (hereinafter referred to as “Kenya tax”);
- (c) in Tanganyika: The income tax (including surtax) and the non-native poll tax or personal tax (hereinafter referred to as “Tanganyika tax”);
- (d) in Uganda: The income tax (including surtax) and the non-African poll tax (hereinafter referred to as “Uganda tax”);
- (e) in Zanzibar: The income tax (including surtax) (hereinafter referred to as “Zanzibar tax”).

2. This Agreement shall also apply to any other taxes of a substantially similar character imposed in the Union of South Africa or the East African territory after this Agreement has come into force.

ARTICLE II.

1. In the application of this Agreement between the Union and Kenya the expressions “the East African territory” and “East African tax” shall be construed as meaning respectively Kenya and Kenya tax; in its application between the Union and Tanganyika the said expressions shall be construed as meaning respectively Tanganyika and Tanganyika tax; in its application between the Union and Uganda the said expressions shall be construed as meaning respectively Uganda and Uganda tax; and in its application between the Union and Zanzibar the said expressions shall be construed as meaning respectively Zanzibar and Zanzibar tax.

2. In this Agreement, unless the context otherwise requires—

- (a) the term “Union” means the Union of South Africa;
- (b) (i) the term “Kenya” means the Colony and Protectorate of Kenya;
- (ii) the term “Tanganyika” means the Trust Territory of Tanganyika;
- (iii) the term “Uganda” means the Protectorate of Uganda;
- (iv) the term “Zanzibar” means the Protectorate of Zanzibar;
- (v) the term “the East African territories” shall be deemed to mean Kenya, Tanganyika, Uganda and Zanzibar;
- (c) the terms “one of the territories” and “the other territory” mean the Union or the East African territory as the context requires;
- (d) the term “person” includes any body of persons, corporate or not corporate;
- (e) the term “company” includes any body corporate;
- (f) the terms “resident of the East African territory” and “resident of the Union” mean respectively any person who is resident in the East African territory for the purposes of East African tax and not ordinarily resident in the Union for the purposes of Union tax and any person who is ordinarily resident in the Union for the purposes of Union tax and not resident in the East African territory for the purposes of East African tax; and a company shall be regarded as resident in the

besigheid bestuur en beheer word in die Oos-Afrikagebied en as gewoonlik in die Unie woonagtig as sy besigheid bestuur en beheer word in die Unie;

- (g) beteken die uitdrukking „maatskappy van een van die gebiede” en „maatskappy van die ander gebied” ’n maatskappy wat ’n inwoner van die Oos-Afrikagebied of ’n maatskappy wat ’n inwoner van die Unie is, na gelang die verband vereis;
- (h) beteken die uitdrukking „Oos-Afrika-onderneming” en „Unie-onderneming” onderskeidelik ’n nywerheids- of handelonderneming wat deur ’n inwoner van die Oos-Afrika-gebied gedryf word en ’n nywerheids- of handelonderneming wat deur ’n inwoner van die Unie gedryf word; en beteken die uitdrukking „onderneming van een van die gebiede” en „onderneming van die ander gebied” ’n Unie-onderneming of ’n Oos-Afrika-onderneming, na gelang die verband vereis;
- (i) omvat die uitdrukking „nywerheids of handelswinste” nie inkomste in die vorm van huurgeld, tantième, rente, dividende, bestuurskoste, vergoeding vir arbeid of persoonlike dienste, of inkomste uit die in bedryf hou van skepe of vliegtuie nie, en wat Uniebelasting betref, beteken die uitdrukking „winste” inkomste.
- (j) beteken die uitdrukking „permanente saak”, wanneer dit in verband met ’n onderneming van een van die gebiede gevestig word, ’n tak, bestuur, fabriek of ander vaste besigheidsplek, maar sluit nie ’n agentskap in nie, tensy die agent ’n algemene magtiging het en dit gewoonlik uitoefen om kontrakke namens sodanige onderneming aan te gaan en te sluit of ’n voorraad handelsware het waaruit hy gereeld bestellings namens die onderneming uitvoer. ’n Onderneming van een van die gebiede word nie geag ’n permanente saak in die ander gebied te hê nie slegs omdat hy besigheidstransaksies in daardie ander gebied deur bemiddeling van ’n *bona fide* makelaar of algemene kommissieagent wat in die gewone loop van sy besigheid as sodanig optree, verrig nie. Die feit dat ’n onderneming van een van die gebiede ’n vaste besigheidsplek in die ander gebied uitsluitlik vir die aankoop van goedere of handelsware in stand hou, beteken nie op sigself dat daardie vaste besigheidsplek ’n permanente saak van die onderneming is nie. Die feit dat ’n maatskappy van een van die gebiede ’n filiaalmaatskappy het wat ’n maatskappy van die ander gebied is of wat handel of besigheid in daardie ander gebied (hetsy deur bemiddeling van ’n permanente saak of andersins) dryf, beteken nie op sigself dat daardie filiaalmaatskappy ’n permanente saak van sy moedermaatskappy is nie.

3. Die uitdrukking „belasting”, soos gevestig in paragraaf 5 van hierdie Artikel en in Artikels V, VII en X beteken belasting van Oos-Afrika of Uniebelasting, na gelang die verband vereis.

4. Die uitdrukking „Uniebelasting” en „belasting van Oos-Afrika”, soos in hierdie Ooreenkoms gevestig, sluit uit enige belasting betaalbaar in die Unie of die Oos-Afrikagebied, wat betaalbaar is ten opsigte van enige versuim of weglating betreffende die belasting wat die onderwerp van hierdie Ooreenkoms uitmaak, asook ’n bedrag wat kragtens die wet van die Unie of die Oos-Afrikagebied betreffende daardie belasting as boete opgelê word.

5. Wanneer enige inkomste kragtens hierdie Ooreenkoms van belasting in een van die gebiede vrygestel word indien dit (met of sonder ander voorwaardes) aan belasting in die ander gebied onderworpe is, en belasting op daardie inkomste in daardie ander gebied gehef word met inagneming van die bedrag daarvan wat na daardie ander gebied oorgedra of daarin ontvang word, word die vrystelling wat kragtens hierdie Ooreenkoms in eersgenoemde gebied toegestaan moet word, vasgestel met inagneming van die bedrag aldus oorgedra of ontvang.

East African territory if its business is managed and controlled in the East African territory and as ordinarily resident in the Union if its business is managed and controlled in the Union;

- (g) the terms „company of one of the territories” and „company of the other territory” mean a company which is a resident of the East African territory or a company which is a resident of the Union, as the context requires;
- (h) the terms „East African enterprise” and „Union enterprise” mean respectively an industrial or commercial enterprise or undertaking carried on by a resident of the East African territory and an industrial or commercial enterprise or undertaking carried on by a resident of the Union; and the terms „enterprise of one of the territories” and „enterprise of the other territory” mean a Union enterprise or an East African enterprise, as the context requires;
- (i) the term „industrial or commercial profits” does not include income in the form of rents, royalties, interest, dividends, management charges, remuneration for labour or personal services, or income from the operation of ships or aircraft, and in relation to Union tax the term „profits” means income;
- (j) the term „permanent establishment”, when used with respect to an enterprise of one of the territories, means a branch, management, factory or other fixed place of business, but does not include an agency unless the agent has, and habitually exercises, a general authority to negotiate and conclude contracts on behalf of such enterprise or has a stock of merchandise from which he regularly fills orders on its behalf. An enterprise of one of the territories shall not be deemed to have a permanent establishment in the other territory merely because it carries on business dealings in that other territory through a *bona fide* broker or general commission agent acting in the ordinary course of his business as such. The fact that an enterprise of one of the territories maintains in the other territory a fixed place of business exclusively for the purchase of goods or merchandise shall not of itself constitute that fixed place of business a permanent establishment of the enterprise. The fact that a company of one of the territories has a subsidiary company which is a company of the other territory or which is engaged in trade or business in that other territory (whether through a permanent establishment or otherwise) shall not of itself constitute that subsidiary company a permanent establishment of its parent company.

3. The term „tax”, as used in paragraph 5 of this Article and in Articles V, VII and X means East African tax or Union tax, as the context requires.

4. The terms „Union tax” and „East African tax”, as used in this Agreement, do not include any tax payable in the Union or the East African territory which is payable in respect of any default or omission in relation to the taxes which are the subject of this Agreement or which represents a penalty imposed under the law of the Union or the East African territory relating to those taxes.

5. Where under this Agreement any income is exempt from tax in one of the territories if (with or without other conditions) it is subject to tax in the other territory, and that income is subject to tax in that other territory by reference to the amount thereof which is remitted to or received in that other territory, the exemption to be allowed under this Agreement in the first mentioned territory shall be determined by reference to the amount so remitted or received.

6. By die toepassing van die bepalings van hierdie Ooreenkoms deur een van die gebiede het enige uitdrukking wat nie anders omskryf is nie, tensy die verband anders vereis, die betekenis wat daaraan geheg word ooreenkomstig die wette van daardie gebied betreffende die belasting wat die onderwerp van hierdie Ooreenkoms uitmaak.

ARTIKEL III.

1. Die nywerheids- of handelswinste van 'n Oos-Afrika-onderneming is nie aan Uniebelasting onderworpe nie tensy die onderneming handel of besigheid in die Unie dryf deur bemiddeling van 'n permanente saak wat daarin geleë is. Indien hy aldus handel of besigheid dryf, kan belasting deur die Unie op daardie winste gehef word, maar slegs dié gedeelte daarvan wat aan daardie permanente saak toegeskryf kan word: Met dien verstande dat niks in hierdie paragraaf enige bepalings van die wet van die Unie betreffende die heffing van belasting op die aandeelhouders van 'n private maatskappy wat ten opsigte van sy inkomste betaalbaar is, raak nie.

2. Die nywerheids- of handelswinste van 'n Unie-onderneming is nie aan belasting van Oos-Afrika onderworpe nie tensy die onderneming handel of besigheid in die Oos-Afrika-gebied dryf deur bemiddeling van 'n permanente saak wat daarin geleë is. Indien hy aldus handel of besigheid dryf, kan belasting deur die Oos-Afrika-gebied op daardie winste gehef word, maar slegs op dié gedeelte daarvan wat aan daardie permanente saak toegeskryf kan word: Met dien verstande dat niks in hierdie paragraaf enige bepalings van die wet van die Oos-Afrika-gebied betreffende die belasting van die inkomste uit die besigheid van versekering raak nie.

3. Wanneer 'n onderneming van een van die gebiede handel of besigheid in die ander gebied dryf deur bemiddeling van 'n permanente saak wat daarin geleë is, word aan die permanente saak die nywerheids- of handelswinste toegeskryf wat hy na verwagting in daardie ander-gebied kan verkry as hy 'n onafhanklike onderneming is wat hom met dieselfde of soortgelyke bedrywighede onder dieselfde of soortgelyke toestande besig hou en die uiterste voorwaardes beding van die onderneming waarvan hy 'n permanente saak is, en die winste aldus toegeskryf, word gegag as inkomste uit bronne in daardie ander gebied verkry.

4. Geen gedeelte van enige winste wat voortspruit uit die verkoop van goedere of handelware deur 'n onderneming van een van die gebiede word toegeskryf aan 'n permanente saak wat in die ander gebied geleë is uit hoofde van slegs die aankoop van die goedere of handelware binne daardie ander gebied nie.

5. Wanneer 'n maatskappy wat 'n inwoner van een van die gebiede is, winste verkry uit bronne binne die ander gebied, of uit bronne wat gegag word binne die ander gebied te wees, hef die Regering van daardie ander gebied geen belasting van enige aard op diwidende deur daardie maatskappy betaalbaar verklaar ten gunste van persone wat nie in daardie ander gebied woonagtig is nie, nog hef die Regering van daardie ander gebied enige belasting in die aard van 'n spesiale belasting op nie-inwoners op die winste deur daardie maatskappy regstreeks as gevolg van die dryf van besigheid deur bemiddeling van 'n permanente saak in daardie ander gebied verkry.

ARTIKEL IV.

Wanneer—

- (a) 'n onderneming van een van die gebiede regstreeks of onregstreeks aan die bestuur, beheer of kapitaal van 'n onderneming van die ander gebied deel het; of
- (b) dieselfde persone regstreeks of onregstreeks aan die bestuur, beheer of kapitaal van 'n onderneming van een van die gebiede en 'n onderneming van die ander gebied deel het; en
- (c) in elkeen van die gevalle voorwaardes tussen die twee ondernemings met betrekking tot hulle handels- of finansiële verhoudings gestel of opgelê word, wat verskil van dié wat tussen onafhanklike ondernemings gestel sou word;

6. In the application of the provisions of the Agreement by one of the territories any term not otherwise defined shall, unless the context otherwise requires, have the meaning which it has under the laws of that territory relating to the taxes which are the subject of this Agreement.

ARTICLE III.

1. The industrial or commercial profits of an East African enterprise shall not be subject to any Union tax unless the enterprise is engaged in trade or business in the Union through a permanent establishment situated therein. If it is so engaged, tax may be imposed on those profits by the Union, but only on so much of them as is attributable to that permanent establishment: Provided that nothing in this paragraph shall affect any provisions of the law of the Union regarding the imposition upon the shareholders of a private company of the taxes payable in respect of its income.

2. The industrial or commercial profits of a Union enterprise shall not be subject to East African tax unless the enterprise is engaged in trade or business in the East African territory through a permanent establishment situated therein. If it is so engaged, tax may be imposed on those profits by the East African territory, but only on so much of them as is attributable to that permanent establishment: Provided that nothing in this paragraph shall affect any provisions of the law of the East African territory regarding the taxation of income from the business of insurance.

3. Where an enterprise of one of the territories is engaged in trade or business in the other territory through a permanent establishment situated therein, there shall be attributed to such permanent establishment the industrial or commercial profits which it might be expected to derive in that other territory if it were an independent enterprise engaged in the same or similar activities under the same or similar conditions and dealing at arm's length with the enterprise of which it is a permanent establishment and the profits so attributed shall be deemed to be income derived from sources in that other territory.

4. No portion of any profits arising from the sale of goods or merchandise by an enterprise of one of the territories shall be attributed to a permanent establishment situated in the other territory by reason of the mere purchase of the goods or merchandise within that other territory.

5. Where a company which is a resident of one of the territories derives profits from sources within or deemed to be within the other territory, the Government of that other territory shall not impose any form of taxation on dividends declared payable by that company in favour of persons not resident in that other territory nor shall the Government of that other territory impose any tax in the nature of a special tax on non-residents on the profits derived by that company directly as the result of the carrying on of a business through a permanent establishment in that other territory.

ARTICLE IV.

Where—

- (a) an enterprise of one of the territories participates directly or indirectly in the management, control or capital of an enterprise of the other territory; or
- (b) the same persons participate directly or indirectly in the management, control or capital of an enterprise of one of the territories and an enterprise of the other territory; and
- (c) in either case, conditions are made or imposed between the two enterprises, in their commercial or financial relations, which differ from those which would be made between independent enterprises;

kan enige winste wat by ontstentenis van daardie voorwaardes aan een van die ondernemings sou toegeval het, maar as gevolg van daardie voorwaardes nie aldus toegeval het nie, by die winste van daardie onderneming ingesluit en dienoreenkomstig belas word.

ARTIKEL V.

Ondanks die bepalings van Artikels III en IV word winste wat die Regering of 'n inwoner van een van die gebiede uit die in bedryf hou van skepe of vliegtuie verkry, vrygestel van belasting in die ander gebied.

ARTIKEL VI.

'n Inwoner van die Oos-Afrikagebied, of hy in die Unie besigheid dryf al dan nie, word vrygestel van Uniebelasting ten opsigte van rente op effekte of sekuriteite deur enige ander Regering as die Unieregering uitgereik en ten opsigte waarvan hy aan belasting van Oos-Afrika onderworpe is.

ARTIKEL VII.

1. Vergoeding (uitgesonderd pensioene) deur die Regering van een van die gebiede aan enige persoon betaal vir dienste wat vir daardie Regering in die uitoefening van regeringsfunksies verrig is, is vrygestel van belasting in die ander gebied indien die persoon nie gewoonlik in daardie ander gebied woonagtig is nie of gewoonlik in daardie ander gebied woonagtig is uitsluitlik met die doel om daardie dienste te verrig.

2. Enige pensioen deur die Regering van een van die gebiede aan enige persoon betaal vir dienste wat vir daardie Regering in die uitoefening van regeringsfunksies verrig is, is vrygestel van belasting in die ander gebied vir sover die vergoeding vir daardie dienste van belasting in daardie ander gebied vrygestel was kragtens paragraaf 1 van hierdie Artikel of aldus vrygestel sou gewees het indien hierdie Ooreenkoms van krag was ten tyde van die betaling van die vergoeding.

3. Die bepalings van hierdie Artikel is nie van toepassing op betalings ten opsigte van dienste wat verrig is in verband met enige handel of besigheid wat deur engeen van die Regerings met die oog op wins gedryf word nie.

ARTIKEL VIII.

1. 'n Persoon wat 'n inwoner van die Oos-Afrikagebied is, is vrygestel van Uniebelasting op winste of vergoeding ten opsigte van persoonlike (met inbegrip van professionele) dienste wat in enige jaar van aanslag binne die Unie verrig is, indien—

- (a) hy vir 'n tydperk of tydperke van hoogstens altesaam 183 dae gedurende daardie jaar in die Unie aanwesig is; en
- (b) die dienste verrig word vir of ten behoeve van 'n persoon wat in die Oos-Afrikagebied woonagtig is; en
- (c) die winste of vergoeding aan belasting van Oos-Afrika onderworpe is.

2. 'n Persoon wat 'n inwoner van die Unie is, is vrygestel van belasting van Oos-Afrika op winste of vergoeding ten opsigte van persoonlike (met inbegrip van professionele) dienste wat in enige jaar van inkomste binne die Oos-Afrikagebied verrig is, indien—

- (a) hy vir 'n tydperk of tydperke van hoogstens altesaam 183 dae gedurende daardie jaar in die Oos-Afrikagebied aanwesig is; en
- (b) die dienste verrig word vir of ten behoeve van 'n persoon wat in die Unie woonagtig is; en
- (c) die winste of vergoeding aan Uniebelasting onderworpe is.

3. Die bepalings van hierdie Artikel is nie van toepassing op die winste of vergoeding van openbare vermaak-kunstenaars soos verhoog-, bioskoop- of radiokunstenaars, musikante en atlete nie.

ARTIKEL IX.

1. Enige pensioen (uitgesonderd 'n pensioen deur die Regering van die Unie betaal vir dienste vir hom in die uitoefening van regeringsfunksies verrig) en enige lyfrente uit bronne binne die Unie verkry deur 'n persoon wat 'n inwoner van die Oos-Afrikagebied en aan belasting van Oos-Afrika ten opsigte daarvan onderworpe is, is vrygestel van Uniebelasting.

any profits which would but for those conditions have accrued to one of the enterprises but by reason of those conditions have not so accrued may be included in the profits of that enterprise and taxed accordingly.

ARTICLE V.

Notwithstanding the provisions of Articles III and IV profits which the Government or a resident of one of the territories derives from operating ships or aircraft shall be exempt from tax in the other territory.

ARTICLE VI.

A resident of the East Africa territory, whether carrying on business in the Union or not, shall be exempt from Union tax in respect of interest on stocks or securities issued by any Government other than the Government of the Union in respect of which he is subject to East African tax.

ARTICLE VII.

1. Remuneration (other than pensions) paid by the Government of one of the territories to any individual for services rendered to that Government in the discharge of governmental functions shall be exempt from tax in the other territory if the individual is not ordinarily resident in that other territory or is ordinarily resident in that other territory solely for the purpose of rendering those services.

2. Any pension paid by the Government of one of the territories to any individual for services rendered to that Government in the discharge of governmental functions shall be exempt from tax in the other territory, in so far as the remuneration for those services was exempt from tax in that other territory under paragraph 1 of this Article or would have been so exempt if this Agreement had been in force at the time when the remuneration was paid.

3. The provisions of this Article shall not apply to payments in respect of services rendered in connection with any trade or business carried on by either of the Governments for purposes of profit.

ARTICLE VIII.

1. An individual who is a resident of the East African territory shall be exempt from Union tax on profits or remuneration in respect of personal (including professional) services performed within the Union in any year of assessment if—

- (a) he is present within the Union for a period or periods not exceeding in the aggregate 183 days during that year; and
- (b) the services are performed for or on behalf of a person resident in the East African territory; and
- (c) the profits or remuneration are subject to East African tax.

2. An individual who is a resident of the Union shall be exempt from East African tax on profits or remuneration in respect of personal (including professional) services performed within the East African territory in any year of income if—

- (a) he is present within the East African territory for a period or periods not exceeding in the aggregate 183 days during that year; and
- (b) the services are performed for or on behalf of a person resident in the Union; and
- (c) the profits or remuneration are subject to Union tax.

3. The provisions of this Article shall not apply to the profits or remuneration of public entertainers such as stage, motion picture or radio artists, musicians and athletes.

ARTICLE IX.

1. Any pension (other than a pension paid by the Government of the Union for services rendered to it in the discharge of Governmental functions), and any life annuity, derived from sources within the Union by an individual who is a resident of the East African territory and subject to East African tax in respect thereof, shall be exempt from Union tax.

2. Enige pensioen (uitgesonderd 'n pensioen deur die Regering van die Oos-Afrikagebied betaal vir dienste vir hom in die uitoefening van regeringsfunksies verrig) en enige lyfrente uit bronne binne die Oos-Afrikagebied verkry deur 'n persoon wat 'n inwoner van die Unie en aan Uniebelasting ten opsigte daarvan onderworpe is, is vrygestel van belasting van Oos-Afrika.

3. Die uitdrukking „lyfrente” beteken 'n aangegewe som wat van tyd tot tyd op gegewe tye, gedurende die lewe of gedurende 'n gespesifiseerde of vasstelbare tydperk betaalbaar is ingevolge 'n verpligting om die betalings te doen ten aansien van geld wat betaal is.

ARTIKEL X.

'n Student of besigheidsvakleerling van een van die gebiede wat voltydse onderwys of opleiding in die ander gebied ontvang, is vrygestel van belasting in daardie ander gebied op betalings wat vir doeleindes van sy onderhoud, onderwys of opleiding aan hom gedoen word deur persone in eersgenoemde gebied.

ARTIKEL XI.

1. Onderworpe aan die wetsbepalings van die Oos-Afrikagebied betreffende die toelating van belasting wat in 'n gebied buite die Oos-Afrikagebied betaalbaar is, as 'n krediet teen belasting van Oos-Afrika, word Uniebelasting ten opsigte van inkomste uit bronne binne die Unie betaalbaar, hetsy regstreeks of by wyse van aftrekking, as 'n krediet toegelaat teen enige belasting van Oos-Afrika wat ten opsigte van daardie inkomste betaalbaar is. Vir die toepassing van hierdie paragraaf sluit die uitdrukking „Uniebelasting” die belasting op onuitgekeerde winste in.

2. Wanneer belasting van Oos-Afrika betaalbaar is (hetsy regstreeks of by wyse van aftrekking) ten opsigte van inkomste wat deur 'n persoon gewoonlik in die Unie woonagtig uit bronne binne die Oos-Afrikagebied verkry word en wat nie van belasting van Oos-Afrika kragtens hierdie Ooreenkoms vrygestel is nie, hef die Unie of geen belasting op die inkomste nie, of laat hy, onderworpe aan sodanige bepalinge (wat nie die algemene beginsel hiervan mag raak nie) as wat in die Unie uitgevaardig mag word, die belasting van Oos-Afrika toe as 'n krediet teen enige Uniebelasting wat ten opsigte van die inkomste betaalbaar is. In die geval van 'n persoon wat in beide die Unie en die Oos-Afrikagebied woonagtig is, dek die krediet ook belasting van Oos-Afrika wat ten opsigte van inkomste van elders in die Oos-Afrikagebiede betaalbaar is.

3. Vir die toepassing van hierdie Artikel word winste of vergoeding vir persoonlike (met inbegrip van professionele) dienste in een van die gebiede verrig, geag inkomste uit bronne in daardie gebied te wees, en word die dienste van 'n persoon wie se dienste geheel of hoofsaaklik verrig word in skepe of vliegtuie deur die Regering of 'n inwoner van een van die gebiede in bedryf gehou, geag in daardie gebied verrig te wees.

ARTIKEL XII.

1. Die belastingowerhede van die Unie en die Oos-Afrikagebied ruil sodanige inligting uit (dit wil sê inligting wat ingevolge hulle onderskeie belastingwette beskikbaar is) as wat nodig is vir die uitvoering van die bepalinge van hierdie Ooreenkoms. Aldus uitgeruilde inligting word geheim gehou en aan geen ander persoon openbaar gemaak as dié wat betrokke is by die aanslaan en invordering van, of die beslissing van appêlle betreffende, die belasting wat die onderwerp van hierdie Ooreenkoms uitmaak nie. Geen inligting wat enige handelsgeheim of handelsproses aan die lig sou bring, word uitgeruil nie.

2. Die uitdrukking „belastingowerhede”, soos in hierdie Artikel gebesig, beteken, in die geval van die Unie, die Kommissaris van Binnelandse Inkomste of sy gemagtigde verteenwoordiger en, in die geval van die Oos-Afrikagebied, die Kommissaris van Inkomstebelasting of sy gemagtigde verteenwoordiger.

B-4724679

2. Any pension (other than a pension paid by the Government of the East African territory for services rendered to it in the discharge of governmental functions), and any life annuity, derived from sources within the East African territory by an individual who is a resident of the Union and subject to Union tax in respect thereof, shall be exempt from East African tax.

3. The term “life annuity” means a stated sum payable periodically at stated times, during life or during a specified or ascertainable period of time, under an obligation to make the payments in consideration of money paid.

ARTICLE X.

A student or business apprentice from one of the territories who is receiving full-time education or training in the other territory shall be exempt from tax in that other territory on payments made to him by persons in the first-mentioned territory for the purposes of his maintenance, education or training.

ARTICLE XI.

1. Subject to the provisions of the law of the East African territory regarding the allowance as a credit against East African tax of tax payable in a territory outside the East African territory, Union tax payable, whether directly or by deduction, in respect of income from sources within the Union shall be allowed as a credit against any East African tax payable in respect of that income. For the purposes of this paragraph, the term “Union tax” includes the undistributed profits tax.

2. Where East African tax is payable (whether directly or by deduction) in respect of income which is derived from sources within the East African territory by a person ordinarily resident in the Union and which is not exempt from East African tax under this Agreement, the Union shall either impose no tax on the income or, subject to such provisions (which shall not affect the general principle hereof) as may be enacted in the Union, shall allow the East African tax as a credit against any Union tax payable in respect of the income. In the case of a person who is resident in both the Union and the East African territory, the credit shall extend to the East African tax payable in respect of income from elsewhere in the East African territories.

3. For the purposes of this Article profits or remuneration for personal (including professional) services performed in one of the territories shall be deemed to be income from sources within that territory, and the services of an individual whose services are wholly or mainly performed in ships or aircraft operated by the Government or a resident of one of the territories shall be deemed to be performed in that territory.

ARTICLE XII.

1. The taxation authorities of the Union and the East African territory shall exchange such information (being information available under their respective taxation laws) as is necessary for carrying out the provisions of this Agreement. Any information so exchanged shall be treated as secret and shall not be disclosed to any person other than those concerned with the assessment and collection of, or the determination of appeals in relation to, the taxes which are the subject of this Agreement. No information shall be exchanged which would disclose any trade secret or trade process.

2. As used in this Article, the term “taxation authorities” means, in the case of the Union, the Commissioner for Inland Revenue or his authorised representative and, in the case of the East African territory, the Commissioner of Income Tax or his authorised representative.

ARTIKEL XIII.

Hierdie Ooreenkoms word tussen die Oos-Afrikagebied en die Unie van krag op die datum waarop die laaste van al die dinge in die Oos-Afrikagebied en die Unie gedoen is wat nodig is om aan die Ooreenkoms in onderskeidelik die Oos-Afrikagebied en die Unie die krag van wet te gee en geld daarna—

- (a) in die Unie, ten opsigte van winste verkry of geag verkry te wees gedurende die jaar van aanslag eindigende op die 30ste dag van Junie 1954 en daaropvolgende jare;
- (b) in die Oos-Afrikagebied, ooreenkomstig een van die volgende subhoofde wat toepaslik is—
 - (i) in Kenja, ten opsigte van inkomstebelasting (met inbegrip van „surtax”) vir die jaar van inkomste wat op die eerste dag van Januarie 1953 begin en daaropvolgende jare, en ten opsigte van persoonlike belasting vir die jaar wat op die eerste dag van Januarie 1953 begin, en daaropvolgende jare;
 - (ii) in Tanganjika, ten opsigte van inkomstebelasting (met inbegrip van „surtax”) vir die jaar van inkomste wat op die eerste dag van Januarie 1953 begin, en daaropvolgende jare, en ten opsigte van nie-inboorlinghoofbelasting of persoonlike belasting vir die jaar wat op die eerste dag van Januarie 1953 begin, en daaropvolgende jare;
 - (iii) in Oeganda, ten opsigte van inkomstebelasting (met inbegrip van „surtax”) vir die jaar van inkomste wat op die eerste dag van Januarie 1953 begin, en daaropvolgende jare, en ten opsigte van „non-African”-hoofbelasting vir die jaar wat op die eerste dag van Januarie 1953 begin, en daaropvolgende jare;
 - (iv) in Zanzibar, ten opsigte van inkomstebelasting (met inbegrip van „surtax”) vir die jaar van inkomste wat op die eerste dag van Januarie 1953 begin, en daaropvolgende jare.

ARTIKEL XIV.

1. Hierdie Ooreenkoms bly vir 'n onbepaalde tydperk van krag, maar enigeen van die Regerings kan voor of op die 30ste dag van Junie in enige jaar na die jaar 1958 kennis van opsegging aan die ander Regering gee en in so 'n geval vervel hierdie Ooreenkoms—

- (a) in die Unie, ten opsigte van winste verkry of geag verkry te wees gedurende enige jaar van aanslag wat begin op of na die eerste dag van Julie in die kalenderjaar wat volg op dié waarin sodanige kennis gegee is;
- (b) in Kenja, ten opsigte van inkomstebelasting (met inbegrip van „surtax”) vir enige jaar van inkomste wat begin op of na die eerste dag van Januarie in die kalenderjaar wat volg op dié waarin sodanige kennis gegee is, en ten opsigte van persoonlike belasting vir enige jaar wat begin op of na die eerste dag van Januarie in sodanige volgende kalenderjaar;
- (c) in Tanganjika, ten opsigte van inkomstebelasting (met inbegrip van „surtax”) vir enige jaar van inkomste wat begin op of na die eerste dag van Januarie in die kalenderjaar wat volg op dié waarin sodanige kennis gegee is, en ten opsigte van nie-inboorlinghoofbelasting of persoonlike belasting vir enige jaar wat begin op of na die eerste dag van Januarie in sodanige volgende kalenderjaar;
- (d) in Oeganda, ten opsigte van inkomstebelasting (met inbegrip van „surtax”) vir enige jaar van inkomste wat begin op of na die eerste dag van Januarie in die kalenderjaar wat volg op dié waarin sodanige kennis gegee is, en ten opsigte van die „non-African”-hoofbelasting, vir enige jaar wat begin op of na die eerste dag van Januarie in sodanige volgende kalenderjaar;
- (e) in Zanzibar, ten opsigte van inkomstebelasting (met inbegrip van „surtax”) vir enige jaar van inkomste wat begin op of na die eerste dag van Januarie in die kalenderjaar wat volg op dié waarin sodanige kennis gegee is.

ARTICLE XIII.

This Agreement shall come into force between the East African territory and the Union on the date on which the last of all such things shall have been done in the East African territory and the Union as are necessary to give the Agreement the force of law in the East African territory and the Union respectively, and shall thereupon have effect—

- (a) in the Union, as respects profits derived or deemed to have been derived during the year of assessment ending on the 30th day of June, 1954, and subsequent years;
- (b) in the East African territory, in accordance with the relevant one of the following sub-heads—
 - (i) in Kenya, as respects income tax (including surtax) for the year of income beginning on the first day of January, 1953, and subsequent years, and as respects personal tax for the year beginning on the first day of January, 1953, and subsequent years;
 - (ii) in Tanganyika, as respects income tax (including surtax) for the year of income beginning on the first day of January, 1953, and subsequent years, and as respects non-Native poll tax or personal tax for the year beginning on the first day of January, 1953, and subsequent years;
 - (iii) in Uganda, as respects income tax (including surtax) for the year of income beginning on the first day of January, 1953, and subsequent years, and as respects the non-African poll tax, for the year beginning on the first day of January, 1953, and subsequent years;
 - (iv) in Zanzibar, as respects income tax (including surtax) for the year of income beginning on the first day of January, 1953, and subsequent years.

ARTICLE XIV.

1. This Agreement shall continue in effect indefinitely but either of the Governments may, on or before the 30th day of June in any year after the year 1958, give notice of termination to the other Government and, in such event, this Agreement shall cease to be effective—

- (a) in the Union, as respects profits derived or deemed to have been derived during any year of assessment beginning on or after the first day of July in the calendar year next following that in which such notice is given;
- (b) in Kenya, as respects income tax (including surtax) for any year of income beginning on or after the first day of January in the calendar year next following that in which such notice is given, and as respects personal tax for any year beginning on or after the first day of January in such next following calendar year;
- (c) in Tanganyika, as respects income tax (including surtax) for any year of income beginning on or after the first day of January in the calendar year next following that in which such notice is given, and as respects non-Native poll tax or personal tax for any year beginning on or after the first day of January in such next following calendar year;
- (d) in Uganda, as respects income tax (including surtax) for any year of income beginning on or after the first day of January in the calendar year next following that in which such notice is given and, as respects the non-African poll tax, for any year beginning on or after the first day of January in such next following calendar year;
- (e) in Zanzibar, as respects income tax (including surtax) for any year of income beginning on or after the first day of January in the calendar year next following that in which such notice is given.

Ten bewyse waarvan die ondergetekendes wat deur hulle onderskeie Regerings behoorlik daartoe gemagtig is, hierdie Ooreenkoms onderteken het.

Gedoen te Pretoria, in duplo, in die Afrikaanse en Engelse taal, waarvan die tekste ewe outentiek is, op hede die Sewende dag van Desember 1959.

Namens die Regering van die Unie van Suid-Afrika:

(Geteken) ERIC H. LOUW.

Namens die Regering van Groot-Brittanje en Noord-Ierland:

(Geteken) JOHN MAUD.

No. 698.]

[12 Mei 1961.]

OOREENKOMS TUSSEN DIE REGERING VAN DIE UNIE VAN SUID-AFRIKA EN DIE REGERING VAN DIE VERENIGDE KONINKRYK VAN GROOT-BRITTANJE EN NOORD-IERLAND TER VERMYDING VAN DUBBELE BELASTING MET BETREKKING TOT BELASTINGS OP INKOMSTE GEHEF IN DIE UNIE VAN SUID-AFRIKA EN IN KENJA, TANGANJIKA, OEGANDA EN ZANZIBAR.

Hierby word vir algemene inligting bekendgemaak dat die laaste van die handeling wat nodig was om die Ooreenkoms genoem in Proklamasie No. 146 van 1960, soos gepubliseer in *Staatskoerant* No. 6433 van 6 Mei 1960, in onderskeidelik die Unie en in Kenja, Tanganjika, Oeganda en Zanzibar die krag van wet te gee, voltooi is—

- (1) vir sover die Ooreenkoms op die Unie en Kenja, Tanganjika en Oegande betrekking het, op 30 Junie 1960; en
- (2) vir sover die ooreenkoms op die Unie en Zanzibar betrekking het, op 17 September 1960.

Die Ooreenkoms het derhalwe op daardie datums in werking getree kragtens artikel XIII daarvan, wat verder bepaal dat die Ooreenkoms geld—

- (a) in die *Unie*, ten opsigte van winste verkry of geag verkry te wees gedurende die jaar van aanslag geëindig op die 30ste Junie 1954 en daaropvolgende jare;
- (b) in die Oos-Afrikagebied, ooreenkomstig een van die volgende subhoofde wat toepaslik is:—
 - (i) In *Kenja*, ten opsigte van inkomstebelasting (met inbegrip van „surtax”) vir die jaar van inkomste wat op die 1ste Januarie 1953 begin, en daaropvolgende jare, en ten opsigte van persoonlike belasting vir die jaar wat op die 1ste Januarie 1953 begin, en daaropvolgende jare;
 - (ii) in *Tanganjika*, ten opsigte van inkomstebelasting (met inbegrip van „surtax”) vir die jaar van inkomste wat op die 1ste Januarie 1953 begin, en daaropvolgende jare, en ten opsigte van nie-inboorlinghoofbelasting of persoonlike belasting vir die jaar wat op die 1ste Januarie begin, en daaropvolgende jare;
 - (iii) in *Oeganda*, ten opsigte van inkomstebelasting (met inbegrip van „surtax”) vir die jaar van inkomste wat op die 1st Januarie 1953 begin, en daaropvolgende jare, en ten opsigte van non African"-hoofbelasting vir die jaar wat op die 1st Januarie 1953 begin, en daaropvolgende jare;
 - (iv) in *Zanzibar*, ten opsigte van inkomstebelasting (met inbegrip van „surtax”) vir die jaar van inkomste wat op die 1ste Januarie 1953 begin, en daaropvolgende jare.

In witness whereof the undersigned being duly authorised by their respective Governments have signed the present Agreement.

Done, at Pretoria, in duplicate, in the Afrikaans and English languages, the texts being equally authentic, on the Seventh day of December, 1959.

For the Government of the Union of South Africa:

(Signed) ERIC H. LOUW.

For the Government of Great Britain and Northern Ireland:

(Signed) JOHN MAUD.

No. 698.]

[12 May 1961.]

AGREEMENT BETWEEN THE GOVERNMENT OF THE UNION OF SOUTH AFRICA AND THE GOVERNMENT OF THE UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND FOR THE AVOIDANCE OF DOUBLE TAXATION WITH RESPECT TO TAXES ON INCOME IMPOSED IN THE UNION OF SOUTH AFRICA AND IN KENYA, TANGANYIKA, UGANDA AND ZANZIBAR.

It is hereby notified for general information that the last of the formalities required to give the Agreement, referred to in Proclamation No. 146 of 1960, as published in *Government Gazette* No. 6433 of 6th May, 1960, the force of law in the Union and in Kenya, Tanganyika, Uganda and Zanzibar, respectively, was completed—

- (1) in so far as the Agreement relates to the Union and Kenya, Tanganyika and Uganda, on the 30th June, 1960; and
- (2) in so far as the Agreement relates to the Union and Zanzibar, on the 17th September, 1960.

The Agreement consequently came into force on those dates in terms of Article XIII thereof, which further provides that the Agreement shall have effect—

- (a) in the *Union*, as respects profits derived or deemed to have been derived during the year of assessment ended on the 30th June, 1954, and subsequent years;
- (b) in the East African territory, in accordance with the relevant one of the following sub-heads:—
 - (i) in *Kenya*, as respects income tax (including surtax) for the year of income beginning on the 1st January, 1953, and subsequent years, and as respects personal tax for the year beginning on the 1st January, 1953, and subsequent years;
 - (ii) in *Tanganyika*, as respects income tax (including surtax) for the year of income beginning on the 1st January, 1953, and subsequent years, and as respects non-Native poll tax or personal tax for the year beginning on the 1st January, 1953, and subsequent years;
 - (iii) in *Uganda*, as respects income tax (including surtax) for the year of income beginning on the 1st January, 1953, and subsequent years, and as respects the non-African poll tax, for the year beginning on the 1st January, 1953, and subsequent years;
 - (iv) in *Zanzibar*, as respects income tax (including surtax) for the year of income beginning on the 1st January, 1963, and subsequent years.

(R. 18/53/14.)

No. 174, 1956.]

[31 Augustus 1956.]

OOREENKOMS TUSSEN DIE REGERING VAN DIE UNIE VAN SUID-AFRIKA EN DIE REGERING VAN DIE FEDERASIE VAN RHODESIË EN NJASSALAND MET DIE OOG OP DIE VERMYDING VAN DUBBELE BELASTING EN DIE VOORKOMING VAN FISKALE ONTDUIKING MET BETREKKING TOT BELASTINGS OP INKOMSTE.

Kragtens die bevoegdheid my verleen by subartikel (2) van artikel vier-en-negentig van die Inkomstebelastingwet, 1941 (Wet No. 31 van 1941), verklaar ek hierby dat die Ooreenkoms wat in die Bylae van hierdie Proklamasie vervat is, kragtens subartikel (1) van genoemde artikel tussen die Regering van die Unie van Suid-Afrika en die Regering van die Federasie van Rhodesië en Njassaland aangegaan is.

GOD BEHOEDE DIE KONINGIN.

Gegee onder my Hand en Grootseël te Durban, op hede die Tweede dag van Augustus Eenduisend Negehoenderd Ses-en-vyftig.

E. G. JANSEN,

Goewerneur-generaal.

Op las van Sy Eksellensie die
Goewerneur-generaal-in-rade.

E. H. LOUW.

BYLAE.

OOREENKOMS TUSSEN DIE REGERING VAN DIE UNIE VAN SUID-AFRIKA EN DIE REGERING VAN DIE FEDERASIE VAN RHODESIË EN NJASSALAND MET DIE OOG OP DIE VERMYDING VAN DUBBELE BELASTING EN DIE VOORKOMING VAN FISKALE ONTDUIKING MET BETREKKING TOT BELASTINGS OP INKOMSTE.

Die Regering van die Unie van Suid-Afrika en die Regering van die Federasie van Rhodesië en Njassaland het uit 'n begeerte om 'n ooreenkoms aan te gaan met die oog op die vermyding van dubbele belasting en die voorkoming van fiskale ontduiking met betrekking tot belasting op inkomste, as volg ooreengekom:—

ARTIKEL I.

1. Die belasting wat die onderwerp van hierdie Ooreenkoms uitmaak is die volgende:—

- (a) In die Unie van Suid-Afrika: Die normale belasting en superbelasting (hieronder „Uniebelasting” genoem);
- (b) in die Federasie van Rhodesië en Njassaland: Die Federale belasting en superbelasting (hieronder „Federale belasting” genoem).

2. Hierdie Ooreenkoms is ook van toepassing op ander belasting van wesenlik soortgelyke aard wat opgelê word deur een van die kontrakterende regerings na die datum van ondertekening van hierdie Ooreenkoms.

ARTIKEL II.

1. In hierdie Ooreenkoms, tensy die verband anders aandui, beteken—

- (a) „Unie”, die Unie van Suid-Afrika;
- (b) „die Federasie”, die Federasie van Rhodesië en Njassaland;
- (c) „een van die gebiede” en „die ander gebied”, die Unie van Suid-Afrika of die Federasie van Rhodesië en Njassaland, na gelang van die geval;
- (d) „belasting”, Unie- of Federale belasting, na gelang van die geval;
- (e) „persoon”, ook enige liggaam met of sonder regs-persoonlikheid;
- (f) „maatskappy”, ook enige liggaam met regspersoonlikheid;

No. 174, 1956.]

[31 August 1956.]

AGREEMENT BETWEEN THE GOVERNMENT OF THE UNION OF SOUTH AFRICA AND THE GOVERNMENT OF THE FEDERATION OF RHODESIA AND NYASALAND FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME.

Under and by virtue of the powers vested in me by sub-section (2) of section ninety-four of the Income Tax Act, 1941 (Act No. 31 of 1941), I do hereby declare that the Agreement set out in the Schedule to this Proclamation has been entered into between the Government of the Union of South Africa and the Government of the Federation of Rhodesia and Nyasaland under sub-section (1) of the said section.

GOD SAVE THE QUEEN.

Given under my Hand and Great Seal at Durban on this Second day of August, One thousand Nine hundred and Fifty-six.

E. G. JANSEN,

Governor-General.

By Command of His Excellency the
Governor-General-in-Council.

E. H. LOUW.

SCHEDULE.

AGREEMENT BETWEEN THE GOVERNMENT OF THE UNION OF SOUTH AFRICA AND THE GOVERNMENT OF THE FEDERATION OF RHODESIA AND NYASALAND FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME.

The Government of the Union of South Africa and the Government of the Federation of Rhodesia and Nyasaland desiring to conclude an agreement for the avoidance of double taxation and the prevention of fiscal evasion in respect of taxes on income, have agreed as follows:—

ARTICLE I.

1. The taxes which are the subject of the present Agreement are—

- (a) in the Union of South Africa: The normal tax and supertax (hereinafter referred to as “Union tax”);
- (b) in the Federation of Rhodesia and Nyasaland: The Federal income tax and supertax (hereinafter referred to as “Federal tax”).

2. The present Agreement shall also apply to any other taxes of a substantially similar character imposed by either Contracting Government subsequently to the date of signature of the present Agreement.

ARTICLE II.

1. In this Agreement unless the context otherwise requires—

- (a) “Union” means the Union of South Africa;
- (b) “the Federation” means the Federation of Rhodesia and Nyasaland;
- (c) “one of the territories” and “the other territory” mean the Union of South Africa or the Federation of Rhodesia and Nyasaland as the case may be;
- (d) “tax” means Union or Federal tax, as the case may be;
- (e) “person” includes any body of persons, corporate or not corporate;
- (f) “company” includes any body corporate;

- (g) „inwoner van die Unie” en „inwoner van die Federasie”, onderskeidelik ’n persoon wat vir doeleindes van Uniebelasting gewoonlik in die Unie woonagtig is en nie gewoonlik in die Federasie vir doeleindes van Federale belasting woonagtig is nie, en ’n persoon wat vir doeleindes van Federale belasting gewoonlik in die Federasie woonagtig is en nie gewoonlik in die Unie vir doeleindes van Uniebelasting woonagtig is nie; en ’n maatskappy word as gewoonlik in die Unie woonagtig beskou as sy besigheid in die Unie bestuur en beheer word en as gewoonlik in die Federasie woonagtig as sy besigheid in die Federasie bestuur en beheer word;
- (h) „maatskappy van een van die gebiede” en „maatskappy van die ander gebied”, ’n maatskappy wat ’n inwoner van die Unie of ’n maatskappy wat ’n inwoner van die Federasie is, na gelang van die geval;
- (i) „Unie-onderneming” en „Federale onderneming”, onderskeidelik ’n nywerheids- of handelsonderneming wat deur ’n inwoner van die Unie gedryf word en ’n nywerheids- of handelsonderneming wat deur ’n inwoner van die Federasie gedryf word; en „onderneming van een van die gebiede” en „onderneming van die ander gebied”, ’n Unie-onderneming of ’n Federale onderneming soos die verband vereis;
- (j) „nywerheids- of handelsonderneming”, ook ’n onderneming wat hom besig hou met myn-, landbou-, of herderlike bedrywighede of met bankiersake, assuransië of transaksies in beleggings, en „nywerheids- of handelswinste”, ook winste uit sodanige bedrywighede of handel maar nie inkomste in die vorm van dividende, rente, huurgeld, tantième (met inbegrip van huurgeld of tantième van bioskoopfilms), bestuurskoste, vergoeding vir persoonlike dienste of winste uit die in-bedryf-hou van transportdienste, nie;
- (k) „permanente saak”, wanneer dit in verband met ’n onderneming van een van die gebiede gebesig word, ’n tak, depot, bestuur, fabriek, plaas, myn, steengroef of ander vaste besigheidsplek met inbegrip van enige plek van natuurlike hulpbronne wat aan ontginning onderworpe is en ’n plek waar konstruksiewerk aan die gang is of masjinerie of installasie aangelê word, maar sluit nie in ’n agentskap nie, tensy die agent ’n algemene volmag besit, en dit gewoonlik uitoefen, om kontrakte namens die onderneming aan te gaan en te sluit of ’n voorraad handelsware het waaruit hy gereeld bestellings namens die onderneming uitvoer. In hierdie verband—
- (i) word ’n onderneming van een van die gebiede nie geag ’n permanente saak in die ander gebied te hê nie enkel omdat hy besigheids-transaksies in daardie ander gebied deur bemiddeling van ’n *bona fide* makelaar of algemene kommissieagent wat in die gewone loop van sy besigheid as sodanig optree, verrig nie;
- (ii) die feit dat ’n onderneming van een van die gebiede ’n vaste besigheidsplek in die ander gebied uitsluitlik vir die aankoop van goedere of handelsware in stand hou, beteken nie op sigself dat daardie vaste besigheidsplek ’n permanente saak van die onderneming is nie;
- (iii) die feit dat ’n maatskappy wat in een van die gebiede woonagtig is ’n ondermaatskappy het wat in die ander gebied woonagtig is of wat handel of besigheid in die ander gebied (hetsy deur bemiddeling van ’n permanente saak of andersins) dryf, beteken nie op sigself dat daardie ondermaatskappy ’n permanente saak van sy moedermaatskappy is nie;
- (l) „winste”, „belasbare inkomste”, soos omskryf in die Wette van die kontrakterende regerings betreffende die belasting wat die onderwerp van hierdie Ooreenkoms uitmaak;
- (g) “resident of the Union” and “resident of the Federation” mean respectively any person who is ordinarily resident in the Union for the purposes of the Union tax and not ordinarily resident in the Federation for the purposes of the Federal tax, and any person who is ordinarily resident in the Federation for the purposes of the Federal tax and not ordinarily resident in the Union for the purposes of the Union tax; and a company shall be regarded as ordinarily resident in the Union if its business is managed and controlled in the Union and ordinarily resident in the Federation if its business is managed and controlled in the Federation;
- (h) „company of one of the territories” and “company of the other territory” mean a company which is a resident of the Union or a company which is a resident of the Federation, as the case may be;
- (i) “Union enterprise” and “Federal enterprise” mean respectively an industrial or commercial enterprise or undertaking carried on by a resident of the Union and an industrial or commercial enterprise or undertaking carried on by a resident of the Federation; and “enterprise of one of the territories” and “enterprise of the other territory” mean a Union enterprise or a Federal enterprise, as the context requires;
- (j) “industrial or commercial enterprise or undertaking” includes an enterprise or undertaking engaged in mining, agricultural or pastoral activities or in the business of banking, insurance or dealing in investments, and “industrial or commercial profits” includes profits from such activities or business but does not include income in the form of dividends, interest, rents, royalties (including rent or royalties of cinematograph films), management charges, remuneration for personal services or profits from the operation of transport services;
- (k) “permanent establishment” when used with respect to an enterprise of one of the territories means a branch, depot, management, factory, farm, mine, quarry or other fixed place of business including any place of natural resources subject to exploitation and a place where construction work or the installation of plant or machinery is carried on but does not include an agency unless the agent has, and habitually exercises a general authority to negotiate and conclude contracts on behalf of the enterprise or has a stock of merchandise from which he regularly fills orders on its behalf. In this connection—
- (i) an enterprise of one of the territories shall not be deemed to have a permanent establishment in the other territory merely because it carries on business dealings in that other territory through a bona fide broker or general commission agent acting in the ordinary course of his business as such;
- (ii) the fact that an enterprise of one of the territories maintains in the other territory a fixed place of business exclusively for the purchase of goods or merchandise shall not of itself constitute that fixed place of business a permanent establishment of the enterprise;
- (iii) the fact that a company which is resident in one of the territories has a subsidiary company which is a resident of the other territory or which is engaged in trade or business in that other territory (whether through a permanent establishment or otherwise) shall not of itself constitute that subsidiary company a permanent establishment of its parent company;
- (l) “profits” means “taxable income” as defined under the laws of the Contracting Governments relating to the taxes which are the subject of this Agreement;

(m) „belastingowerhede”, die Kommissaris van Binne-landse Inkomste of sy gemagtigde verteenwoordiger, in die geval van die Unie, en die Kommissaris van Belastingen of sy gemagtigde verteenwoordiger in die geval van die Federasie.

2. „Uniebelasting” en „Federale belasting” omvat nie ’n bedrag betaalbaar ten opsigte van ’n versuim of weglating betreffende die belastingen wat die onderwerp van hierdie Ooreenkoms uitmaak of wat ’n boete opgelê ingevolge die Wette van een van die gebiede betreffende daardie belastingen, verteenwoordig nie.

3. By die toepassing van die bepalinge van hierdie Ooreenkoms deur een van die kontrakterende regerings het ’n uitdrukking wat nie anders omskryf is nie, tensy die verband anders vereis, die betekenis wat daaraan geheg word ooreenkomstig die Wette van daardie kontrakterende regering betreffende die belastingen wat die onderwerp van hierdie Ooreenkoms uitmaak.

ARTIKEL III.

1. Die nywerheids- en handelswinste van ’n onderneming in een van die gebiede is nie aan belasting in die ander gebied onderworpe nie, tensy die onderneming hom besig hou met handel of besigheid in die ander gebied deur bemiddeling van ’n permanente saak in daardie ander gebied. Indien hy hom aldus besig hou, kan belasting deur die ander gebied op daardie winste gelê word, maar slegs op soveel daarvan as wat aan daardie permanente saak toegeskryf kan word.

2. Wanneer ’n onderneming van een van die gebiede hom besig hou met handel of besigheid in die ander gebied deur bemiddeling van ’n permanente saak wat daarin geleë is—

- (a) word aan daardie permanente saak die nywerheids- of handelswinste toegeskryf wat hy na verwagting in daardie ander gebied kan verkry as hy ’n onafhanklike onderneming is wat hom met dieselfde of soortgelyke bedrywighede onder dieselfde of soortgelyke toestande besig hou en die uiterste voorwaardes beding van die onderneming waarvan hy ’n permanente saak is;
- (b) onderworpe aan die bepalinge van subparagraaf (a) word geen winste aan daardie permanente saak toegeskryf wat van bronne buite daardie ander gebied verkry is nie.

3. Geen gedeelte van winste wat voortspruit uit die verkoop van goedere of handelsware deur ’n onderneming van een van die gebiede word toegeskryf aan ’n permanente saak wat in die ander gebied geleë is nie uit hoofde van enkel die aankoop van die goedere of handelsware binne daardie ander gebied.

4. Hierdie artikel is nie van toepassing nie in enige geval waarin sy toepassing tengevolge sou hê dat inkomste, wat by ontstentenis van sodanige toepassing aan belasting in een van die gebiede onderworpe sou wees, nie aan belasting in engeen van die gebiede onderworpe sou wees nie.

ARTIKEL IV.

Wanneer—

- (a) ’n onderneming van een van die gebiede regstreeks of onregstreeks in die bestuur, beheer of kapitaal van ’n onderneming van die ander gebied deel het; of
- (b) dieselfde persone regstreeks of onregstreeks in die bestuur, beheer of kapitaal van ’n onderneming van een van die gebiede en ’n onderneming van die ander gebied deel het; en
- (c) in elkeen van die gevalle voorwaardes tussen die twee ondernemings met betrekking tot hul handels- of finansiële verhoudings gestel of opgelê word wat verskil van dié wat tussen onafhanklike ondernemings gestel sou word;

kan wins wat by ontstentenis van daardie voorwaardes aan een van die ondernemings sou toegeval het maar as gevolg van daardie voorwaardes nie aldus toegeval het nie, by die winste van daardie onderneming ingesluit en dienoreenkomstig belas word.

(m) “taxation authorities” means the Commissioner for Inland Revenue or his authorised representative in the case of the Union and the Commissioner of Taxes or his authorised representative in the case of the Federation.

2. “Union tax” and “Federal tax” do not include any sum payable in respect of any default or omission in relation to the taxes which are the subject of this Agreement or which represents a penalty imposed under the law of either territory relating to those taxes.

3. In the application of the provisions of the present Agreement by one of the Contracting Governments any term not otherwise defined shall, unless the context otherwise requires, have the meaning which it has under the laws of that Contracting Government relating to the taxes which are subject of the present Agreement.

ARTICLE III.

1. The industrial and commercial profits of an enterprise in one of the territories shall not be subject to tax in the other territory unless the enterprise is engaged in trade or business in the other territory through a permanent establishment in that other territory. If it is so engaged tax may be imposed on those profits by the other territory but only on so much of them as is attributable to that permanent establishment.

2. Where an enterprise of one of the territories is engaged in trade or business in the other territory through a permanent establishment situated therein—

- (a) there shall be attributed to that permanent establishment the industrial or commercial profits which it might be expected to derive in that other territory if it were an independent enterprise engaged in the same or similar activities under the same or similar conditions and dealing at arm's length with the enterprise of which it is a permanent establishment;
- (b) subject to the provisions of sub-paragraph (a) no profits derived from sources outside that other territory shall be attributed to that permanent establishment.

3. No portion of any profit arising from the sale of goods or merchandise by an enterprise of one of the territories shall be attributed to a permanent establishment situated in the other territory by reason of the mere purchase of the goods or merchandise within that other territory.

4. This article shall not apply in any case in which its application would have the result that income, which but for such application would be subject to tax in one of the territories, would not be subject to tax in either territory.

ARTICLE IV.

Where—

- (a) an enterprise of one of the territories participates directly or indirectly in the management, control or capital of an enterprise of the other territory; or
- (b) the same persons participate directly or indirectly in the management, control or capital of an enterprise of one of the territories and an enterprise of the other territory; and
- (c) in either case conditions are made or imposed between the two enterprises, in their commercial or financial relations, which differ from those which would be made between independent enterprises;

then any profits which would but for those conditions have accrued to one of the enterprises but by reason of those conditions have not so accrued may be included in the profits of that enterprise and taxed accordingly.

ARTIKEL V.

Winste verkry deur die Regering van of deur 'n inwoner van een van die gebiede uit die in bedryf hou van vervoerdienste in die ander gebied is vrygestel van belasting in daardie ander gebied.

ARTIKEL VI.

Enige tantième, huurgeld (met inbegrip van huurgeld of tantième van bioskoopfilms) of ander vergoeding wat ontvang word deur of toeval aan 'n inwoner van een van die gebiede ten opsigte van die gebruik of toestemming tot die gebruik in die ander gebied van 'n patent, ontwerp, handelsreg, kopiereg, geheime proses, formule of enige ander eiendom van 'n soortgelyke aard, is vrygestel van belasting in daardie eersgenoemde gebied indien sodanige tantième, huurgeld of ander vergoeding aan belasting in die ander gebied onderworpe is.

ARTIKEL VII.

1. Enige pensioen (behalwe 'n pensioen deur die Regering van die Unie betaal vir dienste vir hom by die uitoefening van regeringsfunksies verrig) en enige jaargeld, uit bronne binne die Unie verkry of geag verkry te gewees het, deur iemand wat 'n inwoner van die Federasie is, is van Uniebelasting vrygestel in die mate dat dit ingesluit word in inkomste vir Federale belastingdoeleindes.

2. Enige pensioen (behalwe 'n pensioen deur die Regering van die Federasie betaal vir dienste vir hom by die uitoefening van regeringsfunksies verrig) en enige jaargeld, uit bronne binne die Federasie verkry of geag verkry te gewees het, deur iemand wat 'n inwoner van die Unie is, is van Federale belasting vrygestel in die mate dat dit ingesluit word in inkomste vir Uniebelastingdoeleindes.

3. „Jaargeld” beteken 'n aangegewe som wat van tyd tot tyd op gegewe tye gedurende lewe of gedurende 'n vermelde of vasstelbare tydsduur betaalbaar is ingevolge 'n verpligting om die betalings te doen ten aansien van geld wat betaal is.

ARTIKEL VIII.

1. Vergoeding (behalwe pensioene) deur een van die kontrakterende regerings aan iemand betaal vir dienste wat vir daardie kontrakterende regering by die uitoefening van regeringsfunksies verrig is, is vrygestel van belasting in die gebied van die ander kontrakterende regering indien so iemand nie gewoonlik in daardie gebied woonagtig is nie of gewoonlik in daardie gebied woonagtig is uitsluitlik met die doel om daardie dienste te verrig.

2. Enige pensioen deur een van die kontrakterende regerings aan iemand betaal vir dienste wat vir daardie kontrakterende regering by die uitoefening van regeringsfunksies verrig is, is vrygestel van belasting in die gebied van die ander kontrakterende regering indien onmiddellik voor die beëindiging van daardie dienste die vergoeding daarvoor van belasting in daardie gebied vrygestel was, hetsy kragtens paragraaf 1 van hierdie artikel of andersins, of vrygestel sou gewees het kragtens daardie paragraaf indien hierdie Ooreenkoms van krag was ten tyde van die betaling van die vergoeding.

3. Die bepalings van hierdie artikel is nie van toepassing op betalings ten opsigte van dienste wat verrig is in verband met enige handel of besigheid wat deur een van die kontrakterende regerings met die oog op winste gedryf word nie.

4. Vir doeleindes vir hierdie artikel sluit die uitdrukking „kontrakterende regering” waar dit op die Regering van die Federasie van Rhodesië en Niassaland toegepas word, die Regering van die gebiede wat die Federasie uitmaak, in.

ARTIKEL IX.

1. Iemand wat 'n inwoner van die Unie is, is vrygestel van Federale belasting op winste of vergoeding ten opsigte van persoonlike (met inbegrip van professionele) dienste wat in enige jaar van aanslag binne die Federasie verrig is as—

(a) hy vir 'n tydperk of tydperke van hoogstens altesaam 183 dae gedurende daardie jaar in die Federasie aanwesig is; en

ARTICLE V.

Profits derived by the Government of or by a resident of one of the territories from operating transport services in the other territory shall be exempt from tax in that other territory.

ARTICLE VI.

Any royalty, rent (including rent or royalties of cinematograph films) or other consideration received by or accrued to a resident of one of the territories by virtue of the use in the other territory of, or the grant of permission to use in that other territory any patent, design, trade mark, copyright, secret process, formula or any other property of a similar nature shall be exempt from tax in that first-mentioned territory if such royalty, rent or other consideration is subject to tax in the other territory.

ARTICLE VII.

1. Any pension (other than a pension paid by the Government of the Union for services rendered to it in the discharge of governmental functions) and any annuity, derived or deemed to have been derived from sources within the Union by an individual who is a resident of the Federation, shall be exempt from Union tax to the extent that it is included in income for Federal tax purposes.

2. Any pension (other than a pension paid by the Government of the Federation for services rendered to it in the discharge of governmental functions) and any annuity, derived or deemed to have been derived from sources within the Federation by an individual who is a resident of the Union, shall be exempt from Federal tax to the extent that it is included in income for Union tax purposes.

3. The term „annuity” means a stated sum payable periodically at stated times, during life or during a specified or ascertainable period of time, under an obligation to make the payments in consideration of money paid.

ARTICLE VIII.

1. Remuneration (other than pensions) paid by one of the Contracting Governments to any individual for services rendered to that Contracting Government in the discharge of governmental functions shall be exempt from tax in the territory of the other Contracting Government if the individual is not ordinarily resident in that territory or is ordinarily resident in that territory solely for the purpose of rendering those services.

2. Any pension paid by one of the Contracting Governments to any individual for services rendered to that Contracting Government in the discharge of governmental functions shall be exempt from tax in the territory of the other Contracting Government, if immediately prior to the cessation of those services the remuneration therefor was exempt from tax in that territory, whether under paragraph 1 of this Article or otherwise, or would have been exempt under that paragraph if the present Agreement had been in force at the time the remuneration was paid.

3. The provisions of this Article shall not apply to payments in respect of services rendered in connection with any trade or business carried on by either of the Contracting Governments for purposes of profit.

4. For the purposes of this Article the term „Contracting Government” where it applies to the Government of the Federation of Rhodesia and Nyasaland includes the Governments of the Territories constituting the Federation.

ARTICLE IX.

1. An individual who is a resident of the Union shall be exempt from Federal tax on profits or remuneration in respect of personal (including professional) services performed within the Federation in any year of assessment if—

(a) he is present within the Federation for a period or periods not exceeding in the aggregate 183 days during that year; and

- (b) die dienste verrig word vir of namens 'n persoon wat in die Unie woonagtig is; en
- (c) die winste of vergoeding aan Uniebelasting onderworpe is.

2. Iemand wat 'n inwoner van die Federasie is, is vrygestel van Uniebelasting op winste of vergoeding ten opsigte van persoonlike (met inbegrip van professionele) dienste wat in enige jaar van aanslag binne die Unie verrig is as—

- (a) hy vir 'n tydperk of tydperke van hoogstens altesaam 183 dae gedurende daardie jaar in die Unie aanwesig is; en
- (b) die dienste verrig word vir of namens 'n persoon wat in die Federasie woonagtig is; en
- (c) die winste of vergoeding aan Federale belasting onderworpe is.

3. Die bepalinge van hierdie artikel is nie van toepassing op die winste of vergoeding van openbare voordraers soos verhoog-, bioskoop- of radiokunstenaars, musikante en atlete nie.

ARTIKEL X.

Die vergoeding verkry deur 'n professor of onderwyser wat gewoonlik in een van die gebiede woonagtig is vir dosering gedurende 'n tydperk van tydelike verblyf van hoogstens twee jaar, aan 'n universiteit, kollege, skool of ander onderwysinrigting in die ander gebied, is vrygestel van belasting in daardie ander gebied indien sodanige vergoeding in sodanige eersgenoemde gebied aan belasting onderworpe is.

ARTIKEL XI.

'n Student of besigheidsvakleerling van een van die gebiede wat voltydse opvoeding of opleiding in die ander gebied ontvang, is vrygestel van belasting in daardie ander gebied op betalings wat vir doeleindes van sy onderhoud, onderwys of opleiding aan hom gedoen word deur persone in die eersgenoemde gebied.

ARTIKEL XII.

1. Onderworpe aan die bepalinge van die Wet in die Federasie met betrekking tot die toelating van 'n krediet teen Federale belasting van belasting wat in die Unie betaalbaar is, word Uniebelasting wat betaalbaar is ten opsigte van winste uit bronne binne die Unie toegelaat as 'n krediet teen enige Federale belasting wat ten opsigte van sodanige winste betaalbaar is.

2. Wanneer Federale belasting betaalbaar is ten opsigte van winste wat uit bronne binne die Federasie verkry is deur 'n persoon wat gewoonlik in die Unie woonagtig is, hef die Unie of geen belasting op sodanige winste nie of laat hy, onderworpe aan sodanige bepalinge (wat nie die algemene beginsel hiervan mag raak nie), wat in die Unie uitgevaardig mag word, die Federale belasting toe as 'n krediet teen enige Uniebelasting wat ten opsigte van sodanige winste betaalbaar is.

3. Vir doeleindes van hierdie artikel word dit beskou dat winste of vergoeding vir persoonlike (met inbegrip van professionele) dienste wat in een van die gebiede verrig is, winste is uit bronne binne daardie gebied, en die dienste van 'n persoon wie se dienste wat geheel of hoofsaaklik verrig word in vliegtuie of ander voertuie wat deur 'n inwoner van een van die gebiede in bedryf gehou word, word as verrig in daardie gebied beskou.

4. Wanneer rente verkry word deur 'n persoon van 'n persoon (hieronder die skuldenaar genoem) wat gewoonlik in een van die gebiede woonagtig is, en die rente, by ontstentenis van die bepalinge van hierdie paragraaf, aan belasting in albei gebiede onderworpe sou gewees het, is daardie rente aan belasting onderworpe slegs in die gebied waarin die skuldenaar gewoonlik woonagtig is. Met dien verstande dat indien die skuldenaar gewoonlik in albei gebiede woonagtig is, die rente aan belasting onderworpe is slegs in dié gebied waarin die rente toelaatbaar is as 'n aftrekking by die vasstelling van die skuldenaar se belastbare inkomste.

- (b) the services are performed for or on behalf of a person resident in the Union; and
- (c) the profits or remuneration are subject to Union tax.

2. An individual who is a resident of the Federation shall be exempt from Union tax on profits or remuneration in respect of personal (including professional) services performed within the Union in any year of assessment if—

- (a) he is present within the Union for a period or periods not exceeding in the aggregate 183 days during that year; and
- (b) the services are performed for or on behalf of a person resident in the Federation; and
- (c) the profits or remuneration are subject to Federal tax.

3. The provisions of this Article shall not apply to the profits or remuneration of public entertainers such as stage, motion picture or radio artists, musicians and athletes.

ARTICLE X.

The remuneration derived by a professor or teacher who is ordinarily resident in one of the territories, for teaching, during a period of temporary residence not exceeding two years, at a university, college, school or other educational institution in the other territory, shall be exempt from tax in that other territory if such remuneration is subject to tax in such first-mentioned territory.

ARTICLE XI.

A student or business apprentice from one of the territories who is receiving full-time education or training in the other territory shall be exempt from tax in that other territory on payments made to him by persons in the first-mentioned territory for the purposes of his maintenance, education or training.

ARTICLE XII.

1. Subject to the provisions of the law in the Federation regarding the allowance of a credit against Federal tax of tax payable in the Union, Union tax payable in respect of profits from sources within the Union shall be allowed as a credit against any Federal tax payable in respect of such profits.

2. Where Federal tax is payable in respect of profits derived from sources within the Federation by a person ordinarily resident in the Union, the Union shall either impose no tax on such profits or, subject to such provisions (which shall not affect the general principle hereof) as may be enacted in the Union, shall allow the Federal tax as a credit against any Union tax payable in respect of such profits.

3. For the purposes of this Article profits or remuneration for personal (including professional) services performed in one of the territories shall be deemed to be profits from sources within that territory, and the services of an individual whose services are wholly or mainly performed in aircraft or other transport vehicles operated by a resident of one of the territories shall be deemed to be performed in that territory.

4. Where interest is derived by any person from a person (hereinafter referred to as the debtor) who is ordinarily resident in one of the territories and the interest would, but for the provisions of this paragraph, be subject to tax in both territories, that interest shall be subject to tax only in the territory in which the debtor is ordinarily resident: Provided that if the debtor is ordinarily resident in both territories, the interest shall be subject to tax only in the territory in which that interest is allowable as a deduction in the determination of the debtor's taxable income.

ARTIKEL XIII.

Die belastingowerhede van die kontrakterende regerings ruil inligting uit (dit wil sê inligting wat ingevolge die onderskeie belastingwette van die kontrakterende regerings beskikbaar is) wat nodig is vir die uitvoering van die bepalings van hierdie Ooreenkoms of ter voorkoming van bedrog of vir die toepassing van die wetsbepalings teen wetlike ontduiking in verband met die belasting wat die onderwerp van hierdie Ooreenkoms uitmaak. Aldus uitgeruilde inligting word geheim gehou en aan geen ander persone openbaar gemaak as dié betrokke by die aanslaan en invordering van die belasting wat die onderwerp van hierdie Ooreenkoms uitmaak nie. Geen inligting word uitgeruil wat 'n handelsgeheim of handelsproses aan die lig sou bring nie.

ARTIKEL XIV.

Hierdie Ooreenkoms tree in werking op die datum waarop die laaste van al die dinge wat nodig is om die Ooreenkoms in elke gebied die krag van Wet te gee, in beide gebiede gedoen is en is daarna as volg van krag:—

- (a) In die Unie, ten opsigte van aanslae vir die jaar van aanslag geëindig op die dertigste dag van Junie 1954 en daaropvolgende jare;
- (b) in die Federasie, ten opsigte van aanslae vir die jaar van aanslag geëindig op die een-en-dertigste dag van Maart 1954 en daaropvolgende jare.

ARTIKEL XV.

Hierdie Ooreenkoms bly vir 'n onbepaalde tydperk van krag, maar enigeen van die kontrakterende regerings kan op of voor die dertigste dag van September in enige kalenderjaar na die jaar 1956, kennis van opsegging aan die ander kontrakterende regering gee, en in so 'n geval verval hierdie Ooreenkoms—

- (a) in die Unie, ten opsigte van enige jaar van aanslag wat begin op of na die eerste dag van Julie in die kalenderjaar wat volg op dié waarin sodanige kennis gegee is;
- (b) in die Federasie, ten opsigte van enige jaar van aanslag wat begin op of na die eerste dag van April in die kalenderjaar wat volg op dié waarin sodanige kennis gegee is.

Ten bewyse waarvan die ondergetekende gevolmagtigdes wat deur hul onderskeie Regerings daartoe gemagtig is, hierdie Ooreenkoms onderteken en hul seëls daarop aangebring het.

Gedoen in duplo, in die Engelse en Afrikaanse tale, te Kaapstad op hede die 22ste dag van Mei 1956.

ERIC H. LOUW,

namens die Regering van die Unie van Suid-Afrika.

A. D. CHATAWAY,

namens die Regering van die Federasie van Rhodesië en Njassaland.

No. 2006.]

[2 November 1956.

OOREENKOMS TUSSEN DIE REGERING VAN DIE UNIE VAN SUID-AFRIKA EN DIE REGERING VAN DIE FEDERASIE VAN RHODESIË EN NJASSALAND MET DIE OOG OP DIE VERMYDING VAN DUBBELE BELASTING EN DIE VOORKOMING VAN FISCALE ONTDUIKING MET BETREKKING TOT BELASTINGS OP INKOMSTE.

Hierby word vir algemene inligting bekendgemaak dat die laaste van die formaliteite wat nodig was om die Ooreenkoms genoem in Proklamasie No. 174 van 1956, soos gepubliseer in *Staatskoerant* No. 5734 van 31 Augustus 1956, in onderskeidelik die Unie en die Federasie die krag van wet te gee, op 31 Augustus 1956 voltooi is.

ARTICLE XIII.

The taxation authorities of the Contracting Governments shall exchange such information (being information available under the respective taxation laws of the Contracting Governments) as is necessary for carrying out the provisions of the present Agreement or for the prevention of fraud or the administration of statutory provisions against legal avoidance in relation to the taxes which are the subject of the present Agreement. Any information so exchanged shall be treated as secret and shall not be disclosed to any persons other than those concerned with the assessment and collection of the taxes which are the subject of the present Agreement. No information shall be exchanged which would disclose any trade secret or trade process.

ARTICLE XIV.

The present Agreement shall come into force on the date on which the last of all such things shall have been done in both territories as are necessary to give the Agreement the force of law in each territory and shall thereupon have effect—

- (a) in the Union, in respect of assessments for the year of assessment ended on the thirtieth day of June, 1954, and subsequent years;
- (b) in the Federation, in respect of assessments for the year of assessment ended on the thirty-first day of March, 1954, and subsequent years.

ARTICLE XV.

The present Agreement shall continue in effect indefinitely, but either of the Contracting Governments may, on or before the thirtieth day of September in any calendar year after the year 1956, give notice of termination to the other Contracting Government and, in such event, the present Agreement shall cease to be effective—

- (a) in the Union, in respect of any year of assessment beginning on or after the first day of July in the calendar year next following that in which such notice is given;
- (b) in the Federation, in respect of any year of assessment beginning on or after the first day of April in the calendar year next following that in which such notice is given.

In witness whereof the undersigned plenipotentiaries, being authorised thereto by their respective Governments, have signed this Agreement and have affixed thereto their seals.

Done in duplicate in the English and Afrikaans languages, at Cape Town this 22nd day of May, 1956.

ERIC H. LOUW,

for the Government of the Union of South Africa.

A. D. CHATAWAY,

for the Government of the Federation of Rhodesia and Nyasaland.

No. 2006.]

[2 November 1956.

AGREEMENT BETWEEN THE GOVERNMENT OF THE UNION OF SOUTH AFRICA AND THE GOVERNMENT OF THE FEDERATION OF RHODESIA AND NYASALAND FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME.

It is hereby notified for general information that the last of the formalities required to give the Agreement referred to in Proclamation No. 174 of 1956, as published in *Government Gazette* No. 5734 of 31st August, 1956, the force of law in the Union and the Federation respectively, was completed on 31st August, 1956.

Die Ooreenkoms het derhalwe op daardie datum in werking getree kragtens die bepalings van Artikel XIV daarvan, wat verder bepaal dat die Ooreenkoms van krag sail wees—

- (a) in die Unie, ten opsigte van aanslae vir die jaar van aanslag geëindig op die dertigste dag van Junie 1954 en daaropvolgende jare;
- (b) in die Federasie, ten opsigte van aanslae vir die jaar van aanslag geëindig op die een-en-dertigste dag van Maart 1954 en daaropvolgende jare.

No. 60, 1960.]

[18 Maart 1960.]

OOREENKOMS TER WYSIGING VAN DIE OOREENKOMS TUSSEN DIE REGERING VAN DIE UNIE VAN SUID-AFRIKA EN DIE REGERING VAN DIE FEDERASIE VAN RHODESIË EN NJASSALAND MET DIE OOG OP DIE VERMYDING VAN DUBBELE BELASTING EN DIE VOORKOMING VAN FISKALE ONTDUIKING MET BETREKKING TOT BELASTINGS OP INKOMSTE.

Kragtens die bevoegdheid my verleen by subartikel (2) van artikel vier-en-negentig van die Inkomstebelastingwet, 1941 (Wet No. 31 van 1941), verklaar ek hierby dat die Ooreenkoms wat in die Bylae van hierdie Proklamasie vervat is, kragtens subartikel (1) van genoemde artikel tussen die Regering van die Unie van Suid-Afrika en die Regering van die Federasie van Rhodesië en Njassaland aangegaan is.

GOD BEHOEDE DIE KONINGIN.

Gegee onder my Hand en Grootseël te Kaapstad, op hede die Agtiende dag van Februarie Eenduisend Nege-honderd-en-sestig.

C. R. SWART,
Goewerneur-generaal.

Op las van Sy Eksellensie die
Goewerneur-generaal-in-rade.

T. E. DÖNGES.

BYLAE.

P. 4/2.

PRETORIA,
30 Oktober 1959.

Meneer,

Ek het die eer om na samesprekings te verwys wat deur amptenare van ons twee Regerings gevoer is en om voor te stel dat die Ooreenkoms van 22 Mei 1956, aangegaan in die Engelse en Afrikaanse tale tussen die Regering van die Unie van Suid-Afrika en die Regering van die Federasie van Rhodesië en Njassaland ter vermyding van dubbele belasting en voorkoming van fiskale ontduiking met betrekking tot belasting op inkomste, gewysig word ten opsigte van die Afrikaanse teks deur invoeging in Artikel XII, na paragraaf 3, van die volgende paragraaf, waardeur die bestaande paragraaf 4 paragraaf 5 word:—

„4. Enige bepaling in enige wet ingevolge waarvan rente geag word uit 'n bron binne een van die gebiede verkry te wees aangesien die persoon van wie die rente verkry word gewoonlik in daardie gebied woonagtig is, word nie toegepas met betrekking tot rente wat betaalbaar is aan 'n persoon wat in die ander gebied woonagtig is, as sodanige rente aan belasting in daardie ander gebied onderworpe is nie.”

The Agreement accordingly came into force on that date in terms of Article XIV thereof, which further provides that the Agreement shall have effect—

- (a) in the Union, in respect of assessments for the year of assessment ended on the thirtieth day of June, 1954, and subsequent years;
- (b) in the Federation, in respect of assessments for the year of assessment ended on the thirty-first day of March, 1954, and subsequent years.

No. 60, 1960.]

[18 March 1960.]

AGREEMENT AMENDING THE AGREEMENT BETWEEN THE GOVERNMENT OF THE UNION OF SOUTH AFRICA AND THE GOVERNMENT OF THE FEDERATION OF RHODESIA AND NYASALAND FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME.

Under and by virtue of the powers vested in me by sub-section (2) of section ninety-four of the Income Tax Act, 1941 (Act No. 31 of 1941), I do hereby declare that the Agreement set out in the Schedule to this Proclamation has been entered into between the Government of the Union of South Africa and the Government of the Federation of Rhodesia and Nyasaland under sub-section (1) of the said section.

GOD SAVE THE QUEEN.

Given under my Hand and Great Seal at Cape Town on this Eighteenth day of February, One thousand Nine hundred and Sixty.

C. R. SWART,
Governor-General.

By Command of His Excellency the
Governor-General-in-Council.

T. E. DÖNGES.

SCHEDULE.

P.4/2.

PRETORIA,
30th October, 1959.

Sir,

I have the honour to refer to discussions which have taken place between officials of our two Governments and to propose that the Agreement of the 22nd May, 1956, concluded in the English and Afrikaans languages between the Government of the Union of South Africa and the Government of the Federation of Rhodesia and Nyasaland for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income be amended in respect of the English text by insertion in Article XII, after paragraph 3, of the following paragraph, the existing paragraph 4 thereby becoming paragraph 5:—

“4. Any provision in any law whereby interest is deemed to be derived from a source within one of the territories by virtue of the ordinary residence in that territory of the person from whom the interest is derived shall not be applied in relation to interest which is payable to a person who resides in the other territory, if such interest is subject to tax in that other territory.”

Vir die geval dat die bogemelde voorstel vir u aanneemlik is, het ek die eer om voor te stel dat hierdie nota en u bevestigende antwoord geag word 'n ooreenkoms tussen ons twee Regerings daar te stel wat van krag sal wees—

- (a) in die Unie van Suid-Afrika, ten opsigte van die jaar van aanslag beginnende op of na die eerste dag van Julie 1957; en
- (b) in die Federasie van Rhodesië en Njassaland, ten opsigte van die jaar van aanslag beginnende op of na die eerste dag van April 1957.

Hoogagtend,

die uwe,

(Geteken) JOHN M. FITT,

Hoë Kommissaris vir die Federasie van Rhodesië en Njassaland.

Die Sekretaris van Buitelandse Sake
van die Unie van Suid-Afrika,
Pretoria.

41/1/37.

PRETORIA.

30 Oktober 1959.

Meneer,

Ek het die eer om ontvangs te erken van u Nota No. P.4/2 van vandag se datum wat as volg lui:—

„Ek het die eer om na samesprekings te verwys wat deur amptenare van ons twee Regerings gevoer is en om voor te stel dat die Ooreenkoms van 22 Mei 1956, aangegaan in die Engelse en Afrikaanse tale tussen die Regering van die Unie van Suid-Afrika en die Regering van die Federasie van Rhodesië en Njassaland ter vermyding van dubbele belasting en voorkoming van fiskale ontduiking met betrekking tot belasting op inkomste gewysig word ten opsigte van die Afrikaanse teks deur invoeging in Artikel XII, na paragraaf 3, van die volgende paragraaf, waardeur die bestaande paragraaf 4 paragraaf 5 word:—

„4. Enige bepaling in enige wet ingevolge waarvan rente geag word uit 'n bron binne een van die gebiede verkry te wees aangesien die persoon van wie die rente verkry word gewoonlik in daardie gebied woonagtig is, word nie toegepas met betrekking tot rente wat betaalbaar is aan 'n persoon wat in die ander gebied woonagtig is, as sodanige rente aan belasting in daardie ander gebied onderworpe is nie.”

Vir die geval dat die bogemelde voorstel vir u aanneemlik is, het ek die eer om voor te stel dat hierdie nota en u bevestigende antwoord geag word 'n ooreenkoms tussen ons twee Regerings daar te stel wat van krag sal wees:—

- (a) in die Unie van Suid-Afrika, ten opsigte van die jaar van aanslag beginnende op of na die eerste dag van Julie 1957; en
- (b) in die Federasie van Rhodesië en Njassaland, ten opsigte van die jaar van aanslag beginnende op of na die eerste dag van April 1957.”

In antwoord daarop het ek die eer u mee te deel dat die Regering van die Unie van Suid-Afrika akkoord gaan met die bogenoemde bepalings en dat u nota en hierdie bevestigende antwoord daarop beskou word as 'n ooreenkoms tussen ons twee Regerings.

Hoogagtend,

die uwe,

(Geteken) G. P. JOOSTE,

Sekretaris van Buitelandse Sake.

Die heer J. W. M. Fitt, O.B.E.,

Hoë Kommissaris van die Federasie van Rhodesië en Njassaland,
Pretoria.

In the event of the above proposal being acceptable to you I have the honour to propose that this note and your confirmatory reply be regarded as constituting an agreement between our two Governments which shall have effect—

- (a) in the Union of South Africa, in respect of the year of assessment beginning on or after the first day of July, 1957; and
- (b) in the Federation of Rhodesia and Nyasaland, in respect of the year of assessment beginning on or after the first day of April, 1957.

I have the honour to be,

Sir,

Your obedient Servant,

(Signed) JOHN M. FITT,

High Commissioner for the Federation of Rhodesia and Nyasaland.

The Secretary for External Affairs
of the Union of South Africa,
Pretoria.

41/1/37.

PRETORIA,

30th October, 1959.

Sir,

I have the honour to acknowledge receipt of your Note No. P.4/2 of today's date reading as follows:—

“I have the honour to refer to discussions which have taken place between officials of our two Governments and to propose that the Agreement of the 22nd May, 1956, concluded in the English and Afrikaans languages between the Government of the Union of South Africa and the Government of the Federation of Rhodesia and Nyasaland for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income be amended in respect of the English text by insertion in Article XII, after paragraph 3, of the following paragraph, the existing paragraph 4 thereby becoming paragraph 5:—

“4. Any provision in any law whereby interest is deemed to be derived from a source within one of the territories by virtue of the ordinary residence in that territory of the person from whom the interest is derived shall not be applied in relation to interest which is payable to a person who resides in the other territory, if such interest is subject to tax in that other territory.”

In the event of the above proposal being acceptable to you I have the honour to propose that this note and your confirmatory reply be regarded as constituting an agreement between our two Governments which shall have effect:—

- (a) in the Union of South Africa, in respect of the year of assessment beginning on or after the first day of July, 1957; and
- (b) in the Federation of Rhodesia and Nyasaland, in respect of the year of assessment beginning on or after the first day of April, 1957.”

In reply thereto, I have the honour to state that the Government of the Union of South Africa are in agreement with the foregoing provisions and that your note and this confirmatory reply shall be regarded as constituting an agreement between our two Governments.

I have the honour to be

Sir,

Your obedient Servant,

(Signed) G. P. JOOSTE,

Secretary for External Affairs.

J. W. M. Fitt, Esq., O.B.E.,

High Commissioner for the Federation of Rhodesia and Nyasaland,
Pretoria.

No. 135, 1952.]

[27 Junie 1952.]

OOREENKOMS TUSSEN DIE REGERING VAN DIE
UNIE VAN SUID-AFRIKA EN DIE REGERING
VAN FINLAND MET DIE OOG OP DIE VER-
MYDING VAN DUBBELE BELASTING OP
WINSTE VERKRY UIT SEE- OF LUGVERVOER-
BESIGHEID.

Kragtens die bevoegdheid my verleen by subartikel (2) van artikel vier-en-negentig van die Inkomstebelastingwet, 1941 (Wet No. 31 van 1941), verklaar ek hierby dat die ooreenkoms wat in die bylae van hierdie proklamasie vervat is, kragtens subartikel (1) van genoemde artikel tussen die Regering van die Unie van Suid-Afrika en die Regering van Finland aangegaan is.

GOD BEHOEDE DIE KONINGIN.

Gegee onder my Hand en Grootseël te Kaapstad, op hede die Vyftiende dag van Mei Eenduisend Negehoenderd Twee-en-vyftig.

E. G. JANSEN,

Goewerneur-generaal.

Op las van Sy Eksellensie die
Goewerneur-generaal-in-rade.

N. C. HAVENGA.

BYLAE.

Finse Gesantskap.

Kaapstad,
3 Maart 1952.

Meneer die Minister,

Aangesien die Regering van Finland en die Regering van die Unie van Suid-Afrika begerig is om 'n ooreenkoms aan te gaan om te voorkom dat inkomste wat verkry word uit skeepvaart en lugvervoer dubbel belas word, het ek, die eer om u mee te deel dat die Regering van Finland bereid is om 'n ooreenkoms met die Regering van die Unie van Suid-Afrika aan te gaan in die volgende bewoording:—

ARTIKEL I.

Die uitdrukking, vir doeleindes van hierdie Ooreenkoms—

„see- of lugvervoerbegingheid” beteken die begingheid van die see- of lugvervoer van persone, lewende hawe, goedere of pos wat gedryf word deur die eienaar of bevrachter van skepe of vliegtuie;

„Finse ondernemings” beteken die Regering van Finland, natuurlike persone wat gewoonlik in Finland, en nie gewoonlik in die Unie van Suid-Afrika nie, woonagtig is, en regspersone en vennootskappe gestig kragtens die wette van en bestuur en beheer in Finland;

„Unie ondernemings” beteken die Regering van die Unie van Suid-Afrika, natuurlike persone wat gewoonlik in die Unie van Suid-Afrika, en nie gewoonlik in Finland nie, woonagtig is, en regspersone en vennootskappe gestig kragtens die wette van en bestuur en beheer in die Unie van Suid-Afrika.

ARTIKEL II.

(1) Die Regering van Finland stel alle inkomste wat verkry word uit see- of lugvervoerbegingheid tussen Finland en ander lande deur Unie-ondernemings wat sodanige begingheid dryf, vry van inkomstebelasting en alle ander belastinge op inkomste wat in Finland gehef word.

(2) Die Regering van die Unie van Suid-Afrika stel alle inkomste wat verkry word uit see- of lugvervoerbegingheid tussen die Unie van Suid-Afrika en ander lande deur Finse ondernemings wat sodanige begingheid dryf, vry van inkomstebelasting en alle ander belastinge op inkomste wat in die Unie van Suid-Afrika gehef word.

ARTIKEL III.

Hierdie Ooreenkoms word van krag op die datum waarop die laaste van al die dinge, wat nodig is om aan Ooreenkoms in onderskeidelik Finland en die Unie van Suid-Afrika die krag van wet te gee, in Finland en die Unie van Suid-Afrika gedoen is en is daarna van krag ten opsigte van alle inkomste wat op of na 1 Julie 1948 verkry is.

No. 135, 1952.]

[27th June, 1952.]

AGREEMENT BETWEEN THE GOVERNMENT OF
THE UNION OF SOUTH AFRICA AND THE
GOVERNMENT OF FINLAND FOR THE
AVOIDANCE OF DOUBLE TAXATION ON
PROFITS DERIVED FROM THE BUSINESS OF
SEA OR AIR TRANSPORT.

Under and by virtue of the powers vested in me by sub-section (2) of section ninety-four of the Income Tax Act, 1941 (Act No. 31 of 1941), I do hereby declare that the agreement set out in the Schedule to this proclamation has been entered into between the Government of the Union of South Africa and the Government of Finland under sub-section (1) of the said section.

GOD SAVE THE QUEEN.

Given under my Hand and Great Seal at Cape Town on this Fifteenth day of May, One thousand Nine hundred and Fifty-two.

E. G. JANSEN,

Governor-General.

By Command of His Excellency the
Governor-General-in-Council.

N. C. HAVENGA.

SCHEDULE.

Finnish Legation.

Cape Town,
3rd March, 1952.

Mr. Minister,

As the Government of Finland and the Government of the Union of South Africa desire to conclude an agreement for the avoidance of double taxation on the income derived from shipping and aircraft, I have the honour to inform you that the Finnish Government are prepared to conclude an agreement with the Government of the Union of South Africa in the following terms:—

ARTICLE I.

For the purpose of this agreement the expression—

“the business of sea or air transport” means the business of transporting by sea or by air, persons, livestock, goods or mail carried on by the owner or charterer of ships or aircraft;

“Finnish enterprises” means the Government of Finland, physical persons ordinarily resident in Finland and not ordinarily resident in the Union of South Africa, and corporations or partnerships constituted under the laws of and managed and controlled in Finland;

“Union enterprises” means the Government of the Union of South Africa, physical persons ordinarily resident in the Union of South Africa and not ordinarily resident in Finland, and corporations or partnerships constituted under the laws of and managed and controlled in the Union of South Africa.

ARTICLE II.

(1) The Government of Finland shall exempt all income derived from the business of sea or air transport between Finland and other countries by Union enterprises engaged in such business from income tax and all other taxes on income which are chargeable in Finland.

(2) The Government of the Union of South Africa shall exempt all income derived from the business of sea or air transport between the Union of South Africa and other countries by Finnish enterprises engaged in such business from income tax and all other taxes on income which are chargeable in the Union of South Africa.

ARTICLE III.

This agreement shall come into force on the date on which the last of all such things shall have been done in Finland and in the Union of South Africa as are necessary to give the agreement the force of law in Finland and in the Union of South Africa respectively and shall thereupon have effect in respect of all income derived on or after the 1st July, 1948.

ARTIKEL IV.

Hierdie Ooreenkoms bly vir 'n onbepaalde tydperk van krag maar enigeen van die Regerings kan dit beëindig deur die ander Regering skriftelik in kennis te stel; met dien verstande dat so 'n kennisgewing van beëindiging slegs van krag word ten opsigte van inkomste wat verkry word na 'n tydperk van minstens ses maande na die datum van so 'n kennisgewing.

Indien bostaande bepalings vir die Regering van die die Unie van Suid-Afrika aanneemlik is, doen ek aan die hand dat hierdie nota en u bevestigende antwoord daarop beskou word as 'n ooreenkoms tussen die twee Regerings ten opsigte van hierdie aangeleentheid.

Aanvaar, mnr. die Minister die versekering van my besondere hoogagting.

(Get.) H. VON KNORRING,
Saakgelastigde van Finland.

Sy Edele N. C. Havenga,
Minister van Finansies van die Unie van Suid-Afrika,
Kaapstad.

UNIE VAN SUID-AFRIKA.

Tesourie,

Kaapstad,

3 MAART 1952.

Meneer die Saakgelastigde,

Ek het die eer om die ontvangs te erken van u nota van vandag se datum wat as volg lui:—

„Aangesien die Regering van Finland en die Regering van die Unie van Suid-Afrika begerig is om 'n ooreenkoms aan te gaan om te voorkom dat inkomste wat verkry word uit skeepvaart en lugvervoer dubbel belas word, het ek die eer om u mee te deel dat die Regering van Finland bereid is om 'n ooreenkoms met die Regering van die Unie van Suid-Afrika aan te gaan in die volgende bewoording:—

ARTIKEL I.

Die uitdrukking, vir doeleindes van hierdie Ooreenkoms—

„see- of lugvervoerbegrip” beteken die begrip van die see- of lugvervoer van persone, lewende hawe, goedere of pos wat gedryf word deur die eienaar of bevrachter van skeep of vliegtuig;

„Finse ondernemings” beteken die Regering van Finland, natuurlike persone wat gewoonlik in Finland, en nie gewoonlik in die Unie van Suid-Afrika nie, woonagtig is, en regspersone en vennootskappe gestig kragtens die wette van en bestuur en beheer in Finland;

„Unie-ondernemings” beteken die Regering van die Unie van Suid-Afrika, natuurlike persone wat gewoonlik in die Unie van Suid-Afrika, en nie gewoonlik in Finland nie, woonagtig is, en regspersone en vennootskappe gestig kragtens die wette van en bestuur en beheer in die Unie van Suid-Afrika.

ARTIKEL II.

(1) Die Regering van Finland stel alle inkomste wat verkry word uit see- of lugvervoerbegrip tussen Finland en ander lande deur Unie-ondernemings wat sodanige begrip dryf, vry van inkomstebelasting en alle ander belasting op inkomste wat in Finland gehef word.

(2) Die Regering van die Unie van Suid-Afrika stel alle inkomste wat verkry word uit see- of lugvervoerbegrip tussen die Unie van Suid-Afrika en ander lande deur Finse ondernemings wat sodanige begrip dryf, vry van inkomstebelasting en alle ander belasting op inkomste wat in die Unie van Suid-Afrika gehef word.

ARTICLE IV.

This agreement shall continue in effect for an indefinite period but may be terminated by either Government by an instrument in writing addressed to the other Government, provided that such notice of termination shall only have effect in respect of income derived after a period of at least six months from the date of such notice.

If the foregoing proposals are acceptable to the Government of the Union of South Africa, I suggest that this note and your confirmatory reply thereto be regarded as constituting an agreement between the two Governments in this matter.

Please accept, Mr. Minister, the assurance of my highest consideration.

(Sgd.) H. VON KNORRING,
Chargé D'Affairs of Finland.

The Honourable N. C. Havenga,
Minister of Finance of the Union of South Africa,
Cape Town.

UNION OF SOUTH AFRICA.

Treasury,

Cape Town,

3rd March, 1952.

Mr. Chargé D'Affairs,

I have the honour to acknowledge the receipt of your note of today's date, reading as follows:—

“As the Government of Finland and the Government of the Union of South Africa desire to conclude an agreement for the avoidance of double taxation on the income derived from shipping and aircraft, I have the honour to inform you that the Finnish Government are prepared to conclude an agreement with the Government of the Union of South Africa in the following terms:—

ARTICLE I.

For the purpose of this agreement the expression—

“the business of sea or air transport” means the business of transporting by sea or by air, persons, livestock, goods or mail carried on by the owner or charterer of ships or aircraft;

“Finnish enterprises” means the Government of Finland, physical persons ordinarily resident in Finland and not ordinarily resident in the Union of South Africa, and corporations or partnerships constituted under the laws of and managed and controlled in Finland;

“Union enterprises” means the Government of the Union of South Africa, physical persons ordinarily resident in the Union of South Africa and not ordinarily resident in Finland, and corporations or partnerships constituted under the laws of and managed and controlled in the Union of South Africa.

ARTICLE II.

(1) The Government of Finland shall exempt all income derived from the business of sea or air transport between Finland and other countries by Union enterprises engaged in such business from income tax and all other taxes on income which are chargeable in Finland.

(2) The Government of the Union of South Africa shall exempt all income derived from the business of sea or air transport between the Union of South Africa and other countries by Finnish enterprises engaged in such business from income tax and all other taxes on income which are chargeable in the Union of South Africa.

ARTIKEL III.

Hierdie Ooreenkoms word van krag op die datum waarop die laaste van al die dinge, wat nodig is om aan die Ooreenkoms in onderskeidelik Finland en die Unie van Suid-Afrika die krag van wet te gee, in Finland en die Unie van Suid-Afrika gedoen is en is daarna van krag ten opsigte van alle inkomste wat op of na 1 Julie 1948 verkry is.

ARTIKEL IV.

Hierdie Ooreenkoms bly vir 'n onbepaalde tydperk van krag maar enigeen van die Regerings kan dit beëindig deur die ander Regering skriftelik in kennis te stel; met dien verstande dat so 'n kennisgewing van beëindiging slegs van krag word ten opsigte van inkomste wat verkry word na 'n tydperk van minstens ses maande na die datum van so 'n kennisgewing."

In antwoord daarop het ek die eer u mee te deel dat die Regering van die Unie van Suid-Afrika akkoord gaan met bogenoemde bepalinge en dat u nota en hierdie antwoord daarop beskou word as 'n ooreenkoms tussen ons twee Regerings.

Aanvaar, mnr. die Saakgelastigde, die versekering van my hoogagting.

(Get.) N. C. HAVENGA,
Minister van Finansies.

Die Heer H. von Knorring,
Saakgelastigde van Finland,
Kaapstad.

No. 76, 1955.]

[1 April 1955.]

OOREENKOMS TUSSEN DIE REGERING VAN DIE UNIE VAN SUID-AFRIKA EN DIE REGERING VAN DIE FRANSE REPUBLIEK MET DIE OOG OP DIE VERMYDING VAN DUBBELE BELASTING OP INKOMSTE EN WINSTE VERKRY UIT SEE- OF LUGVERVOER-BESIGHEID.

Kragtens die bevoegdheid my verleen by subartikel (2) van artikel vier-en-negentig van die Inkomstebelastingwet, 1941 (Wet No. 31 van 1941), verklaar ek hierby dat die ooreenkoms wat in die Bylae van hierdie Proklamasie vervat is, kragtens subartikel (1) van genoemde artikel tussen die Regering van die Unie van Suid-Afrika en die Regering van die Franse Republiek aangegaan is.

GOD BEHOEDE DIE KONINGIN.

Gegee onder my Hand en Grootseël te Kaapstad, op hede die Eerste dag van Februarie Eenduisend Nege-honderd Vyf-en-vyftig.

E. G. JANSEN,
Goewerneur-generaal.

Op las van Sy Eksellensie die
Goewerneur-generaal-in-rade.

E. H. LOUW.

BYLAE.

5 Oktober 1954.

Meneer die Minister,

Aangesien die Regering van die Franse Republiek en die Regering van die Unie van Suid-Afrika onderling begerig is om te verhoed dat dubbele belasting gehef word op inkomste of winste wat deur Unie- en Franse ondernemings uit die in-bedryf-hou van skepe of vliegtuie verkry word, is die twee Regerings bereid om 'n ooreenkoms in die volgende bewoording aan te gaan:—

ARTIKEL I.

Vir-die toepassing van hierdie ooreenkoms beteken—

„See- of lugvervoerbesigheid” die besigheid van die see- of lugvervoer van persone, lewendehawe, goedere of pos wat gedryf word deur die eienaar of bevrachter van skepe of vliegtuie;

ARTICLE III.

This agreement shall come into force on the date on which the last of all such things shall have been done in Finland and in the Union of South Africa as are necessary to give the agreement the force of law in Finland and in the Union of South Africa respectively and shall thereupon have effect in respect of all income derived on or after the 1st July, 1948.

ARTICLE IV.

This agreement shall continue in effect for an indefinite period but may be terminated by either Government by an instrument in writing addressed to the other Government, provided that such notice of termination shall only have effect in respect of income derived after a period of at least six months from the date of such notice."

In reply thereto, I have the honour to inform you that the Government of the Union of South Africa are in agreement with the foregoing provisions and that your note and the present reply shall be regarded as constituting an agreement between our two Governments.

Please accept, Mr. Chargé D'Affairs, the assurance of my high consideration.

(Sgd.) N. C. HAVENGA,
Minister of Finance.

H. von Knorring, Esq.,
Chargé D'Affairs of Finland,
Cape Town.

No. 76, 1955.]

[1 April 1955.]

AGREEMENT BETWEEN THE GOVERNMENT OF THE UNION OF SOUTH AFRICA AND THE GOVERNMENT OF THE FRENCH REPUBLIC FOR THE AVOIDANCE OF DOUBLE TAXATION ON INCOME AND PROFITS DERIVED FROM THE BUSINESS OF SEA OR AIR TRANSPORT.

Under and by virtue of the powers vested in me by sub-section (2) of section ninety-four of the Income Tax Act, 1941 (Act No. 31 of 1941), I do hereby declare that the Agreement set out in the Schedule to this Proclamation has been entered into between the Government of the Union of South Africa and the Government of the French Republic under sub-section (1) of the said section.

GOD SAVE THE QUEEN.

Given under my Hand and Great Seal at Cape Town on this First day of February, One thousand Nine hundred and Fifty-five.

E. G. JANSEN,
Governor-General.

By Command of His Excellency the
Governor-General-in-Council.

E. H. LOUW.

SCHEDULE.

5th October, 1954.

Mr. Minister,

The Government of the French Republic and the Government of the Union of South Africa, being mutually desirous of preventing double taxation of income or profits derived by Union and French enterprises from the operation of ships and aircraft, are prepared to conclude an agreement in the following terms:—

ARTICLE I.

For the purpose of this Agreement, the expression—

“the business of sea or air transport” means the business of transporting, by sea or by air, persons, livestock, goods or mail carried on by the owner or charterer of ships or aircraft;

„Unie-ondernemings” die Regering van die Unie van Suid-Afrika, natuurlike persone wat gewoonlik in die Unie van Suid-Afrika, en nie gewoonlik in Frankryk nie, woonagtig is, en regspersone of vennootskappe gestig kragtens die wette van en bestuur en beheer in die Unie van Suid-Afrika;

„Franse ondernemings” die Regering van die Franse Republiek, natuurlike persone wat gewoonlik in Frankryk, en nie gewoonlik in die Unie van Suid-Afrika nie, woonagtig is, en regspersone of vennootskappe gestig kragtens die wette van en bestuur en beheer in Frankryk.

ARTIKEL II.

(1) Die Regering van die Unie van Suid-Afrika stel alle inkomste wat verkry word uit see- of lugvervoerbesigheid tussen die Unie van Suid-Afrika en ander lande deur Franse ondernemings wat sodanige besigheid dryf, vry van inkomstebelasting en alle ander belastinge op inkomste en winste wat in die Unie van Suid-Afrika gehef word.

(2) Die Franse Regering stel alle inkomste wat verkry word uit see- of lugvervoerbesigheid tussen Frankryk en ander lande deur Unie-ondernemings wat sodanige besigheid dryf, vry van inkomstebelasting en alle ander belastinge op inkomste en winste wat in Frankryk gehef word.

ARTIKEL III.

Hierdie ooreenkoms word van krag op die datum waarop die laaste van al dié dinge, wat nodig is om aan die ooreenkoms in onderskeidelik die Unie van Suid-Afrika en in Frankryk die krag van wet te gee, in beide lande gedoen is en is daarna van krag ten opsigte van alle inkomste en winste wat op of na 1 Januarie 1953 uit sodanige besigheid verkry is.

ARTIKEL IV.

Hierdie ooreenkoms bly vir 'n onbepaalde tydperk van krag. Dit kan egter deur enigeen van die Regerings beëindig word deur die ander Regering skriftelik in kennis te stel, waarna die ooreenkoms nie langer van krag sal wees nie met ingang van die 31ste Desember wat onmiddellik op die afloop van ses maande na die datum van so 'n skriftelike kennisgewing volg.

Indien die voorgaande teks die goedkeuring van die Regering van die Unie van Suid-Afrika wegdra, doen ek aan die hand dat hierdie brief en U Eksellensie se antwoord die ooreenkoms wat deur ons twee Regerings verlang word, uitmaak.

Aanvaar, Meneer die Minister, die versekering van my besondere hoogagting.

A. GAZEL,
Gesant vir Frankryk.

Die Minister van Buitelandse Sake,
Pretoria.

P.M. 41/1/32.

Pretoria,

22 November 1954.

Meneer die Saakgelastigde,

Ek het die eer om ontvangs te erken van M. Gazel se brief van 5 Oktober 1954, aan Sy Edele die Minister van Buitelandse Sake gerig, waarvan die teks in die ooreengekome Engelse vertaling, soos volg lui:—

„Aangesien die Regering van die Franse Republiek en die Regering van die Unie van Suid-Afrika onderling begerig is om te verhoed dat dubbele belasting gehef word op inkomste of winste wat deur Unie- en Franse ondernemings uit die in-bedryf-hou van skepe of vliegtuie verkry word, is die twee Regerings bereid om 'n ooreenkoms in die volgende bewoording aan te gaan:—

ARTIKEL I.

Vir die toepassing van hierdie ooreenkoms beteken—

„See- of lugvervoerbesigheid” die besigheid van die see- of lugvervoer van persone, lewende hawe, goedere of pos wat gedryf word deur die eienaar of bevrachter van skepe of vliegtuie;

„Union enterprises” means the Government of the Union of South Africa, natural persons ordinarily resident in the Union of South Africa and not ordinarily resident in France, and corporations or partnerships constituted under the laws of and managed and controlled in the Union of South Africa;

„French enterprises” means the Government of the French Republic, natural persons ordinarily resident in France and not ordinarily resident in the Union of South Africa, and corporations or partnerships constituted under the laws of and managed and controlled in France.

ARTICLE II.

(1) The Government of the Union of South Africa shall exempt all income derived from the business of sea or air transport between the Union of South Africa and other countries by French enterprises engaged in such business from income tax and all other taxes on income and profits which are chargeable in the Union of South Africa.

(2) The French Government shall exempt all income derived from the business of sea or air transport between France and other countries by Union enterprises engaged in such business from income tax and all other taxes on income and profits which are chargeable in France.

ARTICLE III.

This agreement shall come into force on the date on which the last of all such things shall have been done in each of the two countries as are necessary to give the agreement the force of law in the Union of South Africa and in France respectively. This agreement shall thereupon have effect in respect of income and profits derived from operations performed on or after the 1st January, 1953.

ARTICLE IV.

This agreement shall continue in effect for an indefinite period. It may, however, be terminated by either Government by a written notification to the other Government, whereupon the agreement shall cease to have effect from the 31st December immediately following the expiration of six months from the date of such written notification.

Should the foregoing text meet with the approval of the Government of the Union of South Africa, I suggest that this letter and the reply of Your Excellency constitute the agreement sought by our two Governments.

Please accept, Mr. Minister, the assurance of my highest consideration.

A. GAZEL,
Ambassador of France.

The Minister for External Affairs,
Pretoria.

P.M. 41/1/32.

Pretoria,

22 November, 1954.

Mr. Chargé d'Affaires,

I have the honour to acknowledge receipt of M. Gazel's letter dated 5th October, 1954, addressed to the Honourable the Minister of External Affairs, the text of which, in the agreed English translation, reads as follows:—

“The Government of the French Republic and the Government of the Union of South Africa, being mutually desirous of preventing double taxation of income or profits derived by Union and French enterprises from the operation of ships and aircraft, are prepared to conclude an agreement in the following terms:—

ARTICLE I.

For the purpose of this agreement, the expression—

“the business of sea or air transport” means the business of transporting, by sea or by air, persons, livestock, goods or mail carried on by the owner or charterer of ships or aircraft;

'Unie-ondernemings' die Regering van die Unie van Suid-Afrika, natuurlike persone wat gewoonlik in die Unie van Suid-Afrika, en nie gewoonlik in Frankryk nie, woonagtig is, en regspersone of vennootskappe gestig kragtens die wette van en bestuur en beheer in die Unie van Suid-Afrika;

'Franse ondernemings' die Regering van die Franse Republiek, natuurlike persone wat gewoonlik in Frankryk, en nie gewoonlik in die Unie van Suid-Afrika nie, woonagtig is, en regspersone of vennootskappe gestig kragtens die wette van en bestuur en beheer in Frankryk.

ARTIKEL II.

(1) Die Regering van die Unie van Suid-Afrika stel alle inkomste wat verkry word uit see- of lugvervoerbesigheid tussen die Unie van Suid-Afrika en ander lande deur Franse ondernemings wat sodanige besigheid dryf, vry van inkomstebelasting en alle ander belastinge op inkomste en winste wat in die Unie van Suid-Afrika gehef word.

(2) Die Franse Regering stel alle inkomste wat verkry word uit see- of lugvervoerbesigheid tussen Frankryk en ander lande deur Unie-ondernemings wat sodanige besigheid dryf, vry van inkomstebelasting en alle ander belastinge op inkomste en winste wat in Frankryk gehef word.

ARTIKEL III.

Hierdie ooreenkoms word van krag op die datum waarop die laaste van al dié dinge, wat nodig is om aan die ooreenkoms in onderskeidelik die Unie van Suid-Afrika en in Frankryk die krag van wet te gee, in beide lande gedoen is en is daarna van krag ten opsigte van alle inkomste en winste wat op of na 1 Januarie 1953 uit sodanige besigheid verkry is.

ARTIKEL IV.

Hierdie ooreenkoms bly vir 'n onbepaalde tydperk van krag. Dit kan egter deur enigeen van die Regerings beëindig word deur die ander Regering skriftelik in kennis te stel, waarna die ooreenkoms nie langer van krag sal wees nie met ingang van die 31ste Desember wat onmiddellik op die afloop van ses maande na die datum van so 'n skriftelike kennisgewing volg.

Indien die voorgaande teks die goedkeuring van die Regering van die Unie van Suid-Afrika wegdra, doen ek aan die hand dat hierdie brief en U Eksellensie se antwoord die ooreenkoms wat deur ons twee Regerings verlang word, uitmaak."

In antwoord daarop het ek die eer om te vermeld dat die Regering van die Unie van Suid-Afrika akkoord gaan met die voorgaande bepalinge en dat M. Gazel se brief en hierdie bevestigende antwoord beskou word as 'n ooreenkoms tussen ons twee Regerings.

Aanvaar, Meneer die Saakgelastigde, die hernude versekering van my hoogagting.

D. D. FORSYTH,
Sekretaris van Buitelandse Sake.

Die Saakgelastigde,
Franse Ambassade,
Pretoria.

No. 1654.]

[19 Augustus 1955.]

OOREENKOMS TUSSEN DIE REGERING VAN DIE UNIE VAN SUID-AFRIKA EN DIE REGERING VAN DIE FRANSE REPUBLIEK MET DIE OOG OP DIE VERMYDING VAN DUBBELE BELASTING OP INKOMSTE EN WINSTE VERKRY UIT SEE- OF LUGVERVOERBESIGHEID.

Hierby word vir algemene inligting bekendgemaak dat die laaste van die formaliteite wat nodig was om die Ooreenkoms genoem in Proklamasie No. 76 van 1955, gepubliseer in *Staatskoerant* No. 5434 van 18 Maart 1955, en herpubliseer, soos gewysig, in *Staatskoerant* No. 5444

'Union enterprises' means the Government of the Union of South Africa, natural persons ordinarily resident in the Union of South Africa and not ordinarily resident in France, and corporations or partnerships constituted under the laws of and managed and controlled in the Union of South Africa;

'French enterprises' means the Government of the French Republic, natural persons ordinarily resident in France and not ordinarily resident in the Union of South Africa, and corporations or partnerships constituted under the laws of and managed and controlled in France.

ARTICLE II.

(1) The Government of the Union of South Africa shall exempt all income derived from the business of sea or air transport between the Union of South Africa and other countries by French enterprises engaged in such business from income tax and all other taxes on income and profits which are chargeable in the Union of South Africa.

(2) The French Government shall exempt all income derived from the business of sea or air transport between France and other countries by Union enterprises engaged in such business from income tax and all other taxes on income and profits which are chargeable in France.

ARTICLE III.

This agreement shall come into force on the date on which the last of all such things shall have been done in each of the two countries as are necessary to give the agreement the force of law in the Union of South Africa and in France respectively. This agreement shall thereupon have effect in respect of income and profits derived from operations performed on or after the 1st January, 1953.

ARTICLE IV.

This agreement shall continue in effect for an indefinite period. It may, however, be terminated by either Government by a written notification to the other Government, whereupon the agreement shall cease to have effect from the 31st December immediately following the expiration of six months from the date of such written notification.

Should the foregoing text meet with the approval of the Government of the Union of South Africa, I suggest that this letter and the reply of Your Excellency constitute the agreement sought by our two Governments."

In reply thereto, I have the honour to state that the foregoing provisions are agreed to by the Government of the Union of South Africa, and that M. Gazel's letter and this confirmatory reply are regarded as constituting an agreement between the two Governments.

Please accept, Mr. Chargé d'Affaires, the renewed assurance of my high consideration.

For the Minister of External Affairs.

D. D. FORSYTH,
Secretary for External Affairs.

The Chargé d'Affaires,
Embassy of France,
Pretoria.

No. 1654.]

[19 August 1955.]

AGREEMENT BETWEEN THE GOVERNMENT OF THE UNION OF SOUTH AFRICA AND THE GOVERNMENT OF THE FRENCH REPUBLIC FOR THE AVOIDANCE OF DOUBLE TAXATION ON INCOME AND PROFITS DERIVED FROM THE BUSINESS OF SEA OR AIR TRANSPORT.

It is notified for general information that the last of the formalities required to give the Agreement referred to in Proclamation No. 76 of 1955, as published in *Government Gazette* No. 5434 of 18th March, 1955, and republished, as

van 1 April 1955, in onderskeidelik die Unie en Franryk die krag van wet te gee, op 1 April 1955, voltooi is en dat die Ooreenkoms derhalwe op daardie datum in werking getree het, kragtens die bepalings van Artikel III daarvan, wat verder bepaal dat die Ooreenkoms van krag sal wees ten opsigte van alle inkomste en winste wat op of na 1 Januarie 1953 verkry word.

No. 4, 1956.]

[13 Januarie 1956.]

OOREENKOMS TUSSEN DIE REGERING VAN DIE UNIE VAN SUID-AFRIKA EN DIE REGERING VAN DIE FEDERALE REPUBLIEK VAN DUITSLAND MET DIE OOG OP DIE VERMYDING VAN DUBBELE BELASTING OP INKOMSTE VERKRY UIT SEE- OF LUGVERVOERBESIGHEID.

Kragtens die bevoegdheid my verleen by subartikel (2) van artikel vier-en-negentig van die Inkomstebelastingwet, 1941 (Wet No. 31 van 1941), verklaar ek hierby dat die ooreenkoms wat in die Bylae van hierdie proklamasie vervat is, kragtens subartikel (1) van genoemde artikel tussen die Regering van die Unie van Suid-Afrika en die Regering van die Federale Republiek van Duitsland aangegaan is.

GOD BEHOEDE DIE KONINGIN.

Gegee onder my Hand en Grootseël te Bloemfontein, op hede die Drie-en-twintigste dag van November Eenduisend Negehoenderd Vyf-en-vyftig.

E. G. JANSEN,

Goewerneur-generaal.

Op las van Sy Eksellensie die Goewerneur-generaal-in-rade.

E. H. LOUW.

BYLAE.

Andriesstraat 377,

Posbus 2023,

Tel. 3-5291

Pretoria,

9 Mei 1955.

Tgb. Nr. 550-01/55.

Meneer die Minister,

Aangesien die Federale Republiek van Duitsland en die Unie van Suid-Afrika begerig is om 'n ooreenkoms aan te gaan ter vermyding van dubbele belasting op inkomste verkry uit skeepvaart en lugvervoer, het ek die eer om u mee te deel dat die Federale Republiek van Duitsland bereid is om 'n ooreenkoms met die Unie van Suid-Afrika aan te gaan in die volgende bewoording:—

ARTIKEL I.

Vir die toepassing van hierdie ooreenkoms beteken die uitdrukking—

„see- of lugvervoerbesigheid” die besigheid van die see- of lugvervoer van persone, lewende hawe, goedere of pos wat gedryf word deur die eienaar of bevrachter van skeep of vliegtuig;

„Duitse ondernemings” die Regering van die Federale Republiek van Duitsland, natuurlike persone wat gewoonlik in die Federale Republiek van Duitsland, en nie gewoonlik in die Unie van Suid-Afrika nie, woonagtig is, en regspersone of vennootskappe gestig kragtens die wette van en bestuur en beheer in die Federale Republiek van Duitsland;

„Unie-ondernemings” die Regering van die Unie van Suid-Afrika, natuurlike persone wat gewoonlik in die Unie van Suid-Afrika, en nie gewoonlik in die Federale Republiek van Duitsland nie, woonagtig is, en regspersone of vennootskappe gestig kragtens die wette van en beheer en bestuur in die Unie van Suid-Afrika.

amended, in *Government Gazette* No. 5444 of the 1st April, 1955, the force of law in the Union and France, respectively was completed on 1st April, 1955, and that the Agreement consequently came into force on that date, in terms of Article III thereof, which further provides that the Agreement shall have effect in respect of all income and profits derived on or after 1st January, 1953.

No. 4, 1956.]

[13 January 1956.]

AGREEMENT BETWEEN THE GOVERNMENT OF THE UNION OF SOUTH AFRICA AND THE GOVERNMENT OF THE FEDERAL REPUBLIC OF GERMANY FOR THE AVOIDANCE OF DOUBLE TAXATION ON INCOME DERIVED FROM THE BUSINESS OF SEA OR AIR TRANSPORT.

Under and by virtue of the powers vested in me by sub-section (2) of section ninety-four of the Income Tax Act, 1941 (Act No. 31 of 1941), I do hereby declare that the Agreement set out in the Schedule to this Proclamation has been entered into between the Government of the Union of South Africa and the Government of the Federal Republic of Germany under sub-section (1) of the said section.

GOD SAVE THE QUEEN.

Given under my Hand and the Great Seal at Bloemfontein on this Twenty-third day of November, One thousand Nine hundred and Fifty-five.

E. G. JANSEN,

Governor-General.

By Command of His Excellency the Governor-General-in-Council.

E. H. LOUW.

SCHEDULE.

377 Andries Street,

P.O. Box 2023,

Tel. 3-5291,

Pretoria,

9th May, 1955.

Tgb. Nr. 550-01/55-

Mr. Minister,

As the Federal Republic of Germany and the Union of South Africa desire to conclude an agreement for the avoidance of double taxation on the income derived from shipping and aircraft, I have the honour to inform you that the Federal Republic of Germany is prepared to conclude an agreement with the Union of South Africa on the following terms:—

ARTICLE I.

For the purpose of this agreement, the expression—

“the business of sea or air transport” means the business of transporting, by sea or by air, persons, livestock, goods or mail, carried on by the owner or charterer of ships or aircraft;

“German enterprises” means the Government of the Federal Republic of Germany, natural persons ordinarily resident in the Federal Republic of Germany and not ordinarily resident in the Union of South Africa, and corporations or partnerships constituted under the laws of and managed and controlled in the Federal Republic of Germany;

“Union enterprises” means the Government of the Union of South Africa, natural persons ordinarily resident in the Union of South Africa and not ordinarily resident in the Federal Republic of Germany, and corporations or partnerships constituted under the laws of and managed and controlled in the Union of South Africa.

ARTIKEL II.

(1) Die Federale Republiek van Duitsland stel alle inkomste wat verkry word uit see- of lugvervoerbesigheid tussen die Federale Republiek van Duitsland en ander lande deur Unie-ondernemings wat sodanige besigheid dryf, vry van inkomstebelasting en alle ander belastinge op inkomste en winste wat in die Federale Republiek van Duitsland gehef word.

(2) Die Unie van Suid-Afrika stel alle inkomste wat verkry word uit see- of lugvervoerbesigheid tussen die Unie van Suid-Afrika en ander lande deur Duitse ondernemings wat sodanige besigheid dryf, vry van inkomstebelasting en alle ander belastinge op inkomste en winste wat in die Unie van Suid-Afrika gehef word.

ARTIKEL III.

Hierdie ooreenkoms is van krag ten opsigte van alle inkomste en winste wat op of na 1 Julie 1951 verkry word.

ARTIKEL IV.

Hierdie ooreenkoms is ook van toepassing op die Land van Berlyn mits die Regering van die Federale Republiek van Duitsland nie die Regering van die Unie van Suid-Afrika tot die teendeel in kennis stel binne drie maande na die inwerkingtreding van die ooreenkoms nie.

ARTIKEL V.

(1) Hierdie ooreenkoms bly vir 'n onbepaalde tydperk van krag.

(2) Daar word ooreengekom oor die datum van inwerkingtreding by wyse van 'n wisseling van notas wat te Bonn moet plaasvind.

(3) Enigeeen van die Partye kan hierdie ooreenkoms beëindig deur die ander Party skriftelik in kennis te stel waarna die ooreenkoms van geen krag is nie vanaf die 1ste Julie wat onmiddellik volg op die verstryking van ses maande vanaf die datum van sodanige skriftelike kennisgewing.

Indien bostaande teks die goedkeuring van die Unie van Suid-Afrika wegdra, doen ek aan die hand dat hierdie Nota en u Eksellensie se bevestigende antwoord daarop beskou word as die voorgestelde ooreenkoms tussen ons twee lande.

Aanvaar, mnr. die Minister, die hernude versekering van my besondere hoogagting.

(Get.) G. STROHM,
Ambassadeur.

Sy Edele E. H. Louw,
Minister van Buitelandse Sake,
Kaapstad.

Departement van Buitelandse Sake,
Pretoria,
26 Augustus 1955.

Eksellensie,

Ek het die eer om ontvangs van u nota gedateer 9 Mei 1955, wat as volg lui, te erken:—

„Aangesien die Federale Republiek van Duitsland en die Unie van Suid-Afrika begerig is om 'n ooreenkoms aan te gaan ter vermyding van dubbele belasting op inkomste verkry uit skeepvaart en lugvervoer, het ek die eer om u mee te deel dat die Federale Republiek van Duitsland bereid is om 'n ooreenkoms met die Unie van Suid-Afrika aan te gaan in die volgende bewoording:—

ARTIKEL I.

Vir die toepassing van hierdie ooreenkoms beteken die uitdrukking—

„See- of lugvervoerbesigheid” die besigheid van die see- of lugvervoer van persone, lewende hawe, goedere of pos wat gedryf word deur die eienaar of bevrachter van skeep of vliegtuig;

ARTICLE II.

(1) The Federal Republic of Germany shall exempt all income derived from the business of sea or air transport between the Federal Republic of Germany and other countries by Union enterprises engaged in such business from income tax and all other taxes on income and profits which are chargeable in the Federal Republic of Germany.

(2) The Union of South Africa shall exempt all income derived from the business of sea or air transport between the Union of South Africa and other countries by German enterprises engaged in such business from income tax and all other taxes on income and profits which are chargeable in the Union of South Africa.

ARTICLE III.

This agreement shall have effect in respect of all income and profits derived on or after the 1st July, 1951.

ARTICLE IV.

This agreement shall also apply to the Land of Berlin provided the Government of the Federal Republic of Germany do not advise the Government of the Union of the Union of South Africa to the contrary within three months after the coming into force of the agreement.

ARTICLE V.

(1) This agreement shall continue in effect for an indefinite period.

(2) The date of coming into force shall be agreed upon by an exchange of notes, the exchange to take place in Bonn.

(3) Either Party may terminate this agreement by a written notification to the other Party whereupon the agreement shall cease to have effect from the 1st July immediately following the expiration of six months from the date of such written notification.

Should the foregoing text meet with the approval of the Union of South Africa, I suggest that this Note and Your Excellency's confirmatory reply thereto be regarded as consisting the proposed agreement between our two countries.

Please accept, Mr. Minister, the renewed assurance of my highest consideration.

(Sgd.) G. STROHM,
Ambassador.

The Honourable E. H. Louw,
Minister of External Affairs,
Cape Town.

Department of External Affairs,
Pretoria,
26th August, 1955.

Your Excellency,

I have the honour to acknowledge receipt of your note dated 9th May, 1955, reading as follows:—

“As the Federal Republic of Germany and the Union of South Africa desire to conclude an agreement for the avoidance of double taxation on the income derived from shipping and aircraft, I have the honour to inform you that the Federal Republic of Germany is prepared to conclude an agreement with the Union of South Africa on the following terms:—

ARTICLE I.

For the purpose of this agreement, the expression—

‘the business of sea or air transport’ means the business of transporting, by sea or by air, persons, live-stock, goods or mail, carried on by the owner or charterer of ships or aircraft;

„Duitse ondernemings” die Regering van die Federale Republiek van Duitsland, natuurlike persone wat gewoonlik in die Federale Republiek van Duitsland, en nie gewoonlik in die Unie van Suid-Afrika nie, woonagtig is, en regspersone of vennootskappe gestig kragtens die wette van en bestuur en beheer in die Federale Republiek van Duitsland;

„Unie-ondernemings” die Regering van die Unie van Suid-Afrika, natuurlike persone wat gewoonlik in die Unie van Suid-Afrika, en nie gewoonlik in die Federale Republiek van Duitsland nie, woonagtig is, en regspersone of vennootskappe gestig kragtens die wette van en beheer en bestuur in die Unie van Suid-Afrika.

ARTIKEL II.

(1) Die Federale Republiek van Duitsland stel alle inkomste wat verkry word uit see- of lugvervoerbesigheid tussen die Federale Republiek van Duitsland en ander lande deur Unie-ondernemings wat sodanige besigheid dryf, vry van inkomstebelasting en alle ander belastinge op inkomste en winste wat in die Federale Republiek van Duitsland gehef word.

(2) Die Unie van Suid-Afrika stel alle inkomste wat verkry word uit see- of lugvervoerbesigheid tussen die Unie van Suid-Afrika en ander lande deur Duitse ondernemings wat sodanige besigheid dryf, vry van inkomstebelasting en alle ander belastinge op inkomste en winste wat in die Unie van Suid-Afrika gehef word.

ARTIKEL III.

Hierdie ooreenkoms is van krag ten opsigte van alle inkomste en winste wat op of na 1 Julie 1951 verkry word.

ARTIKEL IV.

Hierdie ooreenkoms is ook van toepassing op die Land van Berlyn mits die Regering van die Federale Republiek van Duitsland nie die Regering van die Unie van Suid-Afrika tot die teendeel in kennis stel binne drie maande na die inwerkingtreding van die ooreenkoms nie.

ARTIKEL V.

(1) Hierdie ooreenkoms bly vir ’n onbepaalde tydperk van krag.

(2) Daar word ooreengekom oor die datum van inwerkingtreding by wyse van ’n wisseling van notas wat te Bonn moet plaasvind.

(3) Enigeen van die Partye kan hierdie ooreenkoms beëindig deur die ander Party skriftelik in kennis te stel waarna die ooreenkoms van geen krag is nie vanaf die 1ste Julie wat onmiddellik volg op die verstryking van ses maande vanaf die datum van sodanige skriftelike kennisgewing.

Indien bostaande teks die goedkeuring van die Unie van Suid-Afrika wegdra, doen ek aan die hand dat hierdie Nota en u Eksellensie se bevestigende antwoord daarop beskou word as die voorgestelde ooreenkoms tussen ons twee lande.”

In antwoord daarop het ek die eer u mee te deel dat die Regering van die Unie van Suid-Afrika akkoord gaan met die voorgaande bepalings en dat u Nota en hierdie antwoord beskou word as ’n ooreenkoms tussen ons twee lande.

Aanvaar, Eksellensie, die hernude versekering van my besondere hoogagting.

(Get.) E. H. LOUW,

Minister van Buitelandse Sake.

Sy Eksellensie, Dr. G. Strohm,
Ambassadeur van die Federale Republiek
van Duitsland,
Posbus 2023,
Pretoria.

„German enterprises” means the Government of the Federal Republic of Germany, natural persons ordinarily resident in the Federal Republic of Germany and not ordinarily resident in the Union of South Africa, and corporations or partnerships constituted under the laws of and managed and controlled in the Federal Republic of Germany;

„Union enterprises” means the Government of the Union of South Africa, natural persons ordinarily resident in the Union of South Africa and not ordinarily resident in the Federal Republic of Germany, and corporations or partnerships constituted under the laws of, and managed and controlled in the Union of South Africa.

ARTICLE II.

(1) The Federal Republic of Germany shall exempt all income derived from the business of sea or air transport between the Federal Republic of Germany and other countries by Union enterprises engaged in such business from income tax and all other taxes on income and profits which are chargeable in the Federal Republic of Germany.

(2) The Union of South Africa shall exempt all income derived from the business of sea or air transport between the Union of South Africa and other countries by German enterprises engaged in such business from income tax and all other taxes on income and profits which are chargeable in the Union of South Africa.

ARTICLE III.

This agreement shall have effect in respect of all income and profits derived on or after the 1st July, 1951.

ARTICLE IV.

This agreement shall also apply to the Land of Berlin provided the Government of the Federal Republic of Germany do not advise the Government of the Union of South Africa to the contrary within three months after the coming into force of the agreement.

ARTICLE V.

(1) This agreement shall continue in effect for an indefinite period.

(2) The date of the coming into force shall be agreed upon by an exchange of notes, the exchange to take place in Bonn.

(3) Either Party may terminate this agreement by a written notification to the other Party whereupon the agreement shall cease to have effect from the 1st July immediately following the expiration of six months from the date of such written notification.

Should the foregoing text meet with the approval of the Union of South Africa, I suggest that this Note and Your Excellency's confirmatory reply thereto be regarded as constituting the proposed agreement between our two countries.”

In reply thereto I have the honour to inform you that the Government of the Union of South Africa are in agreement with the foregoing provisions and that your Note and the present reply shall be regarded as constituting an agreement between our two countries.

Please accept, Your Excellency, the renewed assurance of my highest consideration.

(Sgd.) E. H. LOUW,

Minister of External Affairs.

His Excellency Dr. G. Strohm,
The Ambassador of the Federal Republic
of Germany,
P.O. Box 2023,
Pretoria.

No. 487.]

[3 April 1959.]

OOREENKOMS TUSSEN DIE REGERING VAN DIE UNIE VAN SUID-AFRIKA EN DIE REGERING VAN DIE FEDERALE REPUBLIEK VAN DUITSLAND TER VERMYDING VAN DUBBELE BELASTING OP INKOMSTE VERKRY UIT SEE- OF LUGVERVOERBESIGHEID.

Hierby word vir algemene inligting bekendgemaak dat ingevolge die bepalings van paragraaf (2) van Artikel V van die Ooreenkoms genoem in Proklamasie No. 4 van 1956, wat in *Staatskoerant* No. 5611 van 13 Januarie 1956 gepubliseer is, 'n Notawisseling op 13 November 1958 te Bonn plaasgevind het waarvolgens daar ooreengekom is dat gemelde Ooreenkoms met terugwerkende krag vanaf 1 Julie 1958 in werking tree.

Kragtens die bepalings van Artikel III van gemelde Ooreenkoms is die Ooreenkoms van krag ten opsigte van alle inkomste en winste verkry op of na 1 Julie 1951.

No. 302, 1960.]

[26 Augustus 1960.]

OOREENKOMS TUSSEN DIE REGERING VAN DIE UNIE VAN SUID-AFRIKA EN DIE REGERING VAN IERLAND TER VERMYDING VAN DUBBELE BELASTING OP INKOMSTE VERKRY UIT SEE- EN LUGVERVOERBESIGHEID.

Kragtens die bevoegdheid my verleen by subartikel (2) van artikel vier-en-negentig van die Inkomstebelastingwet, 1941 (Wet No. 31 van 1941), verklaar ek hierby dat die ooreenkoms wat in die Bylae van hierdie Proklamasie vervat is, kragtens subartikel (1) van genoemde artikel tussen die Regering van die Unie van Suid-Afrika en die Regering van Ierland aangegaan is ter vermyding van dubbele belasting op inkomste verkry uit see- en lugvervoerbesigheid.

GOD BEHOEDE DIE KONINGIN.

Gegee onder my Hand en Grootseël te Pretoria, op hede die Nege-en-twintigste dag van Julie Eenduisend Nege-honderd-en-sestig.

C. R. SWART,

Goewerneur-generaal.

Op las van Sy Eksellensie die
Goewerneur-generaal-in-rade.

T. E. DÖNGES.

BYLAE.

OOREENKOMS TUSSEN DIE REGERING VAN DIE UNIE VAN SUID-AFRIKA EN DIE REGERING VAN IERLAND TER VERMYDING VAN DUBBELE BELASTING OP INKOMSTE VERKRY UIT SEE- EN LUGVERVOERBESIGHEID.

Die Regering van die Unie van Suid-Afrika en die Regering van Ierland het uit 'n begeerte om voorsiening te maak vir die wederkerige vrystelling van belasting op inkomste verkry uit see- en lugvervoerbesigheid, as volg ooreengekom:—

ARTIKEL I.

Vir die toepassing van hierdie Ooreenkoms beteken—

- „Ierland” die gebied binne die jurisdiksie van die Regering van Ierland;
- „see- of lugvervoerbesigheid” die besigheid van die vervoer oor die see of deur die lug van persone, lewende hawe, goedere of pos deur die eienaar of bevrachter van skepe of vliegtuie;
- „Ierse ondernemings” die Regering van Ierland, fisiese persone wat in Ierland en nie gewoonlik in die Unie van Suid-Afrika nie, woonagtig is, en regs persone of vennootskappe gestig kragtens die wette van Ierland en bestuur en beheer in Ierland;

No. 487.]

[3 April 1959.]

AGREEMENT BETWEEN THE GOVERNMENT OF THE UNION OF SOUTH AFRICA AND THE GOVERNMENT OF THE FEDERAL REPUBLIC OF GERMANY FOR THE AVOIDANCE OF DOUBLE TAXATION ON INCOME DERIVED FROM THE BUSINESS OF SEA OR AIR TRANSPORT.

It is hereby notified for general information that pursuant to the provisions of paragraph (2) of Article V of the Agreement referred to in Proclamation No. 4 of 1956, which was published in *Government Gazette* No. 5611 of the 13th January, 1956, an Exchange of Notes took place in Bonn on the 13th November, 1958, in terms whereof it was agreed that the aforesaid Agreement shall come into force with retrospective effect from the 1st July, 1958.

In terms of Article III of the aforesaid Agreement, the Agreement shall have effect in respect of all income and profits derived on or after the 1st July, 1951.

No. 302, 1960.]

[26th August, 1960.]

AGREEMENT BETWEEN THE GOVERNMENT OF THE UNION OF SOUTH AFRICA AND THE GOVERNMENT OF IRELAND FOR THE AVOIDANCE OF DOUBLE TAXATION ON INCOME DERIVED FROM THE BUSINESS OF SEA AND AIR TRANSPORT.

Under and by virtue of the powers vested in me by sub-section (2) of section ninety-four of the Income Tax Act, 1941 (Act No. 31 of 1941), I do hereby declare that the Agreement set out in the Schedule to this Proclamation has, under sub-section (1) of the said section, been entered into between the Government of the Union of South Africa and the Government of Ireland for the avoidance of double taxation on income derived from the business of sea and air transport.

GOD SAVE THE QUEEN.

Given under my Hand and Great Seal at Pretoria on this Twenty-Ninth day of July, One thousand Nine hundred and Sixty.

C. R. SWART,

Governor-General.

By Command of His Excellency the
Governor-General-in-Council.

T. E. DÖNGES.

SCHEDULE.

AGREEMENT BETWEEN THE GOVERNMENT OF THE UNION OF SOUTH AFRICA AND THE GOVERNMENT OF IRELAND FOR THE AVOIDANCE OF DOUBLE TAXATION ON INCOME DERIVED FROM THE BUSINESS OF SEA AND AIR TRANSPORT.

The Government of the Union of South Africa and the Government of Ireland, desiring to provide for the reciprocal exemption from taxation of income derived from the business of sea and air transport, have agreed as follows:—

ARTICLE I.

For the purpose of this Agreement—

- “Ireland” means the territory within the jurisdiction of the Government of Ireland;
- “business of sea or air transport” means the business of transporting, by sea or by air, persons, livestock, goods or mail carried on by the owner or charterer of ships or aircraft;
- “Irish enterprises” means the Government of Ireland, physical persons resident in Ireland and not ordinarily resident in the Union of South Africa, and corporations or partnerships constituted under the laws of Ireland and managed and controlled in Ireland;

- (d) „Unie-ondernemings” die Regering van die Unie van Suid-Afrika, fisiese persone wat gewoonlik in die Unie van Suid-Afrika, en nie in Ierland nie, woonagtig is, en regspersone of vennootskappe gestig kragtens die wette van die Unie van Suid-Afrika en bestuur en beheer in die Unie van Suid-Afrika.

ARTIKEL II.

(1) Alle inkomste wat verkry word uit see- of lugvervoerbesigheid tussen Ierland en ander lande deur Unie-ondernemings wat sodanige besigheid dryf, word vrygestel van inkomstebelasting en alle ander belastinge op inkomste of winste wat in Ierland gehef of gehef mag word.

(2) Alle inkomste wat verkry word uit see- of lugvervoerbesigheid tussen die Unie van Suid-Afrika en ander lande deur Ierse ondernemings wat sodanige besigheid dryf, word vrygestel van inkomstebelasting en alle ander belastinge op inkomste of winste wat in die Unie van Suid-Afrika gehef of gehef mag word.

ARTIKEL III.

(1) Die Regering van Ierland stel die Regering van die Unie van Suid-Afrika in kennis sodra daar aan die vereistes van die Ierse wet, wat nodig is om hierdie Ooreenkoms in Ierland in werking te laat tree, voldoen is.

(2) Op 'n datum na sodanige kennisgewing deur die Regering van Ierland, ingevolge paragraaf (1) van hierdie Artikel, word die bepalinge van hierdie Ooreenkoms, ooreenkomstig die voorskrifte van die Suid-Afrikaanse wet, by proklamasie in die *Staatskoerant* bekendgemaak; en hierdie Ooreenkoms word daarna van krag.

(3) Soos beoog word in Artikel II van hierdie Ooreenkoms is die Ooreenkoms van toepassing op alle inkomste wat verkry is op of na 1 Julie 1951.

ARTIKEL IV.

Hierdie Ooreenkoms bly vir 'n onbepaalde tydperk van krag, maar kan deur een van beide Regerings beëindig word deur skriftelike opsegging aan die ander Regering, met dien verstande dat die opsegging alleen van krag is ten opsigte van inkomste wat verkry is na 'n tydperk van ten minste ses maande na die datum van sodanige kennisgewing.

Gedoen in die Engelse taal te Londen, hierdie Eerste dag van Mei 1958.

Namens die Regering van die Unie van Suid-Afrika:
(Geteken) J. E. HOLLOWAY.

Namens die Regering van Ierland:
(Geteken) HUGH McCANN.

No. 88, 1953.] [1 Mei 1953.
OOREENKOMS TUSSEN DIE REGERING VAN DIE UNIE VAN SUID-AFRIKA EN DIE REGERING VAN ISRAEL MET DIE OOG OP DIE VERMYDING VAN DUBBELE BELASTING OP WINSTE VERKRY UIT SEE- OF LUGVERVOERBESIGHEID.

Kragtens die bevoegdheid my verleen by subartikel (2) van artikel vier-en-negentig van die Inkomstebelastingwet, 1941 (Wet No. 31 van 1941), verklaar ek hierby dat die Ooreenkoms wat in die Bylae van hierdie proklamasie vervat is, kragtens subartikel (1) van genoemde artikel tussen die Regering van die Unie van Suid-Afrika en die Regering van Israel aangegaan is.

GOD BEHOEDE DIE KONINGIN.

Gegêe onder my Hand en Grootseël te Kaapstad, op hede die Negentiende dag van Maart Eenduisend Negenhonderd Drie-en-veertig.

E. G. JANSEN,
Goewerneur-generaal.

Op las van Sy Eksellensie die
Goewerneur-generaal-in-rade.

N. C. HAVENGA.

- (d) “Union enterprises” means the Government of the Union of South Africa, physical persons ordinarily resident in the Union of South Africa and not resident in Ireland, and corporations or partnerships constituted under the laws of the Union of South Africa and managed and controlled in the Union of South Africa.

ARTICLE II.

(1) All income derived from the business of sea or air transport between Ireland and other countries by Union enterprises engaged in such business shall be exempt from income tax and all other taxes on income or profits which are or may become chargeable in Ireland.

(2) All income derived from the business of sea or air transport between the Union of South Africa and other countries by Irish enterprises engaged in such business shall be exempt from income tax and all other taxes on income or profits which are or may become chargeable in the Union of South Africa.

ARTICLE III.

(1) The Government of Ireland shall notify the Government of the Union of South Africa when the requirements of Irish law to enable effect to be given to this Agreement in Ireland have been complied with.

(2) At a date subsequent to the notification by the Government of Ireland under paragraph (1) of this Article, the terms of this Agreement shall be notified by proclamation in the *Government Gazette* of the Union of South Africa in accordance with the provisions of South African law; and this Agreement shall thereupon enter into force.

(3) This Agreement shall have effect in respect of all income derived, as contemplated in Article II of this Agreement, on or after the 1st July, 1951.

ARTICLE IV.

This Agreement shall continue in force for an indefinite period but may be terminated by either Government by an instrument in writing addressed to the other Government, provided that such notice of termination shall have effect only in respect of income derived after a period of at least six months from the date of such notice.

Done in duplicate in the English language at London this First day of May, 1958.

For the Government of the Union of South Africa:
(Signed) J. E. HOLLOWAY.

For the Government of Ireland:
(Signed) HUGH McCANN.

No. 88, 1953.] [1 May 1953.
AGREEMENT BETWEEN THE GOVERNMENT OF THE UNION OF SOUTH AFRICA AND THE GOVERNMENT OF ISRAEL FOR THE AVOIDANCE OF DOUBLE TAXATION ON PROFITS DERIVED FROM THE BUSINESS OF SEA OR AIR TRANSPORT.

Under and by virtue of the powers vested in me by sub-section (2) of section ninety-four of the Income Tax Act, 1941 (Act No. 31 of 1941), I do hereby declare that the agreement set out in the Schedule to this proclamation has been entered into between the Government of the Union of South Africa and the Government of Israel under sub-section (1) of the said section.

GOD SAVE THE QUEEN.

Given under my Hand and Great Seal at Cape Town on this Nineteenth day of March, One thousand Nine hundred and Fifty-three.

E. G. JANSEN,
Governor-General.

By command of His Excellency the
Governor-General-in-Council.

N. C. HAVENGA.

BYLAE.

Unie van Suid-Afrika,
Departement van Buitelandse Sake,
Pretoria.
24 Desember 1952.

Meneer die Minister,

Aangesien die Regering van die Unie van Suid-Afrika en die Regering van Israel begerig is om 'n ooreenkoms aan te gaan om te voorkom dat inkomste wat verkry word uit skeepvaart en lugvervoer dubbel belas word, het ek die eer om u mee te deel dat die Regering van die Unie van Suid-Afrika bereid is om 'n ooreenkoms met die Regering van Israel aan te gaan in die volgende bewoording:—

ARTIKEL I.

Vir die doeleindes van hierdie Ooreenkoms beteken die uitdrukking—

- „see- of lugvervoerbesigheid”, die besigheid van die see- of lugvervoer van persone, lewende hawe, goedere of pos wat gedryf word deur die eienaar of bevrachter van skepe of vliegtuie;
- „Unie-ondernemings”, die Regering van die Unie van Suid-Afrika, natuurlike persone wat gewoonlik in die Unie van Suid-Afrika, en nie gewoonlik in Israel nie, woonagtig is, en regspersone of vennootskappe, gestig kragtens die wette van en bestuur en beheer in die Unie van Suid-Afrika;
- „Israeliese ondernemings”, die Regering van Israel, natuurlike persone wat gewoonlik in Israel, en nie gewoonlik in die Unie van Suid-Afrika nie, woonagtig is, en regspersone of vennootskappe gestig kragtens die wette van en bestuur en beheer in Israel.

ARTIKEL II.

(1) Die Regering van die Unie van Suid-Afrika stel alle inkomste wat verkry word uit see- of lugvervoerbesigheid tussen die Unie van Suid-Afrika en ander lande deur Israeliese ondernemings wat sodanige besigheid dryf, vry van inkomstebelasting en alle ander belastinge op inkomste wat in die Unie van Suid-Afrika gehef word.

(2) Die Regering van Israel stel alle inkomste wat verkry word uit see- of lugvervoerbesigheid tussen Israel en ander lande deur Unie-ondernemings wat sodanige besigheid dryf, vry van inkomstebelasting en alle ander belastinge op inkomste wat in Israel gehef word.

ARTIKEL III.

Hierdie Ooreenkoms word van krag op die datum waarop die laaste van al die dinge, wat nodig is om aan die Ooreenkoms in onderskeidelik die Unie van Suid-Afrika en Israel krag van wet te gee, in die Unie van Suid-Afrika en Israel gedoen is en is daarna van krag ten opsigte van alle inkomste wat op of na 1 April 1949 verkry is.

ARTIKEL IV.

Hierdie Ooreenkoms bly vir 'n onbepaalde tydperk van krag maar enigeen van die Regerings kan dit beëindig deur die ander Regering skriftelik in kennis te stel; met dien verstande dat so 'n kennisgewing van beëindiging slegs van krag word ten opsigte van inkomste wat verkry word na 'n tydperk van minstens ses maande na die datum van so 'n kennisgewing.

Indien bostaande bepalings vir die Regering van Israel aanneemlik is, doen ek aan die hand dat hierdie nota en u bevestigende antwoord daarop beskou word as 'n ooreenkoms tussen ons twee Regerings ten opsigte van hierdie aangeleentheid.

Aanvaar, mnr. die Minister, die hernude versekering van my besondere hoogagting.

Namens die Minister van Buitelandse Sake.

D. D. FORSYTH,
Sekretaris van Buitelandse Sake.

SCHEDULE.

P.M. 41/1/27.
Union of South Africa,
Department of External Affairs,
Pretoria.
24th December, 1952.

Mr. Minister,

As the Government of the Union of South Africa and the Government of Israel desire to conclude an agreement for the avoidance of double taxation on the income derived from shipping and aircraft, I have the honour to inform you that the Government of the Union of South Africa are prepared to conclude an agreement with the Government of Israel in the following terms:—

ARTICLE I.

For the purpose of this agreement, the expression—

- “the business of sea or air transport” means the business of transporting, by sea or by air, persons, livestock, goods or mail carried on by the owner or charterer of ships or aircraft;
- “Union enterprises” means the Government of the Union of South Africa, natural persons ordinarily resident in the Union of South Africa and not ordinarily resident in Israel, and corporations or partnerships constituted under the laws of and managed and controlled in the Union of South Africa;
- “Israel enterprises” means the Government of Israel, natural persons ordinarily resident in Israel and not ordinarily resident in the Union of South Africa, and corporations or partnerships constituted under the laws of and managed and controlled in Israel.

ARTICLE II.

(1) The Government of the Union of South Africa shall exempt all income derived from the business of sea or air transport between the Union of South Africa and other countries by Israel enterprises engaged in such business from income tax and all other taxes on income which are chargeable in the Union of South Africa.

(2) The Government of Israel shall exempt all income derived from the business of sea or air transport between Israel and other countries by Union enterprises engaged in such business from income tax and all other taxes on income which are chargeable in Israel.

ARTICLE III.

This Agreement shall come into force on the date on which the last of all such things shall have been done in the Union of South Africa and in Israel as are necessary to give the Agreement the force of law in the Union of South Africa and in Israel respectively and shall thereupon have effect in respect of all income derived on or after the 1st April, 1949.

ARTICLE IV.

This Agreement shall continue in effect for an indefinite period but may be terminated by either Government by an instrument in writing addressed to the other Government, provided that such notice of termination shall only have effect in respect of income derived after a period of at least six months from the date of such notice.

If the foregoing proposals are acceptable to the Government of Israel, I suggest that this note and your confirmatory reply thereto be regarded as constituting an agreement between our two Governments in this matter.

Please accept, Mr. Minister, the renewed assurance of my highest consideration.

For the Minister of External Affairs,

D. D. FORSYTH,
Secretary for External Affairs.

Meneer S. C. Hyman,

Buitengewone Gesant en Gevolmagtigde,
Minister van Israel,
Pretoria.

Israeliese Gesantskap,
Pretoria.

24 Desember 1952.

Meneer die Minister,

Ek het die eer om die ontvangs te erken van Nota No. P.M. 41/1/27 van vandag se datum wat as volg lui:—

„Aangesien die Regering van die Unie van Suid-Afrika en die Regering van Israel begerig is om 'n ooreenkoms aan te gaan om te voorkom dat inkomste wat verkry word uit skeepvaart en lugvervoer dubbel belas word, het ek die eer om u mee te deel dat die Regering van die Unie van Suid-Afrika bereid is om 'n ooreenkoms met die Regering van Israel aan te gaan in die volgende bewoording:—

ARTIKEL I.

Vir die doeleindes van hierdie Ooreenkoms beteken die uitdrukking—

„see- of lugvervoerbesigheid”, die besigheid van die see- of lugvervoer van persone, lewende hawe, goedere of pos wat gedryf word deur die eienaar of bevrachter van skepe of vliegtuie;

„Unie-ondernemings”, die Regering van die Unie van Suid-Afrika, natuurlike persone wat gewoonlik in die Unie van Suid-Afrika, en nie gewoonlik in Israel nie, woonagtig is, en regspersone of vennootskappe gestig kragtens die wette van en bestuur en beheer in die Unie van Suid-Afrika;

„Israeliese ondernemings”, die Regering van Israel, natuurlike persone wat gewoonlik in Israel, en nie gewoonlik in die Unie van Suid-Afrika nie, woonagtig is, en regspersone of vennootskappe gestig kragtens die wette van en bestuur en beheer in Israel.

ARTIKEL II.

(1) Die Regering van die Unie van Suid-Afrika stel alle inkomste wat verkry word uit see- of lugvervoerbesigheid tussen die Unie van Suid-Afrika en ander lande deur Israeliese ondernemings wat sodanige besigheid dryf, vry van inkomstebelasting en alle ander belastinge op inkomste wat in die Unie van Suid-Afrika gehef word.

(2) Die Regering van Israel stel alle inkomste wat verkry word uit see- of lugvervoerbesigheid tussen Israel en ander lande deur Unie-ondernemings wat sodanige besigheid dryf, vry van inkomstebelasting en alle ander belastinge op inkomste wat in Israel gehef word.

ARTIKEL III.

Hierdie Ooreenkoms word van krag op die datum waarop die laaste van al die dinge, wat nodig is om aan die Ooreenkoms in onderskeidelik die Unie van Suid-Afrika en Israel krag van wet te gee, in die Unie van Suid-Afrika en Israel gedoen is en is daarna van krag ten opsigte van alle inkomste wat op of na 1 April 1949 verkry is.

ARTIKEL IV.

Hierdie Ooreenkoms bly vir 'n onbepaalde tydperk van krag maar enigeen van die Regerings kan dit beëindig deur die ander Regering skriftelik in kennis te stel; met dien verstande dat so 'n kennisgewing van beëindiging slegs van krag word ten opsigte van inkomste wat verkry word na 'n tydperk van minstens ses maande na die datum van so 'n kennisgewing.

Indien bostaande bepalinge vir die Regering van Israel aanneemlik is, doen ek aan die hand dat hierdie Nota en u bevestigende antwoord daarop beskou word as 'n ooreenkoms tussen ons twee Regerings ten opsigte van hierdie aangeleentheid.”

S. C. Hyman, Esq.,

Envoy Extraordinary and Minister
Plenipotentiary of Israel,
Pretoria.

Legation D'Israel,
Pretoria.

24th December, 1952.

Mr. Minister,

I have the honour to acknowledge receipt of Note No. P.M. 41/1/27 of today's date, reading as follows:—

“As the Government of the Union of South Africa and the Government of Israel desire to conclude an agreement for the avoidance of double taxation on the income derived from shipping and aircraft, I have the honour to inform you that the Government of the Union of South Africa are prepared to conclude an agreement with the Government of Israel in the following terms:—

ARTICLE I.

For the purpose of this agreement, the expression—

“the business of sea or air transport” means the business of transporting, by sea or by air, persons, livestock, goods or mail carried on by the owner or charterer of ships or aircraft;

“Union enterprises” means the Government of the Union of South Africa, natural persons ordinarily resident in the Union of South Africa and not ordinarily resident in Israel, and corporations or partnerships constituted under the laws of and managed and controlled in the Union of South Africa;

“Israel enterprises” means the Government of Israel, natural persons ordinarily resident in Israel and not ordinarily resident in the Union of South Africa, and corporations or partnerships constituted under the laws of and managed and controlled in Israel.

ARTICLE II.

(1) The Government of the Union of South Africa shall exempt all income derived from the business of sea or air transport between the Union of South Africa and other countries by Israel enterprises engaged in such business from income tax and all other taxes on income which are chargeable in the Union of South Africa.

(2) The Government of Israel shall exempt all income derived from the business of sea or air transport between Israel and other countries by Union enterprises engaged in such business from income tax and all other taxes on income which are chargeable in Israel.

ARTICLE III.

This agreement shall come into force on the date on which the last of all such things shall have been done in the Union of South Africa and in Israel as are necessary to give the agreement the force of law in the Union of South Africa and in Israel respectively and shall thereupon have effect in respect of all income derived on or after the 1st April, 1949.

ARTICLE IV.

This agreement shall continue in effect for an indefinite period but may be terminated by either Government by an instrument in writing addressed to the other Government, provided that such notice of termination shall only have effect in respect of income derived after a period of at least six months from the date of such notice.

If the foregoing proposals are acceptable to the Government of Israel, I suggest that this Note and your confirmatory reply thereto be regarded as constituting an agreement between our two Governments in this matter.”

In antwoord daarop het ek die eer te vermeld dat die Regering van Israel akkoord gaan met die voorafgaande bepalings en dat u Nota en hierdie bevestigende antwoord beskou word as 'n ooreenkoms tussen ons twee Regerings.

Aanvaar, mnr die Minister, die hernude versekering van my besondere hoogagting.

S. C. HYMAN,

Buitengewone Gesant en Gevolmagtigde
Minister van Israel.

Sy Edele, dr D. F. Malan,
Minister van Buitelandse Sake,
Pretoria.

No. 6.] [8 Januarie 1954.

OOREENKOMS TUSSEN DIE REGERING VAN DIE
UNIE VAN SUID-AFRIKA EN DIE REGERING
VAN ISRAEL MET DIE OOG OP DIE VERMY-
DING VAN DUBBELE BELASTING OP
WINSTE VERKRY UIT SEE- OF LUGVER-
VOERBESIGHEID.

Hierby word vir algemene inligting bekendgemaak dat die laaste van al die formaliteite wat nodig was om die Ooreenkoms, genoem in Proklamasie No. 88 van 1953, gepubliseer in *Staatskoerant* No. 5062 van 1 Mei 1953, in onderskeidelik die Unie van Suid-Afrika en Israel die krag van wet te gee, op 13 Augustus 1953 voltooi is en dat die Ooreenkoms derhalwe op daardie datum in werking getree het, kragtens die bepalings van Artikel III daarvan, wat verder bepaal dat die Ooreenkoms van krag sal wees ten opsigte van alle inkomste wat op of na 1 April 1949 verkry word.

No. 217, 1953.] [16 Oktober 1953.

OOREENKOMS TUSSEN DIE REGERING VAN DIE
UNIE VAN SUID-AFRIKA EN DIE REGERING
VAN ITALIË MET DIE OOG OP DIE VER-
MYDING VAN DUBBELE BELASTING OP
WINSTE VERKRY UIT SEE- OF LUGVER-
VOERBESIGHEID.

Kragtens die bevoegdheid my verleen by subartikel (2) van artikel vier-en-negentig van die Inkomstebelastingwet, 1941 (Wet No. 31 van 1941), verklaar ek hierby dat die ooreenkoms wat in die bylae van hierdie proklamasie vervat is, kragtens subartikel (1) van genoemde artikel tussen die Regering van die Unie van Suid-Afrika en die Regering van Italië aangegaan is.

GOD BEHOEDE DIE KONINGIN.

Gegee onder my Hand en Grootseël te Kaapstad, op hede die Agste dag van September Eenduisend Nege-honderd Drie-en-vyftig.

E. G. JANSEN,
Goewerneur-generaal.

Op las van Sy Eksellensie die Goewerneur-
generaal-in-rade.

N. C. HAVENGA.

BYLAE.

Italiaanse Gesantskap,
Pretoria.

26 Junie 1953.

Meneer die Minister,

Aangesien die Regering van Italië en die Regering van die Unie van Suid-Afrika begerig is om 'n ooreenkoms aan te gaan om te voorkom dat inkomste wat verkry word uit skeepvaart en lugvervoer dubbel belas word, het ek die eer om u mee te deel dat die Regering van

In reply thereto, I have the honour to state that the foregoing provisions are agreed to by the Government of Israel and that your Note and this confirmatory reply are regarded as constituting an agreement between our two Governments.

Please accept, Mr. Minister, the renewed assurance of my highest consideration.

S. C. HYMAN,

Envoy Extraordinary and Minister
Plenipotentiary of Israel.

Dr. the Honourable D. F. Malan,
Minister of External Affairs,
Pretoria.

No. 6.] [8 January 1954.

AGREEMENT BETWEEN THE GOVERNMENT OF
THE UNION OF SOUTH AFRICA AND THE
GOVERNMENT OF ISRAEL FOR THE AVOID-
ANCE OF DOUBLE TAXATION ON PROFITS
DERIVED FROM THE BUSINESS OF SEA OR
AIR TRANSPORT.

It is hereby notified for general information that the last of the formalities required to give the Agreement referred to in Proclamation No. 88 of 1953, as published in *Government Gazette* No. 5062 of 1st May, 1953, the force of law in the Union of South Africa and in Israel, respectively, was completed on 13th August, 1953, and that the Agreement consequently came into force on that date, in terms of Article III thereof, which further provides that the Agreement shall have effect in respect of all income derived on or after 1st April, 1949.

No. 217, 1953.] [16 October 1953.

AGREEMENT BETWEEN THE GOVERNMENT OF
THE UNION OF SOUTH AFRICA AND THE
GOVERNMENT OF ITALY FOR THE
AVOIDANCE OF DOUBLE TAXATION ON
PROFITS DERIVED FROM THE BUSINESS OF
SEA OR AIR TRANSPORT.

Under and by virtue of the powers vested in me by sub-section (2) of section ninety-four of the Income Tax Act, 1941 (Act No. 31 of 1941), I do hereby declare that the agreement set out in the schedule to this proclamation has been entered into between the Government of the Union of South Africa and the Government of Italy under sub-section (1) of the said section.

GOD SAVE THE QUEEN.

Given under my Hand and Great Seal at Cape Town on this Eighth day of September, One thousand Nine hundred and Fifty-three.

E. G. JANSEN,
Governor-General.

By Command of His Excellency the
Governor-General-in-Council.

N. C. HAVENGA.

SCHEDULE.

Legation of Italy,
Pretoria.

26th June, 1953.

Mr. Minister,

As the Government of Italy and the Government of the Union of South Africa desire to conclude an agreement for the avoidance of double taxation on income derived from shipping and aircraft, I have the honour to inform

Italië bereid is om 'n ooreenkoms met die Regering van die Unie van Suid-Afrika aan te gaan in die volgende bewoording:—

ARTIKEL I.

Vir doeleindes van hierdie ooreenkoms beteken die uitdrukking—

„Sec- of lugvervoerbesigheid” die besigheid van die see- of lugvervoer van persone, lewende hawe, goedere of pos wat gedryf word deur die eienaar of bevrachter van skepe of vliegtuie;

„Unie-ondernemings” die Regering van die Unie van Suid-Afrika, natuurlike persone wat gewoonlik in die Unie van Suid-Afrika, en nie gewoonlik in Italië nie, woonagtig is, en regspersone of vennootskappe gestig kragtens die wette van en bestuur en beheer in die Unie van Suid-Afrika;

„Italiaanse ondernemings” die Regering van Italië, natuurlike persone wat gewoonlik in Italië, en nie gewoonlik in die Unie van Suid-Afrika nie, woonagtig is, en regspersone of vennootskappe gestig kragtens die wette van en bestuur en beheer in Italië.

ARTIKEL II.

(1) Die Regering van die Unie van Suid-Afrika stel alle inkomste wat verkry word uit see- of lugvervoerbesigheid tussen die Unie van Suid-Afrika en ander lande deur Italiaanse ondernemings wat sodanige besigheid dryf, vry van Inkomstebelasting en alle ander belastinge op inkomste wat in die Unie van Suid-Afrika gehef word.

(2) Die Regering van Italië stel alle inkomste wat verkry word uit see- of lugvervoerbesigheid tussen Italië en ander lande deur Unie-ondernemings wat sodanige besigheid dryf, vry van inkomstebelasting en alle ander belastinge op inkomste wat in Italië gehef word.

ARTIKEL III.

Hierdie ooreenkoms word van krag op die datum waarop die laaste van al dié dinge wat nodig is om aan die ooreenkoms in onderskeidelik Italië en die Unie van Suid-Afrika die krag van wet te gee, in Italië en die Unie van Suid-Afrika gedoen is en is daarna van krag ten opsigte van alle inkomste wat op of na 1 Julie 1948 verkry is.

ARTIKEL IV.

Hierdie ooreenkoms bly vir 'n onbepaalde tydperk van krag maar enigeen van die Regerings kan dit beëindig deur die ander Regering skriftelik in kennis te stel; met dien verstande dat so 'n kennisgewing van beëindiging slegs van krag word ten opsigte van inkomste wat verkry word na 'n tydperk van minstens ses maande na die datum van so 'n kennisgewing.

Indien bostaande bepalinge vir die Regering van die Unie van Suid-Afrika aanneemlik is, doen ek aan die hand dat hierdie nota en u bevestigende antwoord daarop beskou word as 'n ooreenkoms tussen ons twee Regerings ten opsigte van hierdie aangeleentheid.

Aanvaar, Mnr. die Minister, die versekering van my besondere hoogagting.

G. P. DE FERRARI,

Saakgelastigde *ad interim* van Italië.

Sy Edele, dr. D. F. Malan,
Minister van Buitelandse Sake
van die Unie van Suid-Afrika,
Pretoria.

P.M. 41/1/35.

UNIE VAN SUID-AFRIKA.

Departement van Buitelandse Sake,
Pretoria.

26 Junie 1953.

Meneer die Saakgelastigde,

Ek het die eer om die ontvangs te erken van u nota van vandag se datum wat as volg lui:—

„Aangesien die Regering van Italië en die Regering van die Unie van Suid-Afrika begerig is om 'n ooreenkoms aan te gaan om te voorkom dat inkomste wat verkry word uit skeepvaart en lugvervoer dubbel

you that the Government of Italy are prepared to conclude an agreement with the Government of the Union of South Africa in the following terms:—

ARTICLE I.

For the purpose of this agreement, the expression—

“the business of sea or air transport” means the business of transporting by sea or by air, persons, livestock, goods or mail carried on by the owner or charterer of ships or aircraft;

“Union enterprises” means the Government of the Union of South Africa, natural persons ordinarily resident in the Union of South Africa and not ordinarily resident in Italy, and corporations or partnerships constituted under the laws of and managed and controlled in the Union of South Africa;

“Italian enterprises” means the Government of Italy, natural persons ordinarily resident in Italy and not ordinarily resident in the Union of South Africa, and corporations or partnerships constituted under the laws of and managed and controlled in Italy.

ARTICLE II.

(1) The Government of the Union of South Africa shall exempt all income derived from the business of sea or air transport between the Union of South Africa and other countries by Italian enterprises engaged in such business from income tax and all other taxes on income which are chargeable in the Union of South Africa.

(2) The Government of Italy shall exempt all income derived from the business of sea or air transport between Italy and other countries by Union enterprises engaged in such business from income tax and all other taxes on income which are chargeable in Italy.

ARTICLE III.

This agreement shall come into force on the date on which the last of all such things shall have been done in Italy and in the Union of South Africa as are necessary to give the agreement the force of law in Italy and in the Union of South Africa respectively and shall thereupon have effect in respect of all income derived on or after the 1st July, 1948.

ARTICLE IV.

This agreement shall continue in effect for an indefinite period but may be terminated by either Government by an instrument in writing addressed to the other Government, provided that such notice of termination shall only have effect in respect of income derived after a period of at least six months from the date of such notice.

If the foregoing proposals are acceptable to the Government of the Union of South Africa, I suggest that this note and your confirmatory reply thereto be regarded as constituting an agreement between our two Governments in this matter.

Please accept, Mr. Minister, the assurance of my highest consideration.

G. P. DE FERRARI,

Chargé d'Affaires *ad interim* of Italy.

Dr. the Honourable D. F. Malan,
Minister of External Affairs of the Union
of South Africa,
Pretoria.

P.M. 41/1/35.

UNION OF SOUTH AFRICA.

Department of External Affairs,
Pretoria.

26th June, 1953.

Mr. Chargé d'Affaires,

I have the honour to acknowledge the receipt of your note of today's date, reading as follows:—

“As the Government of Italy and the Government of the Union of South Africa desire to conclude an agreement for the avoidance of double taxation on income derived from shipping and aircraft, I have

belas word, het ek die eer om u mee te deel dat die Regering van Italië bereid is om 'n ooreenkoms met die Regering van die Unie van Suid-Afrika aan te gaan in die volgende bewoording:—

ARTIKEL I.

Vir doeleindes van hierdie ooreenkoms beteken die uitdrukking—

„See- of lugvervoerbesigheid” die besigheid van die see- of lugvervoer van persone, lewende hawe, goedere of pos wat gedryf word deur die eienaar of bevrachter van skepe of vliegtuie; „Unie-ondernemings” die Regering van die Unie van Suid-Afrika, natuurlike persone wat gewoonlik in die Unie van Suid-Afrika, en nie gewoonlik in Italië nie, woonagtig is, en regspersone of vennootskappe gestig kragtens die wette van en bestuur en beheer in die Unie van Suid-Afrika;

„Italiaanse ondernemings” die Regering van Italië, natuurlike persone wat gewoonlik in Italië, en nie gewoonlik in die Unie van Suid-Afrika nie, woonagtig is, en regspersone of vennootskappe gestig kragtens die wette van en bestuur en beheer in Italië.

ARTIKEL II.

(1) Die Regering van die Unie van Suid-Afrika stel alle inkomste wat verkry word uit see- of lugvervoerbesigheid tussen die Unie van Suid-Afrika en ander lande deur Italiaanse ondernemings wat sodanige besigheid dryf, vry van inkomstebelasting en alle ander belastinge op inkomste wat in die Unie van Suid-Afrika gehef word.

(2) Die Regering van Italië stel alle inkomste wat verkry word uit see- of lugvervoerbesigheid tussen Italië en ander lande deur Unie-ondernemings wat sodanige besigheid dryf, vry van inkomstebelasting en alle ander belastinge op inkomste wat in Italië gehef word.

ARTIKEL III.

Hierdie ooreenkoms word van krag op die datum waarop die laaste van al dié dinge wat nodig is om aan die ooreenkoms in onderskeidelik Italië en die Unie van Suid-Afrika die krag van wet te gee, in Italië en die Unie van Suid-Afrika gedoen is en is daarna van krag ten opsigte van alle inkomste wat op of na 1 Julie 1948 verkry is.

ARTIKEL IV.

Hierdie ooreenkoms bly vir 'n onbepaalde tydperk van krag maar enigeen van die Regerings kan dit beëindig deur die ander Regering skriftelik in kennis te stel; met dien verstande dat so 'n kennisgewing van beëindiging slegs van krag word ten opsigte van inkomste wat verkry word na 'n tydperk van minstens ses maande na die datum van so 'n kennisgewing.

Indien bostaande bepalings vir die Regering van die Unie van Suid-Afrika aanneemlik is, doen ek aan die hand dat hierdie nota en u bevestigende antwoord daarop beskou word as 'n ooreenkoms tussen ons twee Regerings ten opsigte van hierdie aangeleentheid.”

In antwoord daarop het ek die eer om te vermeld dat die Regering van die Unie van Suid-Afrika akkoord gaan met die voorafgaande bepalings en dat u nota en hierdie bevestigende antwoord beskou word as 'n ooreenkoms tussen ons twee Regerings.

Aanvaar, Mnr. die Saakgelastigde, die versekering van my hoogagting.

Namens die Minister van Buitelandse Sake,

D. D. FORSYTH,

Sekretaris van Buitelandse Sake.

Markies G. P. de Ferrari,
Saakgelastigde *ad interim*,
Italiaanse Gesantskap,
Pretoria.

the honour to inform you that the Government of Italy are prepared to conclude an agreement with the Government of the Union of South Africa in the following terms:—

ARTICLE I.

For the purpose of this agreement, the expression—

‘the business of sea or air transport’ means the business of transporting, by sea or by air, persons, livestock, goods or mail carried on by the owner or charterer of ships or aircraft;

‘Union enterprises’ means the Government of the Union of South Africa, natural persons ordinarily resident in the Union of South Africa and not ordinarily resident in Italy, and corporations or partnerships constituted under the laws of and managed and controlled in the Union of South Africa;

‘Italian enterprises’ means the Government of Italy, natural persons ordinarily resident in Italy and not ordinarily resident in the Union of South Africa, and corporations or partnerships constituted under the laws of and managed and controlled in Italy.

ARTICLE II.

(1) The Government of the Union of South Africa shall exempt all income derived from the business of sea or air transport between the Union of South Africa and other countries by Italian enterprises engaged in such business from income tax and all other taxes on income which are chargeable in the Union of South Africa.

(2) The Government of Italy shall exempt all income derived from the business of sea or air transport between Italy and other countries by Union enterprises engaged in such business from income tax and all other taxes on income which are chargeable in Italy.

ARTICLE III.

This agreement shall come into force on the date on which the last of all such things shall have been done in Italy and in the Union of South Africa as are necessary to give the agreement the force of law in Italy and in the Union of South Africa respectively and shall thereupon have effect in respect of all income derived on or after the 1st July, 1948.

ARTICLE IV.

This agreement shall continue in effect for an indefinite period but may be terminated by either Government by an instrument in writing addressed to the other Government, provided that such notice of termination shall only have effect in respect of income derived after a period of at least six months from the date of such notice.

If the foregoing proposals are acceptable to the Government of the Union of South Africa, I suggest that this note and your confirmatory reply thereto be regarded as constituting an agreement between our two Governments in this matter.”

In reply thereto, I have the honour to state that the foregoing provisions are agreed to by the Government of the Union of South Africa and that your note and this confirmatory reply are regarded as constituting an agreement between our two Governments.

Please accept, Mr. Chargé d’Affaires, the assurance of my high consideration.

For the Minister of External Affairs.

D. D. FORSYTH,

Secretary for External Affairs.

Marchese G.P. de Ferrari,
Chargé d’Affaires *ai.*,
Legation of Italy,
Pretoria.

No. 2416.]

[26 November 1954.]

OOREENKOMS TUSSEN DIE REGERING VAN DIE UNIE VAN SUID-AFRIKA EN DIE REGERING VAN ITALIË MET DIE OOG OP DIE VERMYDING VAN DUBBELE BELASTING OP WINSTE VERKRY UIT SEE- OF LUGVERVOERBESIGHEID.

Hierby word vir algemene inligting bekendgemaak dat die laaste van die formaliteite wat nodig was om die Ooreenkoms, genoem in Proklamasie No. 217 van 1953, gepubliseer in *Staatskoerant* No. 5164 van 16 Oktober 1953, onderskeidelik die Unie van Suid-Afrika en Italië die krag van wet te gee, op 30 September 1954, voltooi is en dat die Ooreenkoms derhalwe op daardie datum in werking getree het, kragtens die bepalings van Artikel III daarvan, wat verder bepaal dat die Ooreenkoms van krag sal wees ten opsigte van alle inkomste wat op of na 1 Julie 1948 verkry word.

No. 152, 1954.]

[27 Augustus 1954.]

OOREENKOMS TUSSEN DIE REGERING VAN DIE UNIE VAN SUID-AFRIKA EN DIE REGERING VAN DIE NEDERLANDSE KONINKRYK MET DIE OOG OP DIE VERMYDING VAN DUBBELE BELASTING OP INKOMSTE EN WINSTE VERKRY UIT SEE- EN LUGVERVOER.

Kragtens die bevoegdheid my verleen by subartikel (2) van artikel *vier-en-negentig* van die Inkomstebelastingwet, 1941 (Wet No. 31 van 1941), verklaar ek hierby dat die Ooreenkoms wat in die bylae van hierdie proklamasie vervat is, kragtens subartikel (1) van genoemde artikel tussen die Regering van die Unie van Suid-Afrika en die Regering van die Nederlandse Koninkryk aangegaan is.

GOD BEHOEDE DIE KONINGIN.

Gegee onder my Hand en Grootseël te Durban, op hede die Ses-en-twintigste dag van Julie Eenduisend Nege-honderd Vier-en-vyftig.

E. G. JANSEN,

Goewerneur-generaal.

Op las van Sy Eksellensie die
Goewerneur-generaal-in-rade.

N. C. HAVENGA.

BYLAE.

No. 3020.

Ambassade der Nederlanden,
Kaapstad,

22 April 1954.

Mijnheer de Minister van Buitenlandse Zaken,

Aangezien de Regering van het Koninkrijk der Nederlanden en de Regering van de Unie van Zuid-Afrika de wens koesteren een overeenkomst aan te gaan ter vermindering van dubbele belasting van inkomsten en winsten uit zee- en luchtvervoer, heb ik de eer U mede te delen, dat de Regering van het Koninkrijk der Nederlanden bereid is met de Regering van de Unie van Zuid-Afrika een overeenkomst te sluiten, welke in de volgende bewoordingen is vervat:—

ARTIKEL I.

De uitdrukking—

„het bedrijf van zee- of luchtvervoer” betekent het in bedrijf vervoeren over zee of door de lucht van personen, levende have, goederen of post, door de eigenaar of bevrachter van schepen of luchtvaartuigen;

No. 2416.]

[26 November 1954.]

AGREEMENT BETWEEN THE GOVERNMENT OF THE UNION OF SOUTH AFRICA AND THE GOVERNMENT OF ITALY FOR THE AVOIDANCE OF DOUBLE TAXATION ON PROFITS DERIVED FROM THE BUSINESS OF SEA OR AIR TRANSPORT.

It is hereby notified for general information that the last of the formalities required to give the Agreement referred to in Proclamation No. 217 of 1953, as published in *Government Gazette* No. 5164 of 16th October, 1953, the force of law in the Union and Italy respectively was completed on 30th September, 1954, and that the Agreement consequently came into force on that date, in terms of Article III thereof, which further provides that the Agreement shall have effect in respect of all income derived on or after 1st July, 1948.

No. 152, 1954.]

[27 August 1954.]

AGREEMENT BETWEEN THE GOVERNMENT OF THE UNION OF SOUTH AFRICA AND THE GOVERNMENT OF THE KINGDOM OF THE NETHERLANDS FOR THE AVOIDANCE OF DOUBLE TAXATION ON INCOMES AND PROFITS DERIVED FROM SEA AND AIR TRANSPORT.

Under and by virtue of the powers vested in me by sub-section (2) of section *ninety-four* of the Income Tax Act, 1941 (Act No. 31 of 1941), I do hereby declare that the Agreement set out in the Schedule to this Proclamation has been entered into between the Government of the Union of South Africa and the Government of the Kingdom of the Netherlands under sub-section (1) of the said section.

GOD SAVE THE QUEEN.

Given under my Hand and Great Seal at Durban on this Twenty-sixth day of July, One thousand Nine hundred and Fifty-four.

E. G. JANSEN,

Governor-General.

By Command of His Excellency the
Governor-General-in-Council.

N. C. HAVENGA.

SCHEDULE.

No. 3020.

Netherlands Embassy,
Cape Town,

22nd April, 1954.

Mr. Minister,

As the Government of the Kingdom of the Netherlands and the Government of the Union of South Africa desire to conclude an agreement for the avoidance of double taxation on incomes and profits derived from sea and air transport, I have the honour to inform you that the Government of the Kingdom of the Netherlands are prepared to conclude an agreement with the Government of the Union of South Africa in the following terms:—

ARTICLE I.

The expression—

“the business of sea or air transport” means the business of transporting by sea or by air persons, livestock, goods or mail carried on by the owner or charterer of ships or aircraft;

„Nederlandse onderneming” betekent een onderneming gedreven door de Regering van het Koninkrijk der Nederlanden, door een natuurlijk persoon, die gewoonlijk in het Koninkrijk der Nederlanden en niet gewoonlijk in de Unie van Zuid-Afrika woonachtig is en door een lichaam of een vennootschap, opgericht naar het recht van het Koninkrijk der Nederlanden en geleid en bestuurd in het Koninkrijk der Nederlanden;

„onderneming van de Unie” betekent een onderneming gedreven door de Regering van de Unie van Zuid-Afrika, door een natuurlijk persoon, die gewoonlijk in de Unie van Zuid-Afrika en niet gewoonlijk in het Koninkrijk der Nederlanden woonachtig is en door een lichaam of een vennootschap, opgericht naar het recht van de Unie van Zuid-Afrika en geleid en bestuurd in de Unie van Zuid-Afrika.

ARTIKEL II.

(1) De Regering van het Koninkrijk der Nederlanden stelt alle inkomsten en winsten, welke uit het bedrijf van zee- of luchtvervoer tussen het Koninkrijk der Nederlanden en andere landen worden verkregen door ondernemingen van de Unie, die zodanig bedrijf uitoefenen, vrij van inkomstenbelasting en alle andere belastingen van inkomsten en winsten, welke in het Koninkrijk der Nederlanden worden geheven.

(2) De Regering van de Unie van Zuid-Afrika stelt alle inkomsten en winsten, welke uit het bedrijf van zee- of luchtvervoer tussen de Unie van Zuid-Afrika en andere landen worden verkregen door Nederlandse ondernemingen, die zodanige bedrijf uitoefenen, vrij van inkomstenbelasting en alle andere belastingen van inkomsten en winsten, welke in de Unie van Zuid-Afrika worden geheven.

ARTIKEL III.

(1) Voor wat betreft het Koninkrijk der Nederlanden zal deze overeenkomst slechts van toepassing zijn in het Rijk in Europa.

(2) Deze overeenkomst kan, ongewijzigd of met over-eengekomen wijzigingen, worden uitgebreid tot een van de Nederlandse overzeese Rijksdelen, indien dit gebied belastingen heft van in wezen gelijksoortige aard met de belastingen waarop deze overeenkomst betrekking heeft. Over zodanige uitbreiding zullen de beide Regeringen zich verstaan door een nota-wisseling; in deze nota's zullen zij vastleggen de datum van het in werking treden van de uitbreiding, de wijzigingen en de voorwaarden (daaronder begrepen die, welke betrekking hebben op de opzegging), waaronder de overeenkomst van toepassing zal zijn.

(3) Tenzij door de beide Regeringen uitdrukkelijk anders is onvereengekomen, zal de beëindiging van de overeenkomst krachtens artikel IV een einde maken aan de toepassing van deze overeenkomst met betrekking tot elk gebied, waartoe zij krachtens het onderhavige artikel is uitgebreid.

ARTIKEL IV.

(1) Deze overeenkomst treedt in werking op de datum, waarop de laatste dier handelingen in de Unie van Zuid-Afrika en in het Koninkrijk der Nederlanden verricht is, die nodig zijn om de overeenkomst de kracht van wet respectievelijk in de Unie van Zuid-Afrika en in het Koninkrijk der Nederlanden te verlenen, en zal daarna van kracht zijn met betrekking tot alle inkomsten en winsten, die vanaf 1 Julie 1948 zijn behaald.

(2) Deze overeenkomst blijft voor onbepaalde tijd van kracht, maar kan door elk van beide Regeringen beëindigd worden door een schriftelijke kennisgeving aan de andere Regering, met dien verstande, dat zodanige kennisgeving van beëindiging slechts van kracht zal zijn met betrekking tot inkomsten en winsten, behaald na een tijdvak van tenminste zes maanden van dagtekening van zodanige kennisgeving af.

Indien de voorgaande voorstellen voor de Regering van de Unie van Zuid-Afrika aanneemlijk zijn, stel ik voor, dat deze nota en Uw bevestigend antwoord erop worden beschouwd een overeenkomst tussen onze beide Regeringen in deze aangelegenheid tot stand te brengen.

“Netherlands Enterprise” means an enterprise carried on by the Government of the Kingdom of the Netherlands, by a physical person ordinarily resident in the Kingdom of the Netherlands and not ordinarily resident in the Union of South Africa and by a body or partnership constituted under the laws of the Kingdom of the Netherlands and controlled and managed in the Kingdom of the Netherlands;

“Union Enterprise” means an enterprise carried on by the Government of the Union of South Africa, by a physical person ordinarily resident in the Union of South Africa and not ordinarily resident in the Kingdom of the Netherlands and by a body or partnership constituted under the laws of the Union of South Africa and controlled and managed in the Union of South Africa.

ARTICLE II.

(1) The Government of the Kingdom of the Netherlands shall exempt all income and profits derived from the business of sea or air transport between the Kingdom of the Netherlands and other countries by Union enterprises engaged in such business from income tax and all other taxes on income and profits which are chargeable in the Kingdom of the Netherlands.

(2) The Government of the Union shall exempt all income and profits derived from the business of sea or air transport between the Union of South Africa and other countries by Netherlands enterprises engaged in such business from income tax and all other taxes on income and profits which are chargeable in the Union of South Africa.

ARTICLE III.

(1) As regards the Kingdom of the Netherlands, this Agreement will apply only to the Kingdom in Europe.

(2) This agreement may be extended, either in unamended form or with agreed modifications, to any overseas territory of the Netherlands Empire, if that territory levies taxes of a nature essentially similar to those taxes to which this agreement relates. In connection with such extension, both Governments will come to an understanding by means of an exchange of notes; in these notes the two Governments will determine the date on which the extension will come into operation as well as the amendments and conditions (including those which relate to termination) under which the agreement shall be of force.

(3) Unless otherwise expressly agreed by both Governments, the termination of the agreement in terms of Article IV shall terminate the application of this agreement with respect to any territory to which it has been extended under this article.

ARTICLE IV.

(1) This agreement shall come into force on the date on which the last of all such things shall have been done in the Union of South Africa and in the Kingdom of the Netherlands, as are necessary to give agreement the force of law in the Union of South Africa and the Kingdom of the Netherlands, respectively, and shall thereafter have effect in respect of all income and profits derived as from the 1st July, 1948.

(2) This agreement shall continue in effect indefinitely but may be terminated by either Government by notice given in writing to the other Government, provided that such notice of termination shall have effect only in respect of income or profits derived after a period of at least six months from the date of such notice.

If the foregoing proposals are acceptable to the Government of the Union of South Africa, I suggest that this note and your confirmatory reply thereto be regarded as constituting an agreement between our two Governments in this matter.

Gelief, Mijnheer de Minister van Buitenlandse Zaken, de verzekering mijner bijzonderé hoogachting wel te willen aanvaarden.

(Get.) J. VAN DEN BERG.

Zijne Excellentie
de Heer Minister van Buitenlandse Zaken
te Kaapstad.

P.M. 41/1/30.
Kaapstad.

22 April 1954.

Eksellensie,

Ek het die eer om die ontvangs te erken van u Nota met vandag se datum, waarvan die teks in die ooreengekome Afrikaanse vertalings, as volg lui:—

„Aangesien die Regering van die Nederlandse Koninkryk en die Regering van die Unie van Suid-Afrika begerig is om 'n ooreenkoms aan te gaan ter vermyding van dubbele belasting op inkomste en winste uit see- en lug-vervoer, het ek die eer u mee te deel dat die Regering van die Nederlandse Koninkryk bereid is om 'n ooreenkoms met die Regering van die Unie van Suid-Afrika aan te gaan, en wel met die volgende bewoording:—

ARTIKEL I.

Die uitdrukking—

„die besigheid van see- of lug-vervoer” beteken die besigheid van die vervoer oor see of deur die lug van persone, lewende hawe, goedere of pos, deur die eienaar of bevrachter van skepe of vliegtuie;

„Nederlandse onderneming” beteken 'n onderneming wat deur die Regering van die Nederlandse Koninkryk, deur 'n natuurlike persoon wat gewoonlik in die Nederlandse Koninkryk en nie gewoonlik in die Unie van Suid-Afrika woonagtig is nie, en deur 'n liggaam of vennootskap gestig volgens die wette van die Nederlandse Koninkryk en beheer en bestuur in die Nederlandse Koninkryk, gedryf word;

„Unie-onderneming” beteken 'n onderneming wat die Regering van die Unie van Suid-Afrika deur 'n natuurlike persoon wat gewoonlik in die Unie van Suid-Afrika en nie gewoonlik in die Nederlandse Koninkryk woonagtig is nie, en deur 'n liggaam of vennootskap gestig volgens die wette van die Unie van Suid-Afrika en beheer en bestuur in die Unie van Suid-Afrika, gedryf word.

ARTIKEL II.

(1) Die Regering van die Nederlandse Koninkryk stel alle inkomste en winste wat verkry word uit die besigheid van see- of lug-vervoer tussen die Nederlandse Koninkryk en ander lande deur Unie-ondernemings wat sodanige besigheid dryf, vry van inkomstebelasting en alle ander belastinge op inkomste en winste wat in die Nederlandse Koninkryk gehef word.

(2) Die Regering van die Unie van Suid-Afrika stel alle inkomste en winste wat verkry word uit die besigheid van see- of lug-vervoer tussen die Unie van Suid-Afrika en ander lande deur Nederlandse ondernemings wat sodanige besigheid dryf, vry van inkomstebelasting en alle ander belastinge op inkomste en winste wat in die Unie van Suid-Afrika gehef word.

ARTIKEL III.

(1) Wat die Nederlandse Koninkryk betref, sal hierdie ooreenkoms slegs in die Ryk in Europa van toepassing wees.

(2) Hierdie ooreenkoms kan, ongewysig of met ooreengekome wysigings uitgebrei word tot 'n Nederlandse oorsese Ryksgebied indien daardie gebied belastinge hef wat in wese van gelyksoortige aard is as die belastinge waarop hierdie ooreenkoms betrekking het. Oor sodanige uitbreiding sal beide Regerings tot 'n verstandhouding kom by wyse van 'n Notawisseling; in dusdanige Notas sal die twee Regerings die datum van inwerkingtreding van die

Please accept, Mr. Minister, the assurance of my highest consideration.

(Sgd.) J. VAN DEN BERG.

His Excellency,
The Minister of External Affairs,
Cape Town.

P.M. 41/1/3/.
Cape Town.
22nd April, 1954.

Your Excellency,

I have the honour to acknowledge receipt of your note of today's date, the text of which, in the agreed Afrikaans translation, reads as follows:—

“As the Government of the Kingdom of the Netherlands and the Government of the Union of South Africa desire to conclude an agreement for the avoidance of double taxation on incomes and profits derived from sea and air transport, I have the honour to inform you that the Government of the Kingdom of the Netherlands are prepared to conclude an agreement with the Government of the Union of South Africa in the following terms:—

ARTICLE I.

The expression—

“the business of sea or air transport” means the business of transporting by sea or by air persons, livestock, goods or mail carried on by the owner or charterer of ships or aircraft;

“Netherlands Enterprise” means an enterprise carried on by the Government of the Kingdom of the Netherlands, by a physical person ordinarily resident in the Kingdom of the Netherlands and not ordinarily resident in the Union of South Africa, and by a body or partnership constituted under the laws of the Kingdom of the Netherlands and controlled and managed in the Kingdom of the Netherlands;

“Union Enterprise” means an enterprise carried on by the Government of the Union of South Africa, by a physical person ordinarily resident in the Union of South Africa and not ordinarily resident in the Kingdom of the Netherlands, and by a body or partnership constituted under the laws of the Union of South Africa and controlled and managed in the Union of South Africa.

ARTICLE II.

(1) The Government of the Kingdom of the Netherlands shall exempt all income and profits derived from the business of sea or air transport between the Kingdom of the Netherlands and other countries by Union enterprises engaged in such business from income tax and all other taxes on income and profits which are chargeable in the Kingdom of the Netherlands.

(2) The Government of the Union shall exempt all income and profits derived from the business of sea or air transport between the Union of South Africa and other countries by Netherlands enterprises engaged in such business from income tax and all other taxes on income and profits which are chargeable in the Union of South Africa.

ARTICLE III.

(1) As regards the Kingdom of the Netherlands, this agreement will apply only to the Kingdom in Europe.

(2) This agreement may be extended, either in unamended form or with agreed modifications, to any overseas territory of the Netherlands Empire, if that territory levies taxes of a nature essentially similar to those taxes to which this agreement relates. In connection with such extension, both Governments will come to an understanding by means of an exchange of notes; in these notes the two Governments will

uitbreiding vasstel, asook die wysigings en die voorwaardes, daaronder begrepe dié wat betrekking het op opsegging waaronder die ooreenkoms van toepassing sal wees.

(3) Tensy daar deur albei Regerings uitdruklik anders ooreengekom is, sal die beëindiging van die ooreenkoms kragtens artikel IV 'n einde maak aan die toepassing van hierdie ooreenkoms met betrekking tot elke gebied, waartoe dit kragtens die onderhawige artikel uitgebrei is.

ARTIKEL IV.

(1) Hierdie ooreenkoms tree in werking op die datum waarop die laaste van die handelinge in die Unie van Suid-Afrika en in die Nederlandse Koninkryk verrig is, wat nodig is om die ooreenkoms die krag van wet in onderskeidelik die Unie van Suid-Afrika en in die Nederlandse Koninkryk te verleen, en sal daarna van krag wees met betrekking tot alle inkomste en winste wat vanaf 1 Julie 1948 verkry is.

(2) Hierdie ooreenkoms bly vir 'n onbepaalde tydperk van krag, maar kan deur elk van beide Regerings beëindig word deur 'n skriftelike kennisgewing aan die ander Regering, met dien verstande dat so 'n kennisgewing van beëindiging slegs van krag sal wees met betrekking tot inkomste en winste wat verkry word na 'n tydperk van minstens ses maande vanaf die datum van sodanige kennisgewing.

Indien die voorgaande voorstelle vir die Regering van die Unie van Suid-Afrika aanneemlik is, stel ek voor dat dit beskou word dat hierdie Nota en u bevestigende antwoord daarop 'n ooreenkoms tussen ons twee Regerings ten opsigte van hierdie aangeleentheid tot stand bring."

In antwoord, het ek die eer om te meld dat die Regering van die Unie van Suid-Afrika toestem tot die voormelde bepalings, en kan ek bevestig dat u Nota en hierdie Nota 'n ooreenkoms tussen die twee Regerings tot stand bring.

Aanvaar, Eksellensie, die hernude versekering van my mees besondere hoogagting.

Namens die Minister van Buitelandse Sake,

(Get.) D. D. FORSYTH,
Sekretaris van Buitelandse Sake.

Sy Eksellensie,
Mnr. J. van den Berg,
Buitengewone en Gevolmagtigde Ambassadeur
van die Nederlande,
Kaapstad.

No. 1885.] [17 September 1954.

OOREENKOMS TUSSEN DIE REGERING VAN DIE UNIE VAN SUID-AFRIKA EN DIE REGERING VAN DIE NEDERLANDSE KONINKRYK MET DIE OOG OP DIE VERMYDING VAN DUBBELE BELASTING OP INKOMSTE EN WINSTE VERKRY UIT SEE- EN LUGVERVOER.

Hierby word vir algemene inligting bekendgemaak dat die laaste van al die formaliteite wat nodig was om die Ooreenkoms, genoem in Proklamasie No. 152 van 1954, gepubliseer in *Staatskoerant* No. 5332 van 27 Augustus 1954, in onderskeidelik die Nederlandse Koninkryk en die Unie van Suid-Afrika die krag van Wet te gee, op genoemde datum, nl. 27 Augustus 1954, voltooi is en dat die Ooreenkoms derhalwe op daardie datum in werking getree het, kragtens die bepalings van artikel IV daarvan, wat verder bepaal dat die Ooreenkoms van krag sal wees ten opsigte van alle inkomste en winste wat vanaf 1 Julie 1948 verkry word.

determine the date on which the extension will come into operation as well as the amendments and conditions (including those which relate to termination) under which the agreement shall be of force.

(3) Unless otherwise expressly agreed by both Governments, the termination of the agreement in terms of Article IV shall terminate the application of this agreement with respect to any territory to which it has been extended under this article.

ARTICLE IV.

(1) This agreement shall come into force on the date on which the last of all such things shall have been done in the Union of South Africa and in the Kingdom of the Netherlands, as are necessary to give the agreement the force of law in the Union of South Africa and the Kingdom of the Netherlands, respectively, and shall thereafter have effect in respect of all income and profits derived as from the 1st July, 1948.

(2) This agreement shall continue in effect indefinitely but may be terminated by either Government by notice given in writing to the other Government, provided that such notice of termination shall have effect only in respect of income or profits derived after a period of at least six months from the date of such notice.

If the foregoing proposals are acceptable to the Government of the Union of South Africa, I suggest that this note and your confirmatory reply thereto be regarded as constituting an agreement between our two Governments in this matter."

In reply, I have the honour to state that the Government of the Union of South Africa agree to the foregoing terms and have to confirm that your note and this note constitute an agreement between the two Governments.

Please accept, Excellency, the renewed assurance of my highest consideration.

On behalf of the Minister of External Affairs,

(Sgd.) D. D. FORSYTH,
Secretary for External Affairs.

His Excellency,
Mr. J. van den Berg,
Ambassador Extraordinary and
Plenipotentiary of the Netherlands,
Cape Town.

No. 1885.] [17 September 1954.

AGREEMENT BETWEEN THE GOVERNMENT OF THE UNION OF SOUTH AFRICA AND THE GOVERNMENT OF THE KINGDOM OF THE NETHERLANDS FOR THE AVOIDANCE OF DOUBLE TAXATION ON INCOMES AND PROFITS DERIVED FROM SEA AND AIR TRANSPORT.

It is hereby notified for general information that the last of the formalities required to give the Agreement referred to in Proclamation No. 152 of 1954, as published in *Government Gazette* No. 5332 of 27th August, 1954, the force of law in the Kingdom of the Netherlands and the Union of South Africa, respectively, was completed on the date mentioned, viz. 27th August, 1954, and that the Agreement consequently came into force on that date, in terms of Article IV thereof, which further provides that the Agreement shall have effect in respect of all income and profits derived on or after 1st July, 1948.

No. 241, 1951.]

[9 November 1951.]

OOREENKOMS TUSSEN DIE REGERING VAN DIE UNIE VAN SUID-AFRIKA EN DIE REGERING VAN NOORWEE MET DIE OOG OP DIE VERMYDING VAN DUBBELE BELASTING OP WINSTE VERKRY UIT SEE- EN LUG-VERVOERBESIGHEID.

Kragtens die bevoegdheid my verleen by subartikel (2) van artikel *vier-en-negentig* van die Inkomstebelastingwet, 1941 (Wet No. 31 van 1941), verklaar ek hierby dat die ooreenkoms wat in die Bylae van hierdie Proklamasie vervat is, kragtens subartikel (1) van genoemde artikel tussen die Regering van die Unie van Suid-Afrika en die Regering van Noorwee aangegaan is.

GOD BEHOEDE DIE KONING.

Gegee onder my Hand en Grootseël te Pretoria, op hede die Vier-en-twintigste dag van Oktober Eenduisend Nege-honderd Een-en-vyftig.

E. G. JANSEN,
Goewerneur-generaal.

Op las van Sy Eksellensie die
Goewerneur-generaal-in-rade.

N. C. HAVENGA.

BYLAE.

P.M. 41/1/17.

Departement van Buitelandse Sake,
Kaapstad.

13 Junie 1951.

Meneer die Minister,

Aangesien die Regering van die Unie van Suid-Afrika en die Regering van Noorwee begerig is om 'n ooreenkoms aan te gaan om te voorkom dat inkomste wat verkry word uit skeepvaartbedrywighede en die eksploitasie van lugvaartdienste dubbel belas word, het ek die eer om u mee te deel dat die Regering van die Unie van Suid-Afrika bereid is om 'n ooreenkoms met die Regering van Noorwee aan te gaan in die volgende bewoording:—

ARTIKEL I.

Die uitdrukking—

„see- of lugvervoerbesigheid” beteken die besigheid van die see- of lugvervoer van persone, lewende hawe, goedere of pos wat gedryf word deur die eienaar of bevrachter van skepe of vliegtuie;

„Unie-onderneming” beteken die Regering van die Unie van Suid-Afrika, 'n natuurlike persoon wat gewoonlik in die Unie van Suid-Afrika, en nie gewoonlik in Noorwee nie, woonagtig is, en 'n regspersoon of 'n vennootskap gestig kragtens die wette van en beheer in die Unie van Suid-Afrika;

„Noorse onderneming” beteken die Regering van Noorwee, 'n natuurlike persoon wat gewoonlik in Noorwee, en nie gewoonlik in die Unie van Suid-Afrika nie, woonagtig is, en 'n regspersoon of 'n vennootskap gestig kragtens die wette van en bestuur en beheer in Noorwee.

ARTIKEL II.

(1) Die Regering van die Unie van Suid-Afrika stel alle inkomste wat verkry word uit see- of lugvervoerbesigheid tussen die Unie van Suid-Afrika en ander lande deur Noorse ondernemings wat sodanige besigheid dryf, vry van inkomstebelasting en alle ander belastinge op inkomste wat in die Unie van Suid-Afrika gehef word.

(2) Die Regering van Noorwee stel alle inkomste wat verkry word uit see- of lugvervoerbesigheid tussen Noorwee en ander lande deur die Unie-ondernemings wat sodanige besigheid dryf, vry van inkomstebelasting en alle ander belastinge op inkomste wat in Noorwee gehef word.

No. 241, 1951.]

[9 November 1951.]

AGREEMENT BETWEEN THE GOVERNMENT OF THE UNION OF SOUTH AFRICA AND THE GOVERNMENT OF NORWAY FOR THE AVOIDANCE OF DOUBLE TAXATION ON PROFITS DERIVED FROM THE BUSINESS OF SEA OR AIR TRANSPORT.

Under and by virtue of the powers vested in me by sub-section (2) of section *ninety-four* of the Income Tax Act, 1941 (Act No. 31 of 1941), I do hereby declare that the agreement set out in the Schedule to this Proclamation has been entered into between the Government of the Union of South Africa and the Government of Norway under sub-section (1) of the said section.

GOD SAVE THE KING.

Given under my Hand and Great Seal at Pretoria on this Twenty-fourth day of October, One thousand Nine hundred and Fifty-one.

E. G. JANSEN,
Governor-General.

By Command of His Excellency the
Governor-General-in-Council.

N. C. HAVENGA.

SCHEDULE.

P.M. 41/1/17.

Department of External Affairs,
Cape Town.

13th June, 1951.

Mr. Minister,

As the Government of the Union of South Africa and the Government of Norway desire to conclude an agreement for the avoidance of double taxation on income derived from the exercise of shipping activities and the operation of aircraft services, I have the honour to inform you that the Government of the Union of South Africa are prepared to conclude an agreement with the Government of Norway in the following terms:—

ARTICLE I.

The expression—

“the business of sea or air transport” means the business of transporting by sea or by air persons, livestock, goods or mail carried on by the owner or charterer of ships or aircraft;

“Union enterprise” means the Government of the Union of South Africa, a physical person ordinarily resident in the Union of South Africa and not ordinarily resident in Norway, and a corporation or a partnership constituted under the laws of and managed and controlled in the Union of South Africa;

“Norwegian enterprise” means the Government of Norway, a physical person ordinarily resident in Norway and not ordinarily resident in the Union of South Africa, and a corporation or a partnership constituted under the laws of and managed and controlled in Norway.

ARTICLE II.

(1) The Government of the Union of South Africa shall exempt all income derived from the business of sea or air transport between the Union of South Africa and other countries by Norwegian enterprises engaged in such business from income tax and all other taxes on income which are chargeable in the Union of South Africa.

(2) The Government of Norway shall exempt all income derived from the business of sea or air transport between Norway and other countries by Union enterprises engaged in such business from income tax and all other taxes on income which are chargeable in Norway.

ARTIKEL III.

Hierdie Ooreenkoms word van krag op die datum waarop die laaste van al die dinge, wat nodig is om aan die Ooreenkoms in onderskeidelik die Unie van Suid-Afrika en Noorweë die krag van wet te gee, in die Unie van Suid-Afrika en Noorweë gedoen is en is daarna van krag ten opsigte van alle inkomste wat op of na 1 Julie 1948 verkry is.

ARTIKEL IV.

Hierdie Ooreenkoms bly vir 'n onbepaalde tydperk van krag, maar enigeen van die Regerings kan dit beëindig deur die ander Regering skriftelik daarvan in kennis te stel, met dien verstande dat so 'n kennisgewing van beëindiging slegs van krag word ten opsigte van inkomste wat verkry word na 'n tydperk van minstens ses maande na die datum van so 'n kennisgewing.

Indien bostaande bepalings vir die Regering van Noorweë aanneemlik is, doen ek aan die hand dat hierdie nota en u bevestigende antwoord daarop beskou word as 'n ooreenkoms tussen ons twee Regerings ten opsigte van hierdie aangeleentheid.

Aanvaar, mnr. die Minister, die hernude versekering van my besondere hoogagting.

D. F. MALAN,

Minister van Buitelandse Sake.

E. F. Hougen,

Buitengewone Gesant en Gevolmagtigde Minister van Noorweë.

Koninklike Noorse Gesantskap,

Pretoria,

19 Junie 1951.

Meneer die Minister,

Ek het die eer om die ontvangs te erken van u nota van 13 Junie 1951, wat as volg lui:—

„Aangesien die Regering van die Unie van Suid-Afrika en die Regering van Noorweë begerig is om 'n ooreenkoms aan te gaan om te voorkom dat inkomste wat verkry word uit skeepvaartbedrywighede en die eksploitasie van lugvaartdienste dubbel belas word, het ek die eer om u mee te deel dat die Regering van die Unie van Suid-Afrika bereid is om 'n ooreenkoms met die Regering van Noorweë aan te gaan in die volgende bewoording:—

ARTIKEL I.

Die uitdrukking—

„see- of lugvervoerbesigheid” beteken die besigheid van die see- of lugvervoer van persone, lewende hawe, goedere of pos wat gedryf word deur die eienaar of bevrachter van skepe of vliegtuie;

„Unie-onderneming” beteken die Regering van die Unie van Suid-Afrika, 'n natuurlike persoon wat gewoonlik in die Unie van Suid-Afrika, en nie gewoonlik in Noorweë nie, woonagtig is, en 'n regspersoon of 'n vennootskap gestig kragtens die wette van en bestuur en beheer in die Unie van Suid-Afrika;

„Noorse onderneming” beteken die Regering van Noorweë, 'n natuurlike persoon wat gewoonlik in Noorweë, en nie gewoonlik in die Unie van Suid-Afrika nie, woonagtig is, en 'n regspersoon of 'n vennootskap gestig kragtens die wette van en bestuur en beheer in Noorweë.

ARTIKEL II.

(1) Die Regering van die Unie van Suid-Afrika stel alle inkomste wat verkry word uit see- of lugvervoerbesigheid tussen die Unie van Suid-Afrika en ander lande deur Noorse ondernemings wat sodanige besigheid dryf, vry van inkomstebelasting en alle ander belastinge op inkomste wat in die Unie van Suid-Afrika gehef word.

(2) Die Regering van Noorweë stel alle inkomste wat verkry word uit see- of lugvervoerbesigheid tussen Noorweë en ander lande deur die Unie-ondernemings wat sodanige besigheid dryf, vry van inkomstebelasting en alle ander belastinge op inkomste wat in Noorweë gehef word.

ARTICLE III.

This agreement shall come into force on the date on which the last of all such things shall have been done in the Union of South Africa and in Norway as are necessary to give the agreement the force of law in the Union of South Africa and in Norway respectively and shall thereupon have effect as respects all income derived on or after the 1st July, 1948.

ARTICLE IV.

This agreement shall continue in effect indefinitely but may be terminated by either Government by an instrument in writing addressed to the other Government; provided that such notice of termination shall only have effect as respects incomes derived after a period of at least six months from the date of such notice.

If the foregoing proposals are acceptable to the Government of Norway, I suggest that this note and your confirmatory reply thereto be regarded as constituting an agreement between our two Governments in this matter.

Please accept, Mr. Minister, the renewed assurance of my highest consideration.

D. F. MALAN,

Minister of External Affairs.

E. F. Hougen, Esq.,

Envoy Extraordinary and Minister, Plenipotentiary of Norway.

Royal Norwegian Legation, Pretoria.

19th June, 1951.

Mr. Minister,

I have the honour to acknowledge receipt of your note dated 13th June, 1951, reading as follows:—

“As the Government of the Union of South Africa and the Government of Norway desire to conclude an agreement for the avoidance of double taxation on income derived from the exercise of shipping activities and the operation of aircraft services, I have the honour to inform you that the Government of the Union of South Africa are prepared to conclude an agreement with the Government of Norway in the following terms:—

ARTICLE I.

The expression—

‘the business of sea or air transport’ means the business of transporting by sea or by air persons, livestock, goods or mail carried on by the owner or charterer of ships or aircraft;

‘Union enterprise’ means the Government of the Union of South Africa, a physical person ordinarily resident in the Union of South Africa and not ordinarily resident in Norway, and a corporation or a partnership constituted under the laws of and managed and controlled in the Union of South Africa;

‘Norwegian enterprise’ means the Government of Norway, a physical person ordinarily resident in Norway and not ordinarily resident in the Union of South Africa, and a corporation or a partnership constituted under the laws of and managed and controlled in Norway.

ARTICLE II.

(1) The Government of the Union of South Africa shall exempt all income derived from the business of sea or air transport between the Union of South Africa and other countries by Norwegian enterprises engaged in such business from income tax and all other taxes on income which are chargeable in the Union of South Africa.

(2) The Government of Norway shall exempt all income derived from the business of sea or air transport between Norway and other countries by Union enterprises engaged in such business from income tax and all other taxes on income which are chargeable in Norway.

ARTIKEL III.

Hierdie Ooreenkoms word van krag op die datum waarop die laaste van al die dinge, wat nodig is om aan die Ooreenkoms in onderskeidelik die Unie van Suid-Afrika en Noorweë die krag van wet te gee, in die Unie van Suid-Afrika en Noorweë gedoen is en is daarna van krag ten opsigte van alle inkomste wat op of na 1 Julie 1948 verkry is.

ARTIKEL IV.

Hierdie Ooreenkoms bly vir 'n onbepaalde tydperk van krag, maar enigeen van die Regerings kan dit beëindig deur die ander Regering skriftelik daarvan in kennis te stel, met dien verstande dat so 'n kennisgewing van beëindiging slegs van krag word ten opsigte van inkomste wat verkry word na 'n tydperk van minstens ses maande na die datum van so'n kennisgewing.

Indien bostaande bepalings vir die Regering van Noorweë aanneemlik is, doen ek aan die hand dat hierdie nota en u bevestigende antwoord daarop beskou word as 'n ooreenkoms tussen ons twee Regerings ten opsigte van hierdie aangeleentheid."

In antwoord daarop het ek die eer om u mee te deel dat die Regering van Noorweë akkoord gaan met bogenoemde bepalings en dat u nota en hierdie antwoord daarop beskou word as 'n ooreenkoms tussen ons twee Regerings.

Aanvaar, mn. die Minister, die hernude versekering van my besondere hoogagting.

E. HOUGEN.

Dr. Sy Edele D. F. Malan,

Minister van Buitelandse Sake van die Unie van Suid-Afrika.

No. 1047.]

[22 Mei 1953.]

OOREENKOMSTE TUSSEN DIE REGERING VAN DIE UNIE VAN SUID-AFRIKA EN DIE REGERINGS VAN SEKERE ANDER LANDE MET DIE OOG OP DIE VERMYDING VAN DUBBELE BELASTING OP INKOMSTE VERKRY UIT SEE- OF LUGVERVOERBESIGHEID.

Hierby word vir algemene inligting bekendgemaak dat die laaste van al die formaliteite wat nodig was om in die Unie en in die lande wat in kolom 1 hieronder aangedui word die krag van wet te gee aan die Ooreenkomste wat, met die oog op die vermyding van dubbele belasting op inkomste verkry uit see- of lugvervoerbesigheid, tussen die Regering van die Unie van Suid-Afrika en die Regerings van sodanige ander lande aangegaan is, op die onderskeie datums in kolom 4 hieronder aangedui voltooi is. Derhalwe het sodanige Ooreenkomste kragtens hul toepaslike bepalings, in werking getree op daardie datums en van krag geword ten opsigte van alle inkomste wat op of na 1 Julie 1948 verkry word:—

1.	2.	3.	4.
Land waarmee ooreenkoms aangegaan is.	Nommer van proklamasie waar- onder ooreenkoms gepubliseer is.	Nommer en datum van Staatskoerant waarin proklamasie verskyn het.	Datum waarop die laaste van die formaliteite voltooi is.
Swede*....	172 van 1951...	4665, gedateer 27 Julie 1951	27 Julie 1951.
Noorweë...	241 van 1951...	4724, gedateer 9 Nov. 1951	28 Nov. 1951.
Finland....	135 van 1952...	4874, gedateer 27 Junie 1952	22 Aug. 1952.

* Vervang deur ooreenkoms vervat in Proklamasie No. 242 van 1955.

ARTICLE III.

This agreement shall come into force on the date on which the last of all such things shall have been done in the Union of South Africa and in Norway as are necessary to give the agreement the force of law in the Union of South Africa and in Norway respectively and shall thereupon have effect as respects all income derived on or after the 1st July, 1948.

ARTICLE IV.

This agreement shall continue in effect indefinitely but may be terminated by either Government by an instrument in writing addressed to the other Government; provided that such notice of termination shall only have effect as respects incomes derived after a period of at least six months from the date of such notice.

If the foregoing proposals are acceptable to the Government of Norway, I suggest that this note and your confirmatory reply thereto be regarded as constituting an agreement between our two Governments in this matter."

In reply thereto I have the honour to inform you that the Government of Norway are in agreement with the foregoing provisions and that your note and the present reply shall be regarded as constituting an agreement between our two Governments.

Please accept, Mr. Minister, the renewed assurance of my highest consideration.

E. HOUGEN.

Dr. the Honourable D. F. Malan,

Minister of External Affairs of the Union of South Africa.

No. 1047.]

[22 May 1953.]

AGREEMENTS BETWEEN THE GOVERNMENT OF THE UNION OF SOUTH AFRICA AND THE GOVERNMENTS OF CERTAIN OTHER COUNTRIES FOR THE AVOIDANCE OF DOUBLE TAXATION ON INCOME DERIVED FROM THE BUSINESS OF SEA OR AIR TRANSPORT.

It is hereby notified for general information that the last of the formalities required to give the force of law, in the Union and in the countries indicated in column 1 hereunder, to the Agreements for the avoidance of double taxation on income derived from the business of sea or air transport, entered into between the Government of the Union of South Africa and the Governments of such other countries, was completed on the respective dates shown in column 4 hereunder. Such Agreements, therefore, in terms of their relevant provisions, came into force on those dates and are effective in respect of all income derived on or after 1st July, 1948:—

1.	2.	3.	4.
Country with which Agreement concluded.	Number of Proclamation under which Agreement was Published.	Number and Date of Government Gazette in which Proclamation Appeared.	Date on which the Last of All Formalities was completed.
Sweden*...	172 of 1951....	4665 of 27th July, 1951	27th July, 1951.
Norway...	241 of 1951....	4724 of 9th Nov., 1951	28th Nov., 1951.
Finland....	135 of 1952....	4874 of 27th June, 1952	22nd Aug., 1952.

* Superseded by agreement contained in Proclamation No 242 of 1955.

No. 324, 1957.]

[25 Oktober 1957.]

OOREENKOMS TUSSEN DIE REGERING VAN DIE UNIE VAN SUID-AFRIKA EN DIE REGERING VAN PORTUGAL MET DIE OOG OP DIE VERMYDING VAN DUBBELE BELASTING TEN OPSIGTE VAN INKOMSTE VERKRY UIT DIE BESIGHEID VAN SEE- OF LUGVERVOER.

Kragtens die bevoegdheid my verleen by subartikel (2) van artikel vier-en-negentig van die Inkomstebelastingwet, 1941 (Wet No. 31 van 1941), verklaar ek hierby dat die Ooreenkoms wat in die Bylae van hierdie Proklamasie vervat is, kragtens subartikel (1) van genoemde artikel tussen die Regering van die Unie van Suid-Afrika en die Regering van Portugal aangegaan is.

GOD BEHOEDE DIE KONINGIN.

Gegee onder my Hand en Grootseël te Pretoria, op hede die Dertigste dag van September Eenduisend Negehonderd Sewe-en-vyftig.

E. G. JANSEN,

Goewerneur-generaal.

Op las van Sy Eksellensie die Goewerneur-generaal-in-rade.

E. H. LOUW.

BYLAE.

Vertaling.*

MINISTERIE VAN BUTTELANDSE SAKKE.
Algemene Direksie van Ekonomiese en Konsulêre Staat,
Lisabon.

2 Augustus 1957.

Meneer die Minister,

Ek het die eer om u Eksellensie te verwittig dat die Portugese Regering bereid is om met die oog op die vermyding van dubbele belasting op die inkomste verkry uit lug- en seevervoer, 'n Ooreenkoms met die Regering van die Unie van Suid-Afrika op die volgende voorwaardes aan te gaan:—

ARTIKEL I.

Vir die toepassing van hierdie Ooreenkoms beteken—

- (1) „see- of lugvervoerbesigheid” die besigheid van die vervoer oor die see of deur die lug van persone lewende hawe, goedere of pos deur die eienaar of bevrachter van skepe of vliegtuie;
- (2) „Unie-onderneming” die Regering van die Unie van Suid-Afrika, enige fisiese persoon wat gewoonlik in die Unie van Suid-Afrika, en nie gewoonlik in metropolitaanse Portugal en die Portugese oorsese provinsies Angola en Mosambiek nie, woonagtig is, of enige vennootskap of regspersoon gestig kragtens die wette van die Unie van Suid-Afrika en bestuur en beheer in die Unie van Suid-Afrika;
- (3) „Portugese onderneming” die Regering van Portugal, enige fisiese persoon wat gewoonlik in metropolitaanse Portugal en die Portugese oorsese provinsies Angola en Mosambiek, en nie gewoonlik in die Unie van Suid-Afrika nie, woonagtig is, of enige vennootskap of regspersoon gestig kragtens die wette van Portugal en bestuur en beheer in metropolitaanse Portugal en die Portugese oorsese provinsies Angola en Mosambiek.

ARTIKEL II.

1. Die Regering van die Unie van Suid-Afrika stel alle inkomste wat verkry word uit see- of lugvervoerbesigheid tussen die Unie van Suid-Afrika en ander lande deur Portugese ondernemings wat sodanige besigheid dryf, vry van inkomstebelasting en alle ander belastinge op inkomste wat in die Unie van Suid-Afrika gehef word.

No. 324, 1957.]

[25 October 1957.]

AGREEMENT BETWEEN THE GOVERNMENT OF THE UNION OF SOUTH AFRICA AND THE GOVERNMENT OF PORTUGAL FOR THE AVOIDANCE OF DOUBLE TAXATION IN RESPECT OF INCOME DERIVED FROM THE BUSINESS OF SEA AND AIR TRANSPORT.

Under and by virtue of the powers vested in me by sub-section (2) of section ninety-four of the Income Tax Act, 1941 (Act No. 31 of 1941), I do hereby declare that the Agreement set out in the schedule to this proclamation has been entered into between the Government of the Union of South Africa and the Government of Portugal under sub-section (1) of the said section.

GOD SAVE THE QUEEN.

Given under my Hand and Great Seal at Pretoria on this Thirtieth day of September, One thousand Nine hundred and Fifty-seven.

E. G. JANSEN,

Governor-General.

By Command of His Excellency the Governor-in-General-in-Council.

E. H. LOUW.

SCHEDULE.

MINISTRY OF FOREIGN AFFAIRS,
General Direction of
Economic and Consular Affairs,
Lisbon,
2nd August, 1957.

Mr. Minister,

I have the honour to inform Your Excellency that in order to avoid double taxation on the income derived from air and sea transport the Portuguese Government is prepared to conclude an Agreement with the Government of the Union of South Africa in the following terms:—

ARTICLE I.

For the purpose of this Agreement the expression—

- (1) “business of sea or air transport” means the business of transporting by sea or by air persons, livestock, goods or mail carried on by the owner or charterer of ships or aircraft;
- (2) “Union enterprise” means the Government of the Union of South Africa, any physical person ordinarily resident in the Union of South Africa and not ordinarily resident in metropolitan Portugal and the Portuguese overseas provinces of Angola and Moçambique, or any partnership or corporation constituted under the laws of the Union of South Africa and managed and controlled in the Union of South Africa;
- (3) “Portuguese enterprise” means the Government of Portugal, any physical person ordinarily resident in metropolitan Portugal and the Portuguese overseas provinces of Angola and Moçambique and not ordinarily resident in the Union of South Africa, or any partnership or corporation constituted under the laws of Portugal and managed and controlled in metropolitan Portugal and the Portuguese overseas provinces of Angola and Moçambique.

ARTICLE II.

1. The Government of the Union of South Africa shall exempt all income derived from the business of sea or air transport between the Union of South Africa and other countries by Portuguese enterprises engaged in such business from income tax and all other taxes on income which are chargeable in the Union of South Africa.

2. Die Regering van Portugal stel alle inkomste wat verkry word uit see- of lugvervoerbesigheid tussen metropolitaanse Portugal, die Portugese oorsese provinsies Angola en Mosambiek en ander lande deur Unie-ondernemings wat sodanige besigheid dryf, vry van alle belastinge op inkomste wat in metropolitaanse Portugal en die Portugese oorsese provinsies Angola en Mosambiek gehef word.

ARTIKEL III

Hierdie Ooreenkoms word van krag op die datum waarop die laaste van al dié dinge, wat nodig is om aan die Ooreenkoms in die Unie van Suid-Afrika en in Portugal die krag van wet te gee, in beide hierdie lande gedoen is en is daarna van krag ten opsigte van alle inkomste wat op of na 1 Julie 1951 verkry word.

ARTIKEL IV.

Hierdie Ooreenkoms bly vir 'n onbepaalde tydperk van krag maar kan deur elk van beide Regerings beëindig word deur skriftelike kennisgewing van ses maande aan die ander Regering te gee; met dien verstande dat so 'n kennisgewing van beëindiging slegs van krag sal wees ten opsigte van die inkomste wat verkry word na 'n tydperk van ses maande na die datum van sodanige kennisgewing.

Indien u Eksellensie gemagtig word om u toestemming tot die voorafgaande bepalinge te verleen, sal hierdie nota en u Eksellensie se bevestigende antwoord daarop beskou word as 'n formele Ooreenkoms tussen ons twee Regerings ten opsigte van hierdie aangeleentheid.

Ek maak van hierdie geleentheid gebruik om aan u Eksellensie die versekering van my besondere hoogagting oor te dra.

(Get.) PAULO CUNHA,

Minister van Buitelandse Sake.

Sy Eksellensie mnr. E. H. Louw,
Minister van Buitelandse Sake van die
Unie van Suid-Afrika.

* Die notawisseling is in Portugees en Engels gevoer.

Vertaling.*

Lissabon,

2 Augustus 1957.

U Eksellensie,

Ek het die eer om die ontvangs te erken van u Eksellensie se Nota van 2 Augustus 1957, waarvan die teks, in die ooreengekome Engelse vertaling, as volg lui:—

„Ek het die eer om u Eksellensie te verwittig dat die Portugese Regering bereid is om met die oog op die vermyding van dubbele belasting op die inkomste verkry uit lug- en seevervoer, 'n Ooreenkoms met die Regering van die Unie van Suid-Afrika op die volgende voorwaardes aan te gaan:—

ARTIKEL I.

Vir die toepassing van hierdie Ooreenkoms beteken—

- (1) „see- of lugvervoerbesigheid” die besigheid van die vervoer oor die see of deur die lug van persone, lewende hawe, goedere of pos deur die eienaar of bevrachter van skepe of vliegtuie;
- (2) „Unie-onderneming” die Regering van die Unie van Suid-Afrika, enige fisiese persoon wat gewoonlik in die Unie van Suid-Afrika, en nie gewoonlik in metropolitaanse Portugal en die Portugese oorsese provinsies Angola en Mosambiek nie, woonagtig is, of enige vennootskap of regspersoon gestig kragtens die wette van die Unie van Suid-Afrika en bestuur en beheer in die Unie van Suid-Afrika;
- (3) „Portugese onderneming” die Regering van Portugal, enige fisiese persoon wat gewoonlik in metropolitaanse Portugal en die Portugese oorsese provinsies Angola en Mosambiek, en nie gewoonlik in die Unie van Suid-Afrika nie, woonagtig is, of enige vennootskap of regspersoon gestig kragtens die wette van Portugal en bestuur en beheer in metropolitaanse Portugal en die Portugese oorsese provinsies Angola en Mosambiek.

2. The Government of Portugal shall exempt all income derived from the business of sea or air transport between metropolitan Portugal, the Portuguese overseas provinces of Angola and Moçambique and other countries by Union enterprises engaged in such business from any taxes whatsoever on income which are chargeable in metropolitan Portugal and the Portuguese overseas provinces of Angola and Moçambique.

ARTICLE III.

This Agreement shall come into force on the date on which the last of all such things shall have been done in the Union of South Africa and in Portugal as are necessary to give the Agreement the force of law in both these countries, and shall thereupon have effect as respects all income derived on or after the 1st July, 1951.

ARTICLE IV.

The Agreement shall continue in effect indefinitely but may be terminated by either Government by giving six months' notice in writing to the other Government, provided that such notice of termination shall only have effect in respect of the income derived after a period of six months from the date of such notice.

Should Your Excellency be authorized to agree to the above, the present Note and Your Excellency's confirmatory reply thereto will be regarded as constituting a formal Agreement between our two Governments in this matter.

I avail myself of this opportunity to present to Your Excellency the assurance of my highest consideration.

(Sgd.) PAULO CUNHA,

Minister of Foreign Affairs.

His Excellency Mr. E. H. Louw,
Minister of External Affairs of the
Union of South Africa.

Lisbon,

2nd August, 1957.

Your Excellency,

I have the honour to acknowledge the receipt of Your Excellency's note of the 2nd August, 1957, the text of which in its agreed English version reads as follows:—

“I have the honour to inform Your Excellency that in order to avoid double taxation on the income derived from air and sea transport the Portuguese Government is prepared to conclude an Agreement with the Government of the Union of South Africa in the following terms:—

ARTICLE I.

For the purpose of this agreement the expression—

- (1) ‘business of sea or air transport’ means the business of transporting by sea or by air persons, livestock, goods or mail carried on by the owner or charterer of ships or aircraft;
- (2) ‘Union enterprise’ means the Government of the Union of South Africa, any physical person ordinarily resident in the Union of South Africa and not ordinarily resident in metropolitan Portugal and the Portuguese overseas provinces of Angola and Moçambique, or any partnership or corporation constituted under the laws of the Union of South Africa and managed and controlled in the Union of South Africa;
- (3) ‘Portuguese enterprise’ means the Government of Portugal, any physical person ordinarily resident in metropolitan Portugal and the Portuguese overseas provinces of Angola and Moçambique and not ordinarily resident in the Union of South Africa, or any partnership or corporation constituted under the laws of Portugal and managed and controlled in metropolitan Portugal and the Portuguese overseas provinces of Angola and Moçambique.

ARTIKEL II.

1. Die Regering van die Unie van Suid-Afrika stel alle inkomste wat verkry word uit see- of lugvervoerbesigheid tussen die Unie van Suid-Afrika en ander lande deur Portugese ondernemings wat sodanige besigheid dryf, vry van inkomstebelasting en alle ander belastinge op inkomste wat in die Unie van Suid-Afrika gehef word.

2. Die Regering van Portugal stel alle inkomste wat verkry word uit see- of lugvervoerbesigheid tussen metropolitaanse Portugal, die Portugese oorsese provinsies Angola en Mosambiek en ander lande deur Unie-ondernemings wat sodanige besigheid dryf, vry van alle belastinge op inkomste wat in metropolitaanse Portugal en die Portugese oorsese provinsies Angola en Mosambiek gehef word.

ARTIKEL III.

Hierdie Ooreenkoms word van krag op die datum waarop die laaste van al dié dinge, wat nodig is om aan die Ooreenkoms in die Unie van Suid-Afrika en in Portugal die krag van wet te gee, in beide hierdie lande gedoen is en is daarna van krag ten opsigte van alle inkomste wat op of na 1 Julie 1951 verkry word.

ARTIKEL IV.

Hierdie Ooreenkoms bly vir 'n onbepaalde tydperk van krag, maar kan deur elk van beide Regerings beëindig word deur skriftelike kennisgewing van ses maande aan die ander Regering te gee; met dien verstande dat so 'n kennisgewing van beëindiging slegs van krag sal wees ten opsigte van die inkomste wat verkry word na 'n tydperk van ses maande na die datum van sodanige kennisgewing.

Indien u Eksellensie gemagtig word om u toestemming tot die voorafgaande bepalings te verleen, sal hierdie Nota en u Eksellensie se bevestigende antwoord daarop beskou word as 'n formele Ooreenkoms tussen ons twee Regerings ten opsigte van hierdie aangeleentheid."

In antwoord daarop het ek die eer om te vermeld dat die Regering van die Unie van Suid-Afrika akkoord gaan met die voorafgaande bepalings en dat u Eksellensie se Nota en hierdie bevestigende antwoord beskou word as 'n Ooreenkoms tussen ons twee Regerings.

Aanvaar, u Eksellensie, die hernude versekering van my besondere hoogagting.

(Get.) ERIC H. LOUW,

Minister van Buitelandse Sake van die Unie van Suid-Afrika.

Sy Eksellensie

Dr. Paulo Arsénio Virissimo Cunha,
Minister van Buitelandse Sake,
Lissabon.

* Die notawisseling is in Portugees en Engels gevoer.

No. 1163.]

[31 Julie 1959.

OOREENKOMS TUSSEN DIE REGERING VAN DIE UNIE VAN SUID-AFRIKA EN DIE REGERING VAN PORTUGAL MET DIE OOG OP DIE VERMYDING VAN DUBBELE BELASTING TEN OPSIGTE VAN INKOMSTE VERKRY UIT DIE BESIGHEID VAN SEE- EN LUGVERVOER.

Hierby word vir algemene inligting bekendgemaak dat die laaste van al die formaliteite wat nodig was om die Ooreenkoms genoem in Proklamasie No. 324 van 1957 (gepubliseer in *Staatskoerant* No. 5962 van 25 Oktober 1957), in onderskeidelik die Unie van Suid-Afrika en in Portugal wetskrag te gee, op 10 April 1959 voltooi is en dat die Ooreenkoms derhalwe op daardie datum in werking getree het kragtens die bepalings van Artikel III daarvan, wat verder bepaal dat die Ooreenkoms van krag sal wees ten opsigte van alle inkomste wat op of na 1 Julie 1951 verkry word.

ARTICLE II.

1. The Government of the Union of South Africa shall exempt all income derived from the business of sea or air transport between the Union of South Africa and other countries by Portuguese enterprises engaged in such business from income tax and all other taxes on income which are chargeable in the Union of South Africa.

2. The Government of Portugal shall exempt all income derived from the business of sea or air transport between metropolitan Portugal, the Portuguese overseas provinces of Angola and Moçambique and other countries by Union enterprises engaged in such business from any taxes whatsoever on income which are chargeable in metropolitan Portugal and the Portuguese overseas provinces of Angola and Moçambique.

ARTICLE III.

This agreement shall come into force on the date on which the last of all such things shall have been done in the Union of South Africa and in Portugal as are necessary to give the agreement the force of law in both these countries, and shall thereupon have effect as respects all income derived on or after the 1st July, 1951.

ARTICLE IV.

This agreement shall continue in effect indefinitely but may be terminated by either Government by giving six months' notice in writing to the other Government, provided that such notice of termination shall only have effect in respect of the income derived after a period of six months from the date of such notice.

Should Your Excellency be authorized to agree to the above, the present Note and Your Excellency's confirmatory reply thereto will be regarded as constituting a formal Agreement between our two Governments in this matter."

In reply thereto I have the honour to state that the Government of the Union of South Africa are in agreement with the foregoing provisions and that Your Excellency's note and this confirmatory reply are regarded as constituting an Agreement between our two Governments.

Please accept, Your Excellency, the renewed assurance of my highest consideration.

(Sgd.) ERIC H. LOUW,

Minister of External Affairs of the Union of South Africa.

His Excellency,

Dr. Paulo Arsénio Virissimo Cunha,
Minister of Foreign Affairs,
Lisbon.

No. 1163.]

[31 July 1959.

AGREEMENT BETWEEN THE GOVERNMENT OF THE UNION OF SOUTH AFRICA AND THE GOVERNMENT OF PORTUGAL FOR THE AVOIDANCE OF DOUBLE TAXATION IN RESPECT OF INCOME DERIVED FROM THE BUSINESS OF SEA AND AIR TRANSPORT.

It is hereby notified for general information that the last of the formalities required to give the Agreement referred to in Proclamation No. 324 of 1957 (as published in *Government Gazette* No. 5962 of 25th October, 1957), the force of law in the Union of South Africa and in Portugal, respectively, was completed on the 10th April, 1959, and that the Agreement consequently came into force on that date in terms of Article III thereof, which further provides that the Agreement shall have effect as respects all income derived on or after the 1st July, 1951.

No. 683.]

[8 Mei 1959.

OOREENKOMS TUSSEN DIE MINISTER VAN FINANSIES VAN DIE UNIE VAN SUID-AFRIKA EN DIE ADMINISTRATEUR VAN DIE GEBIED SUIDWES-AFRIKA TER VERMYDING VAN DUBBELE BELASTING EN DIE VOORKOMING VAN FISKALE ONTDUIKING TEN OPSIGTE VAN BELASTINGS OP INKOMSTE.

Kragtens die bevoegdheid my verleen by subartikel (2) van artikel vier-en-negentig bis van die Inkomstebelastingwet, 1941 (Wet No. 31 van 1941), gee ek, THEOPHILUS EBENHAEZER DÖNGES, Minister van Finansies van die Unie van Suid-Afrika, hierby kennis dat die ooreenkoms wat in die Bylae hiervan vervat is, kragtens subartikel (1) van genoemde artikel met die Administrateur van die Gebied Suidwes-Afrika aangegaan is.

T. E. DÖNGES,
Minister van Finansies.

BYLAE.

Die Minister van Finansies van die Unie van Suid-Afrika en die Administrateur van die Gebied Suidwes-Afrika, hieronder die kontrakterende partye genoem, het uit 'n begeerte om 'n ooreenkoms ter vermyding van dubbele belasting en die voorkoming van fiskale ontduiking ten opsigte van belastingen op inkomste aan te gaan, soos volg ooreengekom:—

ARTIKEL I.

1. Die belastingen wat die onderwerp van hierdie Ooreenkoms uitmaak, is die volgende:—

- (a) In die Unie van Suid-Afrika: Die normale belasting, die superbelasting en die belasting op buitelandse aandeelhouders (hieronder „Uniebelasting” genoem);
- (b) in die Gebied Suidwes-Afrika: Die normale belasting, die superbelasting en die belasting op buitelandse aandeelhouders (hieronder „Suidwes-Afrika-belasting” genoem).

2. Hierdie Ooreenkoms is ook van toepassing op ander belastingen van wesenlik soortgelyke aard wat deur die Regering van die Unie en die Administrasie van Suidwes-Afrika gehef word na die datum van ondertekening van hierdie Ooreenkoms.

ARTIKEL II.

1. In hierdie Ooreenkoms, tensy die verband anders aandui, beteken—

- (a) „Unie” die Unie van Suid-Afrika maar met uitsondering van die Hawe en Nedersetting Walvisbaai;
- (b) „Suidwes-Afrika” die Gebied Suidwes-Afrika met inbegrip van die Hawe en Nedersetting Walvisbaai;
- (c) „een van die gebiede” en „die ander gebied”, die Unie van Suid-Afrika of die Gebied Suidwes-Afrika na gelang van die geval;
- (d) „belasting” Unie- of Suidwes-Afrika-belasting, na gelang van die geval;
- (e) „persoon” ook enige liggaam van persone, met of sonder regs persoonlikheid;
- (f) „maatskappy” ook enige liggaam met regs persoonlikheid;
- (g) „inwoner van die Unie” en „inwoner van Suidwes-Afrika” onderskeidelik 'n persoon wat gewoonlik in die Unie vir doeleindes van die Uniebelasting en nie gewoonlik in Suidwes-Afrika vir doeleindes van die Suidwes-Afrika-belasting woonagtig is nie, en 'n persoon wat gewoonlik in Suidwes-Afrika vir doeleindes van die Suidwes-Afrika-belasting en nie gewoonlik in die Unie vir doeleindes van die Uniebelasting woonagtig is nie; en 'n maatskappy word as gewoonlik in die Unie woonagtig beskou as dit in die Unie ingelyf is of, tensy dit in Suidwes-Afrika ingelyf is, as sy besigheid in die Unie beheer

No. 683.]

[8 May 1959.

AGREEMENT BETWEEN THE MINISTER OF FINANCE OF THE UNION OF SOUTH AFRICA AND THE ADMINISTRATOR OF THE TERRITORY OF SOUTH WEST AFRICA FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION IN RESPECT OF TAXES ON INCOME.

Under and by virtue of the powers vested in me by sub-section (2) of section ninety-four bis of the Income Tax Act, 1941 (Act No. 31 of 1941), I, THEOPHILUS EBENHAEZER DÖNGES, Minister of Finance for the Union of South Africa, hereby give notice that the Agreement set out in the Schedule hereto has been entered into with the Administrator of the Territory of South West Africa under sub-section (1) of the said section.

T. E. DÖNGES,
Minister of Finance.

SCHEDULE.

The Minister of Finance of the Union of South Africa and the Administrator of the Territory of South West Africa, hereinafter referred to as the Contracting Parties, desiring to conclude an agreement for the avoidance of double taxation and the prevention of fiscal evasion in respect of taxes on income, have agreed as follows:—

ARTICLE I.

1. The taxes which are the subject of this Agreement are—

- (a) in the Union of South Africa: The normal tax, the super tax and non-resident shareholders' tax (hereinafter referred to as “Union tax”);
- (b) in the Territory of South West Africa: The normal tax, the super tax and the non-resident shareholders' tax (hereinafter referred to as “South West African tax”).

2. This Agreement shall also apply to any other taxes of a substantially similar character imposed by the Government of the Union and the Administration of South West Africa subsequent to the date of signature of this Agreement.

ARTICLE II.

1. In this Agreement unless the context otherwise requires—

- (a) “Union” means the Union of South Africa, excluding the Port and Settlement of Walvis Bay;
- (b) “South West Africa” means the Territory of South West Africa and includes the Port and Settlement of Walvis Bay;
- (c) “one of the territories” and “the other territory” mean the Union of South Africa or the Territory of South West Africa as the case may be;
- (d) “tax” means Union or South West African tax, as the case may be;
- (e) “person” includes any body of persons, corporate or not corporate;
- (f) “company” includes any body corporate;
- (g) “resident of the Union” and “resident of South West Africa” mean respectively any person who is ordinarily resident in the Union for the purposes of the Union tax and not ordinarily resident in South West Africa for the purposes of the South West African tax and any person who is ordinarily resident in South West Africa for the purposes of the South West African tax and not ordinarily resident in the Union for the purposes of the Union tax; and a company shall be regarded as ordinarily resident in the Union if it is incorporated in the Union or, unless it is incorporated in South West Africa, if its business is managed and controlled in the Union and ordinarily resident in South West

en bestuur word en gewoonlik in Suidwes-Afrika woonagtig as dit in Suidwes-Afrika ingelyf is of, tensy dit in die Unie ingelyf is, as sy besigheid in Suidwes-Afrika beheer en bestuur word;

- (h) „maatskappy van een van die gebiede” en „maatskappy van die ander gebied” ’n maatskappy wat ’n inwoner van die Unie of ’n maatskappy wat ’n inwoner van Suidwes-Afrika is, na gelang van die geval;
- (i) „Unie-onderneming” en „Suidwes-Afrika-onderneming” onderskeidelik ’n nywerheids- of handels-onderneming wat deur ’n inwoner van die Unie gedryf word en ’n nywerheids- of handelsonderneming wat deur ’n inwoner van Suidwes-Afrika gedryf word; en „onderneming van een van die gebiede” en „onderneming van die ander gebied” ’n Unie-onderneming of ’n Suidwes-Afrika-onderneming, na gelang die verband vereis;
- (j) „nywerheids- of handelsonderneming” ook ’n onderneming wat hom besig hou met myn-, vis-, landbou- of herderlike bedrywighede of wat bankiersake, assuransië of transaksies in beleggings, en „nywerheids- of handelswinste” ook winste uit sodanige bedrywighede of handel, maar nie inkomste in die vorm van diwidende, rente, huurgeld, tantième (met inbegrip van huurgeld of tantième op bioskoopfilms), bestuurskoste, vergoeding vir persoonlike dienste of winste uit die in-bedryfhou van vervoerdienste nie;
- (k) „permanente saak” wanneer dit in verband met ’n onderneming van een van die gebiede gevestig word, ’n tak, depot, bestuur, fabriek, plaas, myn, steengroef of ander vaste besigheidsplek met inbegrip van enige plek van natuurlike hulpbronne wat aan ontginning onderworpe is en ’n plek waar konstruksiewerk aan die gang is of masjinerie of installasie aangelê word, maar sluit nie ’n agentskap in nie, tensy die agent ’n algemene magtiging besit, en dit gewoonlik uitoefen, om kontrakte namens die onderneming aan te gaan en te sluit of ’n voorraad handelsware het waaruit hy gereeld bestellings namens die onderneming uitvoer.

In hierdie verband—

- (i) word ’n onderneming van een van die gebiede nie geag ’n permanente saak in die ander gebied te hê nie, enkel omdat hy besigheids-transaksies in daardie ander gebied deur bemiddeling van ’n *bona fide* makelaar of algemene kommissie-agent wat in die gewone loop van sy besigheid as sodanig optree, verrig nie;
- (ii) beteken die feit dat ’n onderneming van een van die gebiede ’n vaste besigheidsplek in die ander gebied uitsluitlik vir die aankoop van goedere of handelsware in stand hou, nie op sigself dat daardie vaste besigheidsplek ’n permanente saak van die onderneming is nie;
- (iii) beteken die feit dat ’n maatskappy wat in een van die gebiede woonagtig is ’n ondermaatskappy het wat in die ander gebied woonagtig is of wat handel of besigheid in die ander gebied (hetsy deur bemiddeling van ’n permanente saak of andersins) dryf, nie op sigself dat daardie ondermaatskappy ’n permanente saak van sy moedermaatskappy is nie;
- (l) „winste”, „belasbare inkomste” soos omskryf in die wette van die Unie en van Suidwes-Afrika betreffende die belastinge wat die onderwerp van hierdie Ooreenkoms uitmaak;
- (m) „belastingowerhede” die Kommissaris van Binnelandse Inkomste of sy gemagtigde verteenwoordiger, in die geval van die Unie, en die Kommissaris van Binnelandse Inkomste of sy gemagtigde verteenwoordiger in die geval van Suidwes-Afrika.

Africa if it is incorporated in South West Africa, or, unless it is incorporated in the Union, if its business is managed and controlled in South West Africa;

- (h) “company of one of the territories” and “company of the other territory” mean a company which is resident of the Union or a company which is a resident of South West Africa, as the case may be;
- (i) “Union enterprise” and “South West African enterprise” mean respectively an industrial or commercial enterprise or undertaking carried on by a resident of the Union and an industrial or commercial enterprise or undertaking carried on by a resident of South West Africa; and “enterprise of one of the territories” and “enterprise of the other territory” mean a Union enterprise or a South West African enterprise, as the context requires;
- (j) “industrial or commercial enterprise or undertaking” includes an enterprise or undertaking engaged in mining, fishing, agricultural or pastoral activities or in the business of banking, insurance or dealing in investments, and “industrial or commercial profits” includes profits from such activities or business but does include income in the form of dividends, interest, rents, royalties (including rent or royalties of cinematograph films), management charges, remuneration for personal services or profits from the operation of transport services;
- (k) “permanent establishment”, when used with respect to an enterprise of one of the territories, means a branch, depot, management, factory, farm, mine, quarry or other fixed place of business, including any place of natural resources subject to exploitation and a place where construction work or the installation of plant or machinery is carried on but does not include an agency unless the agent has, and habitually exercises, a general authority to negotiate and conclude contracts on behalf of the enterprise or has a stock of merchandise from which he regularly fills orders on its behalf.

In this connection—

- (i) an enterprise of one of the territories shall not be deemed to have a permanent establishment in the other territory merely because it carries on business dealings in that other territory through a *bona fide* broker or general commission agent acting in the ordinary course of his business as such;
- (ii) the fact that an enterprise of one of the territories maintains in the other territory a fixed place of business exclusively for the purchase of goods or merchandise shall not of itself constitute that fixed place of business a permanent establishment of the enterprise;
- (iii) the fact that a company which is resident in one of the territories has a subsidiary company which is a resident of the other territory or which is engaged in trade or business in that other territory (whether through a permanent establishment or otherwise) shall not of itself constitute that subsidiary company a permanent establishment of its parent company;
- (l) “profits” mean “taxable income” as defined under the laws of the Union and of South West Africa relating to the taxes which are the subject of this Agreement;
- (m) “taxation authorities” mean the Commissioner for Inland Revenue or his authorised representative in the case of the Union and the Commissioner for Inland Revenue or his authorised representative in the case of South West Africa.

2. „Uniebelasting” en „Suidwes-Afrika-belasting” omvat nie ’n bedrag betaalbaar ten opsigte van ’n versuim of weglating betreffende die belasting wat die onderwerp van hierdie Ooreenkoms uitmaak of wat ’n boete opgelê ingevolge die wette van een van die gebiede betreffende daardie belasting, verteenwoordig nie.

3. By die toepassing van die bepalinge van hierdie Ooreenkoms deur of die Unie of Suidwes-Afrika het ’n uitdrukking wat nie anders omskryf is nie, tensy die verband anders vereis, die betekenis wat daaraan geheg word ooreenkomstig die wette van die Unie of Suidwes-Afrika, na gelang van die geval, betreffende die belasting wat die onderwerp van hierdie Ooreenkoms uitmaak.

ARTIKEL III.

1. Die nywerheids- en handelswinste van ’n onderneming in een van die gebiede is nie aan belasting in die ander gebied onderworpe nie, tensy die onderneming hom besighou met handel of besigheid in die ander gebied deur bemiddeling van ’n permanente saak in daardie ander gebied. Indien hy hom aldus besighou, kan belasting deur die ander gebied op daardie winste gelê word, maar slegs op soveel daarvan as wat aan daardie permanente saak toegeskryf kan word.

2. Wanneer ’n onderneming van een van die gebiede hom besighou met handel of besigheid in die ander gebied deur bemiddeling van ’n permanente saak wat daarin geleë is—

(a) word daar aan daardie permanente saak die nywerheids- of handelswinste toegeskryf wat hy na verwagting in daardie ander gebied kan verkry as hy ’n onafhanklike onderneming is wat hom met dieselfde of soortgelyke bedrywighede onder dieselfde of soortgelyke toestande besighou en die uiterste voorwaardes beding van die onderneming waarvan hy ’n permanente saak is;

(b) word, behoudens die bepalinge van subparagraaf (a), geen winste aan daardie permanente saak toegeskryf wat uit bronne buite daardie ander gebied verkry is nie.

3. Geen gedeelte van winste wat voortspruit uit die verkoop van goedere of handelsware deur ’n onderneming van een van die gebiede word toegeskryf aan ’n permanente saak wat in die ander gebied geleë is nie uit hoofde van enkel die aankoop van die goedere of handelsware binne daardie ander gebied.

4. Hierdie Artikel is nie van toepassing nie in enige geval waarin sy toepassing tot gevolg sou hê dat inkomste, wat by ontstentenis van sodanige toepassing aan belasting in een van die gebiede onderworpe sou wees, nie aan belasting in enigiens van die gebiede onderworpe sou wees nie.

ARTIKEL IV.

Wanneer—

(a) ’n onderneming van een van die gebiede regstreeks of onregstreeks in die bestuur, beheer, of kapitaal van ’n onderneming van die ander gebied deel het; of

(b) dieselfde persone regstreeks of onregstreeks in die bestuur, beheer, of kapitaal van ’n onderneming van een van die gebiede en ’n onderneming van die ander gebied deel het; en

(c) in elkeen van die gevalle voorwaardes tussen die twee ondernemings met betrekking tot hul handels- of finansiële verhoudings gestel of opgelê word wat verskil van dié wat tussen onafhanklike ondernemings gestel sou word;

kan winste wat by ontstentenis van daardie voorwaardes aan een van die ondernemings sou toegeval het maar as gevolg van daardie voorwaardes nie aldus toegeval het nie, by die winste van daardie onderneming ingesluit en dienoreenkomstig belas word.

ARTIKEL V.

Winstes verkry deur die Regering of Administrasie, na gelang van die geval, van, of deur ’n inwoner van, een van die gebiede uit die in-bedryf-hou van vervoerdienste in die ander gebied is vrygestel van belasting in daardie ander gebied.

2. “Union tax” and “South West African tax” do not include any sum payable in respect of any default or omission in relation to the taxes which are the subject of this Agreement or which represents a penalty imposed under the law of either territory relating to those taxes.

3. In the application of the provisions of this Agreement by either the Union or South West Africa any term not otherwise defined shall, unless the context otherwise requires, have the meaning which it has under the laws of the Union or South West Africa, as the case may be relating to the taxes which are the subject of this Agreement.

ARTICLE III.

1. The industrial and commercial profits of an enterprise in one of the territories shall not be subject to tax in the other territory unless the enterprise is engaged in trade or business in the other territory through a permanent establishment in that other territory. If it is so engaged tax may be imposed on those profits by the other territory but only on so much of them as is attributable to that permanent establishment.

2. Where an enterprise of one of the territories is engaged in trade the business in the other territory through a permanent establishment situated therein—

(a) there shall be attributed to that permanent establishment the industrial or commercial profits which it might be expected to derive in that other territory if it were an independent enterprise engaged in the same or similar activities under the same or similar conditions and dealing at arm's length with the enterprise of which it is a permanent establishment;

(b) subject to the provisions of sub-paragraph (a) no profits derived from sources outside that other territory shall be attributed to that permanent establishment.

3. No portion of any profits arising from the sale of goods or merchandise by an enterprise of one of the territories shall be attributed to a permanent establishment situated in the other territory by reason of the mere purchase of the goods or merchandise within that other territory.

4. This Article shall not apply in any case in which its application would have the result that income, which but for such application would be subject to tax in one of the territories, would not be subject to tax in either territory.

ARTICLE IV.

Where—

(a) an enterprise of one of the territories participates directly or indirectly in the management, control or capital of an enterprise of the other territory; or

(b) the same persons participate directly or indirectly in the management, control or capital of an enterprise of one of the territories and an enterprise of the other territory; and

(c) in either case conditions are made or imposed between the two enterprises, in their commercial or financial relations, which differ from those which would be made between independent enterprises.

then any profits which would but for those conditions have accrued to one of the enterprises but by reason of those conditions have not so accrued may be included in the profits of that enterprise and taxed accordingly.

ARTICLE V.

Profits derived by the Government or Administration, as the case may be, of, or by a resident of, one of the territories from operating transport services in the other territory shall be exempt from tax in that other territory.

ARTIKEL VI.

Enige tantième, huurgeld (met inbegrip van huurgeld of tantième van bioskoopfilms) of ander vergoeding wat ontvang word deur of toeval aan 'n inwoner van een van die gebiede ten opsigte van die gebruik of toestemming tot die gebruik in die ander gebied van 'n patent, ontwerp, handelsmerk, kopiereg, geheime proses, formule of enige ander eiendom van 'n soortgelyke aard, is vrygestel van belasting in daardie eersgenoemde gebied indien sodanige tantième, huurgeld of ander vergoeding aan belasting in die ander gebied onderworpe is.

ARTIKEL VII.

1. Enige pensioen (behalwe 'n pensioen deur die Regering van die Unie betaal vir dienste vir hom by die uitoefening van regeringsfunksies verrig) en enige jaargeld, uit bronne binne die Unie verkry of geag verkry te gewees het, deur iemand wat 'n inwoner van Suidwes-Afrika is, is van Uniebelasting vrygestel in die mate waarin dit ingesluit word in inkomste vir Suidwes-Afrika-belastingdoeleindes.

2. Enige pensioen (behalwe 'n pensioen deur die Administrasie van Suidwes-Afrika betaal vir dienste vir hom by die uitoefening van regeringsfunksies verrig) en enige jaargeld, uit bronne binne Suidwes-Afrika verkry of geag verkry te gewees het, deur iemand wat 'n inwoner van die Unie is, is van Suidwes-Afrika-belasting vrygestel in die mate waarin dit ingesluit word in inkomste vir Uniebelastingdoeleindes.

3. „Jaargeld” beteken 'n aangegewe som wat van tyd tot tyd op gegewe tye gedurende lewe of gedurende 'n vermelde of vasstelbare tydskuur betaalbaar is ingevolge 'n verpligting om die betalings te doen ten aansien van geld wat betaal is.

ARTIKEL VIII.

1. Soveel van enige pensioen betaal ten opsigte van dienste gelewer aan of die Regering van die Unie of die Administrasie van Suidwes-Afrika of aan beide, as wat in dieselfde verhouding tot die bedrag van sodanige pensioen staan, as wat die tydperk waarin die ontvanger in Suidwes-Afrika gestasioneer was, staan tot die hele tydperk waarin die dienste gelewer is, is van Uniebelasting vrygestel.

2. Soveel van enige pensioen betaal ten opsigte van dienste gelewer aan of die Regering van die Unie of die Administrasie van Suidwes-Afrika of aan beide, as wat in dieselfde verhouding tot die bedrag van sodanige pensioen staan, as wat die tydperk waarin die ontvanger nie in Suidwes-Afrika gestasioneer was nie, staan tot die hele tydperk waarin die dienste gelewer is, is van Suidwes-Afrika-belasting vrygestel.

ARTIKEL IX.

1. Iemand wat 'n inwoner van die Unie is, is vrygestel van Suidwes-Afrika-belasting op winste of vergoeding ten opsigte van persoonlike (met inbegrip van professionele) dienste wat in enige jaar van aanslag binne Suidwes-Afrika verrig is as—

- (a) hy vir 'n tydperk of tydperke van hoogstens altesaam 183 dae gedurende daardie jaar in Suidwes-Afrika aanwesig is; en
- (b) die dienste verrig word vir of namens 'n persoon wat in die Unie woonagtig is; en
- (c) die winste of vergoeding aan Uniebelasting onderworpe is.

2. Iemand wat 'n inwoner van Suidwes-Afrika is, is vrygestel van Uniebelasting op winste of vergoeding ten opsigte van persoonlike (met inbegrip van professionele) dienste wat in enige jaar van aanslag binne die Unie verrig is as—

- (a) hy vir 'n tydperk of tydperke van hoogstens altesaam 183 dae gedurende daardie jaar in die Unie aanwesig is; en
- (b) die dienste verrig word vir of namens 'n persoon wat in Suidwes-Afrika woonagtig is; en
- (c) die winste of vergoeding aan Suidwes-Afrika-belasting onderworpe is.

ARTICLE VI.

Any royalty, rent (including rent or royalties of cinematograph films) or other consideration received by or accrued to a resident of one of the territories by virtue of the use in the other territory of, or the grant of permission to use in that other territory, any patent, design, trade mark, copyright, secret process, formula or any other property of a similar nature shall be exempt from tax in that first-mentioned territory if such royalty, rent or other consideration is subject to tax in the other territory.

ARTICLE VII.

1. Any pension (other than a pension paid by the Government of the Union for services rendered to it in the discharge of governmental functions) and any annuity, derived or deemed to have been derived from sources within the Union by an individual who is a resident of South West Africa, shall be exempt from Union tax to the extent that it is included in income for South West African tax purposes.

2. Any pension (other than a pension paid by the Administration of South West Africa for services rendered to it in the discharge of governmental functions) and any annuity, derived or deemed to have been derived from sources within South West Africa by an individual who is a resident of the Union, shall be exempt from South West African tax to the extent that it is included in income for Union tax purposes.

(3) The term “annuity” means a stated sum payable periodically at stated times, during life or during a specified or ascertainable period of time, under an obligation to make the payments in consideration of money paid.

ARTICLE VIII.

1. So much of any pension paid in respect of services rendered to either the Government of the Union or the Administration of South West Africa or to both as bears to the amount of such pension the same ratio as the period during which the recipient was stationed in South West Africa bears to the total period during which the services were rendered shall be exempt from Union tax.

2. So much of any pension paid in respect of services rendered to either the Government of the Union or the Administration of South West Africa or to both as bears to the amount of such pension the same ratio as the period during which the recipient was not stationed in South West Africa bears to the total period during which the services were rendered shall be exempt from South West African tax.

ARTICLE IX.

1. An individual who is a resident of the Union shall be exempt from South West African tax on profits or remuneration in respect of personal (including professional) services performed within South West Africa in any year of assessment if—

- (a) he is present within South West Africa for a period or periods not exceeding in the aggregate 183 days during that year; and
- (b) the services are performed for or on behalf of a person resident in the Union; and
- (c) the profits or remuneration are subject to Union tax.

2. An individual who is a resident of South West Africa shall be exempt from Union tax on profits or remuneration in respect of personal (including professional) services performed within the Union in any year of assessment if—

- (a) he is present within the Union for a period or periods not exceeding in the aggregate 183 days during that year; and
- (b) the services are performed for or on behalf of a person resident in South West Africa; and
- (c) the profits or remuneration are subject to South West African tax.

3. Die bepalinge van hierdie Artikel is nie van toepassing op die winste of vergoeding van openbare voordraers soos verhoog-, bioskoop- of radiokunstenaars, musikante en atlete nie.

ARTIKEL X.

'n Student of besigheidsvakleerling van een van die gebiede wat voltydse onderwys of opleiding in die ander gebied ontvang, is vrygestel van belasting in daardie ander gebied op betalings wat vir doeleindes van sy onderhoud, onderwys of opleiding aan hom gedoen word deur persone in die eersgenoemde gebied.

ARTIKEL XI.

1. Wanneer Uniebelasting betaalbaar is ten opsigte van winste wat uit bronne binne die Unie verkry is deur 'n persoon wat gewoonlik in Suidwes-Afrika woonagtig is, hef Suidwes-Afrika of geen belasting op sodanige winste nie of staan hy, behoudens sodanige bepalinge (wat nie die algemene beginsel hiervan mag raak nie) as wat in Suidwes-Afrika uitgevaardig mag word, die Uniebelasting toe as 'n krediet teen enige Suidwes-Afrika-belasting wat ten opsigte van sodanige winste betaalbaar is.

2. Wanneer Suidwes-Afrika-belasting betaalbaar is ten opsigte van winste wat uit bronne binne Suidwes-Afrika verkry is deur 'n persoon wat gewoonlik in die Unie woonagtig is, hef die Unie of geen belasting op sodanige winste nie of staan hy, behoudens sodanige bepalinge (wat nie die algemene beginsel hiervan mag raak nie) as wat in die Unie uitgevaardig mag word, die Suidwes-Afrika-belasting toe as 'n krediet teen enige Uniebelasting wat ten opsigte van sodanige winste betaalbaar is.

3. Vir doeleindes van hierdie Artikel word beskou dat winste of vergoeding vir persoonlike (met inbegrip van professionele) dienste wat in een van die gebiede verrig is, winste is uit bronne binne daardie gebied, en die dienste van 'n persoon wie se dienste geheel of hoofsaaklik verrig word in vliegtuie of ander voertuie wat deur 'n inwoner van een van die gebiede in bedryf gehou word, word as verrig in daardie gebied beskou.

4. Wanneer rente verkry word deur 'n persoon van 'n persoon (hieronder die skuldenaar genoem) wat gewoonlik in een van die gebiede woonagtig is, en die rente, by ontstentenis van die bepalinge van hierdie paragraaf, aan belasting in albei gebiede onderworpe sou gewees het, is daardie rente aan belasting onderworpe slegs in die gebied waarin die skuldenaar gewoonlik woonagtig is: Met dien verstande dat indien die skuldenaar gewoonlik in albei gebiede woonagtig is, die rente aan belasting onderworpe is slegs in dié gebied waarin die rente toelaatbaar is as 'n aftrekking by die vasstelling van die skuldenaar se belastingbare inkomste: Met dien verstande verder dat indien enigeen van die gebiede sy inkomstebelastingwetgewing wysig deur die invoeging van 'n bepaling waar kragtens rente, ontvang deur of toegeval aan of ten gunste van 'n persoon gewoonlik in een van die gebiede woonagtig van 'n persoon wat gewoonlik in die ander gebied woonagtig is, beskou word as uit 'n bron in daardie ander gebied verkry omdat die skuldenaar in daardie ander gebied woonagtig is, hierdie paragraaf verval vanaf die datum waarop die belastingjaar ten opsigte waarvan sodanige wysiging in werking tree.

ARTIKEL XII.

Die belastingowerhede van die Unie en Suidwes-Afrika ruil inligting uit (dit wil sê inligting wat ingevolge die onderskeie belastingwette van die twee gebiede beskikbaar is) wat nodig is vir die uitvoering van die bepalinge van hierdie Ooreenkoms of ter voorkoming van bedrog of vir die toepassing van die wetsbepalinge teen wetlike ontduiking in verband met die belastinge wat die onderwerp van hierdie Ooreenkoms uitmaak. Aldus uitgeruilde inligting word geheim gehou en aan geen ander persone openbaar gemaak as dié betrokke by die aanslaan en invordering van die belastinge wat die onderwerp van hierdie Ooreenkoms uitmaak nie. Geen inligting word uitgeruil wat 'n handelsgeheim of handelsproses aan die lig sou bring nie.

3. The provisions of this Article shall not apply to the profits or remuneration of public entertainers, such as stage, motion picture or radio artists, musicians and athletes.

ARTICLE X.

A student or business apprentice from one of the territories who is receiving full-time education or training in the other territory shall be exempt from tax in that other territory on payments made to him by persons in the first-mentioned territory for the purposes of his maintenance, education or training.

ARTICLE XI.

1. Where Union tax is payable in respect of profits derived from sources within the Union by a person ordinarily resident in South West Africa, South West Africa shall either impose no tax on such profits, or subject to such provisions (which shall not affect the general principle hereof) as may be enacted in South West Africa, shall allow the Union tax as a credit against any South West African tax payable in respect of such profits.

2. Where South West African tax is payable in respect of profits derived from sources within South West Africa by a person ordinarily resident in the Union, the Union shall either impose no tax on such profits or, subject to such provisions (which shall not affect the general principle hereof) as may be enacted in the Union, shall allow the South West African tax as a credit against any Union tax payable in respect of such profits.

3. For the purposes of this Article profits or remuneration for personal (including professional) services performed in one of the territories shall be deemed to be profits from sources within that territory, and the services of an individual whose services are wholly or mainly performed in aircraft or other transport vehicles operated by a resident of one of the territories shall be deemed to be performed in that territory.

4. Where interest is derived by any person from a person (hereinafter referred to as the debtor) who is ordinarily resident in one of the territories and the interest would, but for the provisions of this paragraph, be subject to tax in both territories, that interest shall be subject to tax only in the territory in which the debtor is ordinarily resident: Provided that if the debtor is ordinarily resident in both territories, the interest shall be subject to tax only in the territory in which that interest is allowable as a deduction in the determination of the debtor's taxable income: Provided further that if either territory amends its income tax law by the introduction of a provision in terms of which interest received by or accrued to or in favour of a person ordinarily resident in one of the territories from a person ordinarily resident in the other territory is deemed to be derived from a source in that other territory because the debtor is resident in that other territory, this paragraph shall cease to have effect from the date from which or the tax year in respect of which such amendment comes into operation.

ARTICLE XII.

The taxation authorities of the Union and South West Africa shall exchange such information (being information available under the respective taxation laws of the two territories) as is necessary for carrying out the provisions of this Agreement or for the prevention of fraud or the administration of statutory provisions against legal avoidance in relation to the taxes which are the subject to this Agreement. Any information so exchanged shall be treated as secret and shall not be disclosed to any persons other than those concerned with the assessment and collection of the taxes which are the subject of this Agreement. No information shall be exchanged which would disclose any trade secret or trade process.

ARTIKEL XIII.

Hierdie Ooreenkoms word van krag op die datum waarop die laaste van al die dinge wat nodig is om die Ooreenkoms in elke gebied die krag van wet te gee, in beide gebiede gedoen is en geld daarna—

- (a) in die Unie, ten opsigte van aanslae vir die jaar van aanslag geëindig op 30 Junie 1955 en daaropvolgende jare;
- (b) in Suidwes-Afrika, ten opsigte van aanslae vir die jaar van aanslag geëindig op 30 Junie 1955 en daaropvolgende jare.

ARTIKEL XIV.

Hierdie Ooreenkoms bly vir 'n onbepaalde tydperk van krag, maar enigeen van die kontrakterende partye kan op of voor die dertigste dag van September in enige kalenderjaar na die jaar 1958, kennis van opsegging aan die ander kontrakterende party gee, en in so 'n geval vervel hierdie Ooreenkoms—

- (a) in die Unie, ten opsigte van enige jaar van aanslag wat begin op of na die eerste dag van Julie in die kalenderjaar wat volg op dié waarin sodanige kennis gegee is;
- (b) in Suidwes-Afrika, ten opsigte van enige jaar van aanslag wat begin op of na die eerste dag van Julie in die kalenderjaar wat volg op dié waarin sodanige kennis gegee is.

Ten bewyse waarvan die ondergetekendes hierdie Ooreenkoms onderteken het.

Gedoen in duplo, in die Afrikaanse en Engelse tale, te Kaapstad op hede die dertiende dag van Februarie Negen-tienhonderd nege-en-vyftig.

T. E. DÖNGES,
Minister van Finansies van die Unie
van Suid-Afrika.

D. T. DU P. VILJOEN,
Administrateur van Gebied Suidwes-
Afrika.

OPMERKING.—Daar dien op gelet te word dat die Ooreenkoms ingevolge Artikel XIII, slegs van krag word op die datum waarop die laaste van al die dinge wat nodig is om die Ooreenkoms in elke gebied wetskrag te gee, in beide gebiede gedoen is.

Na voltooiing van die nodige formaliteite, sal 'n verdere kennisgewing ter bekendmaking van die datum van inwerkingtreding van die Ooreenkoms gepubliseer word.

No. 1012.]

[3 Julie 1959.

OOREENKOMS TUSSEN DIE MINISTER VAN FINANSIES VAN DIE UNIE VAN SUID-AFRIKA EN DIE ADMINISTRATEUR VAN DIE GEBIED SUIDWES-AFRIKA TER VERMYDING VAN DUBBELE BELASTING EN DIE VOORKOMING VAN FISKALE ONTDUIKING TEN OPSIGTE VAN BELASTINGS OP INKOMSTE.

Hierby word vir algemene inligting bekendgemaak dat die laaste van al die formaliteite wat nodig was om die ooreenkoms, genoem in Goewermentskennisgewing No. 683 van 8 Mei 1959 (gepubliseer in *Staatskoerant* No. 6217 van 8 Mei 1959), in onderskeidelik die Unie van Suid-Afrika en in die gebied Suidwes-Afrika, wetskrag te gee, op 29 Mei 1959 voltooi is en dat die ooreenkoms derhalwe op daardie datum in werking getree het kragtens die bepalings van Artikel XIII daarvan, wat verder bepaal dat die ooreenkoms sal geld ten opsigte van aanslae vir die jaar van aanslag geëindig op 30 Junie, 1955, en daaropvolgende jare.

ARTICLE XIII.

This Agreement shall come into force on the date on which the last of all such things shall have been done in both territories as are necessary to give the Agreement the force of law in each territory and shall thereupon have effect—

- (a) in the Union, in respect of assessments for the year of assessment ended on the 30th June, 1955, and subsequent years;
- (b) in South West Africa, in respect of assessments for the year of assessment ended on the 30th June, 1955, and subsequent years.

ARTICLE XIV.

This Agreement shall continue in effect indefinitely, but either of the contracting parties may, on or before the thirtieth day of September in any calendar year after the year 1958, give notice of termination to the other contracting party and, in such event, this Agreement shall cease to be effective—

- (a) in the Union, in respect of any year of assessment beginning on or after the first day of July in the calendar year next following that in which such notice is given;
- (b) in South West Africa, in respect of any year of assessment beginning on or after the first day of July in the calendar year next following that in which such notice is given.

In witness whereof the undersigned have signed this Agreement.

Done in duplicate in the English and Afrikaans languages, at Cape Town this thirteenth day of February, Nineteen hundred and Fifty-nine.

T. E. DÖNGES,
Minister of Finance of the Union of
South Africa.

D. T. DU P. VILJOEN,
Administrator of the Territory of
South West Africa.

NOTE.—It should be noted that in terms of Article XIII, the Agreement will only come into force on the date on which the last of all such things have been done in both territories as are necessary to give the Agreement the force of law in each territory.

When the required formalities have been completed, a further notice, advising the date of the coming into force of the Agreement, will be published.

No. 1012.]

[3 July 1959.

AGREEMENT BETWEEN THE MINISTER OF FINANCE OF THE UNION OF SOUTH AFRICA AND THE ADMINISTRATOR OF THE TERRITORY OF SOUTH WEST AFRICA FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION IN RESPECT OF TAXES ON INCOME.

It is hereby notified for general information that the last of the formalities required to give the Agreement referred to in Government Notice No. 683, dated the 8th May, 1959 (as published in *Government Gazette* No. 6217 of 8th May, 1959), the force of law in the Union of South Africa and in the Territory of South West Africa, respectively, was completed on the 29th May, 1959, and that the Agreement consequently came into force on that date, in terms of Article XIII thereof, which further provides that the Agreement shall have effect in respect of assessments for the year of assessment ended on the 30th June, 1955, and subsequent years.

No. 262, 1959.]

[13 November 1959.]

OOREENKOMS TUSSEN DIE REGERING VAN DIE UNIE VAN SUID-AFRIKA EN DIE REGERING VAN GROOT-BRITTANJE EN NOORD-IERLAND TER VERMYDING VAN DUBBELE BELASTING EN DIE VOORKOMING VAN FISKALE ONTDUIKING MET BETREKKING TOT BELASTINGS OP INKOMSTE WAT IN DIE UNIE VAN SUID-AFRIKA EN IN SWAZILAND GEHEF WORD.

Kragtens die bevoegdheid my verleen by subartikel (2) van artikel vier-en-negentig van die Inkomstebelastingwet, 1941 (Wet No. 31 van 1941), verklaar ek hierby dat die Ooreenkoms wat in die Bylae van hierdie Proklamasie vervat is, kragtens subartikel (1) van genoemde artikel tussen die Regering van die Unie van Suid-Afrika en die Regering van Groot-Brittanje en Noord-Ierland aangegaan is ter vermyding van dubbele belasting en die voorkoming van fiskale ontduiking met betrekking tot belasting op inkomste wat in die Unie van Suid-Afrika en in Swaziland gehef word.

GOD BEHOEDE DIE KONINGIN.

Gegee onder my Hand en die Goewerneur-generaal se Grootseël te Bloemfontein, op hede die Vyf-en-twintigste dag van September Eenduisend Negehoenderd Nege-en-vyftig.

L. C. STEYN,

Amptenaar belas met die Uitoeffening van die Uitvoerende Gesag.

Op las van Sy Eksellensie die Amptenaar belas met die Uitoeffening van die Uitvoerende Gesag-in-rade.

N. DIEDERICHs.

BYLAE.

OOREENKOMS TUSSEN DIE REGERING VAN DIE UNIE VAN SUID-AFRIKA EN DIE REGERING VAN GROOT-BRITTANJE EN NOORD-IERLAND TER VERMYDING VAN DUBBELE BELASTING EN DIE VOORKOMING VAN FISKALE ONTDUIKING MET BETREKKING TOT BELASTINGS OP INKOMSTE.

Die Regering van die Unie van Suid-Afrika en die Regering van Groot-Brittanje en Noord-Ierland het uit 'n begeerte om 'n Ooreenkoms aan te gaan ter vermyding van dubbele belasting en die voorkoming van fiskale ontduiking met betrekking tot belasting op inkomste wat in die Unie van Suid-Afrika en in Swaziland gehef word, as volg ooreengekom:—

ARTIKEL I.

(1) Die belasting wat die onderwerp van hierdie Ooreenkoms uitmaak, is die volgende:—

- (a) In die Unie van Suid-Afrika: Die normale belasting en superbelasting (hieronder Uniebelasting genoem).
- (b) In Swaziland: Die normale belasting en superbelasting (hieronder die belasting van Swaziland genoem).

(2) Hierdie Ooreenkoms is ook van toepassing op ander belasting van wesenlik soortgelyke aard wat na die datum van ondertekening van hierdie Ooreenkoms in die Unie van Suid-Afrika of in Swaziland opgelê word.

ARTIKEL II.

(1) In hierdie Ooreenkoms, tensy die verband anders aandui, beteken—

- (a) die uitdrukking „Unie” die Unie van Suid-Afrika;
- (b) die uitdrukkings „gebied van een van die Regerings” en „gebied van die ander Regering” die Unie of Swaziland, na gelang die verband vereis;
- (c) die uitdrukking „belasting” Uniebelasting of die belasting van Swaziland, na gelang die verband vereis;
- (d) die uitdrukking „persoon” ook enige liggaam met of sonder regs persoonlikheid;
- (e) die uitdrukking „maatskappy” enige liggaam met regs persoonlikheid;

No. 262, 1959.]

[13 November 1959.]

AGREEMENT BETWEEN THE GOVERNMENT OF THE UNION OF SOUTH AFRICA AND THE GOVERNMENT OF GREAT BRITAIN AND NORTHERN IRELAND FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME, IMPOSED IN THE UNION OF SOUTH AFRICA AND IN SWAZILAND.

Under and by virtue of the powers vested in me by sub-section (2) of section ninety-four of the Income Tax Act, 1941 (Act No. 31 of 1941), I do hereby declare that the Agreement set out in the Schedule to this Proclamation has, under sub-section (1) of the said section, been entered into between the Government of the Union of South Africa and the Government of Great Britain and Northern Ireland for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income imposed in the Union of South Africa and in Swaziland.

GOD SAVE THE QUEEN.

Given under my Hand and the Governor-General's Great Seal at Bloemfontein on this Twenty-fifth day of September, One thousand Nine hundred and Fifty-nine.

L. C. STEYN,

Officer Administering the Government.

By Command of His Excellency the Officer Administering the Government-in-Council.

N. DIEDERICHs.

SCHEDULE.

AGREEMENT BETWEEN THE GOVERNMENT OF THE UNION OF SOUTH AFRICA AND THE GOVERNMENT OF GREAT BRITAIN AND NORTHERN IRELAND FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME.

The Government of the Union of South Africa and the Government of Great Britain and Northern Ireland, desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income imposed in the Union of South Africa and in Swaziland, have agreed as follows:—

ARTICLE I.

(1) The taxes which are the subject of the present Agreement are:—

- (a) In the Union of South Africa: The normal tax and super tax (hereinafter referred to as Union tax).
- (b) In Swaziland: The normal tax and super tax (hereinafter referred to as Swaziland tax).

(2) The present Agreement shall also apply to any other taxes of a substantially similar character imposed in the Union of South Africa or Swaziland subsequent to the date of signature of the present Agreement.

ARTICLE II.

(1) In the present Agreement, unless the context otherwise requires—

- (a) the term “Union” means the Union of South Africa;
- (b) the terms “territory of one of the Governments” and “territory of the other Government” mean the Union or Swaziland, as the context requires;
- (c) the term “tax” means Union tax or Swaziland tax, as the context requires;
- (d) the term “person” includes any body of persons, corporate or not corporate;
- (e) the term “company” means any body corporate;

- (f) die uitdrukking „inwoner van die Unie” en „inwoner van Swaziland” onderskeidelik ’n persoon wat vir doeleindes van Uniebelasting gewoonlik in die Unie woonagtig is en nie gewoonlik in Swaziland vir doeleindes van die belasting van Swaziland woonagtig is nie, en ’n persoon wat vir doeleindes van die belasting van Swaziland gewoonlik in Swaziland woonagtig is en nie gewoonlik in die Unie vir doeleindes van Uniebelasting woonagtig is nie; ’n maatskappy word as in die Unie woonagtig beskou as sy besigheid in die Unie bestuur en beheer word, en as in Swaziland woonagtig as sy besigheid in Swaziland bestuur en beheer word;
- (g) die uitdrukking „inwoner van een van die gebiede” ’n persoon wat ’n inwoner van die Unie is of in persoon wat ’n inwoner van Swaziland is, na gelang van die geval;
- (h) die uitdrukking „maatskappy van een van die Regerings” en „maatskappy van die ander Regering” ’n maatskappy wat ’n inwoner van die Unie of ’n maatskappy wat ’n inwoner van Swaziland is, na gelang die verband vereis;
- (i) die uitdrukking „Unie-onderneming” en „onderneming van Swaziland” onderskeidelik ’n nywerheids- of handelsonderneming wat deur ’n inwoner van die Unie gedryf word en ’n nywerheids- of handelsonderneming wat deur ’n inwoner van Swaziland gedryf word, en die uitdrukking „onderneming van een van die Regerings” en „onderneming van die ander Regering” ’n Unie-onderneming of ’n onderneming van Swaziland, na gelang die verband vereis;
- (j) die uitdrukking „permanente saak” wanneer dit in verband met ’n onderneming van een van die Regerings gebesig word, ’n tak, bestuur, fabriek of ander vaste besigheidsplek, myn, steengroef of enige ander plek van natuurlike hulpbronne wat aan ontginning onderworpe is. Dit sluit ook ’n plek in waar konstruksiewerk of die oprigting van installasie of masjinerie uitgevoer word, maar sluit nie ’n agentskap in nie, tensy die agent ’n algemene magtiging besit en dit gewoonlik uitoefen, om kontrakte namens die onderneming aan te gaan en te sluit of ’n voorraad handelsware het waaruit hy gereeld bestellings namens die onderneming uitvoer. In hierdie verband—
- word ’n onderneming van een van die Regerings nie geag ’n permanente saak in die gebied van die ander Regering te hê nie, enkel omdat die besigheidstransaksies in die gebied van daardie ander Regering deur bemiddeling van ’n *bona fide* makelaar of algemene kommissie-agent wat in die gewone loop van sy besigheid as sodanig optree, verrig nie;
 - beteken die feit dat ’n onderneming van een van die Regerings ’n vaste besigheidsplek in die gebied van die ander Regering uitsluitlik vir die aankoop van goedere of handelsware instandhou, nie op sigself dat daardie vaste besigheidsplek ’n permanente saak van die onderneming is nie;
 - beteken die feit dat ’n maatskappy van een van die Regerings ’n ondermaatskappy van die ander Regering is of wat handel of besigheid in die gebied van daardie ander Regering (hetsy deur bemiddeling van ’n permanente saak of andersins) dryf, nie op sigself dat daardie ondermaatskappy ’n permanente saak van sy moedermaatskappy is nie;
- (k) die uitdrukking „nywerheids- of handelswinste” ook winste uit mynbedrywighede, boerdery en agentskappe, maar nie inkomste in die vorm van tantième, huurgeld (insluitende tantième of huurgeld op bioskoopfilms), rente, dividende, bestuurskoste, vergoeding vir persoonlike dienste of winste uit die in-bedryf-hou van vervoerdienste nie;
- (f) the terms “resident of the Union” and “resident of Swaziland” mean respectively any person who is ordinarily resident in the Union for the purposes of Union tax and not ordinarily resident in Swaziland for the purposes of Swaziland tax and any person who is ordinarily resident in Swaziland for the purposes of Swaziland tax and not ordinarily resident in the Union for the purposes of Union tax; a company shall be regarded as resident in the Union if its business is managed and controlled in the Union and as resident in Swaziland if its business is managed and controlled in Swaziland;
- (g) the term “resident of one of the territories” means a person who is a resident of the Union or a person who is a resident of Swaziland, as the case may be;
- (h) the terms “company of one of the Governments” and “company of the other Government” mean a company which is a resident of the Union or a company which is a resident of Swaziland, as the context requires;
- (i) the terms “Union enterprise” and “Swaziland enterprise” mean respectively an industrial or commercial enterprise or undertaking carried on by a resident of the Union and an industrial or commercial enterprise or undertaking carried on by a resident of Swaziland, and the terms “enterprise of one of the Governments” and “enterprise of the other Government” mean a Union enterprise or a Swaziland enterprise, as the context requires;
- (j) the term “permanent establishment” when used with respect to an enterprise of one of the Governments means a branch, management, factory, or other fixed place of business, a mine, quarry or any other place of natural resources subject to exploitation. It also includes a place where construction work or the installation of plant or machinery is carried on, but does not include an agency unless the agent has, and habitually exercises, a general authority to negotiate and conclude contracts on behalf of the enterprise or has a stock of merchandise from which he regularly fills orders on its behalf. In this connection—
- an enterprise of one of the Governments shall not be deemed to have a permanent establishment in the territory of the other Government merely because it carries on business dealings in the territory of that other Government through a *bona fide* broker or general commission agent acting in the ordinary course of his business as such;
 - the fact that an enterprise of one of the Governments maintains in the territory of the other Government a fixed place of business exclusively for the purchase of goods or merchandise shall not of itself constitute that fixed place of business a permanent establishment of the enterprise;
 - the fact that a company of one of the Governments has a subsidiary company which is a company of the other Government or which is engaged in trade or business in the territory of that other Government (whether through a permanent establishment or otherwise) shall not of itself constitute that subsidiary company a permanent establishment of its parent company;
- (k) the term “industrial or commercial profits” includes mining, farming and agency profits but does not include income in the form of royalties, rents (including royalties or rents on cinematograph films), interest, dividends, managements charges, remuneration for personal services or profits from the operation of transport services;

- (l) die uitdrukking „winste”, „belasbare inkomste” soos omskryf in die wette van die Unie en Swaziland betreffende die belasting wat die onderwerp van hierdie Ooreenkoms uitmaak;
- (m) die uitdrukking „belastingowerhede” in die Unie die Kommissaris van Binnelandse Inkomste of sy gemagtigde verteenwoordiger en in Swaziland die Inkomstebelastinggaarder of sy gemagtigde verteenwoordiger.
- (2) By die toepassing van die bepaling van hierdie Ooreenkoms deur een van die Regerings het 'n uitdrukking wat nie anders omskryf is nie, tensy die verband anders vereis, die betekenis wat daaraan gehê word ooreenkomstig die wette van daardie Regering betreffende die belasting wat die onderwerp van hierdie Ooreenkoms uitmaak.
- (3) Die uitdrukkings „Uniebelasting” en „belasting van Swaziland” sluit uit 'n bedrag betaalbaar ten opsigte van versuim of weglatings betreffende die belasting wat die onderwerp van hierdie Ooreenkoms uitmaak, asook 'n bedrag wat kragtens die wet van enigeen van die gebiede betreffende daardie belasting as boete opgelê word.
- (4) Verwysings na 'n Regering in Artikels II tot en met XII word vertolk, met betrekking tot Swaziland, as verwysings na die Regering van Swaziland.

ARTIKEL III.

- (1) Die nywerheids- of handelswinste van 'n onderneming van een van die Regerings is nie onderworpe aan belasting in die gebied van die ander Regering nie tensy die onderneming handel of besigheid in die ander gebied dryf deur bemiddeling van 'n permanente saak in daardie ander gebied. Indien hy aldus handel of besigheid dryf, kan belasting deur die ander gebied op daardie winste gelê word, maar slegs op dié gedeelte daarvan wat aan daardie permanente saak toegeskryf kan word.
- (2) Wanneer 'n onderneming van een van die Regerings handel of besigheid in die gebied van die ander Regering dryf deur bemiddeling van 'n permanente saak wat daarin geleë is, word aan dié permanente saak die nywerheids- of handelswinste toegeskryf wat hy na verwagting kan verkry as hy 'n onafhanklike onderneming is wat hom met dieselfde of soortgelyke bedrywighede onder dieselfde of soortgelyke toestande besig hou en die uiterste voorwaardes beding van die onderneming waarvan hy 'n permanente saak is.
- (3) Geen gedeelte van enige winste wat voortspruit uit die verkoop van goedere of handelsware deur 'n onderneming van een van die Regerings word toegeskryf aan 'n permanente saak wat in die gebied van die ander Regering geleë is uit hoofde van enkel die aankoop van goedere of handelsware binne die gebied van daardie ander Regering.
- (4) Winste verkry deur 'n onderneming van een van die Regerings uit verkope, ingevolge kontrakte in die gebied van daardie Regering aangegaan, van goedere of handelsware wat in 'n pakhuis of depot in die ander gebied in voorraad gehou word om lewering te vergemaklik en nie vir doeleindes van vertoning nie, word nie toegeskryf aan 'n permanente saak van die onderneming in daardie ander gebied nie, ondanks die feit dat die aanbiedinge om te koop deur 'n agent van die onderneming in daardie gebied verkry is en deur hom na die onderneming vir aanneming deurgestuurd is.
- (5) Indien die inligting wat vir die betrokke belastingowerhede beskikbaar is onvoldoende is om die winste wat aan die permanente saak toegeskryf word, vas te stel, raak niks in die voorgaande paragrawe die toepassing van die wet van enigeen van die gebiede met betrekking tot die aanspreeklikheid van die permanente saak om belasting te betaal op 'n bedrag vasgestel deur die uitoefening van 'n diskresie of die maak van 'n raming deur die belastingowerhede van daardie gebied nie. Met dien verstande dat vir sover die inligting tot beskikking van die belastingowerhede dit moontlik maak, sodanige diskresie uitgeoefen of sodanige raming gemaak moet word in ooreenstemming met die beginsels vermeld in die voorgaande paragrawe van hierdie Artikel.

- (l) the term “profits” means “taxable income” as defined under the laws of the Union and Swaziland relating to the taxes which are the subject of this Agreement;
- (m) the term “taxation authorities” means the Commissioner for Inland Revenue or his authorised representative in the case of the Union and the Collector of Income Tax or his authorised representative in the case of Swaziland.

(2) In the application of the provisions of the present Agreement by one of the Governments, any term not otherwise defined shall, unless the context otherwise requires, have the meaning which it has under the laws of that Government relating to the taxes which are the subject of the present Agreement.

(3) The terms “Union tax” and “Swaziland tax” do not include any sum payable in respect of any default or omission in relation to the taxes which are the subject of this Agreement or which represents a penalty imposed under the law of either territory relating to those taxes.

(4) References in Articles II to XII inclusive to a Government shall, in regard to Swaziland, be construed as references to the Government of Swaziland.

ARTICLE III.

(1) The industrial or commercial profits of an enterprise of one of the Governments shall not be subject to tax in the territory of the other Government unless the enterprise is engaged in trade or business in the other territory through a permanent establishment in that other territory. If it is so engaged tax may be imposed on those profits by the other territory but only on so much of them as is attributable to that permanent establishment.

(2) Where an enterprise of one of the Governments is engaged in trade or business in the territory of the other Government through a permanent establishment situated therein, there shall be attributed to such permanent establishment the industrial or commercial profits which it might be expected to derive if it were an independent enterprise engaged in the same or similar activities under the same or similar conditions and dealing at arm's length with the enterprise of which it is a permanent establishment.

(3) No portion of any profits arising from the sale of goods or merchandise by an enterprise of one of the Governments shall be attributed to a permanent establishment situated in the territory of the other Government by reason of the mere purchase of goods or merchandise within the territory of that other Government.

(4) Profits derived by an enterprise of one of the Governments from sales, under contracts concluded in the territory of that Government, of goods or merchandise stocked in a warehouse or depot in the other territory for convenience of delivery and not for purposes of display shall not be attributed to a permanent establishment of the enterprise in that other territory notwithstanding that the offers of purchase have been obtained by an agent of the enterprise in that territory and transmitted by him to the enterprise for acceptance.

(5) If the information available to the taxation authorities concerned is inadequate to determine the profits to be attributed to the permanent establishment, nothing in the preceding paragraphs shall affect the application of the law of either territory in relation to the liability of the permanent establishment to pay tax on an amount determined by the exercise of a discretion or the making of an estimate by the taxation authorities of that territory: Provided that such discretion shall be exercised or such estimate shall be made, so far as the information available to the taxation authorities permits, in accordance with the principles stated in the preceding paragraphs of this Article.

ARTIKEL IV.

(1) Wanneer—

- (a) 'n onderneming van een van die Regerings regstreeks of onregstreeks in die bestuur, beheer of kapitaal van 'n onderneming van die ander Regering deel het; of
- (b) dieselfde persone regstreeks of onregstreeks in die bestuur, beheer of kapitaal van 'n onderneming van een van die Regerings en 'n onderneming van die ander Regering deel het; en
- (c) in elkeen van die gevalle voorwaardes tussen die twee ondernemings met betrekking tot hulle handels- of finansiële verhoudings gestel of opgelê word wat verskil van dié wat tussen onafhanklike ondernemings gestel sou word,

kan winste wat by ontstentenis van daardie voorwaardes aan een van die ondernemings sou toegeval het, maar as gevolg van daardie voorwaardes, aldus toegeval het nie, by die winste van daardie onderneming ingesluit en dien-ooreenkomstig belas word.

(2) Winste ingesluit in die winste van 'n onderneming van een van die Regerings ingevolge paragraaf (1) van hierdie Artikel word as inkomste verkry uit bronne in die gebied van daardie Regering geag en dien-ooreenkomstig belas indien, afgesien van hierdie Ooreenkoms, die wet van daardie Regering met betrekking tot die belasting wat die onderwerp van hierdie Ooreenkoms uitmaak, aldus bepaal.

(3) Indien die inligting wat vir die betrokke belastingowerhede beskikbaar is onvoldoende is om vir die doeleindes van paragraaf (1) van hierdie Artikel die winste wat verwag kan word om aan 'n onderneming toe te val, vas te stel, raak niks in genoemde paragraaf die toepassing van die wet van enige van die gebiede met betrekking tot die aanspreeklikheid van daardie onderneming om belasting te betaal op 'n bedrag vasgestel deur die uitoefening van 'n diskresie of die maak van 'n raming deur die belastingowerhede van daardie gebied nie: Met dien verstande dat vir sover die inligting tot beskikking van die belastingowerhede dit moontlik maak, sodanige diskresie uitgeoefen of sodanige raming gemaak moet word in ooreenstemming met die beginsels vermeld in paragrawe (1) en (2) van hierdie Artikel.

ARTIKEL V.

Winste verkry deur die Regering of 'n inwoner van een van die gebiede uit die in-bedryf-hou van vervoerdienste is vrygestel van belasting in die ander gebied.

ARTIKEL VI.

Enige tantième, huurgeld (met inbegrip van tantième of huurgeld van bioskoopfilms) of ander vergoeding wat ontvang word deur of toeval aan 'n inwoner van een van die gebiede ten opsigte van die gebruik of toestemming tot die gebruik in die ander gebied van 'n patent, ontwerp, handelsmerk, kopiereg, geheime proses, formule of enige ander eiendom van 'n soortgelyke aard, is vrygestel van belasting in eersgenoemde gebied indien sodanige tantième, huurgeld of ander vergoeding aan belasting in die ander gebied onderworpe is.

ARTIKEL VII.

(1) Inkomste van watter aard ook al wat uit vaste eiendom binne die gebied van een van die Regerings deur 'n inwoner van die gebied van die ander Regering verkry word, is vrygestel van belasting in laasgenoemde gebied.

(2) Enige tantième of ander bedrag wat ten opsigte van die eksploitering van 'n myn of steengroef of uit enige ander ontginning van natuurlike hulpbronne binne die gebied van een van die Regerings aan 'n inwoner van die ander gebied betaal word, is vrygestel van belasting in laasgenoemde gebied.

ARTICLE IV.

(1) Where—

- (a) an enterprise of one of the Governments participates directly or indirectly in the management, control or capital of an enterprise of the other Government, or
- (b) the same persons participate directly or indirectly in the management, control or capital of an enterprise of one of the Governments and an enterprise of the other Government; and
- (c) in either case, conditions are made or imposed between the two enterprises, in their commercial or financial relations, which differ from those which would be made between independent enterprises,

then any profits which would, but for those conditions, have accrued to one of the enterprises but by reason of those conditions have not so accrued may be included in the profits of that enterprise and taxed accordingly.

(2) Profits included in the profits of an enterprise of one of the Governments under paragraph (1) of this Article shall be deemed if, apart from this Agreement, the law of that Government in respect of the taxes which are the subject of this Agreement so provides, to be income derived from sources in the territory of that Government and shall be taxed accordingly.

(3) If the information available to the taxation authorities concerned is inadequate to determine, for the purpose of paragraph (1) of this Article, the profits which might be expected to accrue to an enterprise, nothing in that paragraph shall affect the application of the law of either territory in relation to the liability of that enterprise to pay tax on an amount determined by the exercise of a discretion or the making of an estimate by the taxation authorities of that territory: Provided that such discretion shall be exercised or such estimate shall be made, so far as the information available to the taxation authorities permits, in accordance with the principles stated in paragraphs (1) and (2) of this Article.

ARTICLE V.

Profits derived by the Government or a resident of one of the territories from operating transport services shall be exempt from tax in the other territory.

ARTICLE VI.

Any royalty, rent (including royalties or rent of cinematograph films) or other consideration received by or accrued to a resident of one of the territories by virtue of the use in the other territory of, or the grant of permission to use in that other territory, any patent, design, trade mark, copyright, secret process, formula or any other property of a similar nature shall be exempt from tax in the first-mentioned territory if such royalty, rent or other consideration is subject to tax in the other territory.

ARTICLE VII.

(1) Income of whatever nature, derived from real property within the territory of one of the Governments by a resident of the territory of the other Government shall be exempt from tax in the last-mentioned territory.

(2) Any royalty or other amount paid in respect of the operation of a mine or quarry or of any other extraction of natural resources within the territory of one of the Governments to a resident of the other territory shall be exempt from tax in the last-mentioned territory.

ARTIKEL VIII.

(1) Vergoeding (behalwe pensioene) deur die Regering van een van die gebiede aan iemand betaal vir dienste wat vir daardie Regering by die uitoefening van regeringsfunksies verrig is, is vrygestel van belasting in die gebied van die ander Regering indien so iemand nie gewoonlik in daardie gebied woonagtig is nie of gewoonlik in daardie gebied woonagtig is uitsluitlik met die doel om daardie dienste te verrig.

(2) Enige pensioen deur die Regering van een van die gebiede aan iemand betaal vir dienste wat vir daardie Regering by die uitoefening van regeringsfunksies verrig is, is vrygestel van belasting in die gebied van die ander Regering indien onmiddellik voor die beëindiging van daardie dienste die vergoeding daarvoor van belasting in daardie gebied vrygestel was, hetsy kragtens paragraaf (1) van hierdie Artikel of andersins, of vrygestel sou gewees het kragtens daardie paragraaf indien hierdie Ooreenkoms van krag was ten tyde van die betaling van die vergoeding.

ARTIKEL IX.

(1) 'n Student of besigheidsvakleerling van die gebied van een van die Regerings wat voltydse onderwys of opleiding in die gebied van die ander Regering ontvang, is vrygestel van belasting in daardie ander gebied op betalings wat vir doeleindes van sy onderhoud, onderwys of opleiding aan hom gedoen word deur persone in eersgenoemde gebied.

(2) 'n Student aan 'n universiteit, kollege of ander inrigting vir hoër onderwys in die gebied van een van die Regerings wat vir 'n tydperk of tydperke van hoogstens altesaam 183 dae gedurende die jaar van aanslag in diens is in die gebied van die ander Regering ten einde praktiese opleiding te verkry wat vir sy studies nodig is, is vrygestel van belasting in daardie ander gebied op soveel van sy vergoeding as wat £250 nie oorskry nie.

ARTIKEL X.

(1) Wanneer Uniebelasting betaalbaar is ten opsigte van winste wat uit bronne binne die Unie verkry is deur 'n persoon wat gewoonlik in Swaziland woonagtig is, hef Swaziland of geen belasting op sodanige winste nie of staan hy, onderworpe aan sodanige bepalings (wat nie die algemene beginsel hiervan mag raak nie) wat in Swaziland uitgevaardig mag word, die Uniebelasting toe as 'n krediet teen enige belasting van Swaziland wat ten opsigte van sodanige winste betaalbaar is.

(2) Wanneer belasting van Swaziland betaalbaar is ten opsigte van winste wat uit bronne binne Swaziland verkry is deur 'n persoon wat gewoonlik in die Unie woonagtig is, hef die Unie of geen belasting op sodanige winste nie of staan hy, onderworpe aan sodanige bepalings (wat nie die algemene beginsel hiervan mag raak nie) wat in die Unie uitgevaardig mag word, die belasting van Swaziland toe as 'n krediet teen enige Uniebelasting wat ten opsigte van sodanige winste betaalbaar is.

ARTIKEL XI.

(1) Die belastingowerhede van die Regerings ruil op versoek inligting uit (dit wil sê inligting wat ingevolge die onderskeie belastingwette van die Regeings beskikbaar is) wat nodig is vir die uitvoering van die bepalings van hierdie Ooreenkoms of ter voorkoming van bedrog of vir die toepassing van die wetsbepalings teen wetlike ontduiking in verband met belasting wat die onderwerp van hierdie Ooreenkoms uitmaak. Aldus uitgeruilde inligting word geheim gehou en aan geen ander persone openbaar gemaak as dié betrokke by die aanslaan en invordering van die belasting wat die onderwerp van hierdie Ooreenkoms uitmaak nie. Geen inligting word uitgeruil wat 'n handelsgeheim of handelsproses aan die lig sou bring nie.

(2) Die belastingowerhede van die Regerings kan saam beraadslaag wanneer dit nodig mag wees vir die uitvoering van die bepalings van hierdie Ooreenkoms.

ARTICLE VIII.

(1) Remuneration (other than pensions) paid by the Government of one of the territories to any individual for services rendered to that Government in the discharge of governmental functions shall be exempt from tax in the territory of the other Government if the individual is not ordinarily resident in that territory or is ordinarily resident in that territory solely for the purpose of rendering those services.

(2) Any pension paid by the Government of one of the territories to any individual for services rendered to that Government in the discharge of governmental functions shall be exempt from tax in the territory of the other Government, if immediately prior to the cessation of those services the remuneration therefor was exempt from tax in that territory, whether under paragraph (1) of this Article or otherwise, or would have been exempt under that paragraph if the present Agreement had been in force at the time the remuneration was paid.

ARTICLE IX.

(1) A student or business apprentice from the territory of one of the Governments who is receiving full-time education or training in the territory of the other Government shall be exempt from tax in that other territory on payments made to him by persons in the first-mentioned territory for the purposes of his maintenance, education or training.

(2) A student at a university, college or other establishment for higher education in the territory of one of the Governments who for a period or periods not exceeding in the aggregate 183 days during the year of assessment is employed in the territory of the other Government in order to obtain a practical training required for his studies shall be exempt from tax in that other territory on so much of his remuneration as does not exceed £250.

ARTICLE X.

(1) Where Union tax is payable in respect of profits derived from sources within the Union by a person ordinarily resident in Swaziland, Swaziland shall either impose no tax on such profits, or, subject to such provisions (which shall not affect the general principle hereof) as may be enacted in Swaziland, shall allow the Union tax as a credit against any Swaziland tax payable in respect of such profits.

(2) Where Swaziland tax is payable in respect of profits derived from sources within Swaziland by a person ordinarily resident in the Union, the Union shall either impose no tax on such profits, or, subject to such provisions (which shall not affect the general principle hereof) as may be enacted in the Union, shall allow the Swaziland tax as a credit against any Union tax payable in respect of such profits.

ARTICLE XI.

(1) The taxation authorities of the Governments shall on request exchange such information (being information available under the respective taxation laws of the Governments) as is necessary for carrying out the provisions of the present Agreement or for the prevention of fraud or the administration of statutory provisions against legal avoidance in relation to the taxes which are the subject of the present Agreement. Any information so exchanged shall be treated as secret and shall not be disclosed to any persons other than those concerned with the assessment and collection of the taxes which are the subject of the present Agreement. No information shall be exchanged which would disclose any trade secret or trade process.

(2) The taxation authorities of the Governments may consult together as may be necessary for the purpose of carrying out the provisions of this Agreement.

ARTIKEL XII.

Enige belastingbetaler wat bewys lewer dat die optrede van die belastingowerhede van die twee Regerings uitloop het op dubbele belasting met betrekking tot die belastingings in hierdie Ooreenkoms genoem, kan 'n eis by die belastingowerheid van die gebied waarin hy woonagtig is, indien. Indien die eis gehandhaaf word, kan die belastingowerheid van daardie gebied tot 'n Ooreenkoms geraak met die belastingowerheid van die ander gebied met die oog op die vermyding van die dubbele belasting.

ARTIKEL XIII.

Hierdie Ooreenkoms word van krag op die datum waarop die laaste van al die dinge in die Unie en in Swaziland gedoen is wat nodig is om daaraan in onderskeidelik die Unie en Swaziland die krag van wet te gee en geld daarna ten opsigte van aanslae vir die jaar wat begin op die eerste dag van Julie 1956 en daaropvolgende jare.

ARTIKEL XIV.

Hierdie Ooreenkoms word geag die Ooreenkoms wat op die 2de dag van Maart 1932 tussen die Regering van die Unie van Suid-Afrika en die Administrasie van Swaziland aangegaan is ten einde te verhinder dat boere wat in beide die Unie en Swaziland besigheid dryf dubbel belas word, te vervang en daardie Ooreenkoms verval ten opsigte van inkomste wat verkry is gedurende die jaar wat begin op 1 Julie 1956 en daaropvolgende jare.

ARTIKEL XV.

Hierdie Ooreenkoms bly vir 'n onbepaalde tydperk van krag, maar enigee van die Kontrakterende Regerings kan op of voor die 30ste dag van Junie in enige kalenderjaar na die jaar 1958, kennis van opsegging aan die ander Kontrakterende Regering gee, en in so 'n geval verval hierdie Ooreenkoms ten opsigte van enige jaar van aanslag wat begin op die eerste dag van Julie in die Kalenderjaar wat volg op die waarin sodanige kennis gegee is.

Ten bewyse waarvan die ondergetekendes wat deur hulle onderskeie Regerings daartoe gemagtig is, hierdie Ooreenkoms onderteken het.

Gedoen te Kaapstad in duplo, in die Engelse en Afrikaanse taal, waarvan die tekste ewe outentiek is, op hede die Agtiende dag van Junie 1959.

Namens die Regerings van die Unie van Suid-Afrika:
(Geteken) ERIC H. LOUW.

Namens die Regering van Groot-Brittanje en Noord-Ierland:

(Geteken) JOHN MAUD.

No. 242, 1955.]

[28 Oktober 1955.]

KONVENSIE TUSSEN DIE REGERING VAN DIE UNIE VAN SUID-AFRIKA EN DIE KONINKLIKE REGERING VAN SWEDE TER VERMYDING VAN DUBBELE BELASTING EN DIE VOORKOMING VAN FISKALE ONTDUIKING MET BETREKKING TOT BELASTINGS OP INKOMSTE.

Kragtens die bevoegdheid my verleen by subartikel (2) van artikel vier-en-negentig van die Inkomstebelastingwet, 1941 (Wet No. 31 van 1941), verklaar ek hierby dat die Konvensie wat in die Bylae van hierdie Proklamasie vervat is, kragtens subartikel (1) van genoemde artikel tussen die Regering van die Unie van Suid-Afrika en die Koninklike Regering van Swede aangegaan is.

GOD BEHOEDE DIE KONINGIN.

Gegee onder my Hand en Grootseël te Pretoria, op hede die Sewentiende dag van September Eenduisend Nege-honderd vyf-en-vyftig.

E. G. JANSEN,
Goewerneur-generaal.

Op las van Sy Eksellensie die Goewerneur-generaal-in-rade.

J. F. NAUDE.

ARTICLE XII.

Any taxpayer who shows that the action of the taxation authorities of the two Governments has resulted in double taxation with respect to the taxes referred to in this Agreement, may lodge a claim with the taxation authority of the territory in which he resides. Should the claim be upheld, the taxation authority of that territory may come to an Agreement with the taxation authority of the other territory with a view to avoidance of the double taxation.

ARTICLE XIII.

This Agreement shall come into force on the date on which the last of all such things shall have been done in the Union and in Swaziland as are necessary to give the Agreement the force of law in the Union and in Swaziland respectively, and shall thereupon have effect in respect of assessments for the year beginning on the first day of July, 1956, and subsequent years.

ARTICLE XIV.

This Agreement shall be deemed to have superseded the Agreement for eliminating the double taxation of farmers carrying on business both in the Union and Swaziland entered into on the 2nd day of March, 1932, between the Government of the Union of South Africa and the Administration of Swaziland and that Agreement shall cease to have effect in respect of income derived during the year beginning on 1st July, 1956, and subsequent years.

ARTICLE XV.

The present Agreement shall continue in effect indefinitely but either of the Contracting Governments may, on or before the 30th day of June in any calendar year after the year 1958, give notice of termination to the other Contracting Government and, in such event, the present Agreement shall cease to be effective in respect of any year of assessment beginning on the first day of July in the calendar year next following that in which such notice is given.

In witness whereof the undermentioned being duly authorised by their respective Governments have signed the present Agreement.

Done at Cape Town in duplicate, in the English and Afrikaans languages, the texts being equally authentic, on the Eighteenth day of June, 1959.

For the Government of the Union of South Africa:
(Signed) ERIC H. LOUW.

For the Government of Great Britain and Northern Ireland:

(Signed) JOHN MAUD.

No. 242, 1955.]

[28 October 1955.]

CONVENTION BETWEEN THE GOVERNMENT OF THE UNION OF SOUTH AFRICA AND THE ROYAL GOVERNMENT OF SWEDEN FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME.

Under and by virtue of the powers vested in me by sub-section (2) of section ninety-four of the Income Tax Act, 1941 (Act No. 31 of 1941), I do hereby declare that the Convention set out in the Schedule to this Proclamation has been entered into between the Government of the Union of South Africa and the Royal Government of Sweden under sub-section (1) of the said section.

GOD SAVE THE QUEEN.

Given under my Hand and Great Seal at Pretoria on this Seventeenth day of September, One thousand Nine hundred and Fifty-five.

E. G. JANSEN,
Governor-General.

By Command of His Excellency the
Governor-General-in-Council.

J. F. NAUDE.

BYLAE. KONVENSIE

tussen die Regering van die Unie van Suid-Afrika en die Koninklike Regering van Swede ter vermyding van dubbele belasting en die voorkoming van fiskale ontduiking met betrekking tot belasting op inkomste.

Die Regering van die Unie van Suid-Afrika en die Koninklike Regering van Swede,

Aangesien hulle begerig is om 'n Konvensie ter vermyding van dubbele belasting en die voorkoming van fiskale ontduiking met betrekking tot belasting op inkomste aan te gaan,

Het vir daardie doel as hulle gevolmagtigdes benoem:—

Die Regering van die Unie van Suid-Afrika:

Sy Eksellensie mnr. Basil Johnstone Jarvie, Buitengewone Gesant en Gevolmagtigde Minister van die Unie van Suid-Afrika in Swede.

Die Koninklike Regering van Swede:

Die heer Herman Zetterberg, Minister van Justisie, Waarnemende Minister van Buitelandse Sake.

Wat na vertoning van hulle onderskeie volle bevoegdhede, wat in goeie en behoorlike vorm gevind is, soos volg ooreengekom het:—

ARTIKEL I.

(1) Die belasting wat die onderwerp van die huidige Konvensie uitmaak, is die volgende:—

(a) In Swede:

Die staatsinkomstebelasting (met inbegrip van koeponbelasting) en die munisipale belasting en alle ander belasting op inkomste wat in Swede gehef word (hieronder „Sweedse belasting” genoem).

(b) In die Unie van Suid-Afrika:

Die normale belasting, die superbelasting, die belasting op buitelandse aandeelhouders, die provinsiale inkomstebelasting en die provinsiale maatskappy-belasting en alle ander belasting op inkomste wat in die Unie gehef word (hieronder „Uniebelasting” genoem).

(2) Die huidige Konvensie is ook van toepassing op ander belasting van wesenlik soortgelyke aard wat gehef word in Swede of die Unie van Suid-Afrika na die datum van ondertekening van die huidige Konvensie.

ARTIKEL II.

(1) In die huidige Konvensie, tensy die verband anders aandui, beteken—

(a) „Unie”, die Unie van Suid-Afrika;

(b) „gebied van een van die kontrakterende regerings” en „gebied van die ander kontrakterende regering”, Swede of die Unie, na gelang die verband vereis;

(c) „belasting”, Sweedse belasting of Uniebelasting na gelang die verband vereis;

(d) „persoon”, ook enige liggaam van persone, met of sonder regspersoonlikheid;

(e) „maatskappy”, enige liggaam met regspersoonlikheid;

(f) „inwoner van Swede”, en „inwoner van die Unie”, onderskeidelik 'n persoon wat in Swede vir doeleindes van Sweedse belasting woonagtig is en nie gewoonlik in die Unie vir doeleindes van Uniebelasting woonagtig is en nie in Swede vir doeleindes van Sweedsebelasting woonagtig is nie; 'n maatskappy word as in Swede woonagtig beskou as dit ooreenkomstig die wette van Swede ingelyf is en as in die Unie woonagtig as dit ooreenkomstig die wette van die Unie ingelyf is;

(g) „maatskappy van een van die kontrakterende regerings” en „maatskappy van die ander kontrakterende regering”, 'n maatskappy wat 'n inwoner van Swede of 'n maatskappy wat 'n inwoner van die Unie is, na gelang die verband vereis;

SCHEDULE. CONVENTION

between the Government of the Union of South Africa and the Royal Government of Sweden for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income.

The Government of the Union of South Africa and the Royal Government of Sweden,

Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,

Have appointed for that purpose as Their plenipotentiaries:—

The Government of the Union of South Africa:

His Excellency Mr. Basil Johnstone Jarvie, Envoy Extraordinary and Minister Plenipotentiary of the Union of South Africa in Sweden.

The Royal Government of Sweden:

Mr. Herman Zetterberg, Minister of Justice, Acting Minister for Foreign Affairs.

Who, having exhibited their respective full powers, found in good and due form, have agreed as follows:—

ARTICLE I.

(1) The taxes which are the subject of the present Convention are:—

(a) In Sweden:

The State income tax (including coupon tax) and the municipal tax and all other taxes on income which are chargeable in Sweden (hereinafter referred to as “Swedish tax”).

(b) In the Union of South Africa:

The normal tax, the super tax, the non-resident shareholders' tax, the provincial income tax and the provincial companies tax and all other taxes on income which are chargeable in the Union (hereinafter referred to as “Union tax”).

(2) The present Convention shall also apply to any other taxes of a substantially similar character imposed in Sweden or the Union of South Africa subsequently to the date of signature of the present Convention.

ARTICLE II.

(1) In the present Convention, unless the context otherwise requires:—

(a) the term “Union” means the Union of South Africa;

(b) the terms “territory of one of the Contracting Governments” and “territory of the other Contracting Government” mean Sweden or the Union, as the context requires;

(c) the term “tax” means Swedish tax or Union tax, as the context requires;

(d) the term “person” includes any body of persons corporate or not corporate;

(e) the term “company” means any body corporate;

(f) the terms “resident of Sweden” and “resident of the Union” mean respectively any person who is resident in Sweden for the purposes of Swedish tax and not ordinarily resident in the Union for the purposes of Union tax and any person who is ordinarily resident in the Union for the purposes of Union tax and not resident in Sweden for the purposes of Swedish tax; a company shall be regarded as resident in Sweden if it is incorporated under the laws of Sweden and as resident in the Union if it is incorporated under the laws of the Union;

(g) the terms “company of one of the Contracting Governments” and “company of the other Contracting Government” mean a company which is a resident of Sweden or a company which is a resident of the Union, as the context requires;

(h) „Sweedse onderneming” en „Unie-onderneming”, onderskeidelik, ’n nywerheids- of handelsonderneming wat deur ’n inwoner van Swede gedryf word, en ’n nywerheids- of handelsonderneming wat deur ’n inwoner van die Unie gedryf word, en „onderneming van een van die kontrakterende regerings” en „onderneming van die ander kontrakterende regering” ’n Sweedse onderneming of ’n Unie-onderneming, na gelang die verband vereis;

(i) „permanente saak”, wanneer dit in verband met ’n onderneming van een van die kontrakterende regerings gebesig word, ’n tak, bestuur, fabriek, of ander vaste besigheidsplek, ’n myn, steengroef of enige ander plek van natuurlike hulpbronne aan ontginning onderworpe maar sluit nie ’n agentskap in nie, tensy die agent ’n algemene magtiging besit en dit gewoonlik uitoefen, om kontrakte namens die onderneming aan te gaan en te sluit of ’n voorraad handelsware het waaruit hy gereeld bestellings namens die onderneming uitvoer. In hierdie verband—

(i) word ’n onderneming van een van die kontrakterende regerings nie geag ’n permanente saak in die gebied van die ander kontrakterende regering te hê nie, enkel omdat dit besigheids-transaksies in die gebied van daardie ander kontrakterende regering deur bemiddeling van ’n *bona fide* makelaar of algemene Kommissie-agent wat in die gewone loop van sy besigheid optree, verrig nie;

(ii) beteken die feit dat ’n onderneming van een van die kontrakterende regerings ’n vaste besigheidsplek in die gebied van die ander kontrakterende regering uitsluitlik vir die aankoop van goedere of handelsware instand hou, nie op sigself dat daardie vaste besigheidsplek ’n permanente saak van die onderneming is nie;

(iii) beteken die feit dat ’n maatskappy van een van die kontrakterende regerings ’n ondermaatskappy het wat ’n maatskappy van die ander kontrakterende regering is of wat handel of besigheid in die gebied van daardie ander kontrakterende regering (hetsy deur bemiddeling van ’n permanente saak of andersins) dryf, nie op sigself dat daardie ondermaatskappy ’n permanente saak van sy moedermaatskappy is nie;

(iv) beteken die feit dat ’n onderneming van een van die kontrakterende regerings besig is om installasie of masjinerie in die gebied van die ander kontrakterende regering op te rig nie op sigself dat sodanige onderneming ’n permanente saak in daardie ander gebied is nie, indien die oprigting ’n integreerende deel van die kontrak vir die verskaffing van sodanige installasie of masjinerie is;

(j) „nywerheids- of handelswinste”, ook winste uit mynbedrywighede, maar nie inkomste in die vorm van tantième, huurgeld (insluitende tantième of huurgeld op bioskoopfilms), rente, diwidende, bestuurskoste, vergoeding vir persoonlike dienste of winste uit die in-bedryf-hou van vervoerdienste per see of lug nie;

(k) „winste” betreffende Uniebelasting, „belasbare inkomste”, soos in die wette van die Unie betreffende die belasting wat die onderwerp van die huidige Konvensie uitmaak, omskryf.

(2) By die toepassing van die bepalinge van die huidige Konvensie deur een van die kontrakterende regerings het ’n uitdrukking wat nie anders omskryf is nie, tensy die verband anders vereis, die betekenis wat daaraan geheg word ooreenkomstig die wette van daardie kontrakterende regering betreffende die belastinge wat die onderwerp van die huidige Konvensie uitmaak.

(h) the terms “Swedish enterprise” and “Union enterprise” mean respectively an industrial or commercial enterprise or undertaking carried on by a resident of Sweden and an industrial or commercial enterprise or undertaking carried on by a resident of the Union, and the terms “enterprise of one of the Contracting Governments” and “enterprise of the other Contracting Government” mean a Swedish enterprise or a Union enterprise, as the context requires;

(i) the term “permanent establishment” when used with respect to an enterprise of one of the Contracting Governments means a branch, management, factory, or other fixed place of business, a mine, quarry or any other place of natural resources subject to exploitation but does not include an agency unless the agent has, and habitually exercises, a general authority to negotiate and conclude contracts on behalf of the enterprise or has a stock of merchandise from which he regularly fills orders on its behalf. In this connection—

(i) an enterprise of one of the Contracting Governments shall not be deemed to have a permanent establishment in the territory of the other Contracting Government merely because it carries on business dealings in the territory of that other Contracting Government through a *bona fide* broker or general commission agent acting in the ordinary course of his business as such;

(ii) the fact that an enterprise of one of the Contracting Governments maintains in the territory of the other Contracting Government a fixed place of business exclusively for the purchase of goods or merchandise shall not of itself constitute that fixed place of business a permanent establishment of the enterprise;

(iii) the fact that a company of one of the Contracting Governments has a subsidiary company which is a company of the other Contracting Government or which is engaged in trade or business in the territory of that other Contracting Government (whether through a permanent establishment or otherwise) shall not of itself constitute that subsidiary company a permanent establishment of its parent company;

(iv) the fact that an enterprise of one of the Contracting Governments is erecting plant or machinery in the territory of the other Contracting Government shall not of itself constitute a permanent establishment of such enterprise in that other territory if the erection is an integral part of the contract for the supply of such plant or machinery;

(j) the term “industrial or commercial profits” includes mining profits but does not include income in the form of royalties, rents (including royalties or rents on cinematograph films), interest, dividends, management charges, remuneration for personal services or profits from the operation of transport services by air or sea;

(k) the term “profits” in relation to Union tax means “taxable income” as defined under the laws of the Union relating to the taxes which are the subject of the present Convention.

(2) In the application of the provisions of the present Convention by one of the Contracting Governments any term not otherwise defined shall, unless the context otherwise requires, have the meaning which it has under the laws of that Contracting Government relating to the taxes which are the subject of the present Convention.

(3) Die uitdrukking „Sweedse belasting” en „Unie belasting” sluit nie enige bedrag in wat ’n boete opgelê ooreenkomstig die wette van enigeen van die kontrakterende regerings betreffende die belasting wat die onderwerp van die huidige Konvensie uitmaak, verteenwoordig nie, of wat andersins betaalbaar is ten opsigte van enige versuim of weglating betreffende sodanige belasting.

ARTIKEL III.

(1) Die nywerheids- of handelswinste van ’n Sweedse onderneming is nie onderworpe aan enigeen van die Unie-belasting wat die onderwerp van die huidige Konvensie uitmaak nie, tensy die onderneming handel of besigheid in die Unie dryf deur bemiddeling van ’n permanente saak daarin geleë. Indien hy aldus besigheid of handel dryf, kan belasting deur die Unie op daardie winste gelê word, maar slegs op die gedeelte daarvan wat aan daardie permanente saak toegeskryf kan word.

(2) Die nywerheids- of handelswinste van ’n Unie-onderneming is nie onderworpe aan enigeen van die Sweedse belasting wat die onderwerp van die huidige Konvensie uitmaak nie, tensy die onderneming handel of besigheid in Swede dryf deur bemiddeling van ’n permanente saak daarin geleë. Indien hy aldus besigheid of handel dryf, kan belasting deur Swede op daardie winste gelê word, maar slegs op die gedeelte daarvan wat aan daardie permanente saak toegeskryf kan word.

(3) Wanneer ’n onderneming van een van die kontrakterende regerings handel of besigheid in die gebied van die ander kontrakterende regering dryf deur bemiddeling van ’n permanente daarin geleë, word aan sodanige permanente saak die nywerheids- of handelswinste toegeskryf wat hy na verwagting kan verkry as hy ’n onafhanklike onderneming is wat hom met dieselfde of soortgelyke bedrywighede onder dieselfde of soortgelyke toestande besighou en op ’n afstand sake doen met die onderneming waarvan hy ’n permanente saak is.

(4) Geen gedeelte van winste wat voortspruit uit die verkoop van goedere of handelsware deur ’n onderneming van een van die kontrakterende regerings nie word toegeskryf aan ’n permanente saak wat in die gebied van die ander kontrakterende regering geleë is uit hoofde van enkel die aankoop van die goedere of handelsware binne die gebied van daardie ander kontrakterende regering.

(5) Winste verkry deur ’n onderneming van een van die kontrakterende regerings uit verkope, ingevolge kontrakte in sy gebied aangegaan, van goedere of handelsware wat in ’n pakhuis of depot in die ander gebied in voorraad gehou word om lewering te vergemaklik en nie vir doeleindes van vertoning nie, word nie toegeskryf aan ’n permanente saak van die onderneming in daardie ander gebied nie, ondanks die feit dat die aanbiedinge om te koop deur ’n agent van die onderneming in daardie gebied ontvang is en deur hom na die onderneming vir aanneming deurgestuurd is.

ARTIKEL IV.

Wanneer—

- (a) ’n onderneming van een van die kontrakterende regerings regstreeks of onregstreeks in die bestuur, beheer of kapitaal van ’n onderneming van die ander kontrakterende regering deel het; of
- (b) dieselfde persone regstreeks of onregstreeks in die bestuur, beheer of kapitaal van ’n onderneming van een van die kontrakterende regerings en ’n onderneming van die ander kontrakterende regering deel het

en in elkeen van die gevalle voorwaardes tussen die twee ondernemings met betrekking tot hul handels- of finansiële verhoudings gestel of opgelê word wat verskil van dié wat tussen onafhanklike ondernemings gestel sou word, kan winste wat by ontstaan van daardie voorwaardes aan een van die ondernemings sou toegeval het maar as gevolg van daardie voorwaardes nie aldus toegeval het nie, by die winste van daardie onderneming ingesluit en dienooreenkomstig belas word.

ARTIKEL V.

Winste verkry deur die regering of ’n inwoner van een van die gebiede uit die in-bedryf-hou van skepe of vliegtuie is vrygestel van belasting (insluitende enige belasting op bruto winste of omset) in die ander gebied.

(3) The terms “Swedish tax” and “Union tax” do not include any sum which represents a penalty imposed under the laws of either Contracting Government relating to the taxes which are the subject of the present Convention or which is otherwise payable in respect of any default or omission in relation to those taxes.

ARTICLE III.

(1) The industrial or commercial profits of a Swedish enterprise shall not be subject to any of the Union taxes which are the subject of the present Convention unless the enterprise is engaged in trade or business in the Union through a permanent establishment situated therein. If it is so engaged, tax may be imposed on those profits by the Union, but only on so much of them as is attributable to that permanent establishment.

(2) The industrial or commercial profits of a Union enterprise shall not be subject to any of the Swedish taxes which are the subject of the present Convention unless the enterprise is engaged in trade or business in Sweden through a permanent establishment situated therein. If it is so engaged tax may be imposed on those profits by Sweden, but only on so much of them as is attributable to that permanent establishment.

(3) Where an enterprise of one of the Contracting Governments is engaged in trade or business in the territory of the other Contracting Government through a permanent establishment situated therein, there shall be attributed to such permanent establishment the industrial or commercial profits which it might be expected to derive if it were an independent enterprise engaged in the same or similar activities under the same or similar conditions and dealing at arm's length with the enterprise of which it is a permanent establishment.

(4) No portion of any profits arising from the sale of goods or merchandise by an enterprise of one of the Contracting Governments shall be attributed to a permanent establishment situated in the territory of the other Contracting Government by reason of the mere purchase of the goods or merchandise within the territory of that other Contracting Government.

(5) Profits derived by an enterprise of one of the Contracting Governments from sales, under contracts concluded in its territory, of goods or merchandise stocked in a warehouse or depot in the other territory for convenience of delivery and not for purposes of display shall not be attributed to a permanent establishment of the enterprise in that other territory notwithstanding that the offers of purchase have been obtained by an agent of the enterprise in that territory and transmitted by him to the enterprise for acceptance.

ARTICLE IV.

Where—

- (a) an enterprise of one of the Contracting Governments participates directly or indirectly in the management, control or capital of an enterprise of the other Contracting Government, or
- (b) the same persons participate directly or indirectly in the management, control or capital of an enterprise of one of the Contracting Governments and an enterprise of the other Contracting Government.

and in either case, conditions are made or imposed between the two enterprises, in their commercial or financial relations, which differ from those which would be made between independent enterprises, then any profits which would but for those conditions have accrued to one of the enterprises but by reason of those conditions have not so accrued may be included in the profits of that enterprise and taxed accordingly.

ARTICLE V.

Profits derived by the Government or a resident of one of the territories from operating ships or aircraft shall be exempt from tax (including any taxes on gross profits or turnover) in the other territory.

ARTIKEL VI.

(1) Wanneer 'n maatskappy wat 'n inwoner van een van die gebiede is winste verkry uit bronne binne die ander gebied, of uit bronne wat geag word binne die ander gebied te wees, hef die regering van daardie ander gebied geen belasting van enige aard op dividende wat deur daardie maatskappy ten gunste van persone wat nie in daardie ander gebied woonagtig is nie, betaalbaar verklaar word, nòg hef die regering van daardie ander gebied enige belasting van die aard van 'n spesiale belasting op nie-inwoners op die winste wat deur daardie maatskappy regstreeks verkry word as gevolg van sake gedoen deur bemiddeling van 'n permanente saak in daardie ander gebied.

(2) Diwidende wat deur 'n maatskappy van een van die kontrakterende regerings aan 'n maatskappy van die ander kontrakterende regering betaal word, is vrygestel van belasting in die gebied van laasgenoemde regering; met dien verstande dat, ooreenkomstig die wette in daardie gebied, die diwidende van belasting vrygestel sou wees as albei maatskappye daar woonagtig was.

ARTIKEL VII.

'n Inwoner van Swede, hetsy hy in die Unie sake doen of nie, word vrygestel van Uniebelasting ten opsigte van rente op verbande of sekuriteite uitgereik deur enige regering, behalwe die Unieregering, ten opsigte waarvan hy aan Sweedse belasting onderworpe is.

ARTIKEL VIII.

(1) (a) Enige tantième ten opsigte van kopiereg verkry uit bronne binne die gebied van een van die kontrakterende regerings deur 'n inwoner van die gebied van die ander kontrakterende regering word vrygestel van belasting in daardie eersgenoemde gebied.

(b) Ten opsigte van enige tantième, behalwe 'n tantième wat in subparagraaf (a) genoem word, wat verkry word uit bronne binne die gebied van een van die kontrakterende regerings deur 'n inwoner van die gebied van die ander kontrakterende regering wat nie handel of besigheid dryf in eersgenoemde gebied deur bemiddeling van 'n permanente saak wat daarin geleë is nie, verminder die regering van eersgenoemde gebied sy belasting aan sodanige tantième toeskryfbaar met 'n bedrag gelykstaande met 50 persent van die belasting aldus toeskryfbaar.

(2) In hierdie artikel beteken die uitdrukking „tantième” enige tantième of ander bedrag wat betaal is as vergoeding vir die gebruik van, of vir die voorreg om gebruik te maak van enige kopiereg, patent, model, geheime proses of formule, handelsmerk of enige ander dergelike eiendom, na gelang van die geval, maar sluit nie in 'n tantième of ander bedrag wat betaal is ten opsigte van die eksploitering van 'n myn of steengroef of van ander ontginning van natuurlike hulpbronne nie.

(3) Wanneer enige tantième 'n billike en redelike vergoeding ten opsigte van die regte waarvoor dit betaal is, oorskry, is die vrystelling of vermindering van belasting waarvoor die huidige artikel voorsiening maak, van toepassing slegs op soveel van die tantième as wat sodanige billike en redelike vergoeding verteenwoordig.

(4) Enige kapitaalbedrag wat uit bronne binne die gebied van een van die kontrakterende regerings verkry word uit die verkoop van patentregte deur 'n inwoner van die gebied van die ander kontrakterende regering wat nie handel of besigheid dryf in eersgenoemde gebied deur bemiddeling van 'n permanente saak wat daarin geleë is nie, is vrygestel van belasting in daardie eersgenoemde gebied.

ARTIKEL IX.

(1) Inkomste van watter aard ookal wat uit vaste eiendom binne die gebied van een van die kontrakterende regerings deur 'n inwoner van die gebied van die ander kontrakterende regering verkry word, is vrygestel van belasting in laasgenoemde gebied.

(2) Enige tantième of ander bedrag wat ten opsigte van die eksploitering van 'n myn of steengroef of uit enige ander ontginning van natuurlike hulpbronne binne die gebied van een van die kontrakterende regerings aan 'n inwoner van die ander kontrakterende regering betaal word, is vrygestel van belasting in laasgenoemde gebied.

ARTICLE VI.

(1) Where a company which is a resident of one of the territories derives profits from sources within or deemed to be within the other territory, the Government of that other territory shall not impose any form of taxation on dividends declared payable by that company in favour of persons not resident in that other territory nor shall the Government of that other territory impose any tax in the nature of a special tax on non-residents on the profits derived by that company directly as the result of the carrying on of business through a permanent establishment in that other territory.

(2) Dividends paid by a company of one of the Contracting Governments to a company of the other Contracting Government shall be exempt from tax in the territory of the last-mentioned Government; provided that in accordance with the laws in that territory the dividends would be exempt from tax if both companies had been resident there.

ARTICLE VII.

A resident of Sweden, whether carrying on business in the Union or not, shall be exempt from Union Tax in respect of interest on bonds or securities issued by any Government other than the Government of the Union in respect of which he is subject to Swedish tax.

ARTICLE VIII.

(1) (a) Any royalty in respect of copyright derived from sources within the territory of one of the Contracting Governments by a resident of the territory of the other Contracting Government shall be exempt from tax in that first-mentioned territory.

(b) In respect of any royalty, other than a royalty referred to in sub-paragraph (a), derived from sources within the territory of one of the Contracting Governments by a resident of the territory of the other Contracting Government who is not engaged in trade or business in the first-mentioned territory through a permanent establishment situated therein, the Government of the first-mentioned territory shall reduce its tax attributable to such royalty by an amount equal to 50 per cent of the tax so attributable.

(2) In this Article the term "royalty" means any royalty or other amount paid as consideration for the use of, or for the privilege of using, any copyright, patent, design, secret process or formula, trade mark or other like property, as the case may be, but does not include a royalty or other amount paid in respect of the operation of a mine or quarry or of other extraction of natural resources.

(3) Where any royalty exceeds a fair and reasonable consideration in respect of the rights for which it is paid, the exemption or reduction of tax provided by the present Article shall apply only to so much of the royalty as represents such fair and reasonable consideration.

(4) Any capital sum derived from sources within the territory of one of the Contracting Governments from the sale of patent rights by a resident of the territory of the other Contracting Government who does not carry on a trade or business in the first-mentioned territory through a permanent establishment situated therein, shall be exempt from tax in that first-mentioned territory.

ARTICLE IX.

(1) Income of whatever nature derived from real property within the territory of one of the Contracting Governments by a resident of the territory of the other Contracting Government shall be exempt from tax in the last-mentioned territory.

(2) Any royalty or other amount paid in respect of the operation of a mine or quarry or of any other extraction of natural resources within the territory of one of the Contracting Governments to a resident of the other Contracting Government shall be exempt from tax in the last-mentioned territory.

ARTIKEL X.

Wanneer 'n inwoner van die Unie ingevolge die bepalings van hierdie Konvensie vrygestel is van of geregtig is op verligting van Sweedse belasting word daar gelyksoortige vrystelling of verligting toegepas op die onverdeelde boedels van oorlede persone vir sover een of meer van die begunstigdes 'n inwoner van die Unie is.

ARTIKEL XI.

(1) Vergoeding (uitgesonderd pensioene) deur een van die kontrakterende regerings aan iemand betaal vir dienste wat vir daardie kontrakterende regering by die uitoefening van regeringsfunksies verrig is, is vrygestel van belasting in die gebied van die ander kontrakterende regering indien so iemand nie in daardie gebied woonagtig is nie of in daardie gebied woonagtig is uitsluitlik met die doel om daardie dienste te verrig.

(2) Enige pensioen deur een van die kontrakterende regerings aan iemand betaal vir dienste wat vir daardie kontrakterende regering by die uitoefening van regeringsfunksies verrig is, is vrygestel van belasting in die gebied van die ander kontrakterende regering, vir sover die vergoeding vir daardie dienste ingevolge paragraaf (1) van hierdie artikel van belasting in daardie gebied vrygestel was of aldus vrygestel sou gewees het as die huidige Konvensie van krag was toe die vergoeding betaal is.

(3) Die bepalings van hierdie artikel is nie van toepassing op betalings ten opsigte van dienste wat verrig is in verband met enige handel of besigheid wat deur een van die kontrakterende regerings met die oog op wins gedryf word nie.

ARTIKEL XII.

(1) Iemand wat 'n inwoner van Swede is, is vrygestel van Uniebelasting op winste of vergoeding ten opsigte van persoonlike (met inbegrip van professionele) dienste wat in enige jaar van aanslag binne die Unie verrig is as—

- (a) hy vir 'n tydperk of tydperke van hoogstens altesaam 183 dae gedurende daardie jaar in die Unie aanwesig is; en
- (b) die dienste verrig word ten behoeve van 'n persoon wat in Swede woonagtig is; en
- (c) die winste of vergoeding aan Sweedse belasting onderworpe is.

(2) Iemand wat 'n inwoner van die Unie is, is vrygestel van Sweedse belasting op winste of vergoeding ten opsigte van persoonlike (met inbegrip van professionele) dienste wat in enige jaar van aanslag binne Swede verrig is as—

- (a) hy vir 'n tydperk of tydperke van hoogstens altesaam 183 dae gedurende daardie jaar in Swede aanwesig is; en
- (b) die dienste verrig word ten behoeve van 'n persoon wat in die Unie woonagtig is; en
- (c) die winste of vergoeding aan Uniebelasting onderworpe is.

(3) Die bepalings van hierdie artikel is nie van toepassing op die winste of vergoeding van openbare voordraers soos verhoog-, bioskoop- of radiokunstenaars, musikante en atlete nie.

(4) Die bepalings van hierdie artikel is nie van toepassing op die winste of vergoeding van persone wat nie *bona fide* werknemers van 'n prinsipaal is nie.

ARTIKEL XIII.

(1) Enige pensioen (uitgesonderd 'n pensioen deur die regering van die Unie betaal vir dienste vir hom by die uitoefening van regeringsfunksies verrig) en lyfrente uit bronne binne die Unie verkry deur iemand wat 'n inwoner van Swede en aan Sweedse belasting ten opsigte daarvan onderworpe is, is vrygestel van Uniebelasting.

(2) Enige pensioen (uitgesonderd 'n pensioen deur die regering van Swede betaal vir dienste vir hom by die uitoefening van regeringsfunksie verrig) en lyfrente uit bronne binne Swede verkry deur iemand wat 'n inwoner van die Unie en aan Uniebelasting ten opsigte daarvan onderworpe is, is vrygestel van Sweedse belasting.

(3) „Lyfrente” beteken 'n aangegewe som wat van tyd tot tyd op gegewe tye gedurende lewe of gedurende 'n vermelde of vasstelbare tydskuur betaalbaar is volgens 'n verpligting om die betalings te doen ten aansien van geld wat betaal is.

ARTICLE X

Where under the provisions of this Convention a resident of the Union is exempt or entitled to relief from Swedish tax, similar exemption or relief shall be applied to the undivided estates of deceased persons in so far as one or more of the beneficiaries is a resident of the Union.

ARTICLE XI.

(1) Remuneration (other than pensions) paid by one of the Contracting Governments to any individual for services rendered to that Contracting Government in the discharge of governmental functions shall be exempt from tax in the territory of the other Contracting Government if the individual is not resident in that territory or is resident in that territory solely for the purpose of rendering those services.

(2) Any pension paid by one of the Contracting Governments to any individual for services rendered to that Contracting Government in the discharge of governmental functions shall be exempt from tax in the territory of the other Contracting Government, in so far as the remuneration for those services was exempt from tax in that territory under paragraph (1) of this Article or would have been so exempt if the present Convention had been in force at the time when the remuneration was paid.

(3) The provisions of this Article shall not apply to payments in respect of services rendered in connection with any trade or business carried on by either of the Contracting Governments for purposes of profit.

ARTICLE XII.

(1) An individual who is a resident of Sweden shall be exempt from Union tax on profits or remuneration in respect of personal (including professional) services performed within the Union in any year of assessment if—

- (a) he is present within the Union for a period or periods not exceeding in the aggregate 183 days during that year; and
- (b) the services are performed for or on behalf of a person resident in Sweden; and
- (c) the profits or remuneration are subject to Swedish tax.

(2) An individual who is a resident of the Union shall be exempt from Swedish tax on profits or remuneration in respect of personal (including professional) services performed within Sweden in any year of assessment if—

- (a) he is present within Sweden for a period or periods not exceeding in the aggregate 183 days during that year; and
- (b) the services are performed for or on behalf of a person resident in the Union; and
- (c) the profits or remuneration are subject to Union tax.

(3) The provisions of this Article shall not apply to the profits or remuneration of public entertainers such as stage, motion picture or radio artists, musicians and athletes.

(4) The provisions of this Article shall not apply to the profits or remuneration of persons who are not *bona fide* employees of a principal.

ARTICLE XIII.

(1) Any pension (other than a pension paid by the Government of the Union for services rendered to it in the discharge of governmental functions) and any life annuity, derived from sources within the Union by an individual who is a resident of Sweden and subject to Swedish tax in respect thereof, shall be exempt from Union tax.

(2) Any pension (other than a pension paid by the Government of Sweden for services rendered to it in the discharge of governmental functions) and any life annuity, derived from sources within Sweden by an individual who is a resident of the Union and subject to Union tax in respect thereof, shall be exempt from Swedish tax.

(3) The term “life annuity” means a stated sum payable periodically at stated times, during life or during a specified or ascertainable period of time, under an obligation to make the payments in consideration of money paid.

ARTIKEL XIV.

Die vergoeding verkry deur 'n professor of onderwyser wat woonagtig is in die gebied van een van die kontrakterende regerings, vir dosering gedurende 'n tydperk van tydelike verblyf van hoogstens twee jaar aan 'n universiteit, kollege of ander inrigting vir hoër onderwys in die gebied van die ander kontrakterende regering, is vrygestel van belasting deur daardie ander kontrakterende regering.

ARTIKEL XV.

(1) 'n Student of besigheidsvakleerling van die gebied van een van die kontrakterende regerings, wat voltydse opvoeding of opleiding in die gebied van die ander kontrakterende regering ontvang, is vrygestel van belasting in daardie ander gebied op betalings wat vir doeleindes van sy onderhoud, opvoeding of opleiding aan hom gedoen word deur persone in eersgenoemde gebied.

(2) 'n Student by 'n universiteit, kollege of ander inrigting vir hoër onderwys in die gebied van een van die kontrakterende regerings wat vir 'n tydperk of tydperke van hoogstens altesaam 100 dae gedurende die jaar van aanslag in diens is in die gebied van die ander kontrakterende regering ten einde praktiese opleiding te verkry wat vir sy studies nodig is, is vrygestel van belasting in daardie ander gebied op vergoeding ten opsigte van sy diens tensy die vergoeding groter is as 2,000 Sweedse krone of die ekwivalent in die geld van die Unie, na gelang van die geval.

ARTIKEL XVI.

(1) Inkomste uit bronne binne die Unie wat ingevolge die wette van die Unie en ooreenkomstig hierdie Konvensie aan belasting in die Unie hetsy regstreeks of by wyse van aftrekking onderworpe is, is, behoudens die bepalinge van paragraaf (2) van artikel VI van hierdie Konvensie, vrygestel van Sweedse belasting: Met dien verstande dat wanneer sodanige inkomste 'n diwidend is wat deur 'n maatskappy woonagtig in die Unie aan 'n persoon, behalwe 'n maatskappy, in Swede woonagtig, betaal is, Sweedse belasting op die bruto bedrag van die diwidend gehef mag word, maar die bedrag van die Sweedse belasting aldus hefbaar, word verminder met 'n bedrag gelykstaande met 7.5 persent van die bedrag van sodanige bruto diwidend: Met dien verstande verder dat wanneer, ten opsigte van enige inkomste, 'n vermindering van 50 persent van Uniebelasting ooreenkomstig die bepalinge van hierdie Konvensie toegestaan word, die verminderde bedrag van Uniebelasting op daardie inkomste betaalbaar toegelaat word as 'n krediet teen enige Sweedse belasting gehef op inkomste wat die betrokke persoon toeval of deur hom ontvang is gedurende die jaar waarin sodanige verminderde Uniebelasting betaal word.

(2) Inkomste uit bronne binne Swede wat ingevolge die wette van Swede en ooreenkomstig hierdie Konvensie aan belasting in Swede hetsy regstreeks of by wyse van aftrekking onderworpe is, is vrygestel van Uniebelasting, met dien verstande dat wanneer ten opsigte van enige inkomste 'n vermindering van 50 persent van die Sweedse belasting ooreenkomstig die bepalinge van hierdie Konvensie toegestaan word, Uniebelasting op daardie inkomste gehef mag word teen 'n skaal van hoogstens 50 persent van die Uniebelasting wat, by onstentenis van die bepalinge van hierdie paragraaf, daarop gehef sou geword het.

(3) Die spesiale belasting in Swede betaalbaar deur openbare voordraers soos toneel- en radiokunstenaars, musikante en atlete (bevillningsavgift för vissa offentliga föreställningar) word beskou, vir doeleindes van hierdie artikel, as Sweedse belasting.

(4) Vir doeleindes van hierdie artikel word winste of vergoeding vir persoonlike (met inbegrip van professionele) dienste in die gebied van een van die kontrakterende regerings verrig, geag inkomste uit bronne binne daardie gebied te wees, en die dienste van 'n individu wie se dienste geheel of hoofsaaklik verrig word in skeep of vliegtuie deur 'n inwoner van die gebied van een van die kontrakterende regerings in bedryf gehou, word geag in daardie gebied verrig te wees.

(5) Die gegradueerde skaal van Sweedse belasting wat op inwoners van Swede gehef moet word, mag bereken word asof die inkomste wat ingevolge hierdie Konvensie vrygestel word in die bedrag van die totale inkomste ingesluit was.

ARTICLE XIV.

The remuneration derived by a professor or teacher who is resident in the territory of one of the Contracting Governments, for teaching, during a period of temporary residence not exceeding two years, at a university, college or other establishment for higher education in the territory of the other Contracting Government, shall be exempted from tax by that other Contracting Government.

ARTICLE XV.

(1) A student or business apprentice from the territory of one of the Contracting Governments who is receiving full-time education or training in the territory of the other Contracting Government, shall be exempt from tax in that other territory on payments made to him by persons in the first-mentioned territory for the purposes of his maintenance, education or training.

(2) A student at a university, college or other establishment for higher education in the territory of one of the Contracting Governments who for a period or periods not exceeding in the aggregate 100 days during the year of assessment is employed in the territory of the other Contracting Government in order to obtain a practical training required for his studies shall be exempt from tax in that other territory on remuneration in respect of the employment unless the remuneration exceeds 2,000 Swedish crowns or the equivalent in the currency of the Union as the case may be.

ARTICLE XVI.

(1) Income from sources within the Union which under the laws of the Union and in accordance with this Convention is subject to tax in the Union either directly or by deduction shall, subject to the provisions of paragraph (2) of Article VI of this Convention, be exempt from Swedish tax: Provided that where such income is a dividend paid by a company resident in the Union to a person, other than a company, resident in Sweden, Swedish tax may be charged on the gross amount of the dividend but the amount of Swedish tax so chargeable shall be reduced by an amount equal to 7.5 per cent of the amount of such gross dividend: Provided further that where in respect of any income a reduction of 50 per cent of Union tax has been granted in accordance with the provisions of this Convention, the reduced amount of Union tax payable on that income shall be allowed as a credit against any Swedish tax charged on income accrued to or received by the person concerned during the year in which such reduced Union tax is paid.

(2) Income from sources within Sweden which under the laws of Sweden and in accordance with this Convention is subject to tax in Sweden either directly or by deduction shall be exempt from Union tax provided that where in respect of any income a reduction of 50 per cent of the Swedish tax is granted in accordance with this Convention that income may be charged with Union tax at a rate not exceeding 50 per cent of the Union tax which but for the provisions of this paragraph would have been charged thereon.

(3) The special tax payable in Sweden by public entertainers such as theatre and radio artists, musicians and athletes (bevillningsavgift för vissa offentliga föreställningar) shall be regarded, for the purposes of this Article, as Swedish tax.

(4) For the purposes of this Article, profits or remuneration for person (including professional) services performed in the territory of one of the Contracting Governments shall be deemed to be income from sources within that territory, and the services of an individual whose services are wholly or mainly performed in ships or aircraft operated by a resident of the territory of one of the Contracting Governments shall be deemed to be performed in that territory.

(5) The graduated rate of Swedish tax to be imposed on residents of Sweden may be calculated as though income exempted under this Convention were included in the amount of the total income.

ARTIKEL XVII.

(1) Ten opsigte van die belasting wat die onderwerp van die huidige Konvensie uitmaak, word die burgers van een van die kontrakterende regerings in die gebied van die ander kontrakterende regering nie onderworpe nie aan enige belasting of enige vereiste daaraan verbonde wat anders, hoër of swaarder is as die belasting en verbonde vereistes waaraan die burgers van laasgenoemde regering onderworpe is of onderworpe mag word.

(2) In hierdie artikel beteken die uitdrukking „burgers” —

- (a) met betrekking tot Swede, alle Sweedse onderdane en alle regspersone, vennootskappe en verenigings wat hulle status as sodanig ingevolge dit wette wat in Swede van krag is, verkry;
- (b) met betrekking tot die Unie, alle Suid-Afrikaanse burgers en alle liggame met of sonder regspersoonlikheid gestig volgens die wette van die Unie.

ARTIKEL XVIII.

(1) Die belastingowerhede van die kontrakterende regerings ruil inligting uit (dit wil sê inligting wat volgens die onderskeie belastingwette van die kontrakterende regerings beskikbaar is) wat nodig is vir die uitvoering van die bepalings van die huidige Konvensie of ter voorkoming van bedrog of vir die toepassing van die wetsbepalings teen wetlike ontduiking in verband met die belasting wat die onderwerp van die huidige Konvensie uitmaak. Aldus uitgeruilde inligting word geheim gehou en aan geen ander persone openbaar gemaak as dié betrokke by die aanslaan en invordering van die belasting wat die onderwerp van die huidige Konvensie uitmaak nie. Geen inligting word uitgeruil wat 'n handelsgeheim of handelsproses aan die lig sou bring nie.

(2) Die uitdrukking „belastingowerhede” soos in hierdie artikel en artikel XIX gebrui, beteken in die geval van Swede, die Minister van Finansies of sy gemagtigde verteenwoordiger; en, in die geval van die Unie, die Kommissaris van Binnelandse Inkomste of sy gemagtigde verteenwoordiger.

ARTIKEL XIX.

(1) Enige belastingbetaler wat bewys lewer dat die optrede van die inkomsteowerhede van die twee kontrakterende regerings uitloop op dubbele belasting met betrekking tot die belasting in hierdie Konvensie genoem, mag 'n eis by die Staat waarin hy woonagtig is, indien. Indien die eis gehandhaaf word, mag die belastingowerhede van hierdie Staat tot 'n ooreenkoms geraak met die belastingowerhede van die ander Staat met 'n oog op die vermyding van die dubbele belasting.

(2) Die belastingowerhede van die twee kontrakterende regerings kan insgelyks tot 'n ooreenkoms geraak met die doel om dubbele belasting in sake waarvoor nie andersins deur hierdie Konvensie voorsiening gemaak is nie, te bowe te kom, sowel as in die geval waar die vertolkings of die toepassing van hierdie Konvensie tot moeilikhede of twyfel lei.

ARTIKEL XX.

Die ooreenkoms tussen Swede en die Unie, gedateer 25 Mei 1951, ter vermyding van dubbele belasting op inkomste verkry uit skeep- en lugvaart is nie meer van krag nie—

- (a) in Swede met betrekking tot inkomste aangeslaan in of na die kalenderjaar wat op 1 Januarie 1956 begin;
- (b) in die Unie met betrekking tot inkomste verkry in of na die aanslagjaar wat op 1 Julie 1955 begin.

ARTIKEL XXI.

(1) Die huidige Konvensie moet deur die kontrakterende regerings bekragtig word. Bekragtiging deur sy Majesteit die Koning van Swede is aan die toestemming van die Riksdag onderworpe.

(2) Die dokumente van bekragtiging moet so spoedig moontlik uitgeruil word te Pretoria.

ARTICLE XVII.

(1) In respect of the taxes which are the subject of the present Convention the citizens of one of the Contracting Governments shall not be subjected in the territory of the other Contracting Government to any taxation or any requirement connected therewith which is other, higher or more burdensome than the taxation and connected requirements to which the citizens of the latter Government are or may be subjected.

(2) In this Article the term “citizens” means—

- (a) in relation to Sweden, all Swedish subjects and all legal persons, partnerships and associations deriving their status as such from the law in force in Sweden;
- (b) in relation to the Union, all South African citizens and all bodies corporate or not corporate created under the laws of the Union.

ARTICLE XVIII.

(1) The taxation authorities of the Contracting Governments shall exchange such information (being information available under the respective taxation laws of the Contracting Governments) as is necessary for carrying out the provisions of the present Convention or for the prevention of fraud or the administration of statutory provisions against legal avoidance in relation to the taxes which are the subject of the present Convention. Any information so exchanged shall be treated as secret and shall not be disclosed to any persons other than those concerned with the assessment and collection of the taxes which are the subject of the present Convention. No information shall be exchanged which would disclose any trade secret or trade process.

(2) As used in this Article and in Article XIX, the term “taxation authorities” means, in the case of Sweden, the Minister of Finance or his authorized representative; and, in the case of the Union, the Commissioner for Inland Revenue or his authorized representative.

ARTICLE XIX.

(1) Any taxpayer, who shows that the action of the revenue authorities of the two Contracting Governments has resulted in double taxation with respect to the taxes referred to in his Convention, may lodge a claim with the State in which he resides. Should the claim be upheld, the taxation authority of this State may come to an agreement with the taxation authority of the other State with a view to avoidance of the double taxation.

(2) The taxation authorities of the two Contracting Governments may likewise come to an agreement for the purpose of overcoming double taxation in cases not otherwise provided by this Convention, as well as in the case where the interpretation or the application of this Convention gives rise to difficulties or doubts.

ARTICLE XX.

The Agreement between Sweden and the Union, dated 25th May, 1951, for the avoidance of double taxation on the income derived from shipping and aircraft shall cease to have effect—

- (a) in Sweden as respects income assessed in or after the calendar year beginning on 1st January, 1956;
- (b) in the Union as respects income derived in or after the year of assessment beginning on 1st July, 1955.

ARTICLE XXI.

(1) The present Convention shall be ratified by the Contracting Governments. Ratification by his Majesty the King of Sweden shall be subject to the consent of the Riksdag.

(2) The instruments of ratification shall be exchanged at Pretoria as soon as possible.

(3) Hierdie Konvensie word van krag op die datum waarop die laaste van al die dinge in Swede en in die Unie gedoen is wat nodig is om daaraan in onderskeidelik Swede en die Unie die krag van wet te gee, en geld daarna—

(a) in Swede—

- (i) met betrekking tot belasting op inkomste wat in of na die kalenderjaar wat op 1 Januarie 1956 begin, aangeslaan word, synde inkomste waarvoor voorlopige belasting betaalbaar is gedurende die tydperk 1 Maart 1955 tot 29 Februarie 1956, of enige daaropvolgende tydperk;
- (ii) met betrekking tot koeponbelasting op diwidente op of na 1 Januarie 1955 betaalbaar;

(b) in die Unie—

- (i) met betrekking tot belasting op inkomste vir die jaar van aanslag wat op 1 Julie 1955 begin, en daaropvolgende jare van aanslag;
- (ii) met betrekking tot belasting op buitelandse aandeelhouders op diwidente op of na 1 Julie 1955 verklaar.

ARTIKEL XXII.

Die huidige Konvensie bly vir 'n onbepaalde tydperk van krag, maar enigeen van die kontrakterende regerings kan, op of voor 30 Junie in enige jaar na die kalenderjaar 1958, skriftelik kennis van beëindiging aan die ander kontrakterende regering gee, en in so 'n geval is die huidige Konvensie nie meer van krag nie—

(a) in Swede—

- (i) met betrekking tot belasting op inkomste waarvoor voorlopige belasting betaalbaar is na die laaste dag van Februarie in die kalenderjaar wat volg op dié waarin kennis gegee word;
- (ii) met betrekking tot koeponbelasting op diwidente betaalbaar op of na 1 Januarie in die kalenderjaar wat volg op dié waarin kennis gegee word;

(b) in die Unie—

- (i) met betrekking tot belasting op inkomste vir die jaar van aanslag wat op 1 Julie van die kalenderjaar wat volg op dié waarin kennis gegee word, begin;
- (ii) ten opsigte van belasting op buitelandse aandeelhouders op diwidente verklaar op of na 1 Julie van die kalenderjaar wat volg op dié waarin kennis gegee word.

Ten bewyse waarvan bogenoemde gevolgmagtigdes die huidige Konvensie onderteken en hul seëls daarop aanbring het.

Gedoen te Stockholm in duplo in die Engelse, Afrikaanse en Sweedse tale, waarvan die tekste ewe regsgeldig is, op hede die agt-en-twintigste dag van Julie 1955.

(Get.) B. J. JARVIE.

(Get.) H. ZETTERBERG.

No. 856.]

[18 Mei 1956.

KONVENSIË TUSSEN DIE REGERING VAN DIE UNIE VAN SUID-AFRIKA EN DIE KONINK-LIKE REGERING VAN SWEDE TER VERMYDING VAN DUBBELE BELASTING EN DIE VOORKOMING VAN FISKALE ONTDUIKING MET BETREKKING TOT BELASTINGS OP INKOMSTE.

Hierby word vir algemene inligting bekend gemaak dat die laaste van die formaliteite wat nodig was om die Konvensie genoem in Proklamasie No. 242 van 1955, soos gepubliseer in *Staatskoerant* No. 5568 van 28 Oktober 1955, in onderskeidelik die Unie en Swede die krag van wet te gee, op 8 Maart 1956 voltooi is, naamlik die datum waarop die dokumente van bekragtiging met betrekking tot die Konvensie, deur die verteenwoordigers van die twee Regerings uitgeruil is.

(3) This Convention shall come into force on the date on which the last of all such things shall have been done in Sweden and in the Union as are necessary to give the Convention the force of law in Sweden and in the Union respectively, and shall thereupon have effect—

(a) in Sweden—

- (i) as respects tax on income which is assessed in or after the calendar year beginning on 1st January, 1956, being income for which preliminary tax is payable during the period 1st March, 1955, to 29th February, 1956, or any succeeding period;
- (ii) as respects coupon tax on dividends payable on or after 1st January, 1955;

(b) in the Union—

- (i) as respects taxes on income for the year of assessment beginning on 1st July, 1955, and subsequent years of assessment;
- (ii) as respects non-resident shareholders' tax on dividends declared on or after 1st July, 1955.

ARTICLE XXII.

The present Convention shall continue in effect indefinitely but either of the Contracting Governments may, on or before 30th June in any year after the calendar year 1958, give to the other Contracting Government written notice of termination and, in such event, the present Convention shall cease to be effective—

(a) in Sweden—

- (i) as respects tax on income for which preliminary tax is payable after the last day of February in the calendar year next following that in which the notice is given;
- (ii) as respects coupon tax on dividends payable on or after 1st January in the calendar year next following that in which the notice is given;

(b) in the Union—

- (i) as respects taxes on income for the year of assessment beginning on 1st July of the calendar year next following that in which notice is given;
- (ii) as respects non-resident shareholders' tax on dividends declared on or after 1st July of the calendar year next following that in which the notice is given.

In witness whereof the above-mentioned plenipotentiaries have signed the present Convention and have affixed thereto their seals.

Done at Stockholm in duplicate, in the English, Afrikaans and Swedish languages, the texts being equally authentic, on the twenty-eighth day of July, 1955.

(Signed) B. J. JARVIE.

(Signed) H. ZETTERBERG.

No. 856.]

[18 May 1956.

CONVENTION BETWEEN THE GOVERNMENT OF THE UNION OF SOUTH AFRICA AND THE ROYAL GOVERNMENT OF SWEDEN FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT OF TAXES ON INCOME.

It is hereby notified for general information that the last of the formalities required to give the Convention referred to in Proclamation No. 242 of 1955, as published in *Government Gazette* No. 5568 of 28th October, 1955, the force of law in the Union and Sweden respectively, was completed on 8th March, 1956, on which date the instruments of relation relating to the Convention were exchanged by the representatives of the two Governments.

Die Konvensie het derhalwe op daardie datum in werking getree kragtens die bepalings van artikel XXI (3) daarvan, wat verder bepaal dat die Konvensie van krag sal wees—

(a) in Swede—

(i) met betrekking tot belasting op inkomste wat in of na die kalenderjaar wat op 1 Januarie 1956 begin, aangeslaan word, d.w.s. inkomste waarvoor voorlopige belasting betaalbaar is gedurende die tydperk 1 Maart 1955 tot 29 Februarie 1956, of enige daaropvolgende tydperk;

(ii) met betrekking tot koepelbelasting op diwidende op of na 1 Januarie 1955 betaalbaar;

(b) in die Unie—

(i) met betrekking tot belasting op inkomste vir die jaar van aanslag wat op 1 Julie 1955 begin, en daaropvolgende jare van aanslag;

(ii) met betrekking tot belasting op buitelandse aandeelhouders op diwidende op of na 1 Julie 1955 verklaar.

No. 40, 1956.]

[2 Maart 1956.]

OOREENKOMS TUSSEN DIE REGERING VAN DIE UNIE VAN SUID-AFRIKA EN DIE SWITSERSE FEDERALE RAAD MET DIE OOG OP DIE VERMYDING VAN DUBBELE BELASTING TEN OPSIGTE VAN ONDERNEMINGS WAT SKEPE OF VliegTUIE IN BEDRYF HOU.

Kragtens die bevoegdheid my verleen by subartikel (2) van artikel vier-en-negentig van die Inkomstebelastingwet, 1941 (Wet No. 31 van 1941), verklaar ek hierby dat die ooreenkoms wat in die Bylae van hierdie Proklamasie vervat is, kragtens subartikel (1) van genoemde artikel tussen die Regering van die Unie van Suid-Afrika en die Switserse Federale Raad aangegaan is.

GOD BEHOEDE DIE KONINGIN.

Gegee onder my Hand en Grootseël te Kaapstad, op hede die Tweede dag van Februarie Eenduisend Nege-honderd Ses-en-vyftig.

E. G. JANSEN,
Goewerneur-generaal.

Op las van Sy Eksellensie die
Goewerneur-generaal-in-rade.

E. H. LOUW.
41/1/24.

BYLAE.

DEPARTEMENT VAN BUITELANDSE SAKKE,
PRETORIA.

15 September 1955.

Meneer die Minister,

Aangesien die Regering van die Unie van Suid-Afrika en die Switserse Federale Raad begerig is om 'n ooreenkoms aan te gaan ter vermyding van dubbele belasting ten opsigte van ondernemings wat skepe of vliegtuie in bedryf hou, het ek die eer om u mee te deel dat die Regering van die Unie van Suid-Afrika bereid is om 'n ooreenkoms met die Switserse Federale Raad aan te gaan in die volgende bewoording:—

ARTIKEL I.

Vir doeleindes van hierdie ooreenkoms beteken die uitdrukking—

(a) „see- of lugvervoerbesigheid” die besigheid van die see- of lugvervoer van persone, lewende hawe, goedere of pos wat gedryf word deur die eienaar, huurder of bevrachter van skepe of vliegtuie;

(b) „Unie-ondernemings” die Regering van die Unie van Suid-Afrika, natuurlike persone wat gewoonlik in die Unie van Suid-Afrika woonagtig is en nie in

The Convention accordingly came into force on that date in terms of article XXI (3) thereof, which further provides that the Convention shall have effect—

(a) in Sweden—

(i) as respects tax on income which is assessed in or after the calendar year beginning on 1st January, 1956, being income for which preliminary tax is payable during the period 1st March, 1955, to 29th February, 1956, or any succeeding period;

(ii) as respects coupon tax on dividends payable on or after 1st January, 1955;

(b) in the Union—

(i) as respects taxes on income for the year of assessment beginning on 1st July, 1955, and subsequent years of assessment;

(ii) as respects non-resident shareholders' tax on dividends declared on or after 1st July, 1955.

No. 40, 1956.]

[2nd March 1956.]

AGREEMENT BETWEEN THE GOVERNMENT OF THE UNION OF SOUTH AFRICA AND THE SWISS FEDERAL COUNCIL FOR THE AVOIDANCE OF DOUBLE TAXATION WITH RESPECT TO ENTERPRISES OPERATING SHIPS OR AIRCRAFT.

Under and by virtue of the powers vested in me by sub-section (2) of section ninety-four of the Income Tax Act, 1941 (Act No. 31 of 1941), I do hereby declare that the Agreement set out in the Schedule to this Proclamation has been entered into between the Government of the Union of South Africa and the Swiss Federal Council under sub-section (1) of the said section.

GOD SAVE THE QUEEN.

Given under my Hand and Great Seal at Cape Town on this Second day of February, One thousand Nine hundred and Fifty-six.

E. G. JANSEN,
Governor-General.

By Command of His Excellency the
Governor-General-in-Council.

E. H. LOUW.
41/1/24.

SCHEDULE.

DEPARTMENT OF EXTERNAL AFFAIRS,
PRETORIA.

15th September, 1955.

Mr. Minister,

As the Government of the Union of South Africa and the Swiss Federal Council desire to conclude an agreement for the avoidance of double taxation with respect to enterprises operating ships or aircraft, I have the honour to inform you that the Government of the Union of South Africa is prepared to conclude an agreement with the Swiss Federal Council in the following terms:—

ARTICLE I.

For the purpose of this agreement, the expression—

(a) “the business of sea or air transport” means the business of transporting by sea or by air persons, livestock, goods or mail carried on by the owner, hirer or charterer of ships or aircraft;

(b) “Union enterprises” means the Government of the Union of South Africa, natural persons ordinarily resident in the Union of South Africa and not

Switserland gedomisileer is nie, en regspersone of vennootskappe gestig kragtens die wette van en bestuur en beheer in die Unie van Suid-Afrika;

- (c) „Switserse ondernemings” die Switserse Bondgenootskap of enige kanton daarvan, natuurlike persone wat in Switserland gedomisileer is en nie gewoonlik in die Unie van Suid-Afrika woonagtig is nie, en regspersone of vennootskappe gestig kragtens die wette van en bestuur en beheer in Switserland.

ARTIKEL II.

(1) Die Regering van die Unie van Suid-Afrika stel alle inkomste wat verkry word uit see- of lugvervoerbesigheid deur Switserse ondernemings wat sodanige besigheid dryf, vry van inkomstebelasting en alle ander belastinge op inkomste (Unie- en provinsiaal) wat in die Unie van Suid-Afrika gehef word.

(2) Die Switserse Federale Raad, kragtens die Federale Besluit van 1 Oktober 1952 gemagtig om verklarings van wederkerigheid ten opsigte van die belas van ondernemings wat skepe of vliegtuie in bedryf hou, te wissel, stel alle inkomste wat verkry word uit see- of lugvervoerbesigheid deur Unie-ondernemings wat sodanige besigheid dryf vry van Switserse (federale, kantonale en gemeenskaps-) inkomstebelasting of winsbelasting wat in Switserland gehef word.

(3) Die vrystelling wat in paragrawe (1) en (2) hierbo verskaf word is ook van toepassing op Unie- of Switserse lugvervoerondernemings wat in 'n gekombineerde diens, in 'n gemeenskaplike lugvervoerbedryfsorganisasie of in 'n internasionale bedryfsagentskap deel het.

ARTIKEL III.

Hierdie ooreenkoms word van krag by aankondiging van sy bepalings by proklamasie in die *Staatskoerant* ingevolge subartikel (2) van artikel vier-en-negentig van Wet No. 31 van 1941 van die Unie van Suid-Afrika en is daarna van krag ten opsigte van die jaar van aanslag wat in die geval van Switserland op 1 Januarie 1948, en in die geval van die Unie van Suid-Afrika op 1 Julie 1948, begin, en elke jaar van aanslag daarna.

ARTIKEL IV.

Hierdie ooreenkoms bly vir 'n onbepaalde tydperk van krag maar kan deur enigeen van die Regerings beëindig word met ingang van enige jaar van aanslag wat begin op 1 Julie van enige jaar ten opsigte van die belastinge wat in die Unie van Suid-Afrika hefbaar is en 1 Januarie van dieselfde jaar ten opsigte van die belastinge wat in Switserland hefbaar is, deur die ander Regering skriftelik in kennis te stel ten minste ses maande voor die datum van beëindiging van die ooreenkoms ten opsigte van die belastinge wat in die gebied van die Regering deur wie daardie kennisgewing van beëindiging so gerig word, hefbaar is.

Indien bostaande bepalings vir die Switserse Federale Raad aanneemlik is, doen ek aan die hand dat hierdie nota en u bevestigende antwoord daarop beskou word as 'n ooreenkoms tussen ons twee Regerings ten opsigte van hierdie aangeleentheid.

Aanvaar, mnr. die Minister, die hernude versekering van my besondere hoogagting.

(Geteken) J. G. STRIJDOM,

Waarnemende Minister van Buitelandse Sake.

Die heer J. de Rham,

Buitengewone Gesant en Gevolmagtigde
Minister vir Switserland,
Postbus 2289,
Pretoria.

PRETORIA,

7 November 1955.

Meneer die Minister,

Ek het die eer om die ontvangs van u Nota gedateer 15 September 1955 te erken, waarin die Regering van die Unie van Suid-Afrika aan die Switserse Federale Raad 'n

domiciled in Switzerland, and corporations or partnerships constituted under the laws of and managed and controlled in the Union of South Africa;

- (c) "Swiss enterprises" means the Swiss Confederation or any canton thereof, natural persons domiciled in Switzerland and not ordinarily resident in the Union of South Africa, and corporations or partnerships constituted under the laws of and managed and controlled in Switzerland.

ARTICLE II.

(1) The Government of the Union of South Africa shall exempt all income derived from the business of sea or air transport by Swiss enterprises engaged in such business from income tax and all other taxes on income (Union and Provincial) which are chargeable in the Union of South Africa.

(2) The Swiss Federal Council, authorised by virtue of the Federal Decree of 1st October, 1952, to exchange declarations of reciprocity with respect to the taxation of enterprises operating ships or aircraft, shall exempt all income derived from the business of sea or air transport by Union enterprises engaged in such business from Swiss (federal, cantonal and communal) income tax or profits tax which are chargeable in Switzerland.

(3) The exemption provided for in paragraphs (1) and (2) above shall also apply to Union or Swiss air transport enterprises participating in a pooled service, in a joint air transport operating organisation or in an international operating agency.

ARTICLE III.

This agreement shall come into force upon notification of its terms by proclamation in the *Government Gazette* in terms of sub-section (2) of section ninety-four of Act No. 31 of 1941 of the Union of South Africa and shall thereupon have effect in respect of the year of assessment beginning as regards Switzerland on the 1st January, 1948, and as regards the Union of South Africa on the 1st July, 1948, and every year of assessment thereafter.

ARTICLE IV.

This agreement shall continue in effect for an indefinite period but may be terminated, with effect from any year of assessment commencing on the 1st July of any year in respect of the taxes assessable in the Union of South Africa and the 1st January of the same year in respect of the taxes assessable in Switzerland, by either Government by an instrument in writing addressed to the other Government at least six months prior to the date of expiration of the agreement in respect of the taxes assessable in the country of the Government by which that instrument is so addressed.

If the foregoing proposals are acceptable to the Swiss Federal Council, I suggest that this note and your confirmatory reply thereto be regarded as constituting an agreement between our two Governments in this matter.

Please accept, Mr. Minister, the renewed assurance of my highest consideration.

(Sgd.) J. G. STRIJDOM,
Acting Minister of External Affairs.

J. de Rham, Esq.,
Envoy Extraordinary and Minister
Plenipotentiary for Switzerland,
P.O. Box 2289,
Pretoria.

PRETORIA,

November 7th, 1955.

Mr. Minister,

I have the honour to acknowledge receipt of the Note of the 15th September, 1955, in which the Government of the Union of South Africa suggests to the Swiss Federal

voorstel maak om 'n ooreenkoms aan te gaan ter vermyding van dubbele belasting ten opsigte van ondernemings wat skepe en vliegtuie in bedryf hou, in die volgende bewoording:—

ARTIKEL I.

Vir doeleindes van hierdie ooreenkoms beteken die uitdrukking—

- (a) „see- of lugvervoerbesigheid” die besigheid van die see- of lugvervoer van persone, lewende hawe, goedere of pos wat gedryf word deur die eienaar, huurder of bevrachter van skepe of vliegtuie;
- (b) „Unie-ondernemings” die Regering van die Unie van Suid-Afrika, natuurlike persone wat gewoonlik in die Unie van Suid-Afrika woonagtig is en nie in Switserland gedomisileer is nie, en regspersone of vennootskappe gestig kragtens die wette van en bestuur en beheer in die Unie van Suid-Afrika;
- (c) „Switserse ondernemings” die Switserse Bondgenootskap of enige kanton daarvan, natuurlike persone wat in Switserland gedomisileer is en nie gewoonlik in die Unie van Suid-Afrika woonagtig is nie, en regspersone of vennootskappe gestig kragtens die wette van en bestuur en beheer in Switserland.

ARTIKEL II.

(1) Die Regering van die Unie van Suid-Afrika stel alle inkomste wat verkry word uit see- of lugvervoerbesigheid deur Switserse ondernemings wat sodanige besigheid dryf vry van inkomstebelasting en alle ander belastinge op inkomste (Unie- en provinsiaal) wat in die Unie van Suid-Afrika gehef word.

(2) Die Switserse Federale Raad, kragtens die Federale Besluit van 1 Oktober 1952 gemagtig om verklarings van wederkerigheid ten opsigte van die belas van ondernemings wat skepe of vliegtuie in bedryf hou te wissel, stel alle inkomste wat verkry word uit see- of lugvervoerbesigheid deur Unie-ondernemings wat sodanige besigheid dryf vry van Switserse (federale, kantonale en gemeenskaps-) inkomstebelasting of winsbelasting wat in Switserland gehef word.

(3) Die vrystellings wat in paragrawe (1) en (2) hierbo verskaf word is ook van toepassing op Unie- of Switserse lugvervoerondernemings wat in 'n gekombineerde diens, in 'n gemeenskaplike lugvervoerbedryfsorganisasie of in 'n internasionale bedryfagenskap deel het.

ARTIKEL III.

Hierdie ooreenkoms word van krag by aankondiging van sy bepalinge by proklamasie in die *Staatskoerant* ingevolge subartikel (2) van artikel vier-en-negentig van Wet No. 31 van 1941 van die Unie van Suid-Afrika en is daarna van krag ten opsigte van die jaar van aanslag wat in die geval van Switserland op 1 Januarie 1948, en in die geval van die Unie van Suid-Afrika op 1 Julie 1948, begin, en elke jaar van aanslag daarna.

ARTIKEL IV.

Hierdie ooreenkoms bly vir 'n onbepaalde tydperk van krag maar kan deur enigeen van die Regerings beëindig word met ingang van enige jaar van aanslag wat begin op 1 Julie van enige jaar ten opsigte van die belastinge wat in die Unie van Suid-Afrika hefbaar is en 1 Januarie van dieselfde jaar ten opsigte van die belastinge wat in Switserland hefbaar is, deur die ander Regering skriftelik in kennis te stel ten minste ses maande voor die datum van beëindiging van die ooreenkoms ten opsigte van die belastinge wat in die gebied van die Regering deur wie daardie kennisgewing van beëindiging so gerig word hefbaar is.

Council to conclude an agreement for the avoidance of double taxation with respect to enterprises operating ships or aircraft in the following terms:—

ARTICLE I.

For the purpose of this Agreement, the expression—

- (a) “the business of sea or air transport” means the business of transporting by sea or by air persons, livestock, goods or mail carried on by the owner, hirer or charterer of ships or aircraft;
- (b) “Union enterprises” means the Government of the Union of South Africa, natural persons ordinarily resident in the Union of South Africa and not domiciled in Switzerland and corporations or partnerships constituted under the laws of and managed and controlled in the Union of South Africa;
- (c) “Swiss enterprises” means the Swiss Confederation or any canton thereof, natural persons domiciled in Switzerland and not ordinarily resident in the Union of South Africa, and corporations or partnerships constituted under the laws of and managed and controlled in Switzerland.

ARTICLE II.

(1) The Government of the Union of South Africa shall exempt all income derived from the business of sea or air transport by Swiss enterprises engaged in such business from income tax and all other taxes on income (Union and Provincial) which are chargeable in the Union of South Africa.

(2) The Swiss Federal Council, authorised by virtue of the Federal Decree of 1st October, 1952, to exchange declarations of reciprocity with respect to the taxation of enterprises operating ships or aircraft, shall exempt all income derived from the business of sea or air transport by Union enterprises engaged in such business from Swiss (federal, cantonal and communal) income tax or profits tax which are chargeable in Switzerland.

(3) The exemption provided for in paragraphs (1) and (2) above shall also apply to Union or Swiss air transport enterprises participating in a pooled service, in a joint air transport operating organisation or in an international operating agency.

ARTICLE III.

This agreement shall come into force upon notification of its terms by proclamation in the *Government Gazette* in terms of sub-section (2) of section ninety-four of Act No. 31 of 1941 of the Union of South Africa and shall thereupon have effect in respect of the year of assessment beginning as regards Switzerland on the 1st January, 1948, and as regards the Union of South Africa on the 1st July, 1948, and every year of assessment thereafter.

ARTICLE IV.

This agreement shall continue in effect for an indefinite period but may be terminated, with effect from any year of assessment commencing on the 1st July of any year in respect of the taxes assessable in the Union of South Africa and the 1st January of the same year in respect of the taxes assessable in Switzerland, by either Government by an instrument in writing addressed to the other Government at least six months prior to the date of expiration of the agreement in respect of the taxes assessable in the country of the Government by which that instrument is so addressed.

Deur u die toestemming van die Switserse Federale Raad tot die inhoud van bogenoemde Nota te gee, het ek die eer om u mee te deel dat genoemde Nota en hierdie een 'n ooreenkoms tussen ons twee Regerings ten opsigte van hierdie aangeleentheid uitmaak.

Aanvaar, mnr. die Minister, die hernude versekering van my besondere hoogagting.

(Geteken) J. DE RHAM,
Minister van Switserland.

Die Departement van Buitelandse Sake,
Pretoria.

By giving you the consent of the Swiss Federal Council to the contents of the above-mentioned Note, I have the honour to inform you that said Note and the present one are constituting an agreement between our two Governments in this matter.

Please accept, Mr. Minister, the renewed assurance of my highest consideration.

(Sgd.) J. DE RHAM,
Minister of Switzerland.

Department of External Affairs,
Pretoria.

No. 5, 1947.]

[3 Januarie 1947.]

KONVENSIË TUSSEN DIE REGERING VAN DIE UNIE VAN SUID-AFRIKA EN DIE REGERING VAN DIE VERENIGDE STATE VAN AMERIKA MET DIE OOG OP DIE VERMYDING VAN DUBBELE BELASTING EN DIE OPSTELLING VAN REËLS BETREFFENDE WEDERSYDSE ADMINISTRATIEWE HULP MET BETREK- KING TOT BELASTINGS OP INKOMSTE.

Nademaal artikel vier-en-negentig van die Inkomste-belastingwet, 1941 (Wet No. 31 van 1941), soos gewysig by artikel twaalf van Wet No. 39 van 1945, soos volg bepaal:—

(1) Die Goewerneur-generaal kan 'n ooreenkoms met die regering van 'n ander land of gebied aangaan, waarvolgens reëlins met daardie regering getref word wat ten doel het om die heffing, ingevolge die wette van die Unie en van daardie ander land of gebied, van inkomstebelasting ten opsigte van diesselfde inkomste te voorkom, te lenig of te staak, of om wederkerige hulp te verleen by die administrasie van, en by die insameling van belastinge kragtens die inkomstebelastingwette van die Unie en van die ander land of gebied.

(2) Die reëlins deur 'n sodanige ooreenkoms getref, word so spoedig doenlik na die sluiting van die ooreenkoms deur die Goewerneur-generaal by proklamasie in die *Staatskoerant* aangekondig, en daarna, totdat die proklamasie deur die Goewerneur-generaal herroep word, is die daarby aangekondigde reëlins, vir sover hul betrekking het op ontheffing, vrystelling of verligting ten opsigte van inkomstebelasting in die Unie, van krag asof hulle by daardie Wet ingevoer was, maar slegs indien en terwyl sodanige reëlins, vir sover hulle betrekking het op ontheffing, vrystelling of verligting ten opsigte van inkomstebelasting gehef of hefbaar in daardie ander land of gebied, die krag van wet in daardie land of gebied het.

En nademaal die Regering van die Unie van Suid-Afrika, kragtens die bepalings van sub-artikel (1) van voornoemde artikel vier-en-negentig, 'n ooreenkoms soos in daardie sub-artikel bepaal, met die Regering van die Verenigde State van Amerika aangegaan het;

So is dit dat ek, kragtens die bepalings van sub-artikel (2) van voornoemde artikel vier-en-negentig, hierby verklaar dat die reëlins wat getref is, is soos uiteengesit in 'n afskrif van die ooreenkoms wat as 'n bylae van hierdie Proklamasie verskyn.

GOD BEHOEDE DIE KONING.

Gegee onder my Hand en die Grootseël van die Unie van Suid-Afrika te Kaapstad, op hede die Vier-en-twintigste dag van Desember Eenduisend Negehoenderd Ses-en-veertig.

G. BRAND VAN ZYL,
Goewerneur-generaal.

Op las van Sy Eksellensie die
Goewerneur-generaal-in-rade.

JAN H. HOFMEYR.

No. 5, 1947.]

[3 January 1947.]

CONVENTION BETWEEN THE GOVERNMENT OF THE UNION OF SOUTH AFRICA AND THE GOVERNMENT OF THE UNITED STATES OF AMERICA FOR THE AVOIDANCE OF DOUBLE TAXATION AND FOR ESTABLISHING RULES OF RECIPROCAL ADMINISTRATIVE ASSISTANCE WITH RESPECT TO TAXES ON INCOME.

Whereas it is provided by section ninety-four of the Income Tax Act, 1941 (Act No. 31 of 1941), as amended by section twelve of Act No. 39 of 1945 that—

(1) The Governor-General may enter into an agreement with the Government of any other country or territory, whereby arrangements are made with such Government with a view to the prevention, mitigation or discontinuance of the levying, under the laws of the Union and of such other country or territory, of income tax in respect of the same income or to the rendering of reciprocal assistance in the administration of, and in the collection of taxes under, the income tax laws of the Union and of such other country or territory.

(2) As soon as may be after the conclusion of any such agreement the arrangements thereby made shall be notified by proclamation by the Governor-General in the *Gazette*, whereupon until such proclamation is revoked by the Governor-General, the arrangements notified therein shall, so far as they relate to immunity, exemption or relief in respect of Union income tax have effect as if enacted in that Act, but only if and for so long as such arrangements so far as they relate to immunity, exemption or relief in respect of income tax levied or leviable in such other country or territory have the effect of law in such country or territory.

And whereas the Government of the Union of South Africa has, under and by virtue of the provisions of sub-section (1) of section ninety-four aforesaid entered into an agreement as in that sub-section provided with the Government of the United States of America;

Now therefore, under the provisions of sub-section (2) of section ninety-four aforesaid, I hereby declare that the arrangements made are as set out in a copy of the said agreement which appears as a Schedule to this Proclamation.

GOD SAVE THE KING.

Given under my Hand and the Great Seal of the Union of South Africa at Cape Town this Twenty-fourth day of December, One thousand Nine hundred and Forty-six.

G. BRAND VAN ZYL,
Governor-General.

By Command of His Excellency the
Governor-General-in-Council.

JAN H. HOFMEYR.

KONVENSIË TUSSEN DIE REGERING VAN DIE UNIE VAN SUID-AFRIKA EN DIE REGERING VAN DIE VERENIGDE STATE VAN AMERIKA MET DIE OOG OP DIE VERMYDING VAN DUBBELE BELASTING EN DIE OPSTELLING VAN REÛLS BETREFFENDE WEDERSYDSE ADMINISTRATIEWE HULP MET BETREKKING TOT BELASTINGS OP INKOMSTE.

Die Regering van die Unie van Suid-Afrika en die Regering van die Verenigde State van Amerika het uit 'n begeerte om dubbele belasting te vermy en om reëls betreffende wedersydse administratiewe hulp in die geval van inkomstebelastings op te stel besluit om 'n konvensie aan te gaan en het met die oog daarop die volgende as hul onderskeie gevolmagtigdes benoem:—

Die Regering van die Unie van Suid-Afrika: Die Hoogedele Jan Hendrik Hofmeyr, Waarnemende Eerste Minister en Waarnemende Minister van Buitelandse Sake van die Unie van Suid-Afrika; en

Die Regering van die Verenigde State van Amerika: Generaal Thomas Holcomb, Buitengewone Gesant en Gevolmagtigde Minister van die Verenigde State van Amerika;

wat, na voorlegging aan mekaar van hul volle bevoegdhede wat in goeie en behoorlik vorm bevind is, oor onderstaande artikels ooreengekom het:—

ARTIKEL I.

(1) Die belastings waarna in hierdie Konvensie verwys word, is—

- (a) in die geval van die Verenigde State van Amerika: Die Federale inkomstebelastings met inbegrip van „surtax” en oorwinstbelastings;
- (b) in die geval van die Unie van Suid-Afrika die volgende belastings opgelê kragtens die inkomstebelastingwette van die Unie: Normale en superbelasting, die belasting op onuitgekeerde wins, die belasting van buitelandse aandeelhouders, oorwinstbelasting en die spesiale heffing op handelswinst.

(2) Daar word onderling ooreengekom dat die huidige Konvensie ook van toepassing is op enige ander of addisionele inkomstebelastings wat deur enigeen van die kontrakterende State na die datum van ondertekening van hierdie Konvensie opgelê word op wesenlik dieselfde grondslae as die belastings wat daarin opgenoem is.

ARTIKEL II.

In hierdie Konvensie—

- (a) het „persoon”, „individu” en „korporasie” onderskeidelik dieselfde betekenisse as wat hulle het volgens die inkomstewette van die Staat wat die belasting opgelê of die Staat wat die inligting verstrek, na gelang van die geval; met dien verstande dat die uitdrukking „korporasie” wanneer dit met betrekking tot die Unie van Suid-Afrika gebruik word, beskou word as die ekwivalent van die uitdrukking „maatskappy” soos in die inkomstewette van daardie Staat gebruik;
- (b) omvat „onderneming” elke vorm van onderneming, afgesien daarvan of dit deur 'n individu, vennootskap, korporasie of 'n ander entiteit gedryf word;
- (c) beteken „onderneming van een van die kontrakterende State” ten opsigte van elke kontrakterende Staat 'n individu wat daarin woonagtig is of korporasie, vennootskap, of ander entiteit geskep of georganiseer in of kragtens die wette van daardie Staat of die wette van enigeen van sy State, gebiede of provinsies, na gelang van die geval, wat 'n onderneming in die gebied van daardie Staat dryf;
- (d) omvat „permanente saak” takke, myne en oliebronne, plase, houtgebiede, plantasies, fabriekke, werkwinkels, pakhuisse, kantore, agentskappe en ander vaste besigheidsplekke van 'n onderneming, maar sluit dit nie 'n onderkorporasie in nie.

CONVENTION BETWEEN THE GOVERNMENT OF THE UNION OF SOUTH AFRICA AND THE GOVERNMENT OF THE UNITED STATES OF AMERICA FOR THE AVOIDANCE OF DOUBLE TAXATION AND FOR ESTABLISHING RULES OF RECIPROCAL ADMINISTRATIVE ASSISTANCE WITH RESPECT TO TAXES ON INCOME.

The Government of the Union of South Africa and the Government of the United States of America, being desirous of avoiding double taxation and of establishing rules of reciprocal administrative assistance in the case of income taxes, have decided to conclude a Convention and for that purpose have appointed as their respective Plenipotentiaries:—

The Government of the Union of South Africa: the Right Honourable Jan Hendrik Hofmeyr, Acting Prime Minister and Acting Minister of External Affairs of the Union of South Africa; and

The Government of the United States of America: General Thomas Holcomb, Envoy Extraordinary and Minister Plenipotentiary of the United States of America;

who, having communicated to one another their full powers found in good and due form, have agreed upon the following articles:—

ARTICLE I.

(1) The taxes referred to in this Convention are—

- (a) in the case of the United States of America: The Federal income taxes, including surtaxes and excess-profits taxes;
- (b) in the case of the Union of South Africa the following taxes imposed under the income tax laws of the Union: Normal and Super Taxes, Undistributed Profits Tax, Non-resident Shareholders' Tax, Excess Profits Duty Tax and Trade Profits Special Levy.

(2) It is mutually agreed that the present Convention shall also apply to all other or additional income taxes imposed by either contracting State, subsequent to the date of signature of this Convention, upon substantially the same basis as the taxes enumerated therein.

ARTICLE II.

As used in this Convention:—

- (a) The terms “person”, “individual” and “corporation” shall have the same meaning, respectively, as they have under the revenue laws of the taxing State or the State furnishing the information, as the case may be, provided that the term “corporation” when used in relation to the Union of South Africa shall be regarded as the equivalent of the term “company” as used in the revenue laws of that state.
- (b) The term “enterprise” includes every form of undertaking, whether carried on by an individual, partnership, corporation or any other entity.
- (c) The term “enterprise of one of the contracting States” means, in respect of each contracting State, an individual resident therein or a corporation, partnership or other entity created or organised in or under the laws of that State, or the laws of any of its States, Territories or Provinces, as the case may be, engaged in the carrying on of an enterprise in the territory of that State.
- (d) The term “permanent establishment” includes branches, mines and oil wells, farms, timber lands, plantations, factories, workshops, warehouses, offices, agencies and other fixed places of business

Wanneer 'n onderneming van een van die kontrakterende State in die ander kontrakterende Staat sake doen hetsy persoonlik, direk of deur bemiddeling van 'n benoemde persoon of deur bemiddeling van 'n werknemer of agent aldaar wat die bevoegdheid besit om namens sy werkgever of prinsipaal kontrakte aan te gaan of 'n voorraad handelsware het waaruit hy gereeld bestellings wat hy ontvang uitvoer, word beskou dat die onderneming 'n permanente saak in laasgenoemde Staat het. Die feit dat 'n onderneming van een van die kontrakterende State handelstransaksies in die ander kontrakterende Staat het deur bemiddeling van 'n kommissie-agent, makelaar of ander onafhanklike agent beteken nie dat die onderneming 'n permanente saak in laasgenoemde Staat het nie;

- (e) beteken „Kommissaris van Binnelandse Inkomste” die Kommissaris van Binnelandse Inkomste van die Unie van Suid-Afrika of sy behoorlik gemagtigde verteenwoordiger;
- (f) beteken „Kommissaris van Interne Inkomste” die Kommissaris van Interne Inkomste van die Verenigde State van Amerika of sy behoorlik gemagtigde verteenwoordiger;
- (g) beteken „bevoegde owerheid” die Kommissaris van Binnelandse Inkomste of die Kommissaris van Interne Inkomste en hulle behoorlik gemagtigde verteenwoordigers;
- (h) omvat „Verenigde State van Amerika”, wanneer in geografiese sin gebruik, slegs die state, die gebiede Alaska en Hawaii en die distrik Columbia;
- (i) beteken „nywerheids- en handelswinste” nywerheids- en handelsinkomste maar omvat dit nie inkomste uit of in die vorm van huurgeld, tantième, rente, dividende, bestuurskoste, vergoeding vir werk of persoonlike dienste, of inkomste uit die in bedryf hou van skepe of vliegtuie, of wins verkry uit die verkoop of ruil van kapitaalbate nie, en beteken „wins” en „winste” inkomste;
- (j) omvat „huurgeld” en „tantième” huurgelde of tantième wat voorspruit uit die verhuur van vaste of onroerende of persoonlike of roerende eiendom of uit 'n belang by sulke eiendom, met inbegrip van huurgeld of tantième vir die gebruik van of vir die voorreg van die gebruik van patente, kopieregte, geheime prosesse en formules, klandisie-waarde, handelsmerke, handelstempels, oktrooiregte en ander soortgelyke eiendom;
- (k) omvat „rente” inkomste wat voortspruit uit rente-draende effekte, openbare obligasies, munisipale of staatseffekte, verbande, korporasie- of ander obligasies, lenings, deposito's en lopende rekenings;
- (l) omvat „dividende” alle uitkerings van die verdienstes of winste van korporasies.

ARTIKEL III.

(1) Die burgers van een van die kontrakterende State wat binne die ander kontrakterende Staat woonagtig is, moet nie swaarder belastinge as die burgers van die ander Staat betaal nie.

(2) Die bepalings van hierdie Konvensie beperk op generlei wyse enige vrystelling, aftrekking, krediet of ander korting wat nou of hierna deur die wette van een of ander van die kontrakterende State toegestaan word by die vasstelling van die belasting wat deur sodanige Staat opgelê word nie.

(3) Na aansienlike veranderings in die fiskale wette van enigeen van die kontrakterende State kan die bevoegde owerhede van die twee kontrakterende State met mekaar oorleg pleeg.

of an enterprise, but does not include a subsidiary corporation. When an enterprise of one of the contracting States carries on business in the other contracting State whether personally, directly or through a nominee or through an employee or agent there who has authority to contract for his employer or principal or has a stock of merchandise from which he regularly fills orders which he receives, such enterprise shall be deemed to have a permanent establishment in the latter State. The fact that an enterprise of one of the contracting States has business dealings in the other contracting State through a commission agent, broker or other independent agent, shall not be held to mean that such enterprise has a permanent establishment in the latter State.

- (e) The term “Commissioner for Inland Revenue” means the Commissioner for Inland Revenue of the Union of South Africa or his duly authorised representative.
- (f) The term “Commissioner of Internal Revenue” means the Commissioner of Internal Revenue of the United States of America or his duly authorised representative.
- (g) The term “competent authority” means the Commissioner for Inland Revenue or the Commissioner of Internal Revenue and their duly authorised representatives.
- (h) The term “United States of America”, when used in the geographical sense, includes only the states, territories of Alaska and Hawaii, and the District of Columbia.
- (i) The term “industrial and commercial profits” means industrial and commercial income but shall not include income from or in the form of rentals, royalties, interest, dividends, management charges, compensation for labour or personal services, or income from the operation of ships or aircraft, or gains derived from the sale or exchange of capital assets, and the terms “profit” and “profits” mean income.
- (j) The terms “rentals” and “royalties” shall include rentals or royalties arising from leasing real or immovable or personal or movable property or from any interest in such property, including rentals or royalties for the use of, or for the privilege of using, patents, copyrights, secret processes and formulae, goodwill, trade-marks, trade brands, franchises and other like property.
- (k) The term “interest” shall include income arising from interest-bearing securities, public obligations, government or municipal securities, mortgages, corporate or debenture bonds, loans, deposits and current accounts.
- (l) The term “dividends” shall include all distributions of the earnings or profits of corporations.

ARTICLE III.

(1) The citizens of one of the contracting States residing within the other contracting State shall not be subject to the payment of more burdensome taxes than the citizens of such other State.

(2) The provisions of this Convention shall not be construed to restrict in any manner any exemption, deduction, credit or other allowance now or hereafter accorded by the laws of either of the contracting States in the determination of the tax imposed by such State.

(3) Following any appreciable changes made in the fiscal laws of either of the contracting States, the competent authorities of the two contracting States may consult together.

ARTIKEL IV.

(1) Ondanks enige ander bepaling van hierdie konvensie kan die Verenigde State van Amerika by die vasstelling van die belasting van sy burgers of inwoners of korporasies, alle inkomste-items wat kragtens die inkomstewette van die Verenigde State van Amerika belasbaar is insluit by die basis waarop die belasting opgelê word, asof hierdie Konvensie nie van krag geword het nie. Die Verenigde State van Amerika trek egter die bedrag van Unie-inkomstebelasting wat betaal is af van die aldus berekende belasting. Hierdie aftrekkings oorskied ooreenkomstig die voordele en beperkings van artikel 131 van die „United States Internal Revenue Code” soos van krag op die dag waarop hierdie Konvensie in werking tree. Daar word ooreengekom dat die Unie van Suid-Afrika uit hoofde van die bepalings van paragraaf (2) van hierdie artikel voldoen aan die „soortgelyke krediet”-vereiste in sub-artikel (a) (3) van daardie artikel uiteengesit.

(2) Wanneer die Unie van Suid-Afrika sy belasting op lê, stel hy daarvan vry en laat hy by die vasstelling van dié belasting buite rekening inkomste verkry uit bronne binne die Verenigde State van Amerika ooreenkomstig die inkomstebelastingwette van die Unie van krag op die dag waarop hierdie konvensie in werking tree.

ARTIKEL V.

(1) 'n Onderneming van een van die kontrakterende State is nie onderhewig aan belasting deur die ander kontrakterende Staat ten opsigte van sy nywerheids- en handelswinste nie, behalwe ten opsigte van winste wat aan sy permanente saak in laasgenoemde Staat toegewys kan word.

(2) By die vasstelling van die belasting in een van die kontrakterende State word geen rekening gehou met enkel die aankoop van handelsware daarin deur 'n onderneming van die ander Staat nie.

(3) Vir die toepassing van hierdie Konvensie omvat die uitdrukking „nywerheids- en handelswinste” nie die inkomste-items wat uit die omskrywing van daardie uitdrukking in paragraaf (i) van artikel II uitgesluit is nie. Sulke inkomste-items word, onderworpe aan die bepalings van hierdie Konvensie, afsonderlik of tesame met nywerheids- en handelswinste belas ooreenkomstig die wette van die kontrakterende State.

ARTIKEL VI.

(1) As 'n onderneming van een van die kontrakterende State 'n permanente saak in die ander Staat het, word aan die permanente saak dié netto nywerheids- en handelswinste toegeskryf wat hy na verwagting kan verkry indien hy 'n onafhanklike onderneming was wat hom met dieselfde of soortgelyke bedrywighede onder dieselfde of soortgelyke omstandighede besighou. Sulke netto winste sal in beginsel vasgestel word op die grondslag van die afsonderlike rekening wat op dié saak betrekking het.

(2) Die bevoegde owerheid van die Staat wat die belasting op lê kan wanneer nodig by die uitvoering van paragraaf (1) van hierdie artikel die voorgelegde rekenings verbeter, veral om foute en weglatings te herstel of om die pryse of besoldiging wat in die boeke opgeteken is opnuut vas te stel teen die waarde wat sou heers tussen onafhanklike persone wat afsonderlik sake doen.

(3) Indien (a) 'n saak nie boeke voorlê wat sy eie transaksies aantoon nie, of (b) die voorgelegde boeke nie ooreenkom met die normale handelsgebruik in die land waar die saak geleë is nie, of (c) die verbeterings waarvoor paragraaf (2) van hierdie artikel voorsiening maak nie aangebring kan word nie, kan die bevoegde owerheid van die Staat wat die belasting op lê die netto nywerheids- en handelswinste vasstel deur redelike en billike metodes of formules op die transaksies van die saak toe te pas.

(4) Ten einde die vasstelling van nywerheids- en handelswinste wat aan die permanente saak toegewys kan word, te vergemaklik, kan die bevoegde owerhede van die kontrakterende State met mekaar oorleg pleeg met die oog op die aanvaarding van eenvormige reëls vir die toewysing van sulke winste.

ARTICLE IV.

(1) Notwithstanding any other provision of this Convention, the United States of America in determining the taxes of its citizens, or residents, or corporations, may include in the basis upon which such taxes are imposed, all items of income taxable under the Revenue Laws of the United States of America, as though this Convention had not come into effect. The United States of America shall, however deduct from the taxes thus computed the amount of Union tax paid. This deduction shall be made in accordance with the benefits and limitations of Section 131 of the United States Internal Revenue Code as in effect on the day of the entry into force of this Convention. It is agreed that by virtue of the provisions of paragraph (2) of this Article the Union of South Africa satisfies the “similar credit” requirement set forth in sub-section (a) (3) of that section.

(2) The Union of South Africa in imposing its taxes shall exempt from such taxes and shall not take into account in the determination of such taxes income derived from sources within the United States of America in accordance with the income tax laws of the Union in effect on the day of entry into force of this Convention.

ARTICLE V.

(1) An enterprise of one of the contracting States is not subject to taxation by the other contracting State in respect of its industrial and commercial profits except in respect of such profits allocable to its permanent establishment in the latter State.

(2) No account shall be taken in determining the tax in one of the contracting States, of the mere purchase of merchandise effected therein by an enterprise of the other State.

(3) For the purposes of this Convention, the term “industrial and commercial profits” shall not include the items of income excluded from the definition of that term in paragraph (1) of Article II. Subject to the provisions of this Convention such items of income shall be taxed separately or together with industrial and commercial profits in accordance with the laws of the contracting States.

ARTICLE VI.

(1) If an enterprise of one of the contracting States has a permanent establishment in the other State, there shall be attributed to such permanent establishment the net industrial and commercial profits which it might be expected to derive if it were an independent enterprise engaged in the same or similar activities under the same or similar conditions. Such net profits will, in principle, be determined on the basis of the separate accounts pertaining to such establishment.

(2) The competent authority of the taxing State may, when necessary, in execution of paragraph (1) of this Article, rectify the accounts produced, notably to correct errors and omissions or to re-establish the prices or remunerations entered in the books at the value which would prevail between independent persons dealing at arm's length.

(3) If (a) an establishment does not produce an accounting showing its own operations, or (b) the accounting produced does not correspond to the normal usages of the trade in the country where the establishment is situated, or (c) the rectifications provided for in paragraph (2) of this Article cannot be effected the competent authority of the taxing State may determine the net industrial and commercial profits by applying such methods or formulae to the operations of the establishment as may be fair and reasonable.

(4) To facilitate the determination of industrial and commercial profits allocable to the permanent establishment, the competent authorities of the contracting States may consult together with a view to the adoption of uniform rules of allocation of such profits.

ARTIKEL VII.

Wanneer 'n onderneming van een of ander van die kontrakterende State, uit hoofde van sy deelname aan die bestuur of kapitaal van 'n onderneming van die ander kontrakterende Staat, in hul handels- of finansiële verhoudinge voorwaardes met laasgenoemde aangaan of laasgenoemde op lê wat verskil van dié wat met 'n onafhanklike onderneming aangegaan sou word of wat 'n onafhanklike onderneming opgelê sou word, kan winste wat onder normale omstandighede in die rekenings van laasgenoemde onderneming behoort te verskyn het, maar op hierdie wyse na eersgenoemde onderneming gegaan het ingesluit word, onderworpe aan die toepaslike appèlmaatreëls, by die belasbare winste van laasgenoemde onderneming. Die bevoegde owerhede van die twee kontrakterende State kan, ten einde verbeterings wat billik en redelik skyn te vergemaklik, met mekaar oorleg pleeg.

ARTIKEL VIII.

(1) Vergoeding, behalwe pensioene, vir werk of persoonlike dienste in een van die kontrakterende State verrig, wat deur die ander kontrakterende Staat of deur staatkundige onderafdelings of gebiede of besittings daarvan betaal word aan individue wat nie gewoonlik in eersgenoemde Staat woonagtig is nie, is vrygestel van belasting deur eersgenoemde Staat.

(2) Pensioene en lyfrente verkry uit bronne binne een van die kontrakterende State en betaal aan individue in die ander Staat is vrygestel van belasting deur laasgenoemde Staat.

ARTIKEL IX.

'n Professor of onderwyser uit een van die kontrakterende State wat die ander kontrakterende Staat besoek met die oog op dosering gedurende 'n tydperk van hoogstens twee jaar aan 'n universiteit, kollege, skool of ander onderwysinrigting in die ander kontrakterende Staat word deur dié ander kontrakterende Staat vrygestel van belasting op sy vergoeding vir sodanige dosering gedurende genoemde tydperk.

ARTIKEL X.

Studente of besigheidsvakeerlinge uit een van die kontrakterende State wat in die ander kontrakterende Staat woon met die oog op studie of om besigheidsondervinding op te doen, is nie deur laasgenoemde Staat belasbaar ten opsigte van remises wat hulle van binne eersgenoemde Staat met die oog op hul onderhoud of studies ontvang nie.

ARTIKEL XI.

Inkomste verkry uit bronne binne een van die kontrakterende State deur 'n godsdienstige, wetenskaplike, letterkundige, onderwys- of liefdadigheidsorganisasie van die ander kontrakterende Staat is vrygestel van belasting deur die Staat waaruit die inkomste verkry word as die organisasie binne die betekenis van die wette van daardie Staat, indien dit in daardie Staat gevestig was, vrygestel sou wees ten opsigte van sodanige inkomste en indien dit binne die betekenis van die wette van die ander Staat vrygestel sou wees ten opsigte van inkomste verkry uit bronne binne sodanige ander Staat.

ARTIKEL XII.

Dividende en rente wat op of na die datum van inwerkingtreding van hierdie konvensie deur 'n korporasie gestig of georganiseer kragtens die wette van die Unie van Suid-Afrika betaal word aan individuele inwoners van die Unie van Suid-Afrika, behalwe burgers van die Verenigde State van Amerika, of aan korporasies gestig of georganiseer kragtens wette van die Unie van Suid-Afrika, is in die mate wat sulke dividende en rente deur die Unie van Suid-Afrika belas word vrygestel van die belastings opgelê deur die Verenigde State van Amerika.

ARTICLE VII.

When an enterprise of either of the contracting States, by reason of its participation in the management or capital of an enterprise of the other contracting State, makes with or imposes on the latter in their commercial or financial relations conditions different from those which would be made with or imposed on an independent enterprise, any profits which should normally have appeared in the accounts of the latter enterprise, but which have been in this manner diverted to the former enterprise may, subject to applicable measures of appeal, be incorporated in the taxable profits of the latter enterprise. To facilitate such rectifications as may appear fair and reasonable the competent authorities of the two contracting States may consult together.

ARTICLE VIII.

(1) Compensation, other than pensions, for labour or personal services performed in one of the contracting States, paid by the other contracting State or by the political sub-divisions or territories or possessions thereof to individuals who are not ordinarily resident in the former State, shall be exempt from taxation by such former State.

(2) Pensions and life annuities derived from sources within one of the contracting States and paid to individuals in the other State shall be exempt from taxation by the latter State.

ARTICLE IX.

A professor or teacher from one of the contracting States who visits the other contracting State for the purpose of teaching, for a period not exceeding two years, at a university, college, school or other educational institution in such other contracting State shall be exempted by such other contracting State from tax on his remuneration for such teaching for such period.

ARTICLE X.

Students or business apprentices from one of the contracting States residing in the other contracting State for purposes of study or for acquiring business experience shall not be taxable by the latter State in respect of remittances received by them from within the former State for the purposes of their maintenance or studies.

ARTICLE XI.

Income derived from sources within one of the contracting States by a religious, scientific, literary, educational, or charitable organisation of the other contracting State shall be exempt from taxation by the State from which the income is derived if, within the meaning of the laws of that State such organisation would, if established in that State, be exempt in respect of such income, and if within the meaning of the laws of the other State it would be exempt in respect of income derived from sources within such other State.

ARTICLE XII.

Dividends and interest paid on or after the effective date of this Convention by a corporation created or organised under the laws of the Union of South Africa to individual residents of the Union of South Africa other than citizens of the United State of America, or to corporations created or organized under laws of the Union of South Africa shall, to the extent that such dividends and interest are taxed by the Union of South Africa, be exempt from the taxes imposed by the United States of America.

ARTIKEL XIII.

Wanneer 'n belastingbetaler bewys lewer dat die optrede van die inkomste-owerhede van die kontrakterende State gelei het tot dubbele belasting in sy geval ten opsigte van belasting waarop hierdie Konvensie betrekking het, is hy geregtig om 'n eis in te dien by die Staat waarvan hy 'n burger of inwoner is of, as die belastingbetaler 'n korporasie of ander entiteit is, by die Staat waarin dit gestig of georganiseer is. Indien beskou word dat die eis oorweging verdien kan die bevoegde owerheid van dié Staat met die bevoegde owerheid van die ander Staat oorleg pleeg ten einde vas te stel of die betrokke dubbele belasting vermy kan word ooreenkomstig die bepalings van hierdie Konvensie.

ARTIKEL XIV.

Met die oog op die doeltreffender oplegging van die belastingen waarop hierdie Konvensie betrekking het, onderneem elkeen van die kontrakterende State om aan die ander kontrakterende Staat dié inligting betreffende belasting te verstrek wat die bevoegde owerheid van eersgenoemde kontrakterende Staat tot sy beskikking het of in staat is om volgens sy eie wet te verkry en wat vir die bevoegde owerheid van die ander Staat van nut mag wees by die aanslaan van die belastingen waarop hierdie Konvensie betrekking het en om hulp te verleen by die diening van dokumente in verband daarmee. Sulke inligting of korrespondensie betreffende die inhoud van hierdie artikel word tussen die bevoegde owerhede van die kontrakterende State in die gewone loop van sake of op versoek uitgeruil.

ARTIKEL XV.

(1) Elke kontrakterende Staat onderneem om hulp en steun te verleen by die invordering van die belastingen waarop hierdie Konvensie betrekking het, tesame met rente, koste en byvoegings by die belastingen en boetes wat nie as straf opgelê word nie. Die kontrakterende Staat wat sulke invorderings doen, is aan die ander kontrakterende Staat verantwoordelik vir die bedrae wat aldus ingevorderd word.

(2) In die geval van aansoeke om die afdwinging van belastingen word die inkomste-eise van elkeen van die kontrakterende State wat finaal vasgestel is, aangeneem vir afdwinging deur die ander kontrakterende Staat en in daardie Staat ingevorderd ooreenkomstig die wette wat op die afdwinging en invordering van sy eie belasting van toepassing is.

(3) Die aansoeke moet vergesel gaan van die dokumente wat by die wette van die Staat wat die aansoek doen vereis word om te bewys dat die belastingen finaal vasgestel is.

(4) As die inkomste-eis nie finaal vasgestel is nie kan die Staat by wie aansoek gedoen word, op versoek van die ander kontrakterende Staat, maatreëls wat by die inkomstewette van eersgenoemde Staat met betrekking tot sy eie belastingen gemagtig word, tref om betaling van die eis te waarborg.

ARTIKEL XVI.

(1) By die toepassing van die bepalings van hierdie Konvensie betreffende die uitruiling van inligting, die diening van dokumente en onderlinge hulp by die invordering van belastingen, word gelde en koste wat in die gewone loop van sake aangegaan word gedra deur die Staat by wie aansoek gedoen word maar buitengewone koste verbonde aan spesiale vorme van prosedure word gedra deur die Staat wat die aansoek doen.

(2) Dokumente en ander mededelings of inligting daarin vervat wat ooreenkomstig die bepalings van hierdie Konvensie deur een van die bevoegde owerhede aan die bevoegde owerheid van die ander kontrakterende Staat gestuur word, word nie deur laasgenoemde owerheid gebruik nie behalwe in verband met die vervulling van sy pligte by die vasstelling, aanslaan en invordering van die belastingen.

ARTICLE XIII.

Where a taxpayer shows proof that the action of the revenue authorities of the contracting States has resulted in double taxation in his case in respect of any of the taxes to which this Convention relates, he shall be entitled to lodge a claim with the State of which he is a citizen or resident or, if the taxpayer is a corporation or other entity, with the State in which it was created or organised. If the claim should be deemed worthy of consideration, the competent authority of such State may consult with the competent authority of the other State to determine whether the double taxation in question may be avoided in accordance with the terms of this Convention.

ARTICLE XIV.

With a view to the more effective imposition of the taxes to which this Convention relates, each of the contracting State undertakes to furnish to the other contracting State such information in the matter of taxation, which the competent authority of the former contracting State have at their disposal or are in a position to obtain under their own law, as may be of use to the competent authority of such other State in the assessment of the taxes to which this convention relates and to lend assistance in the service of documents in connection therewith. Such information and correspondence relating to the subject matter of this Article shall be exchanged between the competent authorities of the contracting States in the ordinary course or on request.

ARTICLE XV.

(1) Each contracting State undertakes to lend assistance and support in the collection of the taxes to which this Convention relates, together with interest, costs and additions to the taxes and fines not being of a penal character. The contracting State making such collections shall be responsible to the other contracting State for the sums thus collected.

(2) In the case of applications for enforcement of taxes, revenue claims of each of the contracting States which have been finally determined shall be accepted for enforcement by the other contracting State and collected in that State in accordance with the laws applicable to the enforcement and collection of its own taxes.

(3) The applications shall be accompanied by such documents as are required by the laws of the State making the application to establish that the taxes have been finally determined.

(4) If the revenue claim has not been finally determined the State to which application is made may, at the request of the other contracting State, take such measures of conservancy as are authorised by the revenue laws of the former State in relation to its own taxes.

ARTICLE XVI.

(1) In the administration of the provisions of this Convention relating to exchange of information, service of documents and mutual assistance in collection of taxes, fees and costs incurred in the ordinary course shall be borne by the State to which application is made but extraordinary costs incident to special forms of procedure shall be borne by the applying State.

(2) Documents and other communications or information contained therein, transmitted under the provisions of this Convention by one of the competent authorities to the competent authority of the other contracting State shall not be used by the latter authority except in the performance of their duties in the determination, assessment and collection of the taxes.

ARTIKEL XVII.

(1) Regulasies wat nodig mag wees vir die vertolking en uitvoering van die bepalings van hierdie Konvensie kan in elkeen van die kontrakterende State voorgeskryf word. Met betrekking tot die bepalings van hierdie Konvensie betreffende die uitruiling van inligting, die diening van dokumente en onderlinge hulp by die invordering van belastinge kan die bevoegde owerhede, deur onderlinge ooreenkoms, reëls voorskryf in verband met prosedure, aansoekvorms en antwoorde daarop, omsetting van valuta, beskikking oor ingevorderde bedrae, minimum bedrae wat ingevorderd kan word en verwante aangeleenthede.

(2) Die bevoegde owerhede van die twee kontrakterende State kan regstreeks met mekaar in verbinding tree met die doel om uitvoering aan die bepalings van hierdie Konvensie te gee.

ARTIKEL XVIII.

(1) Hierdie Konvensie moet bekragtig en die bekragtighingsdokumente uitgeruil word te Washington so spoedig as wat moontlik is.

(2) Hierdie Konvensie tree in werking op die eerste dag van Julie 1946, en word, behalwe ten opsigte van administratiewe hulp, eerste toegepas met betrekking tot inkomste wat op of na daardie datum ontstaan. Dit bly van krag gedurende 'n tydperk van drie jaar vanaf daardie datum en onbepaald na daardie tydperk, maar kan deur enigeen van die kontrakterende State aan die einde van die tydperk van drie jaar of te eniger tyd daarna opgesê word op voorwaarde dat kennis van opsegging minstens ses maande vooraf gegee word. Die opsegging word van krag op die eerste dag van Julie na verstryking van die tydperk van ses maande.

As bewys waarvan die onderskeie gevolmagtigdes hierdie Konvensie geteken en hul seëls daarop aangebring het.

Gedoen in duplo te Pretoria in Afrikaanse en Engelse tekste op hede die Dertiende dag van Desember 1946.

JAN H. HOFMEYR,

namens die Regering van die Unie van Suid-Afrika.

THOMAS HOLCOMB,

namens die Regering van die Verenigde State van Amerika.

No. 240, 1950.] [29 September 1950.

PROTOKOL TER AANVULLING, IN SEKERE OPSIGTE, VAN DIE KONVENSIE VAN DIE DERTIENDE DESEMBER 1946, TUSSEN DIE REGERING VAN DIE UNIE VAN SUID-AFRIKA EN DIE REGERING VAN DIE VERENIGDE STATE VAN AMERIKA MET DIE OOG OP DIE VERMYDING VAN DUBBELE BELASTING EN DIE OPSTELLING VAN REËLS BETREFFENDE WEDERSYDSE ADMINISTRATIEWE HULP MET BETREKKING TOT BELASTINGS OP INKOMSTE.

Nademaal artikel vier-en-negentig van die Inkomste-belastingwet, 1941 (Wet No. 31 van 1941), soos gewysig, by artikel twaalf van Wet No. 39 van 1945, as volg bepaal:—

(1) Die Goewerneur-generaal kan 'n ooreenkoms met die regering van 'n ander land of gebied aangaan, waarvolgens reëlings met daardie regering getref word wat ten doel het om die heffing, ingevolge die wette van die Unie en van daardie ander land of gebied, van inkomstebelasting ten opsigte van dieselfde inkomste te voorkom, te lenig of te staak, of om wederkerige hulp te verleen by die administrasie van, en by die insameling van belastinge kragtens die inkomstebelastingwette van die Unie en van die ander land of gebied;

(2) Die reëlings deur 'n sodanige ooreenkoms getref, word so spoedig doenlik na die sluiting van die ooreenkoms deur die Goewerneur-generaal by proklamasie in die Staatskoerant aangekondig, en daarna

ARTICLE XVII.

(1) Such regulations as may be necessary to interpret and carry out the provisions of this Convention may be prescribed in each of the contracting States. With respect to the provisions of this Convention relating to exchange of information, service of documents and mutual assistance in the collection of taxes, the competent authorities may, by common agreement, prescribe rules concerning matters of procedure, forms of application and replies thereto, conversion of currency, disposition of amounts collected, minimum amounts subject to collection and related matters.

(2) The competent authorities of the two contracting States may communicate with each other directly for the purpose of giving effect to the provisions of this Convention.

ARTICLE XVIII.

(1) This Convention shall be ratified and the instruments of ratification shall be exchanged at Washington as soon as possible.

(2) This Convention shall become effective on the first day of July, 1946, and except in matters of administrative assistance shall first be applied in respect of income arising on or after that date. It shall continue effective for a period of three years from that date and indefinitely after that period, but may be terminated by either of the contracting States at the end of the three-year period or at any time thereafter provided that at least six months' prior notice of termination has been given, the termination to become effective the first day of July following the expiration of the six-month period.

In witness whereof, the respective Plenipotentiaries have signed this Convention and have affixed thereto their seals.

Done in duplicate in English and Afrikaans texts at Pretoria this Thirteenth day of December, 1946.

JAN H. HOFMEYR,

for the Government of the Union of South Africa.

THOMAS HOLCOMB,

for the Government of the United States of America.

No. 240, 1950.] [29 September, 1950.

PROTOCOL SUPPLEMENTING IN CERTAIN RESPECTS THE CONVENTION OF THE THIRTEENTH DAY OF DECEMBER, 1946, BETWEEN THE GOVERNMENT OF THE UNION OF SOUTH AFRICA AND THE GOVERNMENT OF THE UNITED STATES OF AMERICA FOR THE AVOIDANCE OF DOUBLE TAXATION AND FOR ESTABLISHING RULES OF RECIPROCAL ADMINISTRATIVE ASSISTANCE WITH RESPECT TO TAXES ON INCOME.

Whereas it is provided by section ninety-four of the Income Tax Act, 1941 (Act No. 31 of 1941), as amended by section twelve of Act No. 39 of 1945, that—

(1) the Governor-General may enter into an agreement with the Government of any other country or territory, whereby arrangements are made with such Government with a view to the prevention, mitigation or discontinuance of the levying, under the laws of the Union and of such other country or territory, of income tax in respect of the same income or to the rendering of reciprocal assistance in the administration of, and in the collection of taxes under the income tax laws of the Union and of such other country or territory;

(2) as soon as may be after the conclusion of any such agreement the arrangements thereby made shall be notified by proclamation by the Governor-General in the Gazette, whereupon until such proclamation is revoked by the Governor-General, the arrangements notified therein shall, so far as they relate to

totdat die proklamasie deur die Goewerneur-generaal herroep word, is die daarby aangekondigde reëlins vir sover hul betrekking het op ontheffing, vrystelling of verpligting ten opsigte van inkomste-belasting in die Unie, van krag asof hulle by daardie Wet ingevoer was, maar slegs indien en terwyl sodanige reëlins, vir sover hulle betrekking het op ontheffing, vrystelling of verligting ten opsigte van inkomstebelasting geheel of hefbaar in daardie ander land of gebied, die krag van wet in daardie land of gebied het;

En nademaal die Regering van die Unie van Suid-Afrika kragtens die bepalings van subartikel (1) van voornoemde artikel vier-en-negentig op die dertiende dag van Desember 1946, 'n ooreenkoms met die Regering van die Verenigde State van Amerika aangegaan het, en dié ooreenkoms as 'n bylae in Proklamasie No. 5 van 1947, geteken te Kaapstad op die vier-en-twintigste dag van Desember 1946, verskyn het;

En nademaal die Regering van die Unie van Suid-Afrika en die Regering van die Verenigde State van Amerika op die veertiende dag van Julie 1950 'n protokol ten aanvulling van genoemde ooreenkoms gesluit het.

So is dit dat ek, kragtens die bevoegdheid my verleen by subartikel (2) van voornoemde artikel vier-en-negentig, hierby verklaar dat die bepalings van genoemde protokol dié is wat in die bylae van hierdie Proklamasie gemeld word.

GOD BEHOEDE DIE KONING.

Gegee onder my Hand en Grootseël te Bloemfontein, op hede die Negentiende dag van September Eenduisend Negehonderd-en-vyftig.

G. BRAND VAN ZYL,
Goewerneur-generaal.

Op las van Sy Eksellensie die
Goewerneur-generaal-in-rade.

E. H. LOUW.

PROTOKOL TER AANVULLING, IN SEKERE OPSIGTE, VAN DIE KONVENSIE VAN DIE DERTIENDE DESEMBER 1946, TUSSEN DIE REGERING VAN DIE UNIE VAN SUID-AFRIKA EN DIE REGERING VAN DIE VERENIGDE STATE VAN AMERIKA MET DIE OOG OP DIE VERMYDING VAN DUBBELE BELASTING EN DIE OPSTELLING VAN REËLS BETREFFENDE WEDERSYDSE ADMINISTRATIEWE HULP MET BETREKKING TOT BELASTINGS OP INKOMSTE.

Die Regering van die Verenigde State van Amerika en die Regering van die Unie van Suid-Afrika,

Wat wens om 'n Protokol aan te gaan ter aanvulling in sekere opsigte, van dié Konvensie met die oog op die vermyding van dubbele belasting en die opstelling van reëls betreffende wedersydse administratiewe hulp met betrekking tot belasting op inkomste, wat te Pretoria op 13 Desember 1946 onderteken is,

Het soos volg ooreengekom:—

ARTIKEL I.

(1) Wins wat verkry word deur 'n onderneming van die Verenigde State uit die in bedryf hou van vliegtuie wat in die Verenigde State van Amerika geregistreer is, of skepe waarvan die registrasiehoue in die Verenigde State van Amerika is, is vrystel van belasting van die Unie van Suid-Afrika, soos bepaal in Artikel I (1) (b) van die Konvensie van 13 Desember 1946; met dien verstande dat hierdie vrystelling nie op so 'n onderneming wie se besigheid bestuur en beheer word in die Unie en ook nie op 'n indiividu wat gewoonlik in die Unie woonagtig is, van toepassing is nie.

(2) Wins wat verkry word deur 'n onderneming van die Unie uit die in bedryf hou van vliegtuie wat in die Unie van Suid-Afrika geregistreer is, of skepe waarvan die registrasiehoue in die Unie van Suid-Afrika is, is vrystel van belasting van die Verenigde State van Amerika.

immunity, exemption or relief in respect of Union income tax, have effect as if enacted in that Act, but only if and for so long as such arrangements, so far as they relate to immunity, exemption or relief in respect of income tax levied or leviable in such other country or territory have the effect of law in such country or territory;

And, whereas the Government of the Union of South Africa, has under and by virtue of the provisions of sub-section (1) of section *ninety-four* aforesaid, on the thirteenth day of December, 1946, entered into an agreement with the Government of the United States of America, which agreement appeared as a schedule to Proclamation No. 5 of 1947, signed at Cape Town on the twenty-fourth day of December, 1946;

And whereas the Government of the Union of South Africa and the Government of the United States of America have on the fourteenth day of July, 1950, concluded a protocol supplementing the said agreement;

Now therefore, under the powers vested in me by sub-section (2) of section *ninety-four* aforesaid, I hereby declare that the terms of the said protocol are as set out in the Schedule to this Proclamation.

GOD SAVE THE KING.

Given under my Hand and the Great Seal at Bloemfontein on this Nineteenth day of September, One thousand Nine hundred and Fifty.

G. BRAND VAN ZYL,
Governor-General.

By Command of His Excellency the
Governor-General-in-Council.

E. H. LOUW.

PROTOCOL SUPPLEMENTING IN CERTAIN RESPECTS THE CONVENTION OF THE THIRTEENTH DAY OF DECEMBER, 1946, BETWEEN THE GOVERNMENT OF THE UNION OF SOUTH AFRICA AND THE GOVERNMENT OF THE UNITED STATES OF AMERICA FOR THE AVOIDANCE OF DOUBLE TAXATION AND FOR ESTABLISHING RULES OF RECIPROCAL ADMINISTRATIVE ASSISTANCE WITH RESPECT TO TAXES ON INCOME.

The Government of the United States of America and the Government of the Union of South Africa,

Desiring to conclude a protocol supplementing in certain respects the Convention for the avoidance of double taxation and for establishing rules of reciprocal administrative assistance with respect to taxes on income which was signed at Pretoria on December 13, 1946,

Have agreed as follows:—

ARTICLE I.

(1) Profits derived by a United States enterprise from the operation of aircraft registered in the United States of America or ships whose port of registry is in the United States of America, shall be exempt from the Union of South Africa tax as specified in Article I (1) (b) of the Convention of December 13, 1946: Provided that such exemption shall not be applicable to any such enterprise whose business is managed and controlled in the Union nor to an individual who is ordinarily resident in the Union.

(2) Profits derived by a Union enterprise from the operation of aircraft registered in the Union of South Africa or ships whose port of registry is in the Union of South Africa shall be exempt from United States of America tax.

ARTIKEL II.

(1) 'n Individue wat 'n inwoner van die Verenigde State van Amerika is, is vrygestel van belasting van die Unie van Suid-Afrika op wins of vergoeding ten opsigte van persoonlike (met inbegrip van professionele) dienste wat in enige jaar van aanslag in die Unie van Suid-Afrika verrig is as—

- (a) hy in die Unie van Suid-Afrika teenwoordig is vir 'n tydperk of tydperke van altesaam hoogstens 183 dae gedurende daardie jaar; en
- (b) die dienste verrig word vir of ten behoewe van 'n persoon wat in die Verenigde State van Amerika woonagtig is; en
- (c) die wins of vergoeding aan belasting van die Verenigde State van Amerika onderworpe is.

(2) 'n Individue wat 'n inwoner van die Unie van Suid-Afrika is, is vrygestel van belasting van die Verenigde State van Amerika op wins of vergoeding ten opsigte van persoonlike (met inbegrip van professionele) dienste wat in enige belastingjaar in die Verenigde State van Amerika verrig is, as—

- (a) hy in die Verenigde State van Amerika teenwoordig is vir 'n tydperk of tydperke van altesaam hoogstens 183 dae gedurende daardie jaar; en
- (b) die dienste verrig word vir of ten behoewe van 'n persoon wat in die Unie van Suid-Afrika woonagtig is; en
- (c) die wins of vergoeding aan belasting van die Unie van Suid-Afrika onderworpe is.

(3) Die bepalinge van hierdie Artikel is nie op die wins of vergoeding van verskaffers van publieke vertoonbaarheid, soos toneel-, rolprent- of radio-artieste, musikante of atlete, van toepassing nie.

ARTIKEL III.

'n Inwoner of korporasie van een van die kontrakterende State, wat uit bronne binne die ander kontrakterende Staat tantiemes ten opsigte van die in bedryf hou van myne, steengroewe, of natuurlike hulpbronne, of huur uit onroerende eiendom, vir 'n belastingjaar of jaar van aanslag verkry, is onderworpe, of kan verkies om onderworpe te wees aan die belasting van daardie ander kontrakterende Staat, op die basis wat van toepassing sou wees as sodanige inwoner of korporasie handel of besigheid binne daardie ander kontrakterende Staat gedryf het deur bemiddeling van 'n permanente saak daarin gedurende sodanige belastingjaar of jaar van aanslag.

ARTIKEL IV.

Artikel V van die Konvensie van 13 Desember 1946 word gewysig deur die punt aan die end van paragraaf (1) te verander in 'n komma en deur daarna die volgende woorde by te voeg: „Met dien verstande dat as so 'n onderneming 'n private maatskappy is wat 'n permanente saak in die Unie van Suid-Afrika het, niks in hierdie paragraaf enigeen van die bepalinge van die Wet van die Unie van Suid-Afrika betreffende die oplegging, aan die aandeelhouders van daardie private maatskappy, van die belastinge wat ten opsigte van sy inkomste betaalbaar is raak nie”.

ARTIKEL V.

Die Konvensie van 13 Desember 1946 word gewysig deur Artikel XII te skrap.

ARTIKEL VI.

Artikel XIV van die Konvensie van 13 Desember 1946 word gewysig deur aan die end daarvan die volgende sin in te voeg: „Geen inligting wat 'n handelsgeheim of handelsproses openbaar sal maak, mag uitgeruil word nie.”

ARTIKEL VII.

Artikel XV van die Konvensie van 13 Desember 1946 word gewysig deur paragraaf (4) te skrap en deur die volgende te vervang:—

„(4) Die hulp waarvoor in hierdie Artikel voorsiening gemaak word, word nie verleen ten opsigte van 'n burger of landsburger of korporasie van die Staat by wie aansoek gedoen word nie.”

ARTICLE II.

(1) An individual who is a resident of the United States of America shall be exempt from Union of South Africa tax on profits or remuneration in respect of personal (including professional) services performed within the Union of South Africa in any year of assessment if—

- (a) he is present within the Union of South Africa for a period or periods not exceeding in the aggregate 183 days during that year; and
- (b) the services are performed for or on behalf of a person resident in the United States of America; and
- (c) the profits or remuneration are subject to United States of America tax.

(2) An individual who is a resident of the Union of South Africa shall be exempt from the United States of America tax on profits or remuneration in respect of personal (including professional) services performed within the United States of America in any taxable year if—

- (a) he is present within the United States of America for a period or periods not exceeding in the aggregate 183 days during that year; and
- (b) the services are performed for or on behalf of a person resident in the Union of South Africa; and
- (c) the profits or remuneration are subject to Union of South Africa tax.

(3) The provisions of this Article shall not apply to the profits or remuneration of public entertainers, such as stage, motion picture or radio artists, musicians or athletes.

ARTICLE III.

A resident or corporation of one of the contracting States, deriving from sources within the other contracting State royalties in respect of the operation of mines, quarries, or natural resources, or rentals from real property, for any taxable year or year of assessment shall be, or may elect to be, subject to the tax of such other contracting State, on the basis which would be applicable if such resident or corporation were engaged in trade or business within such other contracting State through a permanent establishment therein during such taxable year or year of assessment.

ARTICLE IV.

Article V of the Convention of December 13, 1946, is amended by changing the period at the end of paragraph (1) to a comma and the addition thereafter of the words “Provided that if such enterprise is a private company having a permanent establishment within the Union of South Africa nothing in this paragraph shall affect any provisions of the law of the Union of South Africa regarding the imposition upon the shareholders of that private company of the taxes payable in respect of its income”.

ARTICLE V.

The Convention of December 13, 1946, is amended by the deletion of Article XII.

ARTICLE VI.

Article XIV of the Convention of December 13, 1946, is amended by inserting at the end thereof the following sentence: “No information shall be exchanged which would disclose any trade secret or trade process.”

ARTICLE VII.

Article XV of the Convention of December 13, 1946, is amended by deleting paragraph (4) and substituting the following:—

“(4) The assistance provided for in this Article shall not be accorded in respect of a citizen or national or corporation of the State to which application is made.”

ARTIKEL VIII.

(1) Hierdie Protokol word bekragtig en die bekragtighedsdokumente daarvan word uitgeruil te Washington so spoedig moontlik.

(2) Hierdie Protokol word beskou as 'n integrerende deel van die Konvensie van 13 Desember 1946, en word, uitgesonderd soos bepaal in paragraaf (3) van hierdie Artikel, van krag en bly van krag ooreenkomstig Artikel XVIII (2) van daardie Konvensie, en in die geval van die opsegging van daardie Konvensie, verval dit gelyktydig met daardie Konvensie.

(3) Ondanks die bepalinge van Artikel XVIII van die Konvensie, onderteken te Pretoria op 13 Desember 1946, word die bepalinge van Artikel I, II en III van hierdie Protokol van krag en vir die eerste maal toegepas ten opsigte van inkomste wat ontstaan op of na die eerste dag van Julie 1948.

Ten bewyse waarvan die ondergetekende gevolmagtigdes, wat deur hul onderskeie Regerings daartoe gemagtig is, hierdie Protokol onderteken en hul seëls daarop aanbring het.

Gedoen in duplo, in die Engelse en in die Afrikaanse taal, te Pretoria, op hede die Veertiende dag van Julie 1950.

Namens die Regering van die Verenigde State van Amerika:

B. C. CONNELLY,
Tydelike Saakgelastigde van die
Verenigde State van Amerika.

Namens die Regering van die Unie van Suid-Afrika:

P. O. SAUER,
Minister van Vervoer van die
Unie van Suid-Afrika.

No. 251, 1952.]

[31 Oktober 1952.]

OOREENKOMS TUSSEN DIE REGERING VAN DIE UNIE VAN SUID-AFRIKA EN DIE REGERING VAN DIE VERENIGDE STATE VAN AMERIKA MET DIE OOG OP DIE VERMYDING VAN DUBBELE BELASTING EN DIE OPSTELLING VAN REËLS BETREFFENDE WEDERSYDSE ADMINISTRATIEWE HULP MET BETREKKING TOT BELASTINGS OP INKOMSTE.

Kragtens die bevoegdheid my verleen by sub-artikel (2) van artikel vier-en-negentig van die Inkomstebelastingwet, 1941 (Wet No. 31 van 1941), verklaar ek hierby dat die Konvensie en aanvullende Protokol deur die Regering van die Unie van Suid-Afrika en die Regering van die Verenigde State van Amerika aangegaan op onderskeidelik 13 Desember 1946 en 14 Julie 1950, en in die Staatskoerant gepubliseer by onderskeidelik Proklamasies No. 5 van 1947 en No. 240 van 1950, deur die verteenwoordigers van die twee Regerings te Washington op 15 Julie 1952 bekragtig is en dat, gelyktydig met sodanige bekragtiging, die Protokol wat in die Bylae van hierdie Proklamasie uiteengesit is en wat 'n sekere voorbehoud en 'n sekere verstandhouding met betrekking tot voornoemde Konvensie en aanvullende Protokol bevat, deur die twee Regerings aangegaan is ingevolge sub-artikel (1) van voornoemde artikel vier-en-negentig van die Inkomstebelastingwet.

GOD BEHOEDE DIE KONINGIN.

Gegee onder my Hand en Grootseël te Pretoria, op hede die Sesde dag van Oktober Eenduisend Negehoenderd Twee-en-veftig.

E. G. JANSEN,
Goewerneur-generaal.

Op las van Sy Eksellensie die
Goewerneur-generaal-in-rade.

E. H. LOUW.

ARTICLE VIII.

(1) This protocol shall be ratified and the instruments of ratification thereof shall be exchanged at Washington as soon as possible.

(2) This protocol shall be regarded as an integral part of the Convention of December 13, 1946, and shall, except as provided in paragraph (3) of this Article, become effective and continue effective in accordance with Article XVIII (2) of that Convention and, in the event of termination of such Convention shall terminate simultaneously with such Convention.

(3) Notwithstanding the provisions of Article XVIII of the Convention signed at Pretoria on December 13, 1946, the provisions of Articles I, II and III of this protocol shall become effective and first be applied in respect of income arising on or after the first day of July, 1948.

In witness whereof the undersigned plenipotentiaries, being authorised thereto by their respective Governments, have signed this protocol and have affixed thereto their seals.

Done in duplicate, in the English and Afrikaans languages at Pretoria this Fourteenth day of July, 1950.

For the Government of the United States of America:

B. C. CONNELLY,
Chargé d'Affaires *ad interim* of the
United States of America.

For the Government of the Union of South Africa:

P. O. SAUER,
Minister of Transport of the Union
of South Africa.

No. 251, 1952.]

[31 October 1952.]

AGREEMENT BETWEEN THE GOVERNMENT OF THE UNION OF SOUTH AFRICA AND THE GOVERNMENT OF THE UNITED STATES OF AMERICA FOR THE AVOIDANCE OF DOUBLE TAXATION AND FOR ESTABLISHING RULES OF RECIPROCAL ADMINISTRATIVE ASSISTANCE WITH RESPECT TO TAXES ON INCOME.

Under and by virtue of the powers vested in me by sub-section (2) of section ninety-four of the Income Tax Act, 1941 (Act No. 31 of 1941), I do hereby declare that the convention and supplementary protocol concluded between the Government of the Union of South Africa and the Government of the United States of America on 13th December, 1946, and 14th July, 1950, respectively, and published in the *Government Gazette* under Proclamations No. 5 of 1947 and No. 240 of 1950, respectively, were ratified at Washington by the representatives of the two Governments on 15th July, 1952, and that simultaneously with such ratification, the protocol set out in the Schedule to this Proclamation, containing a certain reservation and a certain understanding with respect to the aforesaid convention and supplementary protocol, was concluded between the two Governments under sub-section (1) of the aforesaid section ninety-four of the Income Tax Act.

GOD SAVE THE QUEEN.

Given under my Hand and Great Seal at Pretoria on this Sixth day of October, One thousand Nine hundred and Fifty-two.

E. G. JANSEN,
Governor-General.

By Command of His Excellency the
Governor-General-in-Council.

E. H. LOUW.

BYLAE.

Die ondergetekendes, G. P. Jooste, Buitengewone en Gevolmagtigde Ambassadeur van die Unie van Suid-Afrika by die Verenigde State van Amerika, en Dean Acheson, Staatssekretaris van die Verenigde State van Amerika, daartoe behoorlik gemagtig deur hulle onderskeie Regerings, het bymekaar gekom met die doel om die dokumente van bekragtiging deur hulle onderskeie Regerings van die Konvensie tussen die Unie van Suid-Afrika en die Verenigde State van Amerika vir die vermyding van dubbele belasting en die opstelling van reëls betreffende wedersydse administratiewe hulp met betrekking tot belasting op inkomste, geteken te Pretoria op 13 Desember 1946 en die protokol geteken te Pretoria op 14 Julie 1950 ter aanvulling van die genoemde Konvensie, uit te ruil, en nadat die onderskeie dokumente van bekragtiging van voornoemde Konvensie en protokol vergelyk is, en behoorlik opgestel bevind is, het die uitruiling vandag plaasgevind.

Soos aangehaal in die bekragtiging van die kant van die Verenigde State van Amerika het die Senaat van die Verenigde State van Amerika, in sy besluit van 17 September 1951, waarin hy sy bekragtiging van voornoemde Konvensie en protokol meedeel en daarin toestem, 'n sekere voorbehoud en 'n sekere verstandhouding in verband daarmee soos volg te kenne gegee:—

„Die Regering van die Verenigde State van Amerika aanvaar nie paragraaf (3) van Artikel II van die Protokol met betrekking tot winste of vergoeding van verskaffers van publieke vermaaklikheid, nie.

Daar word verstaan dat die toepassing van Artikel XV van die Konvensie, soos gewysig by Artikel VII van die Protokol, bepaal en beperk word om magtiging aan elke kontrakterende Staat te verleen om alleen sodanige belasting, gehef deur die ander kontrakterende Staat, in te vorder as wat sal verseker dat die vrystelling of verminderde skaal van belasting verleen onder die huidige Konvensie deur sodanige ander Staat, nie persone baat wat nie op sodanige voordele geregtig is nie.”

Die tekste van genoemde voorbehoud en genoemde verstandhouding is deur die Regering van die Verenigde State van Amerika aan die Regering van die Unie van Suid-Afrika meegedeel. Die Regering van die Unie van Suid-Afrika het genoemde voorbehoud en genoemde verstandhouding aanvaar. Derhalwe word deur die twee Regerings verstaan dat voornoemde Konvensie en Protokol by inwerkingtreding ingevolge hul bepalinge, gewysig word in ooreenstemming met genoemde voorbehoud sodat paragraaf (3) van Artikel II van voornoemde Protokol in werklikheid geag word geskrap te wees, en word verder deur die twee Regerings verstaan dat by die inwerkingtreding van genoemde Konvensie en Protokol in ooreenstemming met hul bepalinge, Artikel XV van die Konvensie, soos gewysig by Artikel VII van die Protokol, toegepas moet word ooreenkomstig genoemde verstandhouding.

Ten bewyse waarvan die onderskeie gevolmagtigdes die huidige Protokol van uitruiling geteken het.

Gedoen in duplo in die Afrikaanse en in die Engelse taal te Washington, hede die Vyftiende dag van Julie 1952.

Namens die Regering van die Unie van Suid-Afrika:

(Geteken) G. P. JOOSTE,

Namens die Regering van die Verenigde State van Amerika:

(Geteken) DEAN ACHESON.

SCHEDULE.

The undersigned, G. P. Jooste, Ambassador Extraordinary and Plenipotentiary of the Union of South Africa to the United States of America, and Dean Acheson, Secretary of State of the United States of America, being duly authorized thereto by their respective Governments, have met for the purpose of exchanging the instruments of ratification by their respective Governments of the convention between the Union of South Africa and the United States of America for the avoidance of double taxation and for establishing rules of reciprocal administrative assistance with respect to taxes on income, signed at Pretoria on December 13, 1946, and the protocol signed at Pretoria on July 14, 1950, supplementing the said convention and the respective instruments of ratification of the convention and protocol aforesaid having been compared and found to be in due form, the exchange took place this day.

As recited in the ratification on the part of the United States of America, the Senate of the United States of America in its resolution of September 17, 1951, advising and consenting to the ratification of the convention and protocol aforesaid, expressed a certain reservation and a certain understanding with respect thereto as follows:—

“The Government of the United States of America does not accept paragraph (3) of Article II of the protocol, relating to the profits or remuneration of public entertainers.

It is understood that the application of Article XV of the convention, as amended by Article VII of the protocol, shall be confined and limited as granting authority to each contracting State to collect only such taxes imposed by the other contracting State as will insure that the exemption or reduced rate of tax granted under the present convention by such other State shall not be enjoyed by persons not entitled to such benefits.”

The texts of the said reservation and the said understanding were communicated by the Government of the United States of America to the Government of the Union of South Africa. The Government of the Union of South Africa has accepted the said reservation and the said understanding. Accordingly, it is understood by the two Governments that the convention and protocol aforesaid, upon entry into force in accordance with their provisions, are modified in accordance with the said reservation, so that, in effect, paragraph (3) of Article II of the protocol aforesaid is deemed to be deleted, and it is understood further by the two Governments that, upon entry into force of the convention and protocol aforesaid in accordance with their provisions, Article XV of the convention, as amended by Article VII of the protocol, shall be applied in accordance with the said understanding.

In witness whereof, the respective Plenipotentiaries have signed the present Protocol of Exchange.

Done in duplicate, in the Afrikaans and English languages, at Washington, this Fifteenth day of July, 1952

For the Government of the Union of South Africa:

(Signed) G. P. JOOSTE.

For the Government of the United States of America:

(Signed) DEAN ACHESON.

No. 1941.]

[30 November 1962.]

KONVENSIË TUSSEN DIE REGERING VAN DIE REPUBLIEK VAN SUID-AFRIKA EN DIE REGERING VAN DIE VERENIGDE KONINKRYK VAN GROOT-BRITTANJE EN NOORD-IERLAND TER VERMYDING VAN DUBBELE BELASTING EN DIE VOORKOMING VAN FISKALE ONTDUIKING TEN OPSIGTE VAN BELASTING OP INKOMSTE.

Hierby word vir algemene inligting bekendgemaak dat die laaste van die formaliteite wat nodig was om die Konvensie genoem in Proklamasie No. R. 142 van 1962, soos gepubliseer in *Staatskoerant* No. 261 van 15 Junie 1962, in onderskeidelik Suid-Afrika en die Verenigde Koninkryk van Groot-Brittanje en Noord-Ierland die krag van wet te gee, op 27 September 1962 voltooi is, naamlik die datum waarop die bekragtigingsdokumente met betrekking tot die Konvensie, deur die verteenwoordigers van die twee Regerings uitgeruil is.

Die Konvensie het derhalwe op daardie datum in werking getree kragtens Artikel XXV daarvan, wat verder bepaal dat die Konvensie van krag sal wees—

(a) in Suid-Afrika—

- (i) met betrekking tot belasting op inkomste, vir enige jaar van aanslag wat na 30 Junie 1962 eindig; en
- (ii) met betrekking tot belasting op buitelandse aandeelhouders, ten opsigte van dividende na 30 Junie 1962 verklaar;

(b) in die Verenigde Koninkryk—

- (i) met betrekking tot inkomstebelasting, vir enige jaar van aanslag wat op of na 6 April 1962 begin;
- (ii) met betrekking tot „surtax”, vir enige jaar van aanslag wat op of na 6 April 1961 begin; en
- (iii) met betrekking tot winsbelasting vir enige rekeningkundige tydperk ten opsigte waarvan die belasting vorderbaar is wat op of na 1 Januarie 1962 begin, en vir die onverstreke gedeelte van enige op daardie datum lopende rekenkundige tydperk ten opsigte waarvan die belasting vorderbaar is.

No. 727.]

[1 April 1955.]

Dit het Sy Eksellensie die Goewerneur-generaal behaag om ingevolge subartikel (7) van artikel twee van die Inkomstebelastingwet, 1953, die volgende regulasies te maak wat in werking sal tree vanaf die datum waarop hulle in die *Staatskoerant* verskyn:—

LENINGSHEFFINGSERTIFIKATE.

REGULASIES KRAGTENS DIE INKOMSTE-BELASTINGWET, 1953.

1. In hierdie regulasies het die uitdrukkings wat daarin voorkom dieselfde betekenis as in die Wet, tensy die teenoorgestelde bedoeling blyk en die volgende verdere omskrywings is van toepassing:—

- „nominale waarde” met betrekking tot ’n leningsheffingsertifikaat beteken die totale bedrag van die leningsheffing ten opsigte waarvan die sertifikaat uitgereik is en die rente wat ingevolge regulasie 2 by die waarde van sodanige sertifikaat ingesluit moet word;
- „leningsheffing” beteken enige deel van die lening van die normale en superbelasting wat deur enigen vir die jaar van aanslag geëindig die dertigste Junie 1953 betaal is;
- „leningsheffingsertifikaat” of „sertifikaat” beteken enige sertifikaat uitgereik kragtens paragraaf (a) van sub-artikel (6) van artikel twee van die Wet ten opsigte

No. 1941.]

[30 November 1962.]

CONVENTION BETWEEN THE GOVERNMENT OF THE REPUBLIC OF SOUTH AFRICA AND THE GOVERNMENT OF THE UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME.

It is hereby notified for general information that the last of the formalities required to give the Convention referred to in Proclamation No. R. 142 of 1962, as published in *Government Gazette* No. 261 of 15th June, 1962, the force of law in South Africa and in the United Kingdom of Great Britain and Northern Ireland respectively, was completed on 27th September, 1962, on which date the instruments of ratification relating to the Convention were exchanged by the representatives of the two Governments.

The Convention accordingly entered into force on that date in terms of Article XXV thereof which further provides that the Convention shall have effect—

(a) in South Africa—

- (i) as respects taxes on income, for any year of assessment ending after 30th June, 1962; and
- (ii) as respects non-resident shareholders' tax, on dividends declared after 30th June, 1962;

(b) in the United Kingdom—

- (i) as respects income tax, for any year of assessment beginning on or after 6th April, 1962;
- (ii) as respects surtax, for any year of assessment beginning on or after 6th April, 1961; and
- (iii) as respects profits tax, for any chargeable accounting period beginning on or after 1st January, 1962, and for the unexpired portion of any chargeable accounting period current at that date.

No. 727.]

[1 April 1955.]

His Excellency the Governor-General has been pleased to make, under sub-section (7) of section two of the Income Tax Act, 1953, the subjoined regulations which will come into force as from the date of publication in the *Gazette*:—

LOAN LEVY CERTIFICATES.

REGULATIONS UNDER THE INCOME TAX ACT, 1953.

1. In construing these regulations the expressions therein shall have the same meaning as in the Act unless the contrary intention appears, and the following further definitions shall have effect:—

- “face value” in relation to any loan levy certificate means the sum of the amount of the loan levy in respect of which that certificate is issued and the amount of interest which in terms of regulation 2 is required to be included in the value of such certificate;
- “loan levy” means any of the loan portions of the normal and super tax paid by any person in respect of the year of assessment ended the thirtieth day of June, 1953;
- “loan levy certificate” or “certificate” means any certificate issued in terms of paragraph (a) of sub-section (6) of section two of the Act in respect of any amount

van enige bedrag aan leningsheffing wat deur enigeen betaal is en, tensy anders vermeld, sluit in enige duplikaat wat ingevolge regulasie 8 uitgereik is;

„oorspronklike houer” met betrekking tot ’n leningsheffingsertifikaat beteken die persoon aan wie daardie sertifikaat kragtens paragraaf (a) van sub-artikel (6) van artikel twee van die Wet uitgereik is;

„die Wet” beteken die Inkomstebelastingwet, 1953 (Wet No. 34 van 1953).

2. In die waarde van die sertifikaat moet ingesluit word die bedrag van rente wat betaalbaar is ingevolge paragraaf (e) van sub-artikel (6) van artikel twee van die Wet en bereken word vir die tydperk van vyf jaar vermeld in paragraaf (c) van genoemde sub-artikel op die bedrag van leningsheffing ten opsigte waarvan die sertifikaat uitgereik word.

3. Indien na uitreiking van enige leningsheffingsertifikaat die totale of enige gedeelte van die leningsheffing ten opsigte waarvan daardie sertifikaat uitgereik is, kragtens die bepalinge van artikel *nege-en-tagtig* van die Inkomstebelastingwet, 1941 (Wet No. 31 van 1941) aan ’n belastingbetaler terugbetaalbaar word, moet die gemelde sertifikaat, voordat enige leningsheffing terugbetaal word, aan die Kommissaris van Binnelandse Inkomste (hierna die Kommissaris genoem) oorhandig word. Die Kommissaris betaal op ontvangs van sodanige sertifikaat die bedrag van die leningsheffing wat terugbetaal moet word aan sodanige belastingbetaler en reik ’n nuwe sertifikaat uit ten opsigte van soveel van die leningsheffing, indien enige, wat nie terugbetaalbaar is nie.

4. Na verloop van die tydperk van vyf jaar genoem in regulasie 2 kan leningsheffingsertifikate op die volgende wyse afgelos word:—

- (a) Aflossing van enige leningsheffingsertifikaat kan verkry word op skriftelike aansoek gerig aan die Kommissaris. Die betrokke sertifikaat moet sodanige aansoek vergesel;
- (b) enige ontvanger van inkomste in die Unie kan van die oorspronklike houer ’n leningsheffingsertifikaat (behalwe ’n duplikaat uitgereik ooreenkomstig regulasie 8) aanneem as kontant vir die betaling van enige belastinge of heffings gebaseer op inkomste wat deur hom betaalbaar is, en kan enige bedrag wat oorbly van die nominale waarde van die sertifikaat na betaling van genoemde belastinge of heffings aan hom terugbetaal;
- (c) enige poskantoor in die Unie wat pospaarbankbesigheid doen en enige bougenootskap of handelsbank in die Unie kan van die oorspronklike houer enige leningsheffingsertifikaat (behalwe ’n duplikaat uitgereik ooreenkomstig regulasie 8) aanneem, vir klaring deur die Suid-Afrikaanse Reserwe Bank, as ’n tjek gedeponeer op sy spaarrekening of lopende rekening, na gelang van die geval; of*
- (d) enige leningsheffingsertifikaat (behalwe ’n duplikaat uitgereik ooreenkomstig regulasie 8) van ’n nominale waarde van hoogstens twintig pond kan deur die oorspronklike houer by enige poskantoor in die Unie wat poswisselbesigheid doen, afgelos word.

5. Behalwe soos bepaal by regulasie 6, word leningsheffingsertifikate afgelos teen hulle nominale waarde en dra hulle geen rente behalwe dié wat ingevolge regulasie 2 by die nominale waarde van die sertifikaat ingesluit is.

6. (a) Indien voor verloop van die voornoemde tydperk van vyf jaar die eienaar van enige leningsheffingsertifikaat te sterwe kom of insolvent raak, of in die geval van ’n persoon ander as ’n natuurlike persoon, gelikwieder word, kan sodanige sertifikaat onmiddellik afgelos word ingevolge regulasie 4 (a) en teen die skaal voorgeskryf in regulasie 7.

(b) Die bepalinge van paragraaf (a) is *mutatis mutandis* van toepassing in die geval van die verdeling, voor die verloop van voornoemde tydperk van vyf jaar, van die gesamentlike boedel van die eienaar van enige sertifikaat en sy eggenote, of gewese eggenote, met wie hy binne gemeenskap van goedere getroud is of was.

of loan levy paid by any person and includes except where otherwise indicated any duplicate issued as provided for in regulation 8;

“original holder” in relation to any loan levy certificate means the person to whom that certificate was issued in terms of paragraph (a) of sub-section (6) of section two of the Act;

“the Act” means the Income Tax Act, 1953 (Act No. 34 of 1953).

2. There shall be included in the value of every loan levy certificate the amount of the interest payable in terms of paragraph (e) of sub-section (6) of section two of the Act and calculated for the period of five years referred to in paragraph (c) of the said sub-section on the amount of the loan levy in respect of which the certificate in question is being issued.

3. If after the issue of any loan levy certificate, the whole or any portion of the loan levy in respect of which that certificate was issued, becomes refundable to the taxpayer by virtue of the provisions of section *eighty-nine* of the Income Tax Act, 1941 (Act No. 31 of 1941), the said certificate shall, before any such loan levy is refunded, be surrendered to the Commissioner for Inland Revenue (hereinafter referred to as the Commissioner) who shall, upon receipt of such certificate, pay the amount of the loan levy to be refunded to such taxpayer and issue a fresh certificate in respect of so much if any, of the loan levy as may not be refundable.

4. After the expiry of the period of five years referred to in regulation 2, loan levy certificates may be redeemed in the following manner:—

- (a) Redemption of any loan levy certificate may be obtained on application in writing addressed to the Commissioner which application shall be accompanied by the relative certificate; or
- (b) any receiver of revenue in the Union may accept from the original holder any loan levy certificate (other than a duplicate as provided for under regulation 8) as the equivalent of cash for the payment of any taxes or levies based on income which are payable by him and may refund to him any balance remaining of the face value of the certificate after payment of the said taxes or levies; or
- (c) any post office in the Union transacting savings bank business and any building society or commercial bank in the Union may accept from the original holder for clearance through the South African Reserve Bank any loan levy certificate (other than a duplicate issued as provided for under regulation 8) as the equivalent of a cheque deposited to his savings bank or current account, as the case may be; or*
- (d) redemption of any loan levy certificate (other than a duplicate issued as provided for under regulation 8) with a face value not exceeding twenty pounds may be obtained by the original holder from any post office in the Union transacting money order business.

5. Save as is provided for under regulation 6, loan levy certificates shall be redeemed at their face value and shall bear no interest other than the interest which is included in the face value of such certificate in terms of regulation 2.

6. (a) If before the expiry of the aforesaid period of five years the owner of any levy certificate dies or becomes insolvent or, in the case of a person other than a natural person, is liquidated, the said certificate may be redeemed forthwith in accordance with regulation 4 (a) and at the rate prescribed in regulation 7.

(b) The provisions of paragraph (a) shall apply *mutatis mutandis* in the event of the division, before the expiry of the aforesaid period of five years, of the joint estate of the owner of any certificate and his spouse or former spouse to whom he is or was married in community of property.

* Sien Goewermenskennisgewing No. 157, gedateer 27 Januarie 1956, vir wysiging.

* See Government Notice No. 157, dated 27th January, 1956, for amendment.

7. Die bedrag wat by aflossing van enige sertifikaat ingevolge die bepalings van regulasie 6 betaalbaar is, is die bedrag waarby die nominale waarde van sodanige sertifikaat die bedrag aan rente bereken teen vier persent per jaar vir die tydperk vanaf die datum van sodanige aflossing tot die einde van voornoemde tydperk van vyf jaar op die voltooide ponde in die bedrag van die leningsheffing ten opsigte waarvan sodanige sertifikaat uitgereik is, oorskry.

8. (a) Indien enige leningsheffingsertifikaat verloor, vernietig of beskadig word kan die oorspronklike houër of sy erkende verteenwoordiger by betaling van 'n bedrag van vyf sjielings, en waar die sertifikaat beskadig is, by oorhandiging van die beskadigde sertifikaat, aansoek doen by die kantoor van die ontvanger van inkomste waar die sertifikaat uitgereik is, om 'n duplikaat van sodanige sertifikaat. Sodanige aansoek moet gedoen word op die vorm deur die Kommissaris voorgeskryf.

(b) Die Kommissaris kan alvorens hy 'n duplikaat van enige leningsheffingsertifikaat uitreik bewys verlang van die reg van die applikant om so 'n duplikaat te verkry, en kan, indien hy dit nodig ag, die applikant versoek om 'n vrywaring tot sy (die Kommissaris se) bevrediging te verstrek.

(c) Indien dit voor die aflossing van enige duplikaat sertifikaat gevind word dat die oorspronklike alreeds afgelees is, kan die Kommissaris weier om dit af te los en kan hy op die duplikaatsertifikaat beslag lê en dit kanselleer.

9. Alvorens enige betaling in aflossing van 'n leningsheffingsertifikaat deur enigeen of inrigting waarna in regulasie 4 verwys is, gemaak word, kan sodanige persoon of inrigting indien dit in die omstandighede nodig blyk te wees, bevredigende bewys verlang van die reg van enigeen wat ten opsigte van die betrokke sertifikaat betaling eis.

10. Iemand wat in gebreke bly om inligting te verskaf of wat valse inligting verskaf wanneer hy daarom deur 'n amptenaar in die vervulling van sy pligte ingevolge die Wet of hierdie regulasies versoek word, begaan 'n oortreding en is by skuldigbevinding strafbaar met 'n boete van hoogstens vyf-en-twintig pond.

* No. 157.]

[27 Januarie 1956.]

WYSIGING VAN DIE REGULASIES KRAGTENS DIE INKOMSTEBELASTINGWET, 1953, MET BETREKKING TOT LENINGSHEFFINGSSERTIFIKATE.

Dit het Sy Eksellensie die Goewerneur-generaal behaag om kragtens subartikel (7) van artikel twee van die Inkomstebelastingwet, 1953 (Wet No. 34 van 1953), die volgende wysiging aan die Regulasies betreffende Leningsheffingsertifikaat, soos gepubliseer by Goewermentskennisgewing No. 727 van 1 April 1955, aan te bring:—

Subparagraaf (c) van paragraaf 4 van genoemde Regulasies word hierby gewysig deur die woord „handelsbank” te skrap en dit deur die woorde „'n bankinstelling soos in die Bankwet, 1942 (Wet No. 38 van 1942) omskryf” te vervang.

* No. 204; 1944.]

Nademaal dit by artikel *ses-en-dertig bis* van die Sterfregwet, 1922 (Wet No. 29 van 1922), bepaal is—

(1) dat die Goewerneur-generaal 'n ooreenkoms met die regering van enige ander land of gebied kan aangaan waarby reëlins met so'n regering oetref word met die doel om die heffing van sterfregte ten opsigte van dieselfde bate kragtens die Wette van die Unie en van so'n ander land of gebied te voorkom, te verlig of te staak; en

(2) dat die reëlins getref deur so 'n ooreenkoms so spoedig doenlik na die sluiting van die ooreenkoms deur die Goewerneur-generaal by Proklamasie in die *Staatskoerant* bekendgemaak moet word, en dat daarna totdat die Proklamasie deur die Goewerneur-generaal herroep word, die reëlins wat daarby bekendgemaak is, vir sover dit betrekking het op

7. The amount to be paid in redemption of any certificate under the provisions of regulation 6 shall be the amount by which the face value of such certificate exceeds the amount of interest calculated at the rate of four per cent per annum for the period from the date of such redemption to the end of the aforesaid period of five years on the completed pounds contained in the amount of the loan levy in respect of which such certificate was issued.

8. (a) If any loan levy certificate has been lost, destroyed or mutilated, the original holder or his accredited agent may, on payment of a fee of five shillings and where the certificate has been mutilated, on surrender of the mutilated certificate make application to the office of the receiver of revenue where the said certificate was issued, for a duplicate of such certificate, which application shall be made on the form prescribed by the Commissioner.

(b) The Commissioner before issuing a duplicate of any loan levy certificate may require proof of the title of the applicant to obtain such duplicate and may, if he considers it expedient, require the applicant to give indemnity to his (the Commissioner's) satisfaction.

(c) If before the redemption of any duplicate certificate, it is found that the original has already been redeemed, the Commissioner shall refuse to redeem and shall impound and cancel such duplicate certificate.

9. Before any payment in redemption of any loan levy certificate is made by any person or institution referred to in regulation 4, that person or institution may, if the circumstances appear to make it expedient, require evidence to his/its satisfaction of the title of any person claiming payment in regard to the certificate in question.

10. Any person who, when called upon to supply any information by any official in the execution of his duty under the Act or these regulations, fails to supply such information or supplies false information shall be guilty of an offence and liable on conviction to a fine not exceeding twenty-five pounds.

* No. 157.]

[27 January 1956]

AMENDMENT TO THE REGULATIONS UNDER THE INCOME TAX ACT, 1953, RELATING TO LOAN LEVY CERTIFICATES.

His Excellency the Governor-General has been pleased, under sub-section (7) of section *two* of the Income Tax Act, 1953 (Act No. 34 of 1953), to make the following amendment to the Regulations relating to Loan Levy Certificates, as published under Government Notice No. 727 of 1st April, 1955:—

Sub-paragraph (c) of paragraph 4 of the said Regulations is hereby amended by the deletion of the words “commercial bank” and the substitution therefor of the words “any banking institution as defined in the Banking Act, 1942 (Act No. 38 of 1942)”.

* No. 204, 1944.]

Whereas it is provided by section *thirty-six bis* of the Death Duties Act, 1922 (Act No. 29 of 1922)—

(1) that the Governor-General may enter into an agreement with the Government of any other country or territory whereby arrangements are made with such Government with a view to the prevention, mitigation or discontinuance of the levying, under the laws of the Union and of such other country or territory, of death duties in respect of the same property;

(2) that as soon as may be after the conclusion of any such agreement the arrangements thereby made, shall be notified by proclamation by the Governor-General in the *Gazette*, whereupon until such proclamation is revoked by the Governor-General, the arrangements notified therein shall, so far as they

immunititeit, vrystelling of verligting ten opsigte van sterfregte in die Unie, van krag is asof dit by daardie Wet verorden is, maar slegs indien en terwyl sodanige reëlins vir sover dit betrekking het op immunititeit, vrystelling of verligting ten opsigte van sterfregte wat in so 'n ander land of gebied gehef of hefbaar is, die krag van Wet in so 'n land of gebied het.

En nademaal Sy Majesteit se Regering in die Unie van Suid-Afrika kragtens die bepalings van subartikel (1) van voornoemde artikel *ses-en-dertig bis* 'n Ooreenkoms, soos in daardie subartikel bepaal, met die Hoë Kommissaris van Basoetoland, Betsjoeanaland-Protectoraat en Swazieland, aangegaan het.

So is dit dat ek, kragtens die bepalings van subartikel (2) van voornoemde artikel *ses-en-dertig bis* hierby proklameer en bekendmaak dat die reëlins in voornoemde Ooreenkoms soos in dié Bylae van hierdie Proklamasie uiteengesit, getref is.

GOD BEHOEDE DIE KONING.

Gegee onder my Hand en die Grootseël van die Unie van Suid-Afrika te Pretoria, op hede die Sesde dag van Oktober Eenduisend Negehoenderd Vier-en-veertig.

N. J. DE WET,

Amptenaar Belas met die Uitoefening van die Uitvoerende Gesag.

Op las van Sy Eksellensie die Amptenaar Belas met die Uitoefening van die Uitvoerende Gesag-in-rade.

JAN H. HOFMEYR.

BYLAE.

OOREENKOMS

TUSSEN DIE AMPTENAAR BELAS MET DIE UITOEFENING VAN DIE UITVOERENDE GESAG VAN DIE UNIE VAN SUID-AFRIKA EN DIE HOË KOMMISSARIS VAN BASOETOLAND, BETSJOEANALAND-PROTEKTORAAT EN SWAZIELAND OM TE VOORKOM DAT STERFREGTE KRAGTENS DIE WETTE VAN DIE UNIE VAN SUID-AFRIKA EN VAN DIE GEBIEDE BASOETOLAND, BETSJOEANALAND-PROTEKTORAAT EN SWAZIELAND TEN OPSIGTE VAN DIESELFDE BATE GEHEF WORD.

Aangesien die Amptenaar Belas met die Uitoefening van die Uitvoerende Gesag van die Unie van Suid-Afrika (die Unie van Suid-Afrika word hierna die Unie genoem) en die Hoë Kommissaris van Basoetoland, Betsjoeanaland-Protectoraat en Swazieland (Basoetoland, Betsjoeanaland-Protectoraat en Swazieland word hierna die Gebiede genoem) begerig is om 'n Ooreenkoms aan te gaan om te voorkom dat sterfregte kragtens die Wette van die Unie en van die Gebiede ten opsigte van dieselfde bate gehef word, het hulle as volg ooreengekom:—

ARTIKEL 1.

Die Hoë Kommissaris van die Gebiede onderneem dat, solank die vrystelling vermeld in artikel 2 hiervan van krag bly, roerende eiendom van enigeen wat op die datum van sy dood gewoonlik in die Unie woonagtig was van sterfregte wat in die Gebiede hefbaar is, vrygestel sal word indien voormelde eiendom op voormelde datum liggaamlik in enige van die Gebiede was.

ARTIKEL 2.

Die Amptenaar Belas met die Uitoefening van die Uitvoerende Gesag van die Unie onderneem dat solank die vrystelling vermeld in artikel 1 hiervan van krag bly, roerende eiendom van enigeen wat op die datum van sy dood gewoonlik in enige van die Gebiede woonagtig was van sterfregte vrygestel sal word indien voormelde eiendom op voormelde datum liggaamlik in die Unie was.

relate to immunity, exemption or relief in respect of Union death duties, have effect as if enacted in this Act, but only if and for so long as such arrangements, so far as they relate to immunity, exemption or relief in respect of death duties levied or leviable in such other country or territory have the effect of law in such country or territory.

And whereas His Majesty's Government in the Union of South Africa has, under and by virtue of the provisions of sub-section (1) of section *thirty-six bis* aforesaid, entered into an agreement, as in that sub-section provided, with the High Commissioner for Basutoland, the Bechuanaland Protectorate and Swaziland.

Now, therefore, under the provisions of sub-section (2) of section *thirty-six bis* aforesaid, I do hereby proclaim and make known that the arrangements specified in the said Agreement, as set out in the Schedule to this Proclamation, have been made.

GOD SAVE THE KING.

Given under my Hand and the Great Seal of the Union of South Africa at Pretoria this Sixth day of October, One thousand Nine hundred and Forty-four.

N. J. DE WET,

Officer Administering the Government.

By Command of His Excellency the Officer Administering the Government-in-Council.

JAN H. HOFMEYR.

SCHEDULE.

AGREEMENT

BETWEEN THE OFFICER ADMINISTERING THE GOVERNMENT OF THE UNION OF SOUTH AFRICA AND THE HIGH COMMISSIONER FOR BASUTOLAND, THE BECHUANALAND PROTECTORATE AND SWAZILAND FOR THE PREVENTION OF THE LEVYING OF DEATH DUTIES UNDER THE LAWS OF THE UNION OF SOUTH AFRICA AND OF THE TERRITORIES OF BASUTOLAND, THE BECHUANALAND PROTECTORATE AND SWAZILAND IN RESPECT OF THE SAME ASSETS.

The Officer Administering the Government of the Union of South Africa (the Union of South Africa hereinafter referred to as "the Union") and the High Commissioner for Basutoland, the Bechuanaland Protectorate and Swaziland (Basutoland, the Bechuanaland Protectorate and Swaziland being hereinafter referred to as "the Territories"), being desirous of concluding an agreement for the prevention of the levying of death duties under the laws of the Union and of the Territories in respect of the same assets, have agreed as follows:—

ARTICLE 1.

The High Commissioner for the Territories undertakes that, so long as the exemption specified in Article 2 hereof remains effective, there shall be exempted from death duties chargeable in the Territories any movable property of any person who, at the date of his death, was ordinarily resident in the Union, if that property was, at that date, physically situated in any of the Territories.

ARTICLE 2.

The Officer Administering the Government of the Union undertakes that, so long as the exemption specified in Article 1 hereof remains effective, there shall be exempted from death duties chargeable in the Union any movable property of any person who, at the date of his death, was ordinarily resident in any of the Territories, if that property was, at that date, physically situated in the Union.

ARTIKEL 3.

(1) In die geval van 'n skuld waarvan die betaling op die datum van die dood van die oorledene gedek is deur verbande op onroerende eiendom, wat sowel in die Unie as in enige van die Gebiede geregistreer is—

(a) onderneem die Hoë Kommissaris van die Gebiede dat, solank die vrystelling vermeld in paragraaf (b) hiervan van krag bly, sodanige bedrag as wat in dieselfde verhouding tot die totale aldus gedekte skuld staan as die waarde van die eiendom of eiendomme wat in die Unie geleë en as sekerheid vir die betaling van sodanige skuld met verband beswaar is, staan tot die gesamentlike waarde van die eiendomme wat sowel in die Unie as in enige van die Gebiede geleë is en as sekerheid vir die betaling van sodanige skuld met verband beswaar is, vrygestel sal word van sterfregte wat in die Gebiede hefbaar is;

(b) onderneem die Amptenaar Belas met die Uitoeffening van die Uitvoerende Gesag van die Unie dat, solank die vrystelling vermeld in paragraaf (a) hiervan van krag bly, sodanige bedrag as wat in dieselfde verhouding tot die totale aldus gedekte skuld staan as die waarde van die eiendom of eiendomme wat in enige van die Gebiede geleë en as sekerheid vir die betaling van sodanige skuld met verband beswaar is, staan tot die gesamentlike waarde van die eiendomme wat sowel in die Unie as in enige van die Gebiede geleë en as sekerheid vir die betaling van sodanige skuld met verband beswaar is, vrygestel sal word van sterfregte wat in die Unie hefbaar is. Vir doeleindes van die vasstelling van die verhouding van 'n skuld wat ooreenkomstig die bepalings van hierdie artikel van sterfregte vrygestel moet word, is die waarde van die eiendomme dié van daardie eiendomme op die datum van die dood van die betrokke oorledene, bereken volgens 'n gemeenskaplike geldmiddelstandaard.

ARTIKEL 4.

In die geval van 'n skuld waarvan die betaling op die datum van die dood van 'n oorledene gedek is deur 'n verband op onroerende eiendom wat of in die Unie of in enige van die Gebiede geregistreer is en 'n skuld is wat sowel in die houe van die Unie as in die houe van enige van die Gebiede verhaalbaar is—

(1) onderneem die Hoë Kommissaris van die Gebiede dat, solank die vrystelling vermeld in paragraaf (2) hiervan van krag bly, 'n skuld soos voornoem van sterfregte wat in die Gebiede hefbaar is, vrygestel sal word, indien die verband wat dit dek in die Unie geregistreer is;

(2) onderneem die Amptenaar Belas met die Uitoeffening van die Uitvoerende Gesag van die Unie dat, solank die vrystelling vermeld in paragraaf (1) hiervan van krag bly, 'n skuld soos voornoem van sterfregte wat in die Unie hefbaar is, vrygestel sal word, indien die verband wat dit dek in die Gebiede geregistreer is.

ARTIKEL 5.

In die geval van 'n skuld of vorderingsreg wat op die datum van die dood van 'n oorledene verhaalbaar of afdwingbaar is in die houe van die Unie en in die houe van die Gebiede (met uitsondering van 'n skuld waarvan die betaling gedek is deur 'n verband wat of

ARTICLE 3.

(1) In the case of any debt which, at the date of death of any deceased person, is secured upon immovable property by bonds registered both in the Union and in any of the Territories—

(a) the High Commissioner for the Territories undertakes that, so long as the exemption specified in paragraph (b) hereof remains effective, there shall be exempted from death duties chargeable in the Territories such amount as bears the same proportion to the total debt so secured as the value of the property or properties situated in the Union and mortgaged in security of such debt bears to the aggregate value if the properties situated in both the Union and any of the Territories and mortgaged in security of such debt;

(b) The Officer Administering the Government of the Union undertakes that, so long as the exemption specified in paragraph (a) hereof remains effective, there shall be exempted from death duties chargeable in the Union such amount as bears the same proportion to the total debt so secured as the value of the property or properties situated in any of the Territories and mortgaged in security of such debt bears to the aggregate value of the properties situated in both the Union and any of the Territories and mortgaged in security of such debt.

(2) The value of the properties for the purpose of determining the proportion of any debt to be exempted from duties in terms of this Article shall be the value of such properties at the date of death of the deceased person concerned, calculated in a common standard of currency.

ARTICLE 4.

In the case of any debt which, at the date of death of any deceased person, is secured upon immovable property by a bond registered either in the Union or in any of the Territories and is recoverable both in the courts of the Union and the courts of any of the Territories—

(1) the High Commissioner for the Territories undertakes that, so long as the exemption specified in paragraph (2) hereof remains effective, there shall be exempted from death duties chargeable in the Territories any such debt, if the bond by which it is secured is registered in the Union.

(2) The Officer Administering the Government of the Union undertakes that, so long as the exemption specified in paragraph (1) hereof remains effective, there shall be exempted from death duties chargeable in the Union any such debt, if the bond by which it is secured is registered in the Territories.

ARTICLE 5.

In the case of any debt recoverable or right of action enforceable, at the date of death of any deceased person, both in the courts of the Union and the courts of any of the Territories (other than a debt secured upon a bond registered either in the Union

in die Unie of in enigeen van die Gebiede, of sowel in die Unie as in enigeen van die Gebiede geregistreer is)—

- (1) onderneem die Hoë Kommissaris van die Gebiede dat, solank die vrystelling vermeld in paragraaf (2) hiervan van krag bly, 'n skuld of vorderingsreg soos voornoem van sterfregte wat in die Gebiede hefbaar is vrygestel sal word, indien die persoon wat geregtig is om sodanige skuld te verhaal of sodanige vorderingsreg af te dwing, op die datum van sy dood gewoonlik in die Unie woonagtig was;
- (2) onderneem die Amptenaar Belas met die Uitvoerende Gesag van die Unie dat, solank die vrystelling vermeld in paragraaf (1) hiervan van krag bly, 'n skuld of vorderingsreg soos voornoem van sterfregte wat in die Unie hefbaar is vrygestel sal word, indien die persoon wat geregtig is om sodanige skuld te verhaal of sodanige vorderingsreg af te dwing op die datum van sy dood gewoonlik in enige van die Gebiede woonagtig was.

ARTIKEL 6.

Die Hoë Kommissaris van die Gebiede onderneem dat, solank die vrystelling vermeld in artikel 7 hiervan van krag bly, effekte of aandele in 'n maatskappy wat in enige van die Gebiede sake doen of 'n kantoor of besigheidsplek daarin het, van sterfregte wat in die Gebiede hefbaar is vrygestel sal word indien 'n akte van oordrag waarin die eiendomsreg op daardie effekte of aandele geboekstaaf word, in enige van die Gebiede geregistreer moet word, mits daardie effekte of aandele op die datum van sy dood die eiendom was van enigeen wat op voormelde datum gewoonlik in die Unie woonagtig was.

ARTIKEL 7.

Die Amptenaar Belas met die Uitvoerende Gesag van die Unie onderneem dat, solank die vrystelling vermeld in artikel 6 hiervan van krag bly, effekte of aandele in 'n maatskappy wat in die Unie sake doen of 'n kantoor of besigheidsplek daarin het van sterfregte wat in die Unie hefbaar is, vrygestel sal word indien 'n akte van oordrag waarin die eiendomsreg op daardie effekte of aandele geboekstaaf word, in die Unie geregistreer moet word, mits daardie effekte of aandele op die datum van sy dood die eiendom was van enigeen wat op voormelde datum gewoonlik in enige van die Gebiede woonagtig was.

ARTIKEL 8.

In die geval van 'n versekeringspolis aangegaan op die lewe van enigeen, op grond waarvan daar, na keuse van die persoon wat ten opsigte daarvan eisend kan optree, of in die howe van die Unie of die howe van enigeen van die Gebiede eisend opgetree kan word—

- (1) onderneem die Hoë Kommissaris van die Gebiede dat, solank die vrystelling vermeld in paragraaf (2) hiervan van krag bly, enige bedrag betaalbaar en ontvangbaar onder 'n polis soos voornoem wat op die lewe van enigeen wat op die datum van sy dood gewoonlik in die Unie woonagtig was, aangegaan is, van sterfregte vrygestel sal word;
- (2) onderneem die Amptenaar Belas met die Uitvoerende Gesag van die Unie dat, solank die vrystelling vermeld in paragraaf (1) hiervan van krag bly, enige bedrag betaalbaar en ontvangbaar onder 'n polis soos voornoem wat op die lewe van enigeen wat op die datum van sy dood gewoonlik in enige van die Gebiede woonagtig was, aangegaan is, van sterfregte vrygestel sal word.

or any of the Territories, or both in the Union and any of the Territories)—

- (1) the High Commissioner for the Territories undertakes that, so long as the exemption specified in paragraph (2) hereof remains effective, there shall be exempted from death duties chargeable in the Territories any such debt or right of action, if the person entitled to recover such debt or enforce such right of action was, at the date of his death, ordinarily resident in the Union;
- (2) the Officer Administering the Government of the Union undertakes that, so long as the exemption specified in paragraph (1) hereof remains effective, there shall be exempted from death duties chargeable in the Union any such debt or right of action, if the person entitled to recover such debt or enforce such right of action was, at the date of his death, ordinarily resident in any of the Territories.

ARTICLE 6.

The High Commissioner for the Territories undertakes that, so long as the exemption specified in Article 7 hereof remains effective, there shall be exempted from death duties chargeable in the Territories any stocks or shares in any Company carrying on business or having an office or place of business in any of the Territories, if any transfer whereby ownership of such stocks or shares is recorded is required to be registered in any of the Territories, provided such stocks or shares were the property, at the date of his death, of any person who, at that date, was ordinarily resident in the Union.

ARTICLE 7.

The Officer Administering the Government of the Union undertakes that, so long as the exemption specified on Article 6 hereof remains effective, there shall be exempted from death duties chargeable in the Union any stocks or shares in any Company carrying on business or having an office or place of business in the Union, if any transfer whereby ownership of such stocks or shares is recorded is required to be registered in the Union, provided such stocks or shares were the property, at the date of his death, of any person who, at that date, was ordinarily resident in any of the Territories.

ARTICLE 8.

In the case of any policy of insurance effected upon the life of any person which may be sued upon either in the courts of the Union or the courts of any of the Territories, at the option of the person entitled to sue upon it—

- (1) the High Commissioner for the Territories undertakes that, so long as the exemption specified in paragraph (2) hereof remains effective, there shall be exempted from death duties any amount due and receivable under any such policy which was effected upon the life of any person who, at the date of his death, was ordinarily resident in the Union;
- (2) the Officer Administering the Government of the Union undertakes that, so long as the exemption specified in paragraph (1) hereof remains effective, there shall be exempted from death duties any amount due and receivable under any such policy which was effected upon the life of any person who, at the date of his death, was ordinarily resident in any of the Territories.

ARTIKEL 9.

Vir doeleindes van hierdie Ooreenkoms omvat die uitdrukking „sterfregte” sowel boedelbelasting as suksessieregte.

ARTIKEL 10.

Hierdie Ooreenkoms is van toepassing ten opsigte van die boedel van elkeen wat op of na die Eerste dag van Augustus 1944, te sterwe kom.

ARTIKEL 11.

Hierdie Ooreenkoms kan by kennisgewing van ses maande deur die een kontrakterende party aan die ander te enigertyd opgesê word.

Gedoen op Pretoria in tweevoud, in die Afrikaanse en Engelse tale, op die Eerste dag van Augustus Negentienhonderd Vier-en-veertig.

WALTER C. HUGGARD,

Hoë Kommissaris vir Basoetoland,
Betsjoeanaland-Protectoraat en
Swazieland.

JAN H. HOFMEYR,

Namens die Amptenaar Belas met die
Uitoefening van die Uitvoerende Gesag
van die Unie van Suid-Afrika.

No. 20, 1957.]

OOREENKOMS TUSSEN DIE REGERING VAN
DIE UNIE VAN SUID-AFRIKA EN DIE REGE-
RING VAN KANADA MET DIE OOG OP DIE
VERMYDING VAN DUBBELE BELASTING EN
DIE VOORKOMING VAN FISKALE ONT-
DUIKING MET BETREKKING TOT STERFREGTE.

Kragtens die bevoegdheid my verleen by subartikel (2) van artikel *ses-en-twintig* van die Boedelbelastingwet, 1955 (Wet No. 45 van 1955), verklaar ek hierby dat die Ooreenkoms wat in die Bylae van hierdie Proklamasie vervat is, kragtens subartikel (1) van die genoemde artikel tussen die Regering van die Unie van Suid-Afrika en die Regering van Kanada aangegaan is.

GOD BEHOEDE DIE KONINGIN.

Gegee onder my Hand en Grootseël te Pretoria, op hede die Agt-en-twintigste dag van November Eenduisend Nege-honderd Ses-en-vyftig.

E. G. JANSEN,

Goewerneur-generaal.

Op las van Sy Eksellensie die
Goewerneur-generaal-in-rade.

J. F. NAUDÉ.

BYLAE.

OOREENKOMS TUSSEN DIE REGERING VAN DIE
UNIE VAN SUID-AFRIKA EN DIE REGERING
VAN KANADA MET DIE OOG OP DIE VER-
MYDING VAN DUBBELE BELASTING EN DIE
VOORKOMING VAN FISKALE ONT-
DUIKING MET BETREKKING TOT STERFREGTE.

Die Regering van die Unie van Suid-Afrika en die Rege-
ring van Kanada het uit 'n begeerte om 'n ooreenkoms
aan te gaan met die oog op die vermyding van dubbele
belasting en die voorkoming van fiskale ontduiking met
betrekking tot sterfregte, as volg ooreengekom:—

ARTIKEL I.

(1) Die belastinge wat die onderwerp van hierdie oor-
eenkoms uitmaak, is die volgende:—

- (a) In die Unie van Suid-Afrika die boedelbelasting wat
deur die Unie opgelê word; en
- (b) in Kanada die suksessiebelasting wat deur Kanada
opgelê word.

(2) Hierdie ooreenkoms is ook van toepassing op enige
ander belastinge van 'n wesentlik soortgelyke aard wat
deur enigen van die kontrakterende regerings opgelê word
na die datum van ondertekening van hierdie ooreenkoms.

ARTICLE 9.

For the purposes of this Agreement the expression
“death duties” includes both estate duty and succes-
sion duty.

ARTICLE 10.

This Agreement shall apply in respect of the estate
of every person who dies on or after the First day of
August, 1944.

ARTICLE 11.

This Agreement may be denounced at any time
upon six months' notice being given by the one con-
tracting party by the other.

Done at Pretoria in duplicate, in the English and
Afrikaans languages, on the First day of August, Nine-
teen hundred and Forty-four.

WALTER C. HUGGARD,

High Commissioner for Basutoland, the
Bechuanaland Protectorate and Swaziand.

JAN H. HOFMEYR,

On behalf of the Officer Administering the
Government of the Union of South Africa.

No. 20, 1957.]

AGREEMENT BETWEEN THE GOVERNMENT OF
THE UNION OF SOUTH AFRICA AND THE
GOVERNMENT OF CANADA FOR THE
AVOIDANCE OF DOUBLE TAXATION AND
THE PREVENTION OF FISCAL EVASION
WITH RESPECT TO DEATH DUTIES.

Under and by virtue of the powers vested in me by
sub-section (2) of section *twenty-six* of the Estate Duty
Act, 1955 (Act No. 45 of 1955), I do hereby declare that
the Agreement set out in the Schedule to this Proclama-
tion has been entered into between the Government of the
Union of South Africa and the Government of Canada
under sub-section (1) of the said section.

GOD SAVE THE QUEEN.

Given under my Hand and Great Seal at Pretoria on
this Twenty-eighth day of November, One thousand Nine
hundred and Fifty-six.

E. G. JANSEN,

Governor-General.

By Command of His Excellency the
Governor-General-in-Council.

J. F. NAUDÉ.

SCHEDULE.

AGREEMENT BETWEEN THE GOVERNMENT OF
THE UNION OF SOUTH AFRICA AND THE
GOVERNMENT OF CANADA FOR THE
AVOIDANCE OF DOUBLE TAXATION AND
THE PREVENTION OF FISCAL EVASION
WITH RESPECT TO DEATH DUTIES.

The Government of the Union of South Africa and the
Government of Canada desiring to conclude an agreement
for the avoidance of double taxation and the prevention
of fiscal evasion with respect to death duties, have agreed
as follows:—

ARTICLE I.

(1) The duties which are the subject of this agreement
are—

- (a) in the Union of South Africa the estate duty
imposed by the Union; and
- (b) in Canada the succession duty imposed by Canada,

(2) This Agreement shall also apply to any other duties
of a substantially similar character imposed by either
Contracting Government subsequent to the date of signa-
ture of this Agreement.

ARTIKEL II.

(1) In hierdie ooreenkoms, tensy die verband anders vereis, beteken:—

- (a) „Unie”, die Unie van Suid-Afrika;
- (b) „gebied”, die Unie of Kanada, volgens die verband vereis;
- (c) „bevoegde owerheid”, in die geval van die Unie die Kommissaris van Binnelandse Inkomste of sy behoorlik gemagtigde verteenwoordiger; in die geval van Kanada die Minister van Nasionale Inkomste of sy behoorlik gemagtigde verteenwoordiger.

(2) By die toepassing van die bepalings van hierdie ooreenkoms deur een van die kontrakterende regerings het 'n uitdrukking wat nie anders omskryf is nie, tensy die verband anders vereis, die betekenis wat daaraan geheg word ooreenkomsig die wette van daardie kontrakterende regering betreffende die belastinge wat die onderwerp van hierdie ooreenkoms uitmaak.

ARTIKEL III.

(1) Wanneer beide kontrakterende regerings belasting lê op die eiendom van 'n persoon wat ten tyde van sy dood—

- (a) gewoonlik in die Unie woonagtig maar nie in Kanada gedomisileer was nie, of
- (b) in Kanada gedomisileer maar nie gewoonlik in die Unie woonagtig was nie,

staan die kontrakterende regering in wie se gebied so 'n persoon aldus gewoonlik woonagtig of gedomisileer was teen sy belasting (soos ingevolge sy eie wetgewing bereken) 'n krediet toe wat gelykstaan met die bedrag van belasting wat deur die ander kontrakterende regering opgelê is en deur daardie ander kontrakterende regering aan die eiendom wat in die berekening van die belasting deur beide regerings opgelê ingesluit is, toegeskryf word, maar die bedrag van hierdie krediet mag die gedeelte van die belasting vorderbaar deur die regering wat die krediet op dieselfde eiendom moet toestaan, nie oorskry nie.

(2) Wanneer beide kontrakterende regerings belasting lê op die eiendom van 'n persoon wat ten tyde van sy dood gewoonlik in die Unie woonagtig en in Kanada gedomisileer was, staan elke kontrakterende regering teen soveel van sy belasting (soos anders bereken) as wat aan die eiendom ingesluit in die berekening van die belasting deur beide regerings, toegeskryf word 'n krediet toe wat in dieselfde verhouding staan tot die bedrag van sy aldus toeskryfbare belasting of tot die bedrag van die ander kontrakterende regering se belasting wat aan dieselfde eiendom toegeskryf word, watter een ookal die kleinste is, as dié waarin eersgenoemde bedrag tot die som van albei bedrae staan.

(3) Vir doeleindes van hierdie artikel word die bedrag van die belasting deur elk van die kontrakterende regerings ten opsigte van enige eiendom aangeslaan, bereken nadat rekening gehou is met enige aftrekking, vermindering of vrystelling of enige kwytskelding of vermindering van belasting, anders as ten opsigte van die belasting wat in die gebied van die ander kontrakterende regering betaalbaar is.

(4) Die aftrekking wat die Unie volgens hierdie artikel toelaat vir belasting in Kanada ten opsigte van enige eiendom opgelê, is onderworpe aan die voorwaarde dat geen aftrekking ten opsigte van die aldus opgelegde belasting gemaak mag word met die oog op die vasstelling van die bedrag van die boedel waarop boedelbelasting in die Unie gevorder kan word nie.

(5) Die wette wat onderskeidelik in die Unie en in Kanada van krag is, bepaal of 'n oorlede persoon ten tyde van sy dood gewoonlik in enige deel van die Unie woonagtig of in enige deel van Kanada gedomisileer was.

ARTIKEL IV.

(1) 'n Eis om 'n aftrekking of om terugbetaling van belasting op grond van die bepalings van hierdie ooreenkoms moet deur die eksekuteur verantwoordelik vir die bereddering van die boedel, op 'n wyse deur die bevoegde owerheid voorgeskryf, ingestel word, en moet binne ses

ARTICLE II.

(1) In this Agreement, unless the context otherwise requires—

- (a) “Union” means the Union of South Africa;
- (b) “territory” means the Union or Canada as the case may be;
- (c) “Competent Authority” means, in the case of the Union, the Commissioner for Inland Revenue or his authorised representative; in the case of Canada, the Minister of National Revenue or his authorised representative.

(2) In the application of the provisions of this Agreement by one of the Contracting Governments, any term not otherwise defined shall, unless the context otherwise requires, have the meaning which it has under the laws of that Contracting Government relating to the duties which are the subject of this Agreement.

ARTICLE III.

(1) Where both Contracting Governments impose duty on the property of any person who at the time of his death was—

- (a) ordinarily resident in the Union but not domiciled in Canada; or
- (b) domiciled in Canada but not ordinarily resident in the Union,

the Contracting Government in whose territory such person was so ordinarily resident or domiciled shall allow against its duty (as calculated under its own legislation) a credit corresponding to the amount of duty imposed by the other Contracting Government and attributed by that other Contracting Government to the property included in the calculation of the duty imposed by both Governments, but the amount of this credit shall not exceed the portion of duty collectible by the Government which is required to give the credit on the same property.

(2) Where both Contracting Governments impose duty on the property of any person who at the time of his death was ordinarily resident in the Union and domiciled in Canada, each Contracting Government shall allow against so much of its duty (as otherwise computed) as is attributable to the property included in the calculation of the duty by both Governments a credit which bears the same proportion to the amount of its duty so attributable or to the amount of the other Contracting Government's duty attributable to the same property, whichever is the less, as the former amount bears to the sum of both amounts.

(3) For the purposes of this Article the amount of duty assessed by each of the Contracting Governments with respect to any property shall be calculated after taking into account any credit, allowance or relief, or any remission or reduction of duty, otherwise than in respect of the duty payable in the territory of the other Contracting Government.

(4) The allowance by the Union under this Article of a credit for duty imposed in Canada in respect of any property shall be subject to the condition that no deduction in respect of the duty so imposed shall be made for the purpose of determining the amount of the estate on which estate duty is chargeable in the Union.

(5) The laws in force in the Union and in Canada respectively shall determine whether a deceased person was at the time of his death ordinarily resident in any part of the Union or domiciled in any part of Canada.

ARTICLE IV.

(1) Any claim for a credit or for a refund of duty founded on the provisions of this Agreement shall be made, by the executor administering the estate, in a manner prescribed by the competent authority and shall

jaar vanaf die datum van die dood van die oorlede persoon ten opsigte van wie se boedel die eis ingestel word by die bevoegde owerheid ingedien word.

(2) So 'n terugbetaling geskied sonder betaling van rente op die aldus terugbetaalde bedrag.

ARTIKEL V.

Die bevoegde owerhede moet op versoek sodanige inligting (dit is inligting wat volgens die onderskeie belastingwette van die kontrakterende regerings beskikbaar is) uitruil as wat nodig is vir die uitvoering van die bepalings van hierdie ooreenkoms of ter voorkoming van bedrog of vir die toepassing van wetsbepalings teen wetlike ontduiking in verband met die belasting wat die onderwerp van hierdie ooreenkoms uitmaak. Aldus uitgeruilde inligting word geheimgehou en aan geen ander persoon bekendgemaak as dié betrokke by die aanslaan en invordering van die belasting wat die onderwerp van hierdie ooreenkoms uitmaak nie. Geen inligting word uitgeruil wat 'n handelsgeheim of handelsproses aan die lig sou bring nie.

ARTIKEL VI.

(1) Die bevoegde owerhede kan, deur onderlinge ooreenkoms, reëls voorskryf in verband met prosedure, aansoekvorms en antwoorde daarop, omsetting van valuta en enige ander aangeleentheid wat nodig mag wees in verband met die toestaan van 'n aftrekking of terugbetaling, die uitruiling van inligting, die voorkoming van bedrog of vir die toepassing van wetsbepalings teen wetlike ontduiking in verband met die belasting wat die onderwerp van hierdie ooreenkoms uitmaak.

(2) Die bevoegde owerhede van die twee kontrakterende regerings kan regstreeks met mekaar in verbinding tree met die doel om uitvoering aan die bepalings van hierdie ooreenkoms te gee.

ARTIKEL VII.

(1) Hierdie ooreenkoms moet bekragtig en die bekragtigingsdokumente uitgeruil word te Pretoria so spoedig as wat moontlik is.

(2) Hierdie ooreenkoms tree in werking op die datum waarop die laaste handeling in die Unie en Kanada verrig is wat nodig is om die ooreenkoms wetskrag in onderskeidelik die Unie en Kanada te gee, en die ooreenkoms is geldig slegs met betrekking tot die boedels van persone wat op of na daardie datum te sterwe kom.

ARTIKEL VIII.

(1) Hierdie ooreenkoms bly van krag vir minstens drie jaar na die datum waarop dit in werking tree.

(2) Indien geeneen van die kontrakterende regerings minstens ses maande voor die verstryking van vermelde tydperk van drie jaar aan die ander kontrakterende regering skriftelik kennis gegee het van sy voorneme om hierdie ooreenkoms te beëindig nie, bly die ooreenkoms na vermelde tydperk van drie jaar van krag totdat een van die kontrakterende regerings skriftelik kennis van so 'n voorneme gegee het, en in so 'n geval is hierdie ooreenkoms nie van krag met betrekking tot die boedels van persone wat te sterwe kom op of na die datum (nie vroeër as die sestigste dag na die datum van die kennisgewing nie) in die kennisgewing vermeld of indien geen datum vermeld word nie, op of na die sestigste dag na die datum van die kennisgewing.

Ten bewyse waarvan die ondergetekendes, behoorlik daartoe gemagtig, hierdie ooreenkoms geteken en hul seëls daarop aangebring het.

Gedoen te OTTAWA, in duplo, in die Afrikaanse en Engelse tale op hede die 28ste dag van September, negentienhonderd ses-en-vyftig.

Namens die Regering van die Unie van Suid-Afrika:

(Get.) J. S. F. BOTHA,

Namens die Regering van Kanada:

(Get.) S. S. GARSON.

be lodged with the competent authority within six years from the date of death of the deceased person in respect of whose estate the claim is made.

(2) Any such refund shall be made without payment of interest on the amount so refunded.

ARTICLE V.

The Competent Authorities shall upon request exchange such information (being information available under the respective taxation laws of the Contracting Governments) as is necessary for carrying out the provisions of this Agreement or for the prevention of fraud or the administration of statutory provisions against legal avoidance in relation to the duties which are the subject of this Agreement. Any information so exchanged shall be treated as secret and shall not be disclosed to any person other than those concerned with the assessment and collection of the duties which are the subject of this Agreement. No information shall be exchanged which would disclose any trade secret or trade process.

ARTICLE VI.

(1) The Competent Authorities may, by common agreement, prescribe rules concerning matters of procedure, forms of application and replies thereto, conversion of currency and any other matter which may be necessary in relation to the granting of credit or refund, the exchange of information, the prevention of fraud or the administration of statutory provisions against legal avoidance in respect of the duties which are the subject of this Agreement.

(2) The Competent Authorities of the two Contracting Governments may communicate with each other directly for the purpose of giving effect to the provisions of this Agreement.

ARTICLE VII.

(1) This Agreement shall be ratified and the instruments of ratification shall be exchanged at Pretoria as soon as possible.

(2) This Agreement shall come into force on the date on which the last of all such things shall have been done in the Union and in Canada as are necessary to give the Agreement the force of law in the Union and in Canada respectively and the Agreement shall be effective only as to the estates of persons dying on or after that date.

ARTICLE VIII.

(1) This Agreement shall remain in force for not less than three years after the date of its coming into force.

(2) If not less than six months before the expiration of such period of three years neither of the Contracting Governments shall have given to the other Contracting Government written notice of its intention to terminate this Agreement, the Agreement shall remain in force after such period of three years until either of the Contracting Governments shall have given written notice of such intention, in which event this Agreement shall not be effective as to the estates of persons dying on or after the date (not being earlier than the sixtieth day after the date of such notice) specified in such notice, or if no date is specified, on or after the sixtieth day after the date of such notice.

In witness whereof the undersigned, duly authorised thereto, have signed this Agreement and have affixed thereto their seals.

Done at Ottawa, in duplicate, in the English and Afrikaans languages, this 28th day of September, nineteen hundred and fifty-six.

For the Government of the Union of South Africa:

(Sgd.) J. S. F. BOTHA.

For the Government of Canada:

(Sgd.) S. S. GARSON.

No. 418.]

[21 Maart 1958.]

OOREENKOMS TUSSEN DIE REGERING VAN DIE UNIE VAN SUID-AFRIKA EN DIE REGERING VAN KANADA MET DIE OOG OP DIE VERMYDING VAN DUBBELE BELASTING EN DIE VOORKOMING VAN FISKALE ONTDUIKING MET BETREKKING TOT STERFREGTE.

Hierby word vir algemene inligting bekendgemaak dat die laaste van die handelinge wat nodig was om die Ooreenkoms genoem in Proklamasie No. 20 van 1957, soos gepubliseer in *Staatskoerant* No. 5800 van 18 Januarie 1957, in onderskeidelik die Unie en Kanada die krag van wet te gee, op 22 Januarie 1958 voltooi is.

Die Ooreenkoms het derhalwe op daardie datum in werking getree kragtens die bepalings van paragraaf (2) van artikel VII daarvan, wat verder bepaal dat die Ooreenkoms slegs geldig is met betrekking tot die boedels van persone wat op of na daardie datum te sterwe kom.

* No. 203, 1933.]

Nademaal dit by artikel twee van die Wet op Sterfregte van die Unie en Suid-Rhodesië, 1933, bepaal is dat genoemde Wet in werking tree ten aansien van die boedel van ieder persoon wat sterf op of na 'n dag wat deur die Goewerneur-generaal by proklamasie in die *Staatskoerant* vasgestel sal word, en die Goewerneur-generaal vaardig sodanige proklamasie uit by lewering van bewys tot sy bevrediging dat wetgewing van dieselfde strekking aange neem deur die Parlement van Suid-Rhodesië deur Sy Majesteit die Koning goedgekeur is;

En nademaal dit tot my bevrediging bewys is dat sodanige soortgelyke wetgewing wat deur die Parlement van Suid-Rhodesië aangeneem is ook namens en ten behoeve van Sy Majesteit die Koning deur Sy Eksellensie die Goewerneur van Suid-Rhodesië goedgekeur is;

So is dit dat ek, kragtens die magte en bevoegdheid my verleen by artikel twee van die Wet op Sterfregte van die Unie en Suid-Rhodesië, 1933 (Wet No. 22 van 1933), hierby verklaar, proklameer en bekendgemaak dat genoemde Wet ten aansien van die boedel van ieder persoon, wat op of na die eerste dag van Oktober 1933 sterf, in werking sal tree.

GOD BEHOEDE DIE KONING.

Gegee onder my Hand en die Grootseël van die Unie van Suid-Afrika, te Pretoria, op hede die Sestiende dag van September Eenduisend Negehonderd-drie-en-dertig.

JOHN S. CURLEWIS,

Amptenaar Belas met die Uitvoering van die Uitvoerende Gesag.

Op las van Sy Eksellensie die Amptenaar Belas met die Uitvoering van die Uitvoerende Gesag-in-rade.

N. C. HAVENGA.

No. 113, 1961.]

*OOREENKOMS TUSSEN DIE REGERING VAN DIE UNIE VAN SUID-AFRIKA EN DIE KONINKLIKE REGERING VAN SWEDE TER VERMYDING VAN DUBBELE BELASTING MET BETREKKING TOT STERFREGTE.

Kragtens die bevoegdheid my verleen by subartikel (2) van artikel ses-en-twintig van die Boedelbelastingwet, 1955 (Wet No. 45 van 1955), verklaar ek hierby dat die Ooreenkoms wat in die Bylae van hierdie Proklamasie vervat is, kragtens subartikel (1) van genoemde artikel tussen die Regering van die Unie van Suid-Afrika en die

* NOTE.—Die Ooreenkoms wat in die Proklamasie hierbo vervat is, is op 29 Mei 1961 onderteken, d.w.s. voor die datum van die totstandkoming van die Republiek van Suid-Afrika. Ingevolge artikel XIV daarvan, sal die Ooreenkoms in werking tree op die datum van die uitruiling van die bekrachtigingsdokumente.

No. 418.]

[21 March 1958.]

AGREEMENT BETWEEN THE GOVERNMENT OF THE UNION OF SOUTH AFRICA AND THE GOVERNMENT OF CANADA FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO DEATH DUTIES.

It is hereby notified for general information that the last of the things required to give the Agreement referred to in Proclamation No. 20 of 1957, as published in *Government Gazette* No. 5800 of 18th January, 1957, the force of law in the Union and Canada respectively, was completed on the 22nd January, 1958.

The Agreement accordingly came into force on that date in terms of paragraph (2) of Article VII thereof, which further provides that the Agreement shall be effective only as to the estates of persons dying on or after that date.

* No. 203, 1933.]

Whereas it is provided by section two of the Union and Southern Rhodesia Death Duties Act, 1933, that the said Act shall come into operation in respect of the estate of every person who dies on or after a date to be fixed by the Governor-General by proclamation in the *Gazette*, which proclamation shall be issued by him upon proof being produced to his satisfaction that like legislation passed by the Parliament of Southern Rhodesia has received the assent of His Majesty the King;

And whereas proof has been produced to my satisfaction that such like legislation passed by the Parliament of Southern Rhodesia has received the assent of His Excellency the Governor of Southern Rhodesia in the name and on behalf of His Majesty the King;

Now, therefore, under and by virtue of the power and authority vested in me by section two of the Union and Southern Rhodesia Death Duties Act, 1933 (Act No. 22 of 1933), I do hereby declare, proclaim and make known that the said Act shall come into operation in respect of the estate of every person who dies on or after the first day of October, 1933.

GOD SAVE THE KING.

Given under my Hand and the Great Seal of the Union of South Africa, at Pretoria this Sixteenth day of September, One thousand Nine hundred and Thirty-three.

JOHN S. CURLEWIS,

Officer Administering the Government.

By Command of His Excellency the Officer Administering the Government-in-Council.

N. C. HAVENGA.

No. 113, 1961.]

* AGREEMENT BETWEEN THE GOVERNMENT OF THE UNION OF SOUTH AFRICA AND THE ROYAL GOVERNMENT OF SWEDEN FOR THE AVOIDANCE OF DOUBLE TAXATION WITH RESPECT TO DEATH DUTIES.

Under and by virtue of the powers vested in me by sub-section (2) of section twenty-six of the Estate Duty Act, 1955 (Act No. 45 of 1955), I do hereby declare that the Agreement set out in the Schedule to this Proclamation has been entered into between the Government of the

* NOTE.—The Agreement contained in the above Proclamation was signed on 29th May, 1961, i.e. prior to the date of the establishment of the Republic of South Africa. In terms of article XIV thereof, the Agreement will come into force on the date of exchange of instruments of ratification.

Koninklike Regering van Swede aangegaan is ter vermyding van dubbele belasting met betrekking tot sterfregte.

Gegee onder my Hand en die Seël van die Republiek van Suid-Afrika te Pretoria, op hede die Sewende dag van September Eenduisend Negehoenderd Een-en-sestig.

C. R. SWART,
Staatspresident.

Op las van die Staatspresident-in-rade.

T. E. DÖNGES.

BYLAE.

OOREENKOMS

TUSSEN DIE REGERING VAN DIE UNIE VAN SUID-AFRIKA EN DIE KONINKLIKE REGERING VAN SWEDE TER VERMYDING VAN DUBBELE BELASTING MET BETREK-KING TOT STERFREGTE.

Die Regering van die Unie van Suid-Afrika en die Koninklike Regering van Swede het uit 'n begeerte om 'n ooreenkoms aan te gaan ter vermyding van dubbele belasting met betrekking tot sterfregte, as volg ooreengekom:—

ARTIKEL I.

Hierdie ooreenkoms het betrekking op sterfregte wat van toepassing is op die boedels van persone wat ten tyde van hulle dood inwoners van die Unie van Suid-Afrika of van Swede was.

ARTIKEL II.

(1) Die belasting wat die onderwerp van hierdie ooreenkoms uitmaak is—

- (a) in die Unie van Suid-Afrika die boedelbelasting; en
- (b) in Swede die suksessiereg.

(2) Hierdie ooreenkoms is ook van toepassing op enige ander belasting van 'n wesenlik soortgelyke aard wat in die Unie van Suid-Afrika of in Swede opgelê word na die datum van ondertekening van hierdie ooreenkoms.

ARTIKEL III.

(1) In hierdie ooreenkoms, tensy die verband anders vereis, beteken—

- (a) „bevoegde owerheid”, in die geval van die Unie, die Kommissaris van Binnelandse Inkomste of sy gemagtigde verteenwoordiger; in die geval van Swede die Minister van Finansies of sy gemagtigde verteenwoordiger;
- (b) „gebied”, die Unie of Swede na gelang van die geval;
- (c) „Unie”, die Unie van Suid-Afrika.

(2) By die toepassing van die bepalinge van hierdie ooreenkoms deur een van die kontrakterende regerings het 'n uitdrukking wat nie anders omskryf is nie, tensy die verband anders vereis, die betekenis wat daaraan geheg word ooreenkomstig die wette van daardie kontrakterende regering betreffende die belasting wat die onderwerp van hierdie ooreenkoms uitmaak.

ARTIKEL IV.

(1) Onroerende eiendom wat in een van die gebiede geleë is, is slegs in daardie gebied aan belasting onderworpe.

(2) Onroerende eiendom sluit in bybehore daarby sowel as vruggebruik van en ander soortgelyke belange in onroerende eiendom.

(3) Regte op tantième vir die gebruik van onroerende eiendom, of vir die eksploitasie van 'n myn of ander plek van natuurlike hulpbronne, is slegs in die gebied waarin sodanige onroerende eiendom, myn of plek geleë is, aan belasting onderworpe.

Union of South Africa and the Royal Government of Sweden under sub-section (1) of the said section.

Given under my Hand and the Seal of the Republic of South Africa at Pretoria on this Seventh day of September, One thousand Nine hundred and Sixty-one.

C. R. SWART,
State President.

By Order of the State President-in-Council.

T. E. DÖNGES.

SCHEDULE.

AGREEMENT

BETWEEN THE GOVERNMENT OF THE UNION OF SOUTH AFRICA AND THE ROYAL GOVERNMENT OF SWEDEN FOR THE AVOIDANCE OF DOUBLE TAXATION WITH RESPECT TO DEATH DUTIES.

The Government of the Union of South Africa and the Royal Government of Sweden, desiring to conclude an agreement for the avoidance of double taxation with respect to death duties, have agreed as follows:—

ARTICLE I.

This agreement refers to death duties applicable to the estates of persons who at the time of their death were residents of the Union of South Africa or of Sweden.

ARTICLE II.

(1) The duties which are the subject of this agreement are:—

- (a) In the Union of South Africa the estate duty; and
- (b) In Sweden the succession duty.

(2) This agreement shall also apply to any other duties of a substantially similar character imposed in the Union of South Africa or in Sweden subsequent to the date of signature of this agreement.

ARTICLE III.

(1) In this agreement, unless the context otherwise requires:—

- (a) “competent authority” means, in the case of the Union, the Commissioner for Inland Revenue or his authorised representative; in the case of Sweden, the Minister of Finance or his authorised representative;
- (b) “territory” means the Union or Sweden as the case may be;
- (c) “Union” means the Union of South Africa.

(2) In the application of the provisions of this agreement by one of the Contracting Governments, any term not otherwise defined shall, unless the context otherwise requires, have the meaning which it has under the laws of that Contracting Government relating to the duties which are the subject of this agreement.

ARTICLE IV.

(1) Immovable property situated in one of the territories shall be subject to duty only in that territory.

(2) Immovable property shall include accessories thereto as well as usufructs over and other like interests in immovable property.

(3) Rights to royalties for the use of immovable property, or for the operation of a mine or other place of natural resources, shall be subject to duty only in the territory in which such immovable property, mine or place is situated.

ARTIKEL V.

(1) Bates in gebruik in 'n besigheid of vrye beroep of in enige landbou- of bosbou-onderneming en wat aan 'n permanente saak in een van die gebiede toegeskryf kan word, is slegs in daardie gebied aan belasting onderworpe.

(2) 'n Permanente saak word beskou as 'n plek waarby daar spesiale installasies is of waarby spesiale reëlins getref is vir die permanente gebruik van sodanige plek vir besigheids-, professionele-, landbou- of bosbou-doeleindes, soos 'n plek waar die onderneming, sy bestuur het, 'n kantoor, 'n tak, 'n fabriek, 'n werkswinkel, 'n plaas, 'n bos of 'n myn of ander plek van natuurlike hulpbronne.

ARTIKEL VI.

Aandele in 'n aandeelmaatskappy wat ingevolge die wette van een van die gebiede ingelyf is, is slegs in die gebied waarin die maatskappy ingelyf is, aan belasting onderworpe.

ARTIKEL VII.

(1) Bates wat nie in Artikels IV, V en VI behandel is nie, is slegs in die gebied waarin die oorlede persoon ten tyde van sy dood gedomisileer was, aan belasting onderworpe.

(2) Vir die toepassing van hierdie ooreenkoms word 'n oorlede persoon geag in Swede gedomisileer te gewees het indien hy ten tyde van sy dood in Swede ingevolge die wette van daardie gebied woonagtig was en in die Unie gedomisileer te gewees het indien hy ten tyde van sy dood ingevolge die wette van daardie gebied woonagtig was.

(3) Indien enige twyfel ontstaan wat betref die gebied waarin 'n oorlede persoon geag word gedomisileer te gewees het soos voornoemd, of indien die persoon geag word in beide gebiede gedomisileer te gewees het, word die vraag van domisilie deur reëling tussen die bevoegde owerhede geskik. In hierdie opsig moet hulle in aanmerking neem in watter gebied die oorledene se persoonlike en ekonomiese belange beskou kan word gesentreer te gewees het, of, indien dit nie besluit kan word nie, sy nasionaliteit.

(4) Indien die oorlede persoon nóg gewoonlik in die Unie nóg in Swede ten tyde van sy dood woonagtig was word hy geag gedomisileer te gewees het in die gebied waarvan hy 'n landsburger was. Indien die oorlede persoon 'n landsburger van albei gebiede was, word die vraag wat betref waar hy geag word om gedomisileer te gewees het deur reëling tussen die bevoegde owerhede geskik.

ARTIKEL VIII.

(1) Wanneer skulde 'n oorlede persoon se bates verswaar waarop artikel IV, V of VI betrekking het, of deur die bates verseker is, moet die gebied wat die reg het om belasting op genoemde bates te hef die skulde van daardie bates of van ander bates waarop genoemde gebied die reg het om belasting te hef, aftrek. Ander skulde as dié wat hierbo genoem is, word afgetrek van bates wat aan belasting onderworpe is in die gebied waarin die oorlede persoon ten tyde van sy dood gedomisileer was.

(2) Wanneer skulde wat ingevolge die bepalings van die voorafgaande paragraaf deur een van die gebiede afgetrek moet word, die waarde van alle bates oorskryf waarop genoemde gebied die reg het om belasting te hef, word die oorskryding afgetrek van bates wat aan belasting in die ander gebied onderworpe is.

(3) In die geval van onvervreembare eiendom, moet eger slegs skulde wat verswaar of wat deur sodanige eiendom verseker is, afgetrek word.

ARTIKEL IX.

Indien die boedel van 'n oorlede persoon aan belasting gedeeltelik in een van die gebiede en gedeeltelik in die ander gebied onderworpe is, mag elke gebied die waarde van die totaal van die boedel as die basis vir die berekening van die belastingskaal neem.

ARTICLE V.

(1) Assets employed in a business or liberal profession or in any agricultural or forestry enterprise and attributable to a permanent establishment in one of the territories shall be subject to duty only in that territory.

(2) A permanent establishment shall be regarded as a place at which there are special installations or at which special arrangements have been made for the permanent use of such place for business, professional, agricultural or forestry purposes, such as a place where the undertaking has its management, an office, a branch, a factory, a workshop, a farm, a forest or a mine or other place of natural resources.

ARTICLE VI.

Shares in a joint stock company incorporated under the laws of one of the territories shall be subject to duty only in the territory in which the company is incorporated.

ARTICLE VII.

(1) Assets not dealt with in Articles IV, V and VI shall be subject to duty only in the territory in which the deceased person was domiciled at the time of his death.

(2) For the purposes of this agreement a deceased person shall be deemed to have been domiciled in Sweden if at the time of his death he was resident in Sweden in terms of the laws of that territory and to have been domiciled in the Union if at the time of his death he was ordinarily resident in the Union in terms of the laws of that territory.

(3) If any doubt arises as to the territory in which a deceased person shall be deemed to have been domiciled as aforesaid, or if such person is deemed to have been domiciled in both territories, the question of domicile shall be settled by arrangement between the competent authorities. In this respect they shall take into consideration in which territory the deceased's personal and economic interests may be considered to have been centred, or, if this cannot be decided, his nationality.

(4) If the deceased person was neither ordinarily resident in the Union nor resident in Sweden at the time of his death, he shall be deemed to have been domiciled in the territory of which he was a national. If the deceased person was a national of both territories, the question as to where he shall be deemed to have been domiciled shall be settled by arrangement between the competent authorities.

ARTICLE VIII.

(1) Where debts encumber a deceased person's assets to which Article IV, V or VI refers, or are secured by such assets, the territory having the right to levy duty on the said assets shall deduct such debts from those assets or from other assets on which the said territory has the right to levy duty. Debts other than those aforesaid shall be deducted from assets subject to duty in the territory in which the deceased person was domiciled at the time of his death.

(2) Where debts which under the provisions of the preceding paragraph are to be deducted by one of the territories exceed the value of all the assets on which the said territory has the right to levy duty, the excess shall be deducted from assets subject to duty in the other territory.

(3) In the case of entailed property, however, only debts which encumber or are secured by such property shall be deducted.

ARTICLE IX.

If the estate of a deceased person is subject to duty partly in one of the territories and partly in the other territory, each territory may take the value of the whole of such estate as the basis for the calculation of its rate of duty.

ARTIKEL X

Hierdie ooreenkoms raak nie enige reg tot vrystelling van belasting wat verleen is, of wat hierna verleen mag word, aan diplomatieke of konsulêre amptenare kragtens die algemene reëls van internasionale reg nie. Wanneer bates, weens sodanige vrystelling, nie aan belasting onderworpe is in die gebied waarin sodanige amptenare geakkrediteer is nie, het die gebied wat hulle akkrediteer die reg om belasting op daardie bates te hef.

ARTIKEL XI.

(1) Indien daar bewys kan word dat stappe wat deur die inkomste-owerhede van die twee gebiede gedoen is, op belasting in stryd met die beginsels van hierdie ooreenkoms tot gevolg het, is enige persoon wat deur sodanige belasting benadeel word, geregtig om 'n eis in te dien by die bevoegde owerheid van die gebied waarin die oorlede persoon ingevolge hierdie ooreenkoms geag word ten tyde van sy dood gedomisileer te gewees het. 'n Eis soos voornoemd, moet ingedien word binne twee jaar nadat die finale gevolg van die stappe waarvan hierbo melding gemaak is, aan die benadeelde persoon bekend geword het. Indien die eis gehandhaaf word, moet die bevoegde owerheid van laasgenoemde gebied die nodige stappe doen om die onderhawige belasting uit te skakel.

(2) Enige terugbetaling op grond van die bepalinge van hierdie ooreenkoms word sonder betaling van rente op die terugbetaalde bedrag gemaak.

ARTIKEL XII.

Die bevoegde owerhede moet op versoek sodanige inligting (dit is inligting wat volgens die onderskeie belastingwette van die gebiede beskikbaar is) uitruil as wat nodig is vir die uitvoering van die bepalinge van hierdie ooreenkoms of ter voorkoming van bedrog of vir die toepassing van wetsbepalinge teen wetlike ontduiking met betrekking tot die belasting wat die onderwerp van hierdie ooreenkoms uitmaak. Aldus uitgeruilde inligting moet as geheim beskou word en aan geen ander persone openbaar gemaak word nie as dié (insluitende howe) wat met die aanslaan en invordering van die belastinge wat die onderwerp van hierdie ooreenkoms uitmaak te doen het. Geen inligting mag uitgeruil word wat enige handelsgeheim of handelsproses openbaar sal maak nie.

ARTIKEL XIII.

(1) Die bevoegde owerheid kan, deur onderlinge ooreenkoms, reëls voorskryf betreffende prosedure, aansoekvorms en antwoorde daarop en enige ander aangeleentheid wat nodig mag wees met betrekking tot die toepassing van hierdie ooreenkoms.

(2) Die bevoegde owerhede van die twee gebiede kan regstreeks met mekaar in verbinding tree met die doel om uitvoering aan die bepalinge van hierdie ooreenkoms te gee.

ARTIKEL XIV.

(1) Hierdie ooreenkoms moet deur die kontrakterende regerings bekragtig word. Bekragtiging deur Sy Majesteit die Koning van Swede is aan die toestemming van die Riksdag onderworpe.

(2) Die bekragtigingsdokumente moet so gou moontlik uitgeruil word.

(3) Hierdie ooreenkoms tree in werking op die datum van die uitruiling van die bekragtigingsdokumente en is geldig slegs ten opsigte van boedels van persone wat op of na daardie datum te sterwe kom.

ARTIKEL XV.

Hierdie ooreenkoms bly vir 'n onbepaalde tydperk van krag, maar enigeen van die kontrakterende regerings kan, op of voor die dertigste dag van Junie in enige kalenderjaar, nie vroeër as die kalenderjaar 1965 nie, skriftelik kennis van opsegging aan die ander kontrakterende regering gee. Wanneer behoorlike kennis gegee is, vervalt hierdie ooreenkoms aan die einde van die kalenderjaar waarin die kennisgewing gegee is, maar bly van toepassing ten opsigte van die boedel van enige persoon wat voor die einde van daardie jaar te sterwe kom.

ARTICLE X.

This agreement shall not affect any right to exemption from duty which has been, or may hereafter be, conferred on diplomatic or consular officers by virtue of the general rules of international law. Where, owing to such exemption, assets are not subject to duty in the territory to which such officers are accredited, the territory accrediting them shall have the right to levy duty on those assets.

ARTICLE XI.

(1) If it can be shown that action taken by the revenue authorities of the two territories results in taxation contrary to the principles of this agreement, any person aggrieved by such taxation shall be entitled to lodge a claim with the competent authority of the territory in which the deceased person is deemed under this agreement to have been domiciled at the time of his death. A claim as aforesaid shall be lodged within two years after the final result of the action referred to above became known to the aggrieved person. If the claim is upheld, the competent authority of the last-mentioned territory shall take the necessary action to eliminate the taxation in question.

(2) Any refund based on the provisions of this agreement shall be made without payment of interest on the amount refunded.

ARTICLE XII.

The competent authorities shall upon request exchange such information (being information available under the respective taxation laws of the territories) as is necessary for carrying out the provisions of this agreement or for the prevention of fraud or the administration of statutory provisions against legal avoidance in relation to the duties which are the subject of this agreement. Any information so exchanged shall be treated as secret and shall not be disclosed to any persons other than those (including courts) concerned with the assessment and collection of the duties which are the subject of this agreement. No information shall be exchanged which would disclose any trade secret or trade process.

ARTICLE XIII.

(1) The competent authorities may, by common agreement, prescribe rules concerning matters of procedure, forms of application and replies thereto and any other matter which may be necessary to the application of this agreement.

(2) The competent authorities of the two territories may communicate with each other directly for the purpose of giving effect to the provisions of this agreement.

ARTICLE XIV.

(1) This agreement shall be ratified by the Contracting Governments. Ratification by His Majesty the King of Sweden shall be subject to the consent of the Riksdag.

(2) The instruments of ratification shall be exchanged as soon as possible.

(3) This agreement shall come into force on the date of exchange of instruments of ratification and shall be effective only in respect of the estates of persons dying on or after that date.

ARTICLE XV.

This agreement shall continue in effect indefinitely but either of the Contracting Governments may, on or before the thirtieth day of June in any year, not earlier than the calendar year 1965, give to the other Contracting Government written notice of termination. Where due notice is given, the agreement shall cease to be effective at the end of the calendar year in which the notice is given, but shall continue to apply in respect of the estate of any person dying before the end of that year.

Ten bewyse waarvan die ondergetekendes, behoorlik daartoe gemagtig, hierdie ooreenkoms onderteken het en hul seëls daarop aangebring het.

Gedoen te Stockholm, in duplo, in die Afrikaanse, Engelse en Sweedse tale, waarvan die tekste ewe outentiek is, op hede die 29ste dag van Mei, Eenduisend Nege-honderd Een-en-sestig.

(Geteken) A. M. HAMILTON.

(Geteken) Ö. UNDÉN.

In witness whereof the undersigned, duly authorised thereto, have signed this agreement and have affixed thereto their seals.

Done at Stockholm, in duplicate in the English, Afrikaans and Swedish languages, the texts being equally authentic, this 29th day of May, One thousand Nine hundred and Sixty-one.

(Signed) A. M. HAMILTON.

(Signed) Ö. UNDÉN.

No. 1475.]

[14 September 1962.]

OOREENKOMS TUSSEN DIE SUID-AFRIKAANSE REGERING EN DIE KONINKLIKE REGERING VAN SWEDE TER VERMYDING VAN DUBBELE BELASTING MET BETREKKING TOT STERFREGTE.

Hierby word vir algemene inligting bekendgemaak dat die laaste van die formaliteite wat nodig was om die Ooreenkoms genoem in Proklamasie No. 113 van 1961, soos gepubliseer in *Staatskoerant* No. 102 van 27 Oktober 1961, in onderskeidelik Suid-Afrika en Swede die krag van Wet te gee, op 17 Augustus 1962 voltooi is, naamlik die datum waarop die bekrachtigingsdokumente met betrekking tot die Ooreenkoms, deur die verteenwoordigers van die twee Regerings uitgeruil is.

Die Ooreenkoms het derhalwe op daardie datum in werking getree kragtens die bepalings van Artikel XIV daarvan en is geldig ten opsigte van boedels van persone wat op of na daardie datum te sterwe kom.

* No. 228, 1946.]

**OOREENKOMS TUSSEN SY MAJESTEIT SE REGERING IN DIE UNIE VAN SUID-AFRIKA EN SY MAJESTEIT SE REGERING IN DIE VERENIGDE KONINKRYK MET DIE OOG OP DIE VERMYDING VAN DUBBELE BELASTING EN DIE VOORKOMING VAN FISKALE ONT-
DUIKING MET BETREKKING TOT BOEDEL-
BELASTING.**

Nademaal artikel *ses-en-dertig bis* van die Sterfrechten Wet, 1922 (Wet No. 29 van 1922), soos gewysig by artikel *sesien* van Wet No. 46 van 1945 soos volg bepaal:—

- (1) De Goeverneur-generaal kan een overeenkomst met de regering van een ander land of gebied aangaan, waarbij regelingen met die regering getroffen worden, ten doel hebbende het heffen van sterfrechten ten opzichte van hetzelfde eigendom krachtens de wetten van de Unie en van dat ander land of gebied, te voorkomen, lenigen of staken, of het wederkerige verlenen van hulp bij de uitvoering van, en de inzameling van sterfrechten krachtens, de in de Unie en in dat ander land of gebied geldende wetsbepalingen betreffende sterfrechten.
- (2) De regelingen getroffen door een zodanige overeenkomst moeten, zoo spoedig doenlik na de sluiting van de overeenkomst, door de Goeverneur-generaal bij proklamatie in de *Staatskoerant* bekendgemaakt worden, en daarna, totdat de proklamatie door de Goeverneur-generaal herroepen wordt, zijn de daarbij bekendgemaakte regelingen, zooverre zij betrekking hebben op immuniteit, vrijstelling of verlichting ten opzichte van sterfrechten in de Unie, van kracht alsof zij bij deze Wet ingevoerd waren, maar slechts indien en terwijl de bedoelde regelingen, zooverre zij betrekking hebben op immuniteit, vrijstelling of verlichting ten opzichte van sterfrechten die in dat ander land of gebied geheven worden of kunnen worden, de kracht van wet in dat land of gebied hebben.

No. 1475.]

[14 September 1962.]

AGREEMENT BETWEEN THE SOUTH AFRICAN GOVERNMENT AND THE ROYAL GOVERNMENT OF SWEDEN FOR THE AVOIDANCE OF DOUBLE TAXATION WITH RESPECT TO DEATH DUTIES.

It is hereby notified for general information that the last of the formalities required to give the Agreement referred to in Proclamation No. 113 of 1961 as published in *Government Gazette* No. 102 of 27th October, 1961, the force of law in South Africa and Sweden respectively, was completed on 17th August, 1962, on which date the instruments of ratification relating to the Agreement were exchanged by the representatives of the two Governments.

The Agreement accordingly came into force on that date in terms of Article XIV thereof and became effective in respect of the estates of persons dying on or after that date.

* No. 228, 1946.]

AGREEMENT BETWEEN HIS MAJESTY'S GOVERNMENT IN THE UNION OF SOUTH AFRICA AND HIS MAJESTY'S GOVERNMENT IN THE UNITED KINGDOM FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO ESTATE DUTY.

Whereas it is provided by section *thirty-six bis* of the Death Duties Act, 1922 (Act No. 29 of 1922), as amended by section *sixteen* of Act No. 46 of 1945, that—

- (1) The Governor-General may enter into an agreement with the Government of any other country or territory, whereby arrangements are made with such Government with a view to the prevention, mitigation or discontinuance of the levying, under the laws of the Union and of such other country or territory, of death duties in respect of the same property, or to the rendering of reciprocal assistance in the administration of, and in the collection of death duties under the laws relating to the death duties in force in the Union and in such other country or territory;
- (2) as soon as may be after the conclusion of any such agreement the arrangements thereby made shall be notified by proclamation by the Governor-General in the *Gazette*, whereupon until such proclamation is revoked by the Governor-General, the arrangements notified therein shall, so far as they relate to immunity, exemption or relief in respect of Union death duties, have effect as if enacted in that Act, but only if and for so long as such arrangements, so far as they relate to immunity, exemption or relief in respect of death duties levied or leviable in such other country or territory have the effect of law in such country or territory.

En nademaal Sy Majesteit se Regering in die Unie van Suid-Afrika, kragtens die bepalings van subartikel (1) van voornoemde artikel *ses-en-dertig bis*, 'n Ooreenkoms soos in daardie subartikel bepaal, met Sy Majesteit se Regering in die Verenigde Koninkryk aangegaan het;

So is dit dat ek, kragtens die bepalings van subartikel (2) van voornoemde artikel *ses-en-dertig bis*, hierby proklameer en bekendgemaak dat die reëlins wat getref is, is soos uiteengesit in 'n afskrif van die Ooreenkoms wat as 'n Bylae van hierdie Proklamasie voorkom.

GOD BEHOEDE DIE KONING.

Gegee onder my Hand en die Grootseël van die Unie van Suid-Afrika te Pretoria, op hede die Agste dag van November Eenduisend Negehoenderd Ses-en-veertig.

G. BRAND VAN ZYL,

Goewerneur-generaal.

Op las van Sy Eksellensie die
Goewerneur-generaal-in-rade.

JAN H. HOFMEYR.

BYLAE.

OOREENKOMS TUSSEN SY MAJESTEIT SE REGERING IN DIE UNIE VAN SUID-AFRIKA EN SY MAJESTEIT SE REGERING IN DIE VERENIGDE KONINKRYK MET DIE OOG OP DIE VERMYDING VAN DUBBELE BELASTING EN DIE VOORKOMING VAN FISKALE ONT-
DUIKING MET BETREKKING TOT BOEDEL-
BELASTING.

Sy Majesteit se Regering in die Unie van Suid-Afrika en Sy Majesteit se Regering in die Verenigde Koninkryk van Groot-Brittanje en Noord-Ierland het uit 'n begeerte om 'n Ooreenkoms aan te gaan met die oog op die vermyding van dubbele belasting en die voorkoming van fiskale ontduiking met betrekking tot boedelbelasting, as volg ooreengekom: —

ARTIKEL I.

(1) Die belasting wat die onderwerp van die huidige Ooreenkoms uitmaak, is die volgende: —

- (a) In die Verenigde Koninkryk van Groot-Brittanje en Noord-Ierland, die boedelbelasting wat in Groot-Brittanje opgelê word; en
- (b) in die Unie van Suid-Afrika, die boedelbelasting wat deur die Unie opgelê word.

(2) Die huidige Ooreenkoms is ook van toepassing op enige ander belasting van 'n wesentlik soortgelyke aard wat deur een van die kontrakterende regerings opgelê word na die datum van ondertekening van die huidige Ooreenkoms of deur die regering van 'n gebied waarop die huidige Ooreenkoms ooreenkomstig artikel VIII of IX van toepassing is.

ARTIKEL II.

(1) In die huidige Ooreenkoms, tensy die verband anders vereis, beteken —

- (a) „Groot-Brittanje” Engeland, Wallis en Skotland maar nie ook die Kanaaleilande of die Isle of Man nie;
- (b) „Unie”, die Unie van Suid-Afrika;
- (c) „gebied”, wanneer dit met betrekking tot die een of ander kontrakterende regering gebedig word, Groot-Brittanje of die Unie, volgens die verband vereis;
- (d) „belasting”, die boedelbelasting wat in Groot-Brittanje of die boedelbelasting wat deur die Unie opgelê word, volgens die verband vereis.

(2) By die toepassing van die bepalings van die huidige Ooreenkoms deur een van die kontrakterende regerings het 'n uitdrukking wat nie anders omskryf is nie, tensy die verband anders vereis, die betekenis wat daaraan gegee word ooreenkomstig die wette van daardie kontrakterende regering betreffende die belasting wat die onderwerp van die huidige Ooreenkoms uitmaak.

And, whereas His Majesty's Government in the Union of South Africa has, under and by virtue of the provisions of sub-section (1) of section *thirty-six bis* aforesaid entered into an agreement as in that sub-section provided with His Majesty's Government in the United Kingdom;

Now, therefore, under the provisions of sub-section (2) of section *thirty-six bis* aforesaid, I do hereby proclaim and make known that the arrangements made are as set out in a copy of the said agreement which appears as a Schedule to this Proclamation.

GOD SAVE THE KING.

Given under my Hand and the Great Seal of the Union of South Africa at Pretoria this Eighth day of November, One thousand Nine hundred and Forty-six.

G. BRAND VAN ZYL,

Governor-General.

By Command of His Excellency the
Governor-General-in-Council.

JAN H. HOFMEYR.

SCHEDULE.

AGREEMENT BETWEEN HIS MAJESTY'S GOVERNMENT IN THE UNION OF SOUTH AFRICA AND HIS MAJESTY'S GOVERNMENT IN THE UNITED KINGDOM FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO ESTATE DUTY.

His Majesty's Government in the Union of South Africa and His Majesty's Government in the United Kingdom of Great Britain and Northern Ireland, desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to estate duty, have agreed as follows: —

ARTICLE I.

(1) The duties which are the subject of the present Agreement are —

- (a) in the United Kingdom of Great Britain and Northern Ireland, the estate duty imposed in Great Britain; and
- (b) in the Union of South Africa, the estate duty imposed by the Union.

(2) The present Agreement shall also apply to any other duties of a substantially similar character imposed by either Contracting Government subsequently to the date of signature of the present Agreement or by the Government of any territory to which the present Agreement applies under Article VIII or IX.

ARTICLE II.

(1) In the present Agreement, unless the context otherwise requires —

- (a) the term “Great Britain” means England, Wales and Scotland, and does not include the Channel Islands or the Isle of Man;
- (b) the term “Union” means the Union of South Africa;
- (c) the term “territory”, when used in relation to one or the other Contracting Government, means Great Britain or the Union, as the context requires;
- (d) the term “duty” means the estate duty imposed in Great Britain or the estate duty imposed by the Union, as the context requires.

(2) In the application of the provisions of the present Agreement by one of the Contracting Governments, any term not otherwise defined shall, unless the context otherwise requires, have the meaning which it has under the laws of that Contracting Government relating to the duties which are the subject of the present Agreement.

ARTIKEL III.

(1) Vir doeleindes van die huidige Ooreenkoms word die vraag of 'n oorlede persoon ten tyde van sy dood in 'n deel van Groot-Brittanje gedomisileer of gewoonlik in 'n deel van die Unie woonagtig was, beslis ooreenkomstig die wette wat onderskeidelik in Groot-Brittanje en die Unie van krag is.

(2) Wanneer 'n persoon ten tyde van sy dood in 'n deel van Groot-Brittanje gedomisileer of gewoonlik in 'n deel van die Unie woonagtig was, word die situs, vir sover dit Groot-Brittanje betref, van enigeen van die volgende regte en belange, hetsy dit op regs- of billikheidsgronde berus, wat vir doeleindes van belasting deel van die boedel van die persoon uitmaak of by sy dood oorgaan, vir doeleindes van die oplegging van belasting uitsluitlik ooreenkomstig onderstaande reëls bepaal, en wat die Unie betref, kan belastings gelê word op enigeen van die volgende regte of belange wat volgens daardie reëls geag word in sy gebied te bestaan, maar word nie gelê op enigeen van vermeldde regte of belange wat geag word buite sy gebied te bestaan nie tensy die persoon ten tyde van sy dood gewoonlik in een of ander deel van sy gebied woonagtig was:—

- (a) Regte of belange (anders as by wyse van sekuriteit) op of by onroerende eiendom word geag te bestaan op die plek waar die eiendom geleë is.
- (b) Regte of belange (anders as by wyse as sekuriteit) op of by tasbare roerende eiendom, behalwe eiendom waarvoor later hierin uitdruklik voorsiening gemaak word, en op of by bank- of valutante, ander vorme van betaalmiddel wat op die plek van uitgifte as wettige betaalmiddel erken word verhandelbare wissels en verhandelbare promesses, word geag te bestaan op die plek waar dié eiendom, note, betaalmiddel of dokumente ten tyde van dood is, of, indien *in transitu*, op die plek van bestemming.
- (c) Skuld waarvan die betaling gedek is of nie, met inbegrip van effekte uitgegee deur 'n regering, munisipaliteit of openbare owerheid en skuldbriewe en skuldbriefeffekte uitgegee deur 'n maatskappy of korporasie, maar met uitsondering van die vorme van skuldverpligting waarvoor uitdruklik voorsiening hierin gemaak word, word geag te bestaan in Groot-Brittanje indien die oorledene ten tyde van sy dood in een of ander deel van Groot-Brittanje gedomisileer was, en in die Unie indien die oorledene ten tyde van sy dood gewoonlik in een of ander deel van die Unie woonagtig was.
- (d) Aandele of effekte in 'n maatskappy (met inbegrip van aandele of effekte gehou deur 'n benoemde persoon waar eiendomsreg deur voorlopige aandele-sertifikate of andersins bewys word) word geag te bestaan op die plek waar die maatskappy ingelyf was.
- (e) Gelde betaalbaar ingevolge 'n versekeringspolis op die lewe van die oorlede persoon word geag te bestaan in Groot-Brittanje indien die oorledene ten tyde van sy dood in een of ander deel van Groot-Brittanje gedomisileer was, en in die Unie indien die oorledene ten tyde van sy dood gewoonlik in een of ander deel van die Unie woonagtig was.
- (f) Skepe en vliegtuie en aandele daarin word geag te bestaan op die plek van registrasie van die skip of vliegtuig.
- (g) Klandisiewaarde as 'n handels-, besigheids- of professionele bate word geag te bestaan op die plek waar die handel, besigheid of professie waarop dit betrekking het, gedryf of uitgeoefen word.
- (h) Patente, handelsmerke en modelle word geag te bestaan op die plek waar hulle geregistreer is.
- (i) Kopiereg, oktrooiregte en regte of lisensies om materiaal, patente, handelsmerke of modelle waarvan die kopiereg verseker is, te gebruik, word geag te bestaan op die plek waar die regte wat daaruit voortspuit, uitgeoefen kan word.

ARTICLE III.

(1) For the purposes of the present Agreement, the question whether a deceased person was at the time of his death domiciled in any part of Great Britain or ordinarily resident in any part of the Union shall be determined in accordance with the laws in force in Great Britain and the Union respectively.

(2) Where a person was at the time of his death domiciled in any part of Great Britain or ordinarily resident in any part of the Union, then as regards Great Britain the situs of any of the following rights and interests, legal or equitable, which for the purposes of duty form part of that estate of such person or pass on his death, shall, for the purposes of the imposition of duty, be determined exclusively in accordance with the following rules, and as regards the Union duty may be imposed on any of the following rights or interests which are deemed under those rules to be situated in its territory, but shall not be imposed on any of the said rights or interests which are deemed to be situated outside its territory unless such person was at the time of his death ordinarily resident in some part of its territory:—

- (a) Rights or interests (otherwise than by way of security) in or over immovable property shall be deemed to be situated at the place where such property is located.
- (b) Rights or interests (otherwise than by way of security) in or over tangible movable property, other than such property for which specific provision is hereinafter made, and in or over bank or currency notes, other forms of currency recognised as legal tender in the place of issue, negotiable bills of exchange and negotiable promissory notes, shall be deemed to be situated at the place where such property, notes, currency or documents are located at the time of death, or, if *in transitu*, at the place of destination.
- (c) Debts, secured or unsecured, including securities issued by any government, municipality or public authority, and debentures and debenture stock issued by any company or corporation, but excluding the forms of indebtedness for which specific provision is made herein, shall be deemed to be situated in Great Britain if the deceased was at the time of his death domiciled in some part of Great Britain, and in the Union if the deceased was at the time of his death ordinarily resident in some part of the Union.
- (d) Shares or stock in a company (including shares or stock held by a nominee where the beneficial ownership is evidenced by scrip certificates or otherwise) shall be deemed to be situated at the place where such company was incorporated.
- (e) Moneys payable under a policy of assurance or insurance on the life of the deceased person shall be deemed to be situated in Great Britain if the deceased was at the time of his death domiciled in some part of Great Britain, and in the Union if the deceased was at the time of his death ordinarily resident in some part of the Union.
- (f) Ships and aircraft and shares thereof shall be deemed to be situated at the place of registration of the ship or aircraft.
- (g) Goodwill as a trade, business or professional asset shall be deemed to be situated at the place where the trade, business or profession to which it pertains is carried on.
- (h) Patents, trade marks and designs shall be deemed to be situated at the place where they are registered.
- (i) Copyright, franchises, and rights or licences to use copyrighted material, patent, trade mark or design shall be deemed to be situated at the place where the rights arising therefrom are exercisable.

- (j) Regte of gronde vir aksie *ex delicto* wat ten voordele van 'n boedel van 'n oorlede persoon bly voortbestaan, word geag te bestaan op die plek waar dié regte of gronde vir aksie ontstaan het.
- (k) Vonnis skulde word geag te bestaan op die plek waar die vonnis aangeteken word.

Met dien verstande dat as belasting, afgesien van hierdie paragraaf, deur een kontrakterende regering op eiendom gelê sou word, hierdie paragraaf nie op daardie eiendom van toepassing is nie tensy, uit hoofde van sy toepassing of andersins, belasting deur die ander kontrakterende regering daarop gelê word of by ontstentenis van 'n uitdruklike vrystelling daarop gelê wou word.

ARTIKEL IV.

(1) By die vasstelling van die bedrag waarop belasting bereken moet word, word toegelate aftrekkings toegestaan ooreenkomstig die Wet wat van krag is in die gebied waarin die belasting opgelê word.

(2) Wanneer belasting in Groot-Brittanje opgelê word Brittanje gedomisiileer was nie maar gewoonlik in een by die dood van 'n persoon wat nie in 'n deel van Groot- of ander deel van die Unie woonagtig was, of wanneer belasting in die Unie opgelê word by die dood van 'n persoon wat nie gewoonlik in 'n deel van die Unie woonagtig was nie maar in een of ander deel van Groot-Brittanje gedomisiileer was, word daar by die vasstelling van die bedrag of skaal van die belasting wat aldus opgelê word, geen rekening gehou met eiendom wat volgens paragraaf (2) van Artikel III geag word buite die gebied geleë te wees van die kontrakterende regering wat dié belasting opelê: met dien verstande dat hierdie paragraaf nie van toepassing is nie met betrekking tot belasting wat in Groot-Brittanje opgelê word in die geval van eiendom wat oorgaan kragtens 'n beskikkingsakte ooreenkomstig die Wet van Groot-Brittanje.

ARTIKEL V.

(1) Wanneer elke kontrakterende regering belasting lê op eiendom by die dood van 'n persoon wat ten tyde van sy dood—

- (a) in een of ander deel van Groot-Brittanje gedomisiileer was maar nie gewoonlik in 'n deel van die Unie woonagtig was nie; of
- (b) gewoonlik in een of ander deel van die Unie woonagtig was maar nie in 'n deel van Groot-Brittanje gedomisiileer was nie;

laat die kontrakterende regering in 'n deel van wie se gebied daardie persoon aldus gedomisiileer of gewoonlik woonagtig was toe dat daar ten opsigte van dié gedeelte van sy belasting (soos anders bereken) wat aan daardie eiendom toegeskryf word 'n bedrag afgetrek word (van hoogstens dié van die belasting wat aldus toegeskryf word) wat gelyk is aan die gedeelte van die belasting, opgelê in die gebied van die ander kontrakterende regering, wat aan sodanige eiendom toegeskryf word.

(2) Wanneer elke kontrakterende regering belasting op eiendom lê by die dood van 'n persoon wat ten tyde van sy dood in een of ander deel van Groot-Brittanje gedomisiileer en gewoonlik in een of ander deel van die Unie woonagtig was—

- (a) in die geval van eiendom wat volgens paragraaf (2) van artikel III as in die gebied van slegs een van die kontrakterende regerings geleë beskou word, laat die ander kontrakterende regering toe dat daar ten opsigte van dié gedeelte van sy belasting (soos anders bereken) wat aan daardie eiendom toegeskryf word, 'n bedrag afgetrek word (van hoogstens dié van die belasting wat aldus toegeskryf word) wat gelyk is aan die gedeelte van die belasting, opgelê in die gebied van eersgenoemde kontrakterende regering, wat aan sodanige eiendom toegeskryf word;
- (b) in die geval van enige ander eiendom laat elke kontrakterende regering toe dat daar ten opsigte van dié gedeelte van sy belasting (soos anders bereken) wat aan die eiendom toegeskryf word 'n

(j) Rights or causes or action *ex delicto* surviving for the benefit of an estate of a deceased person shall be deemed to be situated at the place where such rights or causes of action arose.

(k) Judgment debts shall be deemed to be situated at the place where the judgment is recorded.

Provided that if, apart from this paragraph, duty would be imposed by one Contracting Government on any property, this paragraph shall not apply to such property, unless, by reason of its application or otherwise, duty is imposed or would but for some specific exemption be imposed thereon by the other Contracting Government.

ARTICLE IV.

(1) In determining the amount on which duty is to be computed, permitted deductions shall be allowed in accordance with the law in force in the territory in which the duty is imposed.

(2) Where duty is imposed in Great Britain on the death of a person who was not domiciled in any part of Great Britain but was ordinarily resident in some part of the Union, or where duty is imposed in the Union on the death of a person who was not ordinarily resident in any part of the Union but was domiciled in some part of Great Britain, no account shall be taken, in determining the amount or rate of the duty so imposed, of property which is deemed under paragraph (2) of Article III to be situated outside the territory of the Contracting Government imposing such duty: Provided that this paragraph shall not apply as respects duty imposed in Great Britain in the case of property passing under a disposition governed by the law of Great Britain.

ARTICLE V.

(1) Where each Contracting Government imposes duty on any property on the death of a person who at the time of his death was—

- (a) domiciled in some part of Great Britain but not ordinarily resident in any part of the Union; or
- (b) ordinarily resident in some part of the Union but not domiciled in any part of Great Britain;

the Contracting Government in some part of whose territory such person was so domiciled or ordinarily resident shall allow against so much of its duty (as otherwise computed) as is attributable to that property a credit (not exceeding the amount of the duty so attributable) equal to so much of the duty imposed in the territory of the other Contracting Government as is attributable to such property.

(2) Where each Contracting Government imposes duty on property on the death of a person who at the time of his death was domiciled in some part of Great Britain and ordinarily resident in some part of the Union—

- (a) in the case of any property which is deemed under paragraph (2) of Article III to be situated in the territory of one only of the Contracting Governments, the other Contracting Government shall allow against so much of its duty (as otherwise computed) as is attributable to that property a credit (not exceeding the amount of the duty so attributable) equal to so much of the duty imposed in the territory of the first-mentioned Contracting Government as is attributable to such property;
- (b) in the case of any other property each Contracting Government shall allow against so much of its duty (as otherwise computed) as is attributable to the property a credit which bears the same proportion to the amount of its duty so attributable or

bedrag afgetrek word wat in dieselfde verhouding staan tot die bedrag van sy aldus toeskryfbare belasting of tot die bedrag van die ander regering se belasting wat aan dieselfde eiendom toegeskryf word (watter een ook al die kleinste is), as dié waarin eersgenoemde bedrag tot die som van albei bedrae staan.

(3) Vir doeleindes van hierdie artikel word die bedrag van die belasting van 'n kontrakterende regering wat aan enige eiendom toegeskryf word, bepaal nadat rekening gehou is met 'n aftrekking, vermindering of vrystelling, of 'n kwytskelding of vermindering van belasting, anders as ten opsigte van belasting wat in die gebied van die ander kontrakterende regering betaalbaar is.

(4) Die aftrekking wat in die Unie volgens hierdie artikel toelaat vir belasting in Groot-Brittanje ten opsigte van enige eiendom opgelê, is onderworpe aan die voorwaarde dat geen aftrekking ten opsigte van die aldus opgelegde belasting gemaak mag word met die oog op die vasstelling van die bedrag van die boedel waarop belasting in die Unie gevorder kan word.

ARTIKEL VI.

(1) 'n Eis om 'n aftrekking of om terugbetaling van belasting op grond van die bepalinge van die huidige Ooreenkoms moet ingestel word binne ses jaar vanaf die datum van die dood van die oorlede persoon ten opsigte van wie se boedel die eis ingestel word, of, in die geval van 'n reversionêre belang waar aanspreeklikheid vir betaling van belasting uitgestel word tot die datum waarop besit van die belang verkry word, binne ses jaar vanaf daardie datum.

(2) So 'n terugbetaling geskied sonder betaling van rente op die aldus terugbetaalde bedrag.

ARTIKEL VII.

(1) Die belastingowerhede van die kontrakterende regerings ruil inligting uit (dit wil sê inligting wat volgens die onderskeie belastingwette van die kontrakterende regerings beskikbaar is) wat nodig is vir die uitvoering van die bepalinge van die huidige Ooreenkoms of ter voorkoming van bedrog of vir die toepassing van wetsbepalinge teen wetlike ontduiking in verband met die belastinge wat die onderwerp van die huidige Ooreenkoms uitmaak. Aldus uitgeruilde inligting word geheim gehou en aan geen ander persoon bekendgemaak as dié betrokke by die aanslaan en invordering van die belastinge wat die onderwerp van die huidige Ooreenkoms uitmaak. Geen inligting word uitgeruil wat 'n handelsgeheim of handelsproses aan die lig sou bring nie.

(2) Die woord „belastingowerhede”, soos in hierdie artikel gebrui, beteken in die geval van Groot Brittanje die Kommissaris van Binnelandse Inkomste of hul gemagtigde verteenwoordigers; in die geval van die Unie die Kommissaris van Binnelandse Inkomste of sy gemagtigde verteenwoordiger; in die geval van Noord-Ierland (waarop die huidige Ooreenkoms volgens Artikel IX van toepassing is) die Minister van Finansies of sy gemagtigde verteenwoordiger; en in die geval van 'n gebied waartoe die huidige Ooreenkoms volgens Artikel VIII uitgebrei word, die bevoegde owerheid vir die administrasie, in daardie gebied, van die belastinge waarop die huidige Ooreenkoms van toepassing is.

ARTIKEL VIII.

(1) Enigeen van die kontrakterende regerings kan wanneer die huidige Ooreenkoms in werking tree of te eniger tyd daarna terwyl dit nog van krag is skriftelik kennis van uitbreiding aan die ander kontrakterende regering gee waarin hy sy begeerte uitspreek dat die toepassing van die huidige Ooreenkoms uitgebrei moet word, onderworpe aan die nodige wysiging, tot enigeen van of al sy kolonies, oorsese gebiede, protektorate, of gebiede ten opsigte waarvan hy 'n mandaat of trusteeskap uitoefen wat belastinge oplê wat wesenlik van soortgelyke aard is as dié wat die onderwerp van die huidige Ooreenkoms uitmaak. Die huidige Ooreenkoms is, onderworpe aan die wysigings (indien enige) wat in die kennisgewing vermeld

to the amount of the other Government's duty attributable to the same property, whichever is the less, as the former amount bears to the sum of both amounts.

(3) For the purposes of this Article, the amount of the duty of a Contracting Government attributable to any property shall be ascertained after taking into account any credit, allowance or relief, or any remission or reduction of duty, otherwise than in respect of duty payable in the territory of the other Contracting Government.

(4) The allowance by the Union under this Article of a credit for duty imposed in Great Britain in respect of any property shall be subject to the condition that no deduction in respect of the duty so imposed shall be made for the purpose of determining the amount of the estate on which duty is chargeable in the Union.

ARTICLE VI.

(1) Any claim for a credit or for a refund of duty founded on the provisions of the present Agreement shall be made within six years from the date of the death of the deceased person in respect of whose estate the claim is made, or, in the case of a reversionary interest where liability for payment of duty is deferred until the date on which the interest falls into possession, within six years from that date.

(2) Any such refund shall be made without payment of interest on the amount so refunded.

ARTICLE VII.

(1) The taxation authorities of the Contracting Governments shall exchange such information (being information available under the respective taxation laws of the Contracting Governments) as is necessary for carrying out the provisions of the present Agreement or for the prevention of fraud or the administration of statutory provisions against legal avoidance in relation to the duties which are the subject of the present Agreement. Any information so exchanged shall be treated as secret and shall not be disclosed to any person other than those concerned with the assessment and collection of the duties which are the subject of the present Agreement. No information shall be exchanged which would disclose any trade secret or trade process.

(2) As used in this Article, the term “taxation authorities” means, in the case of Great Britain, the Commissioners of Inland Revenue or their authorised representative; in the case of the Union, the Commissioner for Inland Revenue or his authorised representative; in the case of Northern Ireland (to which the present Agreement applies under Article IX) the Minister of Finance or his authorised representative; and, in the case of any territory to which the present Agreement is extended under Article VIII, the competent authority for the administration in such territory of the duties to which the present Agreement applies.

ARTICLE VIII.

(1) Either of the Contracting Governments may, on the coming into force of the present Agreement or at any time thereafter while it continues in force, by a written notification of extension given to the other Contracting Government, declare its desire that the operation of the present Agreement shall extend, subject to such modification as may be necessary, to all or any of its colonies, overseas territories, protectorates, or territories in respect of which it exercises a mandate or trusteeship, which impose duties substantially similar in character to those which are the subject of the present Agreement. The present Agreement shall, subject to such modifications (if any) as may be specified in the notification, apply to the

word, van toepassing op die gebied of gebiede in die kennisgewing vermeld met betrekking tot die boedels van persone wat te sterwe kom op of na die datum of datums in die kennisgewing vermeld (minstens sestig dae vanaf die datum van die kennisgewing) of, indien geen datum ten opsigte van so 'n gebied vermeld word nie, op of na die sestigste dag na die datum van die kennisgewing, tensy die kontrakterende regering aan wie kennis gegee word, vóór die datum waarop die Ooreenkoms andersins op 'n bepaalde gebied van toepassing sou word die ander kontrakterende regering skriftelik meegedeel het dat hy nie die kennisgewing met betrekking tot daardie gebied aanvaar nie. By ontstentenis van so 'n uitbreiding is die huidige Ooreenkoms nie op so 'n gebied van toepassing nie.

(2) Enigeen van die kontrakterende regerings kan te eniger tyd na verstryking van een jaar vanaf die datum waarop 'n uitbreiding volgens paragraaf (1) van hierdie artikel van krag word, deur skriftelik kennis van opsegging aan die ander kontrakterende regering te gee, die toepassing van die huidige Ooreenkoms op enige gebied waartoe dit volgens paragraaf (1) uitgebrei is, beëindig, en in so 'n geval word die toepassing van die huidige Ooreenkoms met betrekking tot die boedels van persone wat te sterwe kom op of na die datum of datums (nie vroeër as die sestigste dag na die datum van die kennisgewing nie) in die kennisgewing vermeld, of indien geen datum vermeld word nie, op of na die sestigste dag na die datum van die kennisgewing, in die gebied of gebiede daarin vermeld beëindig, maar sonder dat die voortgesette toepassing daarvan op Groot-Brittanje, die Unie of enige ander gebied waartoe dit volgens paragraaf (1) hiervan uitgebrei is, beïnvloed word.

(3) By die toepassing van die huidige Ooreenkoms in verband met 'n gebied waartoe dit deur die Verenigde Koninkryk of die Unie uitgebrei is, word verwysings na „Groot Brittanje” of, na gelang van die geval, „die Unie”, of na die gebied van een (of van die ander) kontrakterende regering vertolk as verwysings na daardie gebied.

(4) Die bepalinge van die voorafgaande paragrawe van hierdie artikel is op die Kanaaleilande en die Isle of Man van toepassing asof hulle kolonies van die Verenigde Koninkryk is.

ARTIKEL IX.

Die huidige Ooreenkoms is van toepassing met betrekking tot die boedelbelasting wat in Noord-Ierland opgelê word net soos dit van toepassing is met betrekking tot die boedelbelasting wat in Groot-Brittanje opgelê word, maar is afsonderlik opsegbaar ten opsigte van Noord-Ierland volgens dieselfde prosedure as wat in paragraaf (2) van Artikel VIII voorgeskryf is.

ARTIKEL X.

Die huidige Ooreenkoms tree in werking op die datum waarop die laaste handeling in die Verenigde Koninkryk en die Unie verrig is wat nodig is om die Ooreenkoms wetskrag in onderskeidelik die Verenigde Koninkryk en die Unie te gee, en die Ooreenkoms is geldig slegs met betrekking tot die boedels van persone wat op of na daardie datum te sterwe kom.

ARTIKEL XI.

(1) Die huidige Ooreenkoms bly van krag vir minstens drie jaar na die datum waarop dit in werking tree.

(2) Indien geeneen van die kontrakterende regerings minstens ses maande voor die verstryking van vermelde tydperk van drie jaar aan die ander kontrakterende regering skriftelik kennis gegee het van sy voorneme om die huidige Ooreenkoms te beëindig nie, bly die Ooreenkoms na vermelde tydperk van drie jaar van krag totdat een van die kontrakterende regerings skriftelik kennis van so 'n voorneme gegee het; in so 'n geval is die huidige Ooreenkoms nie van krag met betrekking tot die boedels van persone wat te sterwe kom op of na die datum (nie vroeër as die sestigste dag na die datum van die kennisgewing nie) in die kennisgewing vermeld, of indien geen kennisgewing vermeld word nie, op of na die sestigste dag na die datum van die kennisgewing.

territory or territories named in such notification as to the estates of persons dying on or after the date or dates, specified in the notification (not being less than sixty days from the date of the notification) or, if no date is specified in respect of any such territory, on or after the sixtieth day after the date of such notification, unless, prior to the date on which the Agreement would otherwise become applicable to a particular territory, the Contracting Government to whom notification is given shall have informed the other Contracting Government in writing that it does not accept the notification as to that territory. In the absence of such extension, the present Agreement shall not apply to any such territory.

(2) At any time after the expiration of one year from the entry into force of an extension under paragraph (1) of this Article, either of the Contracting Governments may, by written notice of termination given to the other Contracting Government, terminate the application of the present Agreement to any territory to which it has been extended under paragraph (1), and in that event the present Agreement shall cease to apply as to the estates of persons dying on or after the date or dates (not being earlier than the sixtieth day after the date of such notice) specified in such notice, or, if no date is specified, on or after the sixtieth day after the date of such notice, to the territory or territories named therein, but without affecting its continued application to Great Britain, the Union or to any other territory to which it has been extended under paragraph (1) hereof.

(3) In the application of the present Agreement in relation to any territory to which it is extended by the United Kingdom or the Union, references to “Great Britain”, or, as the case may be, “the Union”, or to the territory of one (or of the other) Contracting Government, shall be construed as references to that territory.

(4) The provisions of the preceding paragraphs of this Article shall apply to the Channel Islands and the Isle of Man as if they were colonies of the United Kingdom.

ARTICLE IX.

The present Agreement shall apply in relation to the estate duty imposed in Northern Ireland as it applies in relation to the estate duty imposed in Great Britain, but shall be separately terminable in respect of Northern Ireland by the same procedure as is laid down in paragraph (2) of Article VIII.

ARTICLE X.

The present Agreement shall come into force on the date on which the last of all such things shall have been done in the United Kingdom and the Union as are necessary to give the Agreement the force of law in the United Kingdom and the Union respectively, and the Agreement shall be effective only as to the estates of persons dying on or after that date.

ARTICLE XI.

(1) The present Agreement shall remain in force for not less than three years after the date of its coming into force.

(2) If not less than six months before the expiration of such period of three years neither of the Contracting Governments shall have given to the other Contracting Government written notice of its intention to terminate the present Agreement, the Agreement shall remain in force after such period of three years until either of the Contracting Governments shall have given written notice of such intention, in which event the present Agreement shall not be effective as to the estates of persons dying on or after the date (not being earlier than the sixtieth day after the date of such notice) specified in such notice, or, if no date is specified, on or after the sixtieth day after the date of such notice.

As bewys waarvan die ondergetekende, behoorlik daartoe gemagtig, die huidige Ooreenkoms geteken en hul seëls daarop aangebring het.

Gedoen te Londen, in duplo, in die Afrikaanse en Engelse tale, op die Veertiende dag van Oktober Negen-tienhonderd Ses-en-veertig.

Namens Sy Majesteit se Regering in die Unie:

G. HEATON NICHOLS.

Namens Sy Majesteit se Regering in die Verenigde Koninkryk.

HUGH DALTON.

* No. 518.]

[14 Maart 1947.

OOREENKOMS TUSSEN SY MAJESTEIT SE REGERING IN DIE UNIE VAN SUID-AFRIKA EN SY MAJESTEIT SE REGERING IN DIE VERENIGDE KONINKRYK MET DIE OOG OP DIE VERMYDING VAN DUBBELE BELASTING EN DIE VOORKOMING VAN FISKALE ONTDUIKING MET BETREKKING TOT BOEDELBELASTING.

Hierby word vir algemene inligting bekendgemaak dat die laaste van die formaliteite wat nodig was om die Ooreenkoms, genoem in Proklamasie No. 228, gepubliseer by *Staatskoerant* No. 3727 van 15 November 1946, in onderskeidelik die Verenigde Koninkryk en die Unie wetskrag te gee, op die dertiende dag van Februarie 1947 voltooi is en dat die Ooreenkoms derhalwe op die dertiende dag van Februarie 1947 in werking getree het kragtens die bepalinge van artikel X daarvan, wat verder bepaal dat die Ooreenkoms geldig is slegs met betrekking tot die boedels van persone wat op of na daardie datum te sterwe kom.

No. 62, 1955.]

OOREENKOMS TUSSEN DIE REGERING VAN DIE UNIE VAN SUID-AFRIKA EN DIE REGERING VAN DIE VERENIGDE KONINKRYK TER WYSIGING VAN DIE OOREENKOMS VAN 14 OKTOBER 1946, VIR DIE VERMYDING VAN DUBBELE BELASTING EN DIE VOORKOMING VAN FISKALE ONTDUIKING MET BETREKKING TOT BOEDELBELASTING.

Kragtens die bevoegdheid my verleen by subartikel (2) van Artikel *ses-en-dertig bis* van die „Sterfrechten” Wet, 1922 (Wet No. 29 van 1922), soos ingevoeg by artikel *twaalf* van Wet No. 33 van 1939, verklaar ek hierby dat die Ooreenkoms wat in die Bylae van hierdie Proklamasie vervat is, kragtens subartikel (1) van voornoemde artikel *ses-en-dertig bis* van die „Sterfrechten” Wet, soos gewysig, tussen die Regering van die Unie van Suid-Afrika en die Regering van die Verenigde Koninkryk, aangegaan is.

GOD BEHOEDE DIE KONINGIN.

Gegee onder my Hand en Grootseël te Kaapstad, op hede die Eerste dag van Februarie Eenduisend Nege-honderd Vyf-en-vyftig.

E. G. JANSEN,
Goewerneur-generaal.

Op las van Sy Eksellensie die
Goewerneur-generaal-in-rade.

E. H. LOUW.

BYLAE.

OOREENKOMS TUSSEN DIE REGERING VAN DIE UNIE VAN SUID-AFRIKA EN DIE REGERING VAN DIE VERENIGDE KONINKRYK TER WYSIGING VAN DIE OOREENKOMS VAN VEERTIEN OKTOBER EENDUISEND NEGEHONDERD SES-EN-VEERTIG BETREFFENDE BOEDELBELASTING.

Die Regering van die Unie van Suid-Afrika en die Regering van die Verenigde Koninkryk van Groot-Brittanje en Noord-Ierland het uit 'n begeerte om die Ooreenkoms van die veertiende dag van Oktober Eenduisend

In witness whereof the undersigned, duly authorised thereto, have signed the present Agreement and have affixed thereto their seals.

Done at London, in duplicate, in the English and Afrikaans languages, the Fourteenth day of October, Nineteen hundred and Forty-six.

For His Majesty's Government in the
United Kingdom.

G. HEATON NICHOLS.

For His Majesty's Government in the United Kingdom.

HUGH DALTON.

* No. 518.]

[14 March 1947.

AGREEMENT BETWEEN HIS MAJESTY'S GOVERNMENT IN THE UNION OF SOUTH AFRICA AND HIS MAJESTY'S GOVERNMENT IN THE UNITED KINGDOM FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO ESTATE DUTY.

It is hereby notified for general information that the last of the formalities required to give the Agreement referred to in Proclamation No. 228 as published in *Government Gazette* No. 3727 of the 15th November, 1946, the force of law in the United Kingdom and in the Union respectively, was completed on the thirteenth day of February, 1947, and that the Agreement consequently came into force on the thirteenth day of February, 1947, in terms of Article X thereof, which further provides that the Agreement is effective only as to the estates of persons dying on or after that date.

No. 62, 1955.]

AGREEMENT BETWEEN THE GOVERNMENT OF THE UNION OF SOUTH AFRICA AND THE GOVERNMENT OF THE UNITED KINGDOM AMENDING THE AGREEMENT OF THE 14TH OCTOBER, 1946, FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO ESTATE DUTY.

Under and by virtue of the powers vested in me by sub-section (2) of section *thirty-six bis* of the Death Duties Act, 1922 (Act No. 29 of 1922), as inserted by section *twelve* of Act No. 33 of 1939, I do hereby declare that the Agreement set out in the Schedule to this Proclamation has been concluded between the Government of the Union of South Africa and the Government of the United Kingdom under sub-section (1) of the aforesaid section *thirty-six bis* of the Death Duties Act, as amended.

GOD SAVE THE QUEEN.

Given under my Hand and Great Seal at Cape Town on this First day of February, One thousand Nine hundred and Fifty-five.

E. G. JANSEN,
Governor-General.

By Command of His Excellency the
Governor-General-in-Council.

E. H. LOUW.

SCHEDULE.

AGREEMENT BETWEEN THE GOVERNMENT OF THE UNION OF SOUTH AFRICA AND THE GOVERNMENT OF THE UNITED KINGDOM AMENDING THE AGREEMENT OF THE FOURTEENTH DAY OF OCTOBER, ONE THOUSAND NINE HUNDRED AND FORTY-SIX, REGARDING ESTATE DUTY.

The Government of the Union of South Africa and the Government of the United Kingdom of Great Britain and Northern Ireland, desiring to amend the Agreement, dated the Fourteenth day of October, One thousand Nine

Negehoonderd Ses-en-veertig ter vermyding van dubbele belasting en die voorkoming van fiskale ontduiking met betrekking tot boedelbelasting te wysig, soos volg ooreengekom:—

ARTIKEL I.

In hierdie Ooreenkoms beteken die uitdrukking „die Hoofdooreenkoms” die Ooreenkoms wat op die veertiende dag van Oktober negentienhonderd ses-en-veertig deur die kontrakterende regerings aangegaan is met die oog op die vermyding van dubbele belasting en die voorkoming van fiskale ontduiking met betrekking tot boedelbelasting, en ander uitdrukings het dieselfde betekenis as wat in die Hoofdooreenkoms daaraan geheg word.

ARTIKEL II.

Geen van beide kontrakterende regerings sal kragtens die Hoofdooreenkoms belasting hef op enige eiendom waarop dit, afgesien van genoemde Ooreenkoms, nie belasting sou hef nie, en die voorbehoudsbepaling van paragraaf (2) van Artikel III van die Hoofdooreenkoms word gevolglik deur die volgende voorbehoudsbepaling vervang:—

„Met dien verstande dat hierdie paragraaf nie op enige eiendom van toepassing sal wees nie tensy of—

- (i) afgesien van hierdie paragraaf, albei die kontrakterende regerings op die eiendom belasting sou hef; of
- (ii) afgesien van hierdie paragraaf, een van die kontrakterende regerings op die eiendom belasting sou hef, en die ander kontrakterende regering by ontstentenis van 'n uitdruklike vrystelling ook belasting daarop sou hef,

en in elk geval waar, afgesien van hierdie paragraaf, belasting deur slegs een van die kontrakterende regerings op die eiendom gehef sou word, sal hierdie paragraaf nie van toepassing wees nie indien, uit hoofde van sy toepassing, belasting deur die ander kontrakterende regering gehef sou word.”

ARTIKEL III.

Hierdie Ooreenkoms is van toepassing op die boedelbelasting wat in Noord-Ierland opgelê word net soos dit van toepassing is op die boedelbelasting wat in Groot-Brittanje opgelê word.

ARTIKEL IV.

Hierdie Ooreenkoms tree in werking op die datum waarop die laaste handeling in die Verenigde Koninkryk en die Unie verrig is wat nodig is om die Ooreenkoms die krag van wet in onderskeidelik die Verenigde Koninkryk en die Unie te gee, en is van toepassing met betrekking tot die boedels van persone wat op of na die eerste dag van Januarie negentienhonderd twee-en-vyftig te sterwe kom.

ARTIKEL V.

Hierdie Ooreenkoms bly van krag so lank as wat die Hoofdooreenkoms van krag bly, en loop af wanneer die Hoofdooreenkoms afloop.

As bewys waarvan die ondergetekendes behoorlik daartoe gemachtig, hierdie Ooreenkoms geteken het.

Gedoen te Pretoria, in duplo, in die Afrikaanse en Engelse tale op die Twee-en-twintigste dag van Desember Eenduisend Negehoonderd Vier-en-vyftig.

ERIC H. LOUW,

Namens die Regering van die Unie van Suid-Afrika.

J. H. LE ROUGETEL,

Namens die Regering van die Verenigde Koninkryk.

hundred and Forty-six for the avoidance of double taxation and the prevention of fiscal evasion with respect to estate duty have agreed as follows:—

ARTICLE I.

In this Agreement the expression “the principal Agreement” means the agreement between the Contracting Governments dated the Fourteenth day of October, One thousand Nine hundred and Forty-six, for the avoidance of double taxation and the prevention of fiscal evasion with respect to estate duty, and other expressions have the same meaning as in the principal Agreement.

ARTICLE II.

Neither Contracting Government shall impose duty by virtue of the principal Agreement on any property on which it would not impose duty apart from that Agreement, and accordingly there shall be substituted for the proviso to paragraph (2) of Article III of the principal Agreement the following proviso:—

“Provided that this paragraph shall not apply to any property unless either—

- (i) apart from this paragraph duty would be imposed on the property by both of the Contracting Governments; or
- (ii) apart from this paragraph duty would be imposed on the property by one Contracting Government and would, but for some specific exemption, also be imposed thereon by the other Contracting Government;

and in any case where, apart from this paragraph, duty would be imposed on the property by one only of the Contracting Governments, this paragraph shall not apply if, by reason of its application, duty would be imposed by the other Contracting Government.”

ARTICLE III.

This Agreement shall apply to the estate duty imposed in Northern Ireland as it applies to the estate duty imposed in Great Britain.

ARTICLE IV.

This Agreement shall come into force on the date on which the last of all such things shall have been done in the United Kingdom and the Union as are necessary to give the Agreement the force of law in the United Kingdom and the Union respectively, and shall have effect in relation to the estates of persons dying on or after the first day of January, one thousand nine hundred and fifty-two.

ARTICLE V.

This Agreement shall remain in force so long as the principal Agreement remains in force and shall terminate when the principal Agreement terminates.

In witness whereof the undersigned, being duly authorised, have signed the present Agreement.

Done at Pretoria, in duplicate, in the English and Afrikaans languages, the Twenty-second day of December, One thousand Nine hundred and Fifty-four.

ERIC H. LOUW,

for the Government of the Union of South Africa.

J. H. LE ROUGETEL,

For the Government of the United Kingdom.

No. 909.]

[6 Mei 1955.]

OOREENKOMS TUSSEN DIE REGERING VAN DIE UNIE VAN SUID-AFRIKA EN DIE REGERING VAN DIE VERENIGDE KONINKRYK TER WYSIGING VAN DIE OOREENKOMS VAN 14 OKTOBER 1946, VIR DIE VERMYDING VAN DUBBELE BELASTING EN DIE VOORKOMING VAN FISKALE ONTDUIKING MET BETREKKING TOT BOEDELBELASTING.

Hierby word vir algemene inligting bekendgemaak dat die laaste van al die formaliteite wat nodig was om die Ooreenkoms genoem in Proklamasie No. 62 van 1955, soos gepubliseer in *Staatskoerant* No. 5426 van 4 Maart 1955, in onderskeidelik die Unie van Suid-Afrika en die Verenigde Koninkryk die krag van Wet te gee, op 17 Maart 1955 voltooi is, en dat die Ooreenkoms derhalwe op daardie datum in werking getree het kragtens die bepalings van Artikel IV daarvan, wat verder bepaal dat die Ooreenkoms van toepassing is met betrekking tot die boedels van persone wat op of na die eerste dag van Januarie 1952, te sterwe kom.

* No. 103, 1947.]

KONVENSIË TUSSEN DIE REGERING VAN DIE UNIE VAN SUID-AFRIKA EN DIE REGERING VAN DIE VERENIGDE STATE VAN AMERIKA MET DIE OOG OP DIE VERMYDING VAN DUBBELE BELASTING EN DIE OPSTELLING VAN REËLS BETREFFENDE WEDERSYDSE ADMINISTRATIEWE HULP MET BETREKKING TOT BELASTINGS OP DIE BOEDELS VAN OORLEDE PERSONE.

Nademaal artikel *ses-en-dertig bis* van die Sterfrechten Wet, 1922 (Wet No. 29 van 1922), soos gewysig by artikel *twaalf* van Wet No. 33 van 1939 en artikel *sestien* van Wet No. 46 van 1945, soos volg bepaal:—

- (1) Die Goewerneur-generaal kan 'n ooreenkoms met die regering van 'n ander land of gebied aangaan, waarvolgens reëlings met daardie regering getref word wat ten doel het om die heffing, ingevolge die wette van die Unie en van daardie ander land of gebied, van sterfregte ten opsigte van dieselfde eiendom te voorkom, te lenig of te staak, of om wederkerige hulp te verleen by die administrasie van, en by die insameling van belastinge kragtens die sterfregtewette van die Unie en van die ander land of gebied.
- (2) Die reëlings deur 'n sodanige ooreenkoms getref, word so spoedig doenlik na die sluiting van die ooreenkoms deur die Goewerneur-generaal by proklamasie in die *Staatskoerant* aangekondig, en daarna, totdat die proklamasie deur die Goewerneur-generaal herroep word, is die daarby aangekondigde reëlings, vir sover hulle betrekking het op ontheffing, vrystelling of verligting ten opsigte van sterfregte in die Unie, van krag asof hulle by daardie Wet ingevoer was, maar slegs indien en terwyl sodanige reëlings, vir sover hulle betrekking het op ontheffing, vrystelling of verligting ten opsigte van sterfregte gehef of hefbaar in daardie ander land of gebied, die krag van wet in daardie land of gebied het.

En nademaal die Regering van die Unie van Suid-Afrika, kragtens die bepalings van sub-artikel (1) van voornoemde artikel *ses-en-dertig bis*, 'n ooreenkoms soos in daardie subartikel bepaal, met die Regering van die Verenigde State van Amerika aangegaan het;

So is dit dat ek, kragtens die bepalings van sub-artikel (2) van voornoemde artikel *ses-en-dertig bis* hierby verklaar dat die reëlings wat getref is, is soos uiteengesit in 'n

No. 909.]

[6 May 1955.]

AGREEMENT BETWEEN THE GOVERNMENT OF THE UNION OF SOUTH AFRICA AND THE GOVERNMENT OF THE UNITED KINGDOM AMENDING THE AGREEMENT OF THE 14TH OCTOBER, 1946, FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO ESTATE DUTY.

It is hereby notified for general information that the last of the formalities required to give the Agreement referred to in Proclamation No. 62 of 1955, as published in *Government Gazette* No. 5426 of 4th March, 1955, the force of law in the Union of South Africa and the United Kingdom respectively, was completed on 17th March, 1955, and that the Agreement consequently came into force on that date in terms of Article IV thereof, which further provides that the Agreement shall have effect in relation to the estates of persons dying on or after the first day of January, 1952.

* No. 103, 1947.]

CONVENTION BETWEEN THE GOVERNMENT OF THE UNION OF SOUTH AFRICA AND THE GOVERNMENT OF THE UNITED STATES OF AMERICA FOR THE AVOIDANCE OF DOUBLE TAXATION AND FOR ESTABLISHING RULES OF RECIPROCAL ADMINISTRATIVE ASSISTANCE WITH RESPECT TO TAXES ON THE ESTATES OF DECEASED PERSONS.

Whereas it is provided by section *thirty-six bis* of the Death Duties Act, 1922 (Act No. 29 of 1922), as amended by section *twelve* of Act No. 33 of 1939, and section *sixteen* of Act No. 46 of 1945, that—

- (1) the Governor-General may enter into an agreement with the Government of any other country or territory, whereby arrangements are made with such Government with a view to the prevention, mitigation or discontinuance of the levying, under the laws of the Union and of such other country or territory, of death duties in respect of the same property or to the rendering of reciprocal assistance in the administration of, and in the collection of taxes under, the death duty laws of the Union and of such other country or territory;
- (2) as soon as may be after the conclusion of any such agreement the arrangements thereby made shall be notified by proclamation by the Governor-General in the *Gazette*, whereupon until such proclamation is revoked by the Governor-General, the arrangements notified therein shall, so far as they relate to immunity, exemption or relief in respect of Union death duties, have effect as if enacted in that Act, but only if and for so long as such arrangements, so far as they relate to immunity, exemption or relief in respect of death duties levied or leviable in such other country or territory have the effect of law in such country or territory.

And, whereas the Government of the Union of South Africa has, under and by virtue of the provisions of sub-section (1) of section *thirty-six bis* aforesaid entered into an agreement as in that sub-section provided with the Government of the United States of America;

Now therefore, under the provisions of sub-section (2) of section *thirty-six bis* aforesaid, I hereby declare that the arrangements made are as set out in a copy of the

afskrif van die ooreenkoms wat as 'n bylae van hierdie proklamasie verskyn.

GOD BEHOEDE DIE KONING.

Gegee onder my Hand en die Grootseël van die Unie van Suid-Afrika te Kaapstad op hede die Veertiende dag van April Eenduisend Negehoenderd Sewe-en-veertig.

G. BRAND VAN ZYL,
Goewerneur-generaal.

Op las van Sy Eksellensie die
Goewerneur-generaal-in-rade.

JAN H. HOFMEYR.

KONVENSIE TUSSEN DIE REGERING VAN DIE
VERENIGDE STATE VAN AMERIKA EN DIE
REGERING VAN DIE UNIE VAN SUID-
AFRIKA MET BETREKKING TOT BELAS-
TINGS OP DIE BOEDELS VAN OORLEDE
PERSONE.

Die Regering van die Verenigde State van Amerika en die Regering van die Unie van Suid-Afrika het uit 'n begeerte om 'n konvensie aan te gaan met die oog op die vermyding van dubbele belasting en die voorkoming van fiskale ontduiking met betrekking tot belasting op die boedels van oorlede persone, die volgende as hul onderskeie gevolmagtigdes benoem:—

Die Regering van die Unie van Suid-Afrika:

Die Hoogedele Veldmaarskalk Jan Christiaan Smuts,
Eerste Minister en Minister van Buitelandse Sake
van die Unie van Suid-Afrika,

en

Die Regering van die Verenigde State van Amerika:

Generaal Thomas Holcomb, Buitengewone Gesant
en Gevolmagtigde Minister van die Verenigde State
van Amerika,

wat, na voorlegging van hul onderskeie volle bevoegdhede wat in goeie en behoorlike vorm bevind is, as volg ooreengekom het:—

ARTIKEL I.

(1) Die belasting wat die onderwerp van die huidige konvensie uitmaak, is—

- (a) in die Verenigde State van Amerika, die Federale boedelbelasting; en
- (b) in die Unie van Suid-Afrika, die boedelbelasting wat deur die Unie opgelê word.

(2) Die huidige konvensie is ook van toepassing op enige ander belasting van 'n wesentlik soortgelyke aard wat deur engeen van die kontrakterende partye na die datum van ondertekening van die huidige konvensie opgelê word.

ARTIKEL II.

(1) In die huidige konvensie, tensy die verband anders vereis, beteken—

- (a) „Verenigde State” die Verenigde State van Amerika en wanneer dit in 'n geografiese sin gebruik word beteken dit die State, die Gebiede Alaska en Hawaii en die distrik Columbia;
- (b) „Unie” die Unie van Suid-Afrika;
- (c) „gebied” wanneer dit met betrekking tot die een of ander kontrakterende party geësig word, die Verenigde State of die Unie, volgens die verband vereis;
- (d) „belasting” die Verenigde State se Federale boedelbelasting of die boedelbelasting wat deur die Unie opgelê word, volgens die verband vereis;
- (e) „Kommissaris van Binnelandse Inkomste” die Kommissaris van Binnelandse Inkomste van die Unie of sy behoorlik gemagtigde verteenwoordiger;
- (f) „Kommissaris van Interne Inkomste” die Kommissaris van Interne Inkomste van die Verenigde State of sy behoorlik gemagtigde verteenwoordiger;

said agreement which appears as a Schedule to this Proclamation.

GOD SAVE THE KING.

Given under my Hand and the Great Seal of the Union of South Africa at Cape Town this Fourteenth day of April, One thousand Nine hundred and Forty-seven.

G. BRAND VAN ZYL,
Governor-General.

By Command of His Excellency the
Governor-General-in-Council.

JAN H. HOFMEYR.

CONVENTION BETWEEN THE GOVERNMENT OF
THE UNION OF SOUTH AFRICA AND THE
GOVERNMENT OF THE UNITED STATES OF
AMERICA WITH RESPECT TO TAXES ON THE
ESTATES OF DECEASED PERSONS.

The Government of the Union of South Africa and the Government of the United States of America, desiring to conclude a convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on the estates of deceased persons, have appointed as their respective Plenipotentiaries:—

The Government of the Union of South Africa:

Field-Marshal the Right Honourable Jan Christiaan Smuts, Prime Minister and Minister of External Affairs of the Union of South Africa,

and

The Government of the United States of America:

General Thomas Holcomb, Envoy Extraordinary and Minister Plenipotentiary of the United States of America,

who, having exhibited their respective full powers, found in good and due form have agreed as follows:—

ARTICLE I.

(1) The taxes which are the subject of the present convention are—

- (a) in the United States of America, the federal estate tax; and
- (b) in the Union of South Africa, the estate duty imposed by the Union.

(2) The present convention shall also apply to any other taxes of a substantially similar character imposed by either Contracting Party subsequent to the date of signature of the present convention.

ARTICLE II.

(1) In the present convention, unless the context otherwise requires—

- (a) the term “United States” means the United States of America, and when used in a geographical sense means the States, the Territories of Alaska and of Hawaii, and the District of Columbia;
- (b) the term “Union” means the Union of South Africa;
- (c) the term “territory”, when used in relation to one or the other Contracting Party, means the United States or the Union, as the context requires;
- (d) the term “tax” means the United States Federal estate tax or the estate duty imposed by the Union, as the context requires;
- (e) the term “Commissioner for Inland Revenue” means the Commissioner for Inland Revenue of the Union or his duly authorised representative;
- (f) the term “Commissioner of Internal Revenue” means the Commissioner of Internal Revenue of the United States or his duly authorised representative;

- (g) „bevoegde owerheid” die Kommissaris van Binnelandse Inkomste of die Kommissaris van Interne Inkomste en hul behoorlik gemagtigde verteenwoordigers;
- (h) „korporasie” wanneer dit met betrekking tot die Unie gebruik word, die ekwivalent van die uitdrukking „maatskappy” soos in die inkomstewette van daardie Staat gebruik.

(2) By die toepassing van die bepalings van die huidige konvensie deur een van die kontrakterende partye het die uitdrukking wat nie anders omskryf is nie, tensy die verband anders vereis, die betekenis wat daaraan geheg word ooreenkomstig die Wette van daardie kontrakterende party betreffende die belastinge wat die onderwerp van die huidige konvensie uitmaak.

ARTIKEL III.

(1) Vir doeleindes van die huidige konvensie word die vraag of 'n oorlede persoon ten tyde van sy dood in 'n deel van die Verenigde State gedomisileer of gewoonlik in 'n deel van die Unie woonagtig was, beslis ooreenkomstig die wette wat onderskeidelik in die Verenigde State en die Unie van krag is.

(2) Wanneer 'n persoon ten tyde van sy dood in 'n deel van die Verenigde State gedomisileer of gewoonlik in 'n deel van die Unie woonagtig was, word die situs, vir sover dit die Verenigde State betref, van enigeen van die volgende regte en belange, hetsy dit op regs- of billikheidsgronde berus, wat vir doeleindes van belasting deel van die boedel van die persoon uitmaak of by sy dood oorgaan, vir doeleindes van die oplegging van belastinge uitsluitlik ooreenkomstig onderstaande reëls bepaal, en wat die Unie betref, kan belastinge gelê word op enigeen van die volgende regte of belange wat volgens daardie reëls geag word in sy gebied te bestaan, maar word nie gelê op enigeen van vermelde regte of belange wat geag word buite sy gebied te bestaan nie tensy die persoon ten tyde van sy dood gewoonlik in die een of ander deel van sy gebied woonagtig was:—

- (a) Regte of belange (anders as by wyse van sekuriteit) op of by onroerende eiendom word geag te bestaan op die plek waar die eiendom geleë is.
- (b) Regte of belange (anders as by wyse van sekuriteit) op of by tasbare roerende eiendom, behalwe eiendom waarvoor later hierin uitdruklik voorsiening gemaak word, en op of by bank- of valutanoote, ander vorme van betaalmiddel wat op die plek van uitgifte as wettige betaalmiddel erken word, verhandelbare wissels en verhandelbare promesses, word geag te bestaan op die plek waar die eiendom, note, betaalmiddel of dokumente ten tyde van dood is, of *in transitu*, op die plek van bestemming.
- (c) Skuld waarvan die betaling gedek is of nie, met inbegrip van effekte uitgegee deur 'n regering, munisipaliteit of openbare owerheid, en skuldbriewe en skuldbriekeffekte uitgegee deur 'n korporasie, maar met uitsondering van die vorme van skuldverpligting waarvoor uitdruklik voorsiening hierin gemaak word, word geag te bestaan in die Verenigde State indien die oorledene ten tyde van sy dood in die een of ander deel van die Verenigde State gedomisileer was, en in die Unie indien die oorledene ten tyde van sy dood gewoonlik in die een of ander deel van die Unie woonagtig was.
- (d) Aandele of effekte in 'n korporasie (met inbegrip van aandele of effekte gehou deur 'n benoemde persoon waar eiendomsreg deur voorlopige aandeleseertifikaat of andersins bewys word) word geag te bestaan op die plek waar of volgens die wette waarvan die korporasie gestig of georganiseer is.
- (e) Gelde betaalbaar ingevolge 'n versekeringspolis op die lewe van die oorledene word geag te bestaan in die Verenigde State indien die oorledene ten tyde van sy dood in die een of ander deel van die Verenigde State gedomisileer was, en in die

- (g) the term “competent authority” means the Commissioner for Inland Revenue or the Commissioner of Internal Revenue and the duly authorised representatives;
- (h) the term “corporation” when used in relation to the Union shall be regarded as the equivalent of the term “company” as used in the revenue laws of that State.

(2) In the application of the provisions of the present convention by one of the Contracting Parties, any term not otherwise defined shall, unless the context otherwise requires have the meaning which it has under the laws of that Contracting Party relating to the taxes which are the subject to the present convention.

ARTICLE III.

(1) For the purposes of the present convention, the question whether a decedent was at the time of his death domiciled in any part of the United States or ordinarily resident in any part of the Union shall be determined in accordance with the laws in force in the United States and the Union respectively.

(2) Where a person was at the time of his death domiciled in any part of the United States or ordinarily resident in any part of the Union, then as regards the United States the situs of any of the following rights and interests, legal or equitable, which for the purposes of tax form part of the estate of such person or pass on his death, shall, for the purposes of the imposition of tax, be determined exclusively in accordance with the following rules, and as regards the Union, tax may be imposed on any of the following rights or interests which are deemed under those rules to be situated in its territory, but shall not be imposed on any of the said rights or interests which are deemed to be situated outside its territory unless such person was at the time of his death ordinarily resident in some part of its territory:—

- (a) Rights or interest (otherwise than by way of security) in or over immovable property shall be deemed to be situated at the place where such property is located.
- (b) Rights or interests (otherwise than way of security) in or over tangible movable property, other than such property for which specific provisions is hereinafter made, and in or over bank or currency notes, other forms of currency recognised as legal tender in the place of issue, negotiable bills of exchange and negotiable promissory notes, shall be deemed to be situated at the place where such property, notes, currency or documents are located at the time of death, or, if *in transitu*, at the place of destination.
- (c) Debts secured or unsecured, including securities issued by any government, municipality or public authority and debentures and debenture stock issued by any corporation but excluding the forms of indebtedness for which specific provisions is made herein shall be deemed to be situated in the United States if the decedent was at the time of his death domiciled in some part of the United States, and in the Union if the decedent was at the time of his death ordinarily resident in some part of the Union.
- (d) Shares or stock in a corporation (including shares or stock held by a nominee where the beneficial ownership is evidenced by scrip certificates or otherwise) shall be deemed to be situated at the place in or under the laws of which such corporation was created or organised.
- (e) Moneys payable under a policy of assurance or insurance on the life of the decedent shall be deemed to be situated in the United States if the decedent was at the time of his death domiciled in some part of the United States, and in the Union if the

Unie indien die oorledene ten tyde van sy dood gewoonlik in die een of ander deel van die Unie woonagtig was.

- (f) Skepe en vliegtuie en aandele daarin word geag te bestaan op die plek van registrasie of dokumentering van die skip of vliegtuig.
- (g) Klandisiewaarde as 'n handels-, besigheids- of professionele bate word geag te bestaan op die plek waar die handel, besigheid of professie waarop dit betrekking het, gedryf of uitgeoefen word.
- (h) Patente, handelsmerke en modelle word geag te bestaan op die plek waar hulle geregistreer is.
- (i) Kopiereg, oktrooiregte en regte of lisensies om materiaal, patente, handelsmerke of modelle, waarvan die kopiereg verseker is, te gebruik, word geag te bestaan op die plek waar die regte wat daaruit voortspruit uitgeoefen kan word.
- (j) Regte of gronde vir aksie *ex delicto* wat ten voordele van 'n boedel van 'n oorlede persoon bly voortbestaan, word geag te bestaan op die plek waar dié regte of gronde vir aksie ontstaan het.
- (k) Vonnisskulde word geag te bestaan op die plek waar die vonnis aangeteken word.

Met dien verstande dat as belasting, afgesien van hierdie paragraaf, deur een kontrakterende party op eiendom gelê sou word, hierdie paragraaf nie op daardie eiendom van toepassing is nie tensy, uit hoofde van sy toepassing of andersins, belasting deur die ander kontrakterende party daarop gelê word of by onstentenis van 'n uitdruklike vrystelling daarop gelê sou word.

ARTIKEL IV.

(1) By die vasstelling van die bedrag waarop belasting bereken moet word, word toegelate aftrekkings toegestaan ooreenkomstig die wet wat van krag is in die gebied waarin belasting opgelê word.

(2) Wanneer belasting in die Verenigde State opgelê word by die dood van 'n persoon wat nie in 'n deel van die Verenigde State gedomisileer was nie maar gewoonlik in die een of ander deel van die Unie woonagtig was, of wanneer belasting in die Unie opgelê word by die dood van 'n persoon wat nie gewoonlik in 'n deel van die Unie woonagtig was nie maar in die een of ander deel van die Verenigde State gedomisileer was, word daar by die vasstelling van die bedrag of skaal van die belasting wat aldus opgelê word, geen rekening gehou met eiendom wat volgens paragraaf (2) van artikel III geag word buite die gebied geleë te wees van die kontrakterende party wat dié belasting oplê: Met dien verstande dat hierdie paragraaf nie van toepassing is nie met betrekking tot belasting wat in die Verenigde State opgelê word in die geval van 'n burger van die Verenigde State wat ten tyde van sy dood gewoonlik in die Unie woonagtig was.

ARTIKEL V.

(1) Wanneer die Verenigde State belasting oplê uit hoofde van die feit dat 'n oorledene sy landsburger was, laat die Verenigde State toe dat daar ten opsigte van dié gedeelte van sy belasting (soos anders bereken) wat aan eiendom geleë in die Unie toe te skryf is, 'n bedrag afgetrek word (van hoogstens dié van die belasting wat aldus toegeskryf word) wat gelyk is aan dié gedeelte van die belasting, opgelê in die Unie, wat aan daardie eiendom toegeskryf word; maar hierdie paragraaf is nie van toepassing in 'n geval waarop paragraaf 2 (a) of paragraaf 3 van toepassing is nie.

(2) Wanneer elke kontrakterende party belasting lê op eiendom by die dood van 'n persoon wat ten tyde van sy dood—

- (a) in die een of ander deel van die Verenigde State gedomisileer was maar nie gewoonlik in 'n deel van die Unie woonagtig was nie; of
- (b) gewoonlik in die een of ander deel van die Unie woonagtig was maar nie in 'n deel van die Verenigde State gedomisileer was nie,

decedent was at the time of his death ordinarily resident in some part of the Union.

- (f) Ships and aircraft and shares thereof shall be deemed to be situated at the place of registration or documentation of the ship or aircraft.
- (g) Goodwill as trade, business or professional asset shall be deemed to be situated at the place where the trade, business or profession to which it pertains is carried on.
- (h) Patents, trade marks and designs shall be deemed to be situated at the place where they are registered.
- (i) Copyright, franchises, and rights or licences to use any copyrighted material, patent, trade mark or design shall be deemed to be situated at the place where the rights arising therefrom are exercisable.
- (j) Rights or causes of action *ex delicto* surviving for the benefit of an estate of a decedent shall be deemed to be situated at the place where such rights or causes of action arise.
- (k) Judgment debts shall be deemed to be situated at the place where the judgment is recorded; provided that if, apart from this paragraph, tax would be imposed by one Contracting Party on any property, this paragraph shall not apply to such property unless by reason of its applications or otherwise, tax is imposed or would but for some specific exemption be imposed thereon by the other Contracting Party.

ARTICLE IV.

(1) In determining the amount on which tax is to be computed permitted deductions shall be allowed in accordance with the law in force in the territory in which the tax is imposed.

(2) Where tax is imposed in the United States on the death of a person who is not domiciled in any part of the United States but was ordinarily resident in some part of the Union, or where tax is imposed in the Union on the death of a person who was not ordinarily resident in any part of the Union but was domiciled in some part of the United States, no account shall be taken, in determining the amount or rate of the tax so imposed, of property which is deemed under paragraph (2) of Article III to be situated outside the territory of the Contracting Party imposing such tax: Provided that this paragraph shall not apply as respects tax imposed in the United States in the case of a United States citizen who at the time of his death was ordinarily resident in the Union.

ARTICLE V.

(1) Where the United States imposes tax by reason of a decedent's being its national, the United States shall allow against so much of its tax (as otherwise computed) as is attributable to property situated in the Union, a credit (not exceeding the amount of the tax so attributable) equal to so much of the tax imposed in the Union as is attributable to the property; but this paragraph shall not apply in a case to which paragraph 2 (a) or paragraph 3 is applicable.

(2) Where each Contracting Party imposes tax on any property on the death of a person who at the time of his death was—

- (a) domiciled in some part of the United States but not ordinarily resident in any part of the Union; or
- (b) ordinarily resident in some part of the Union but not domiciled in any part of the United States,

laat die kontrakterende party in 'n deel van wie se gebied daardie persoon aldus gedomisileer of gewoonlik woonagtig was toe dat daar ten opsigte van dié gedeelte van sy belasting (soos anders bereken) wat aan daardie eiendom toegeskryf word, 'n bedrag afgetrek word (van hoogstens dié van die belasting wat aldus toegeskryf word) wat gelyk is aan dié gedeelte van die belasting, opgelê in die gebied van die ander kontrakterende party, wat aan daardie eiendom toegeskryf word; met dien verstande dat hierdie paragraaf nie van toepassing is nie ten opsigte van belasting wat die Verenigde State opelê enkel uit hoofde van die feit dat die oorledene sy landsburger was, wat aan eiendom geleë buite die Verenigde State toegeskryf word.

(3) Wanneer elke kontrakterende party belasting op eiendom lê by die dood van 'n persoon wat ten tyde van sy dood in die een of ander deel van die Verenigde State gedomisileer en gewoonlik in die een of ander deel van die Unie woonagtig was—

(a) in die geval van eiendom wat volgens paragraaf (2) van artikel III as in die gebied van slegs een van die kontrakterende partye geleë beskou word, laat die ander kontrakterende party toe dat daar ten opsigte van dié gedeelte van sy belasting (soos anders bereken) wat aan daardie eiendom toegeskryf word, 'n bedrag afgetrek word (van hoogstens dié van die belasting wat aldus toegeskryf word) wat gelyk is aan dié gedeelte van die belasting, opgelê in die gebied van eersgenoemde kontrakterende party, wat aan daardie eiendom toegeskryf word;

(b) in die geval van enige ander eiendom laat elke kontrakterende party toe dat daar ten opsigte van dié gedeelte van sy belasting (soos anders bereken) wat aan die eiendom toegeskryf word, 'n bedrag afgetrek word wat in dieselfde verhouding staan tot die bedrag van sy aldus toeskryfbare belasting of tot die bedrag van die ander party se belasting wat aan dieselfde eiendom toegeskryf word (watter een ook al die kleinste is), as dié waarin eersgenoemde bedrag tot die som van albei bedrae staan.

(4) Vir die doeleindes van hierdie artikel word die bedrag van die belasting van 'n kontrakterende party wat aan enige eiendom toegeskryf word, bepaal nadat rekening gehou is met 'n aftrekking, vermindering of vrystelling, of 'n kwytstelling of 'n vermindering van belasting, anders as ten opsigte van belasting wat in die gebied van die ander kontrakterende party betaalbaar is.

(5) Die aftrekking wat die Unie volgens hierdie artikel toelaat vir belasting in die Verenigde State ten opsigte van enige eiendom opgelê, is onderworpe aan die voorwaarde dat geen aftrekking ten opsigte van die aldus opgelegde belasting gemaak mag word met die oog op die vasstelling van die bedrag van die boedel waarop belasting in die Unie gevorder kan word.

ARTIKEL VI.

(1) 'n Eis om 'n aftrekking of om terugbetaling van belasting op grond van die bepalinge van die huidige konvensie moet ingestel word binne ses jaar vanaf die datum van die dood van die oorlede persoon ten opsigte van wie se boedel die eis ingestel word, of, in die geval van 'n reversionêre belang waar betaling van belasting uitgestel word tot op of na die datum waarop besit van die belang verkry word, binne ses jaar vanaf daardie datum.

(2) So 'n terugbetaling geskied sonder betaling van rente op die aldus terugbetaalde bedrag.

ARTIKEL VII.

Met die oog op die doeltreffender oplegging van die belastinge waarop die huidige konvensie betrekking het, onderneem elkeen van die kontrakterende partye om aan die ander kontrakterende party dié inligting betreffende belasting te verstrek wat die bevoegde owerheid van eersgenoemde kontrakterende party tot sy beskikking het of in staat is om volgens sy eie wet te verkry en wat vir die

the Contracting Party in some part of whose territory such person was so domiciled or ordinarily resident shall allow against so much of its tax (as otherwise computed) as is attributable to that property a credit (not exceeding the amount of the tax so attributable) equal to so much of the tax imposed in the territory of the other Contracting Party as is attributable to such property; provided that this paragraph shall not apply as respects tax imposed by the United States solely by reason of a decedent's being its national which is attributable to property situated outside the United States.

(3) Where each Contracting Party imposes tax on property on the death of a person who at the time of his death was domiciled in some part of the United States and ordinarily resident in some part of the Union—

(a) in the case of any property which is deemed under paragraph (2) of Article III to be situated in the territory of one only of the Contracting Parties, the other Contracting Party shall allow against so much of its tax (as otherwise computed) as is attributable to that property a credit (not exceeding the amount of the tax so attributable) equal to so much of the tax imposed in the territory of the first mentioned Contracting Party as is attributable to such property;

(b) in the case of any other property each Contracting Party shall allow against so much of its tax (as otherwise computed) as is attributable to the property a credit which bears the same proportion to the amount of its tax so attributable or to the amount of the other Party's tax attributable to the same property, whichever is the less, as the former amount bears to the sum of both amounts.

(4) For the purposes of this Article, the amount of the tax of a Contracting Party attributable to any property shall be ascertained after taking into account any credit, allowance or relief, or any remission or reduction of tax, otherwise than in respect of tax payable in the territory of the other Contracting Party.

(5) The allowance by the Union under this Article of a credit for tax imposed in the United States in respect of any property shall be subject to the condition that no deduction in respect of the tax so imposed shall be made for the purpose of determining the amount of the estate on which tax is chargeable in the Union.

ARTICLE VI.

(1) Any claim for a credit or for a refund of tax founded on the provisions of the present convention shall be made within six years from the date of the death of the decedent in respect of whose estate the claim is made, or, in the case of a reversionary interest where payment of tax is deferred until on or after the date on which the interest falls into possession, within six years from that date.

(2) Any such refund shall be made without payment of interest on the amount so refunded.

ARTICLE VII.

With a view to the more effective imposition of the taxes to which the present convention relates, each of the Contracting Parties undertakes to furnish to the other Contracting Party such information in the matter of taxation, which the competent authority of the former Contracting Party has at his disposal or is in a position to obtain under the Laws of that Party, as may be of use to

bevoegde owerheid van die ander party van nut mag wees by die aanslaan van die belastingen waarop die huidige konvensie betrekking het en om hulp te verleen by die diening van dokumente in verband daarmee. Sulke inligting en korrespondensie betreffende die inhoud van hierdie artikel word tussen die bevoegde owerhede van die kontrakterende partye in die gewone loop van sake of op versoek uitgeruil.

ARTIKEL VIII.

(1) Elke kontrakterende party onderneem om hulp en steun te verleen by die invordering van die belastingen waarop die huidige konvensie betrekking het, tesame met rente, koste en byvoegings by die belastingen en boetes wat nie as straf opgelê word nie. Die kontrakterende party wat sulke invorderings doen, is aan die ander kontrakterende party verantwoordelik vir die bedrae wat aldus ingevorderd word.

(2) In die geval van aansoeke om die afdwinging van belastingen word inkomste-eise van elkeen van die kontrakterende partye wat finaal vasgestel is, aangeneem vir afdwinging deur die ander kontrakterende party en in die gebied van daardie party ingevorderd ooreenkomstig die wette wat op die afdwinging en invordering van sy eie belastingen van toepassing is.

(3) Die aansoeke moet vergesel gaan van die dokumente wat by die wette van die kontrakterende party wat die aansoek doen vereis word om te bewys dat die belastingen finaal vasgestel is.

(4) As die inkomste-eis nie finaal vasgestel is nie kan die kontrakterende party by wie aansoek gedoen word, op versoek van die ander kontrakterende party maatreëls wat by die inkomstewette van eersgenoemde party met betrekking tot sy eie belastingen gemagtig word, tref om betaling van die eis te waarborg.

ARTIKEL IX.

(1) By die toepassing van die bepalingen van die huidige konvensie betreffende die uitruiling van inligting, die diening van dokumente en onderlinge hulp by die invordering van belastingen, word gelde en koste wat in die gewone loop van sake aangegaan word gedra deur die kontrakterende party by wie aansoek gedoen word maar buitengewone koste verbonde aan spesiale vorme van prosedure word gedra deur die party wat die aansoek doen.

(2) Dokumente ander mededelings of inligting daarin vervat wat ooreenkomstig die bepalingen van die huidige konvensie deur een van die bevoegde owerhede aan die ander gestuur word, word nie deur laasgenoemde gebruik nie behalwe in verband met die vervulling van sy pligte by die vasstelling, aanslaan en invordering van die belastingen.

ARTIKEL X.

(1) Regulasies wat nodig mag wees vir die vertolking en uitvoering van die bepalingen van die huidige konvensie kan deur elkeen van die kontrakterende partye voorgeskryf word. Met betrekking tot die bepalingen van die huidige konvensie betreffende die uitruiling van inligting, die diening van dokumente en onderlinge hulp by die invordering van belastingen kan die bevoegde owerhede, deur onderlinge ooreenkoms, reëls voorskryf in verband met prosedure, aansoekvorms en antwoorde daarop, omsetting van valuta, beskikking oor ingevorderde bedrae, minimum bedrae wat ingevorderd kan word en verwante aangeleenthede.

(2) Die bevoegde owerhede van die twee kontrakterende partye kan regstreks met mekaar in verbinding tree met die doel om uitvoering aan die bepalingen van die huidige konvensie te gee.

ARTIKEL XI.

Indien 'n persoon wat vir enigeen van die belastingen waarop die huidige konvensie betrekking het aanspreeklik is, bewys kan lewer dat daar dubbele belasting was of mag voorkom ten opsigte van daardie belasting, is hy geregtig

the competent authority of such other Party in the assessment of the taxes to which the present convention relates and to lend assistance in the service of documents in connection therewith. Such information and correspondence relating to the subject matter of this Article shall be exchanged between the competent authorities of the Contracting Parties in the ordinary course or on request.

ARTICLE VIII.

(1) Each Contracting Party undertakes to lend assistance and support in the collection of the taxes to which the present convention relates, together with interest, costs, and additions to the taxes and fines not being of a penal character. The Contracting Party making such collections shall be responsible to the other Contracting Party for the sums thus collected.

(2) In the case of applications for enforcement of taxes, revenue claims of each of the Contracting Parties which have been finally determined shall be accepted for enforcement by the other Contracting Party and collected in the territory of that Party in accordance with the laws applicable to the enforcement and collection of its own taxes.

(3) The application shall be accompanied by such documents as are required by the laws of the Contracting Party making the application to establish that the taxes have been finally determined.

(4) If the revenue claim has not been finally determined the Contracting Party to which application is made may, at the request of the other Contracting Party, take such measures of conservancy as are authorised by the revenue laws of the former Party in relation to its own taxes.

ARTICLE IX.

(1) In the administration of the provisions of the present convention relating to exchange of information, service of documents, and mutual assistance in collection of taxes, fees and costs incurred in the ordinary course shall be borne by the Contracting Party to which application is made but extraordinary costs incident to special forms of procedure shall be borne by the applying party.

(2) Documents and other communications or information contained therein, transmitted under the provisions of the present convention by one of the competent authorities to the other shall not be used by the latter except in the performance of his duty in the determination, assessment and collection of the taxes.

ARTICLE X.

(1) Such regulations as may be necessary to interpret and carry out the provisions of the present convention may be prescribed by each of the Contracting Parties. With respect to the provisions of the present convention relating to exchange of information, service of documents and mutual assistance in the collection of taxes, the competent authorities may, by common agreement, prescribe rules concerning matters of procedure, forms of application and replies thereto, conversion of currency, disposition of amounts collected, minimum amounts subject to collection and related matters.

(2) The competent authorities of the two Contracting Parties may communicate with each other directly for the purpose of giving effect to the provisions of the present convention.

ARTICLE XI.

If any person liable for any of the taxes to which the present convention relates can show that double taxation has resulted or may result in respect of such taxes he shall be entitled to lodge a claim or protest with the Contracting Party of which he is a citizen or resident, or,

om 'n eis in te dien of protes aan te teken by die kontrakterende party van wie hy 'n burger of inwoner is, of in die geval van 'n korporasie of ander entiteit, by die kontrakterende party waarin dit gestig of georganiseer is. Indien beskou word dat die eis of protes oorweging verdien, kan die bevoegde owerheid van dié party met die bevoegde owerheid van die ander party oorleg pleeg om vas te stel of die beweerde dubbele belasting bestaan of mag voorkom en indien wel of dit ooreenkomstig die bepalinge van die huidige konvensie vermy kan word.

ARTIKEL XII.

Die bepalinge van die huidige konvensie beperk op generlei wyse 'n vrystelling, aftrekking, vermindering of ander toegelate bedrag wat nou of hierna deur die wette van een van die kontrakterende partye verleen word by die vasstelling van die belasting wat deur daardie kontrakterende party opgelê word nie.

ARTIKEL XIII.

(1) Die huidige konvensie moet bekragtig en die bekragtigingdokumente uitgeruil word te Washington so spoedig as wat moontlik is.

(2) Die huidige konvensie tree in werking op die datum waarop die bekragtigingdokumente uitgeruil word en is slegs van toepassing met betrekking tot—

- (a) die boedels van persone wat op of na daardie datum te sterwe kom; en
- (b) die boedel van enige persoon wat voor daardie datum en na 30 Junie 1944, te sterwe gekom het wie se persoonlike verteenwoordiger verkies, op 'n wyse wat voorgeskryf mag word, dat die bepalinge van die huidige konvensie op daardie boedel toegepas word.

ARTIKEL XIV.

(1) Die huidige konvensie bly van krag vir minstens drie jaar na die datum waarop dit in werking tree.

(2) Indien geen een van die kontrakterende partye minstens ses maande voor die verstryking van vermelde tydperk van drie jaar aan die ander kontrakterende party deur diplomatieke kanale skriftelik kennis gegee het van sy voorneme om die huidige konvensie te beëindig nie, bly die konvensie na vermelde tydperk van drie jaar van krag totdat een van die kontrakterende partye skriftelik kennis van so 'n voorneme gegee het; in so 'n geval is die huidige konvensie nie van krag met betrekking tot die boedels van persone wat te sterwe kom op of na die datum (nie vroeër as die sestigste dag na die datum van die kennisgewing nie) in die kennisgewing vermeld, of, indien geen datum vermeld word nie, op of na die sestigste dag na die datum van die kennisgewing.

As bewys waarvan bovermelde gevolgmagtigdes die huidige konvensie geteken en hul seëls daarop aangebring het.

Gedoen in duplo te Kaapstad, in die Afrikaanse en Engelse tale, op die Tiende dag van April Negentienhonderd Sewe-en-veertig.

J. C. SMUTS,

Namens die Regering van die Unie van Suid-Afrika.

T. HOLCOMB,

Namens die Regering van die Verenigde State van Amerika.

if a corporation or other entity, with the Contracting Party in which created or organized. If the claim or protest should be deemed worthy of consideration, the competent authority of such Party may consult with the competent authority of the other Party to determine whether the alleged double taxation exists or may occur and if so whether it may be avoided in accordance with the terms of the present convention.

ARTICLE XII.

The provisions of the present convention shall not be construed to restrict in any manner any exemption, deduction, credit or other allowance now or hereafter accorded by the laws of one of the Contracting Parties in the determination of the tax imposed by such Contracting Party.

ARTICLE XIII.

(1) The present convention shall be ratified and the instruments of ratification shall be exchanged at Washington as soon as possible.

(2) The present convention shall come into force on the date of exchange of instruments of ratification and shall be effective only as to—

- (a) the estates of persons dying on or after such date; and
- (b) the estate of any person dying before such date and after the 30th day of June, 1944, whose personal representative elects, in such manner as may be prescribed, that the provisions of the present convention shall be applied to such estate.

ARTICLE XIV.

(1) The present convention shall remain in force for not less than three years after the date of its coming into force.

(2) If not less than six months before the expiration of such period of three years, neither of the Contracting Parties shall have given to the other Contracting Party, through diplomatic channels, written notice of its intention to terminate the present convention, the convention shall remain in force after such period of three years until either of the Contracting Parties shall have given written notice of such intention, in which event the present convention shall not be effective as to the estates of persons dying on or after the date (not being earlier than the sixtieth day after the date of such notice) specified in such notice, or if no date is specified, on or after the sixtieth day after the date of such notice.

In witness whereof the above-mentioned Plenipotentiaries have signed the present convention and have affixed thereto their seals.

Done at Cape Town in duplicate, in the English and Afrikaans languages, the Tenth day of April, Nineteen hundred and Forty-seven.

J. C. SMUTS,

For the Government of the Union of South Africa.

T. HOLCOMB,

For the Government of the United States of America.

* No. 241, 1950.]

PROTOKOL TER AANVULLING VAN DIE KONVENSIE VAN 10 APRIL 1947, TUSSEN DIE REGERING VAN DIE UNIE VAN SUIDAFRIKA EN DIE REGERING VAN DIE VERENIGDE STATE VAN AMERIKA, MET DIE OOG OP DIE VERMYDING VAN DUBBELE BELASTING EN DIE OPSTELLING VAN REËLS BETREFFENDE WEDERSYDSE ADMINISTRATIEWE HULP MET BETREKKING TOT BELASTINGS OP DIE BOEDELS VAN OORLEDE PERSONE.

Nademaal artikel *ses-en-dertig bis* van die Sterfrechten Wet, 1922 (Wet No. 29 van 1922), soos ingevoeg by artikel *twaaft* van Wet No. 33 van 1939, en gewysig by artikel *sestien* van Wet No. 46 van 1945, as volg bepaal—

- (1) die Goewerneur-generaal kan 'n ooreenkoms met die regering van 'n ander land of gebied aangaan, waarvolgens reëlins met daardie regering getref word wat ten doel het om die heffing, ingevolge die wette van die Unie en van daardie ander land of gebied, van sterfregte ten opsigte van dieselfde eiendom te voorkom, te lenig of te staak, of om wederkerige hulp te verleen by die Administrasie van en by die insameling van belasting kragtens die sterfregwet van die Unie en van die ander land of gebied;
- (2) die reëlins deur 'n sodanige ooreenkoms getref, word so spoedig doenlik na die sluiting van die ooreenkoms deur die Goewerneur-generaal by proklamasie in die *Staatskoerant* aangekondig, en daarna, totdat die proklamasie deur die Goewerneur-generaal herroep word, is die daarby aangekondigde reëlins, vir sover hul betrekking het op ontheffing, vrystelling of verligting ten opsigte van sterfregte in die Unie van krag asof hulle by daardie Wet ingevoer was, maar slegs indien en terwyl sodanige reëlins vir sover hulle betrekking het op ontheffing, vrystelling of verligting ten opsigte van sterfregte gehef of hefbaar in daardie ander land of gebied, die krag van wet in daardie land of gebied het;

En nademaal die Regering van die Unie van Suid-Afrika, kragtens die bepaling van subartikel (1) van voornoemde artikel *ses-en-dertig bis*, op die tiende dag van April 1947 'n ooreenkoms met die Regering van die Verenigde State van Amerika aangegaan het en dié ooreenkoms as 'n Bylae van Proklamasie No. 103 van 1947, geteken te Kaapstad, op die veertiende dag van April 1947, verskyn het;

En nademaal die Regering van die Unie van Suid-Afrika en die Regering van die Verenigde State van Amerika op die veertiende dag van Julie 1950 'n protokol ter aanvulling van genoemde ooreenkoms gesluit het;

So is dit dat ek, kragtens die bevoegdheid my verleen by subartikel (2) van voornoemde artikel *ses-en-dertig bis*, hierby verklaar dat die bepaling van genoemde protokol dié is wat in die Bylae van hierdie Proklamasie gemeld word.

GOD BEHOEDE DIE KONING.

Gegee onder my Hand en Grootseël te Bloemfontein, op hede die Negentiende dag van September Eenduisend Negenhonderd en Vyftig.

G. BRAND VAN ZYL,

Goewerneur-generaal.

Op las van Sy Eksellensie die
Goewerneur-generaal-in-rade.

E. H. LOUW.

* No. 241, 1950.]

PROTOCOL SUPPLEMENTING THE CONVENTION OF THE 10TH APRIL, 1947, BETWEEN THE GOVERNMENT OF THE UNION OF SOUTH AFRICA AND THE GOVERNMENT OF THE UNITED STATES OF AMERICA, FOR THE AVOIDANCE OF DOUBLE TAXATION AND FOR ESTABLISHING RULES OF RECIPROCAL ADMINISTRATIVE ASSISTANCE WITH RESPECT TO TAXES ON THE ESTATES OF DECEASED PERSONS.

Whereas it is provided by section *thirty-six bis* of the Death Duties Act, 1922 (Act No. 29 of 1922), as inserted by section *twelve* of Act No. 33 of 1939 and amended by section *sixteen* of Act No. 46 of 1945, that—

- (1) the Governor-General may enter into an agreement with the Government of any other country or territory, whereby arrangements are made with such Government with a view to the prevention, mitigation or discontinuance of the levying under the laws of the Union and of such other country or territory, of death duties in respect of the same property or to the rendering of reciprocal assistance in the administration of, and in the collection of taxes under the death duty laws of the Union and of such other country or territory;
- (2) as soon as may be after the conclusion of any such agreement the arrangements thereby made shall be notified by proclamation by the Governor-General in the *Gazette*, whereupon until such proclamation is revoked by the Governor-General, the arrangements notified therein shall so far as they relate to immunity, exemption or relief in respect of Union death duties, have effect as if enacted in that Act, but only if and for so long as such arrangements so far as they relate to immunity, exemption or relief in respect of death duties levied or leviable in such other country or territory have the effect of law in such country or territory;

And whereas the Government of the Union of South Africa, has under and by virtue of the provisions of sub-section (1) of section *thirty-six bis* aforesaid on the tenth day of April, 1947, entered into an agreement with the Government of the United States of America, which agreement appeared as a Schedule to Proclamation No. 103 of 1947, signed at Cape Town on the fourteenth day of April, 1947;

And, whereas the Government of the Union of South Africa and the Government of the United States of America, have on the fourteenth day of July, 1950, concluded a protocol supplementing the said agreement;

Now, therefore, under the powers vested in me by sub-section (2) of section *thirty-six bis* aforesaid, I hereby declare, that the terms of the said protocol are as set out in the Schedule to this Proclamation.

GOD SAVE THE KING.

Given under my Hand and Great Seal at Bloemfontein on this Nineteenth day of September, One thousand Nine hundred and Fifty.

G. BRAND VAN ZYL,

Governor-General.

By Command of His Excellency the
Governor-General-in-Council.

E. H. LOUW.

PROTOKOL TER AANVULLING IN 'N SEKERE OPSIG, VAN DIE KONVENSIE VAN DIE TIENDE APRIL 1947, TUSSEN DIE REGERING VAN DIE UNIE VAN SUID-AFRIKA EN DIE REGERING VAN DIE VERENIGDE STATE VAN AMERIKA, MET DIE OOG OP DIE VERMYDING VAN DUBBELE BELASTING EN DIE OPSTELLING VAN REËLS BETREFFENDE WEDERSYDSE ADMINISTRATIEWE HULP MET BETREKKING TOT BELASTINGS OP DIE BOEDELS VAN OORLEDE PERSONE.

Die Regering van die Verenigde State van Amerika en die Regering van die Unie van Suid-Afrika,

Wat wens om 'n protokol aan te gaan ter aanvulling van die Konvensie met die oog op die vermyding van dubbele belasting en die opstelling van reëls betreffende wedersydse administratiewe hulp met betrekking tot belasting op die boedels van oorlede persone, wat te Kaapstad op 10 April 1947 onderteken is,

Het soos volg ooreengekom: —

ARTIKEL I.

Artikel VIII van die Konvensie, onderteken op 10 April 1947, met betrekking tot belasting op die boedels van oorlede persone, word gewysig deur paragraaf (4) te skrap en deur die volgende te vervang: —

„(4) Die hulp waarvoor in hierdie artikel voorsiening gemaak word, word nie verleen ten opsigte van enige burger of landsburger of die boedel van enige burger of landsburger van die Kontrakterende Party by wie aansoek gedoen word nie, uitgesonderd waar so'n burger of landsburger of boedel geregtig is op die aftrekking van 'n bedrag kragtens Artikel V van die huidige Konvensie.”

ARTIKEL II.

1. Hierdie Protokol word bekragtig en die bekragtiging-dokumente daarvan word uitgeruil te Washington so spoedig moontlik.

2. Hierdie Protokol word van krag en bly van krag ooreenkomstig Artikel XIII van die Konvensie van 10 April 1947, en, in die geval van die opsegging van daardie Konvensie, vervel dit gelyktydig met daardie Konvensie.

Ten bewyse waarvan die ondergetekende gevolmagtigdes, wat deur hul onderskeie Regerings daartoe gemagtig is, hierdie Protokol onderteken en hul seëls daarop aangebring het.

Gedoen in duplo, in die Engelse en in die Afrikaanse taal, te Pretoria, op hede die veertiende dag van Julie 1950.

Namens die Regering van die Verenigde State van Amerika:

(Geteken) B. C. CONNELLY,
Tydelike Saakgelastigde van die Verenigde State van Amerika.

Namens die Regering van die Unie van Suid-Afrika:

(Geteken) P. O. SAUER,
Minister van Vervoer van die Unie van Suid-Afrika.

PROTOCOL SUPPLEMENTING IN CERTAIN RESPECT THE CONVENTION OF THE TENTH APRIL, 1947, BETWEEN THE GOVERNMENT OF THE UNION OF SOUTH AFRICA AND THE GOVERNMENT OF THE UNITED STATES OF AMERICA, FOR THE AVOIDANCE OF DOUBLE TAXATION AND FOR ESTABLISHING RULES OF RECIPROCAL ADMINISTRATIVE ASSISTANCE WITH RESPECT TO TAXES ON THE ESTATES OF DECEASED PERSONS.

The Government of the United States of America and the Government of the Union of South Africa,

Desiring to conclude a protocol supplementing the Convention for the avoidance of double taxation and for establishing rules of reciprocal administrative assistance with respect to taxes on the estates of deceased persons which was signed at Cape Town on April 10, 1947.

Have agreed as follows: —

ARTICLE I.

Article VIII of the Convention signed April 10, 1947, relating to taxes on the estates of deceased persons, is amended by deleting paragraph (4) and substituting the following: —

“(4) The assistance provided for in this Article shall not be accorded in respect of any citizen or national, or the estate of any citizen or national, of the Contracting Party to which application is made except where such citizen or national or estate is entitled to the allowance of a credit under Article V of the present Convention.”

ARTICLE II.

1. This protocol shall be ratified and the instruments of ratification thereof shall be exchanged at Washington as soon as possible.

2. This protocol shall become effective and continue effective in accordance with Article XIII of the Convention of April 10, 1947, and, in the event of termination of such Convention, shall terminate simultaneously with such Convention.

In witness whereof the undersigned plenipotentiaries, being authorised thereto by their respective Governments, have signed this protocol and have affixed thereto their seals.

Done in duplicate, in the English and Afrikaans languages, at Pretoria this fourteenth day of July, 1950.

For the Government of the United States of America:

(Signed) B. C. CONNELLY,
Chargé d'Affaires *ad interim* of the United States of America.

For the Government of the Union of South Africa:

(Signed) P. O. SAUER,
Minister of Transport of the Union of South Africa.

* No. 252, 1952.]

OOREENKOMS TUSSEN DIE REGERING VAN DIE UNIE VAN SUID-AFRIKA EN DIE REGERING VAN DIE VERENIGDE STATE VAN AMERIKA MET DIE OOG OP DIE VERMYDING VAN DUBBELE BELASTING EN DIE OPSTELLING VAN REËLS BETREFFENDE WEDERSYDSE ADMINISTRATIEWE HULP MET BETREKING TOT BELASTINGS OP DIE BOEDEL VAN OORLEDE PERSONE.

Kragtens die bevoegdheid my verleen by sub-artikel (2) van artikel *ses-en-dertig bis* van die „Sterfrechten” Wet, 1922 (Wet No. 29 van 1922), soos gewysig by artikel *twalf* van Wet No. 33 van 1939 en artikel *sestien* van Wet No. 46 van 1945, verklaar ek hierby dat die konvensie en aanvullende protokol deur die Regering van die Unie van Suid-Afrika en die Regering van die Verenigde State van Amerika aangegaan op onderskeidelik 10 April 1947 en 14 Julie 1950 en in die *Staatskoerant* gepubliseer by onderskeidelik proklamasies No. 103 van 1947 en 241 van 1950, deur die verteenwoordigers van die twee Regerings te Washington op 15 Julie 1952 bekragtig is en dat, gelyktydig met sodanige bekragtiging, die protokol wat in die bylae van hierdie proklamasie uiteengesit is en wat ’n sekere voorbehoud met betrekking tot voornoemde Konvensie en aanvullende protokol bevat, deur die twee Regerings aangegaan is ingevolge sub-artikel (1) van voornoemde artikel *ses-en-dertig bis* van die „Sterfrechten” Wet, soos gewysig.

GOD BEHOEDE DIE KONINGIN.

Gegee onder my Hand en Grootseël te Pretoria, op hede die Sesde dag van Oktober Eenduisend Negeehonderd Twee-en-vyftig.

E. G. JANSEN,

Goewerneur-generaal.

Op las van Sy Eksellensie die
Goewerneur-generaal-in-rade.

E. H. LOUW.

BYLAE.

Die ondergetekendes, G. P. Jooste, Buitengewone en Gevolmagtigde Ambassadeur van die Unie van Suid-Afrika by die Verenigde State van Amerika, en Dean Acheson, Staatssekretaris van die Verenigde State van Amerika, daartoe behoorlik gemagtig deur hulle onderskeie Regerings, het bymekaar gekom met die doel om die dokumente van bekragtiging deur hulle onderskeie Regerings van die Konvensie tussen die Unie van Suid-Afrika en die Verenigde State van Amerika vir die vermyding van dubbele belasting en voorkoming van fiskale ontduiking met betrekking tot die boedels van oorlede persone, geteken te Kaapstad op 10 April 1947 en die protokol geteken te Pretoria op 14 Julie 1950, ter aanvulling van genoemde Konvensie, uit te ruil, en nadat die onderskeie dokumente van bekragtiging van voornoemde Konvensie en protokol vergelyk is, en behoorlik opgestel bevind is, het die uitruiling vandag plaasgevind.

Soos aangehaal in die bekragtiging van die kant van die Verenigde State van Amerika het die Senaat van die Verenigde State van Amerika, in sy besluit van 17 September 1951, waarin hy sy bekragtiging van voornoemde konvensie en protokol meedeel en daarin toestem, ’n sekere voorbehoud in verband daarmee, soos volg, te kenne gegee:—

„Daar word verstaan dat die toepassing van Artikel VIII van die konvensie, soos gewysig by Artikel I van die protokol, bepaal en beperk word om magtiging aan elke kontrakterende party te verleen om belasting gehef deur die ander party, alleen in die geval van die boedel van ’n oorledene wat ’n krediet eis kragtens Artikel V van die konvensie, in te vorder.”

* No. 252, 1952.]

AGREEMENT BETWEEN THE GOVERNMENT OF THE UNION OF SOUTH AFRICA AND THE GOVERNMENT OF THE UNITED STATES OF AMERICA FOR THE AVOIDANCE OF DOUBLE TAXATION AND FOR ESTABLISHING RULES OF RECIPROCAL ADMINISTRATIVE ASSISTANCE WITH RESPECT TO TAXES ON THE ESTATES OF DECEASED PERSONS.

Under and by virtue of the powers vested in me by subsection (2) of section *thirty-six bis* of the Death Duties Act, 1922 (Act No. 29 of 1922), as amended by section *twelve* of Act No. 33 of 1939 and section *sixteen* of Act No. 46 of 1945, I do hereby declare that the convention and supplementary protocol concluded between the Government of the Union of South Africa and the Government of the United States of America on 10th April, 1947 and 14th July, 1950, respectively and published in the *Government Gazette* under Proclamations No. 103 of 1947 and No. 241 of 1950, respectively, were ratified at Washington by the representatives of the two Governments on 15th July, 1952, and that simultaneously with such ratification, the protocol set out in the Schedule to this Proclamation, containing a certain understanding with respect to the aforesaid convention and supplementary protocol, was concluded between the two Governments under subsection (1) of the aforesaid section *thirty-six bis* of the Death Duties Act, as amended.

GOD SAVE THE QUEEN.

Given under my Hand and Great Seal at Pretoria on this Sixth day of October, One thousand Nine hundred and Fifty-two.

E. G. JANSEN,

Governor-General.

By Command of His Excellency the
Governor-General-in-Council.

E. H. LOUW.

SCHEDULE.

The undersigned, G. P. Jooste, Ambassador Extraordinary and Plenipotentiary of the Union of South Africa to the United States of America, and Dean Acheson, Secretary of State of the United States of America, being duly authorised thereto by their respective Governments, have met for the purpose of exchanging the instruments of ratification by their respective Governments of the convention between the Union of South Africa and the United States of America for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on the estates of deceased persons, signed at Cape Town on April 10, 1947, and the protocol signed at Pretoria on July 14, 1950, supplementing the said convention, and, the respective instruments of ratification of the convention and protocol aforesaid having been compared and found to be in due form, the exchange took place this day.

As recited in the ratification on the part of the United States of America, the Senate of the United States of America, in its resolution of September 17, 1951, advising and consenting to the ratification of the convention and protocol aforesaid, expressed a certain understanding with respect thereto, as follows:—

“It is understood that the application of Article VIII of the convention, as amended by Article I of the protocol, shall be confined and limited as granting authority to each Contracting Party to collect taxes imposed by the other Party only in the case of the estate of a decedent claiming a credit under Article V of the convention.”

Die teks van genoemde voorbehoud is deur die Regering van die Verenigde State van Amerika aan die Regering van die Unie van Suid-Afrika meegedeel. Die Regering van die Unie van Suid-Afrika het genoemde voorbehoud aanvaar. Derhalwe word deur die twee Regerings verstaan dat wanneer voornoemde konvensie en protokol in werking tree ingevolge hul bepalings, Artikel VIII van die konvensie, soos gewysig by Artikel I van die protokol, toegepas moet word ooreenkomstig genoemde voorbehoud.

Ten bewyse waarvan die onderskeie gevolmagtigdes die huidige protokol van uitruiling geteken het.

Gedoen in duplo in die Afrikaanse en in die Engelse taal te Washington op hede die vyftiende dag van Julie 1952.

Namens die Regering van die Unie van Suid-Afrika:

(Geteken) G. P. JOOSTE.

Namens die Regering van die Verenigde State van Amerika:

(Geteken) DEAN ACHESON.

The text of the said understanding was communicated by the Government of the United States of America to the Government of the Union of South Africa. The Government of the Union of South Africa has accepted the said understanding. Accordingly, it is understood by the two Governments that, upon entry into force of the convention and protocol aforesaid in accordance with their provisions, Article VIII of the convention, as amended by Article I of the protocol, shall be applied in accordance with the said understanding.

In witness whereof, the respective Plenipotentiaries have signed the present Protocol of Exchange.

Done in duplicate in the Afrikaans and English languages, at Washington, this fifteenth day of July, 1952.

For the Government of the Union of South Africa:

(Signed) G. P. JOOSTE.

For the Government of the United States of America:

(Signed) DEAN ACHESON.

* No. 641.] [13 April 1956.

Dit het Sy Eksellensie die Goewerneur-generaal behaag om kragtens die bevoegdheid hom verleen by artikel *negenen-twintig* van die Boedelbelastingwet, 1955 (Wet No. 45 van 1955), onderstaande regulasies te maak:—

WAARDERING VAN JAARGELDE OF VAN FIDUSIËRE, VRUGGEBRUIKS- OF ANDER BEPERKTE BELANGE IN DIE BOEDELS VAN AFGESTORWE PERSONE — REGULASIES INGEVOLGE DIE BOEDELBELASTINGWET, 1955.

Berekeninge vir doeleindes van die waardering van jaargelde of van fidusiëre, vruggebruiks- of ander beperkte belange in eiendom in die boedels van persone wat op of na die datum van publikasie hiervan te sterwe kom, word ooreenkomstig onderstaande Tabelle gedoen:—

TABEL A.

DIE VERMOEDELIKE LEWENSDUUR EN DIE TEENSWOORDIGE WAARDE VAN £1 PER JAAR VIR LEWENSDUUR, GEKAPITALISEER TEEN 6 PERSENT OOR DIE VERMOEDELIKE LEWENSDUUR VAN MANS EN VROUENS VAN VERSKILLENDE OUDERDOMME.

Ouderdom.	Vermoedelijke lewensduur.		Teenswoordige waarde van £1 per jaar vir lewensduur.		Ouderdom.
	Mans.	Vrouens.	Mans.	Vrouens.	
0	63·78	68·31	16·26	16·35	0
1	65·51	69·63	16·30	16·38	1
2	64·90	68·97	16·29	16·37	2
3	64·08	68·16	16·27	16·35	3
4	63·21	67·31	16·25	16·34	4
5	62·32	66·40	16·22	16·32	5
6	61·41	65·48	16·20	16·30	6
7	60·50	64·56	16·18	16·28	7
8	59·58	63·62	16·15	16·25	8
9	58·65	62·68	16·12	16·24	9
10	57·71	61·73	16·09	16·21	10
11	56·76	60·78	16·06	16·18	11
12	55·81	59·82	16·02	16·15	12
13	54·86	58·87	15·98	16·12	13
14	53·92	57·91	15·95	16·10	14
15	52·97	56·97	15·91	16·06	15
16	52·04	56·02	15·86	16·03	16
17	51·10	55·08	15·81	15·99	17
18	50·18	54·14	15·77	15·96	18
19	49·26	53·21	15·72	15·92	19
20	48·35	52·27	15·66	15·87	20
21	47·45	51·33	15·62	15·83	21
22	46·55	50·40	15·56	15·79	22
23	45·65	49·47	15·51	15·73	23
24	44·74	48·55	15·44	15·68	24
25	43·84	47·63	15·36	15·63	25

* No. 641.] [13 April 1956.

His Excellency the Governor-General has been pleased, under the powers vested in him by section *twenty-nine* of the Estate Duty Act, 1955 (Act No. 45 of 1955), to make the subjoined regulations:—

VALUATION OF ANNUITIES OR OF FIDUCIARY, USUFRUCTUARY OR OTHER LIMITED INTERESTS IN PROPERTY IN THE ESTATES OF DECEASED PERSONS—REGULATIONS UNDER THE ESTATE DUTY ACT, 1955.

Calculations for the purposes of the valuation of annuities or of fiduciary, usufructuary or other limited interests in property in the estates of persons dying on or after the date of publication hereof shall be made in accordance with the Tables subjoined hereto:—

TABEL A.

THE EXPECTATION OF LIFE AND THE PRESENT VALUE OF £1 PER ANNUM FOR LIFE, CAPITALISED AT 6 PER CENT OVER THE EXPECTATION OF LIFE OF MALES AND FEMALES OF VARIOUS AGES.

Age.	Expectation of Life.		Present Value of £1 per Annum for Life.		Age.
	Males.	Females.	Males.	Females.	
0	63·78	68·31	16·26	16·35	0
1	65·51	69·63	16·30	16·38	1
2	64·90	68·97	16·29	16·37	2
3	64·08	68·16	16·27	16·35	3
4	63·21	67·31	16·25	16·34	4
5	62·32	66·40	16·22	16·32	5
6	61·41	65·48	16·20	16·30	6
7	60·50	64·56	16·18	16·28	7
8	59·58	63·62	16·15	16·25	8
9	58·65	62·68	16·12	16·24	9
10	57·71	61·73	16·09	16·21	10
11	56·76	60·78	16·06	16·18	11
12	55·81	59·82	16·02	16·15	12
13	54·86	58·87	15·98	16·12	13
14	53·92	57·91	15·95	16·10	14
15	52·97	56·97	15·91	16·06	15
16	52·04	56·02	15·86	16·03	16
17	51·10	55·08	15·81	15·99	17
18	50·18	54·14	15·77	15·96	18
19	49·26	53·21	15·72	15·92	19
20	48·35	52·27	15·66	15·87	20
21	47·45	51·33	15·62	15·83	21
22	46·55	50·40	15·56	15·79	22
23	45·65	49·47	15·51	15·73	23
24	44·74	48·55	15·44	15·68	24
25	43·84	47·63	15·36	15·63	25

Ouderdom.	Vermoedelijke lewensduur.		Teenswoordige waarde van £1 per jaar vir lewensduur.		Ouderdom.	Age.	Expectation of Life.		Present Value of £1 per Annum for Life.		Age.
	Mans.	Vrouens.	Mans.	Vrouens.			Males.	Females.	Males.	Females.	
26	42.93	46.71	15.31	15.57	26	26	42.93	46.71	15.31	15.57	26
27	42.02	45.80	15.22	15.51	27	27	42.02	45.80	15.22	15.51	27
28	41.11	44.89	15.14	15.46	28	28	41.11	44.89	15.14	15.46	28
29	40.20	43.97	15.07	15.38	29	29	40.20	43.97	15.07	15.38	29
30	39.29	43.06	14.97	15.31	30	30	39.29	43.06	14.97	15.31	30
31	38.38	42.15	14.90	15.24	31	31	38.38	42.15	14.90	15.24	31
32	37.48	41.23	14.79	15.16	32	32	37.48	41.23	14.79	15.16	32
33	36.58	40.32	14.68	15.07	33	33	36.58	40.32	14.68	15.07	33
34	35.68	39.42	14.59	15.00	34	34	35.68	39.42	14.59	15.00	34
35	34.79	38.52	14.47	14.90	35	35	34.79	38.52	14.47	14.90	35
36	33.89	37.62	14.37	14.79	36	36	33.89	37.62	14.37	14.79	36
37	33.01	36.72	14.23	14.71	37	37	33.01	36.72	14.23	14.71	37
38	32.13	35.83	14.12	14.59	38	38	32.13	35.83	14.12	14.59	38
39	31.25	34.95	13.97	14.50	39	39	31.25	34.95	13.97	14.50	39
40	30.38	34.07	13.85	14.37	40	40	30.38	34.07	13.85	14.37	40
41	29.52	33.20	13.68	14.26	41	41	29.52	33.20	13.68	14.26	41
42	28.66	32.33	13.54	14.12	42	42	28.66	32.33	13.54	14.12	42
43	27.82	31.47	13.36	14.01	43	43	27.82	31.47	13.36	14.01	43
44	26.98	30.61	13.21	13.85	44	44	26.98	30.61	13.21	13.85	44
45	26.15	29.76	13.05	13.72	45	45	26.15	29.76	13.05	13.72	45
46	25.34	28.92	12.84	13.59	46	46	25.34	28.92	12.84	13.59	46
47	24.54	28.09	12.67	13.41	47	47	24.54	28.09	12.67	13.41	47
48	23.75	27.27	12.49	13.26	48	48	23.75	27.27	12.49	13.26	48
49	22.97	26.46	12.30	13.11	49	49	22.97	26.46	12.30	13.11	49
50	22.21	25.66	12.11	12.95	50	50	22.21	25.66	12.11	12.95	50
51	21.46	24.86	11.90	12.73	51	51	21.46	24.86	11.90	12.73	51
52	20.73	24.07	11.69	12.55	52	52	20.73	24.07	11.69	12.55	52
53	20.01	23.29	11.47	12.37	53	53	20.01	23.29	11.47	12.37	53
54	19.30	22.52	11.24	12.17	54	54	19.30	22.52	11.24	12.17	54
55	18.61	21.76	10.99	11.97	55	55	18.61	21.76	10.99	11.97	55
56	17.93	21.00	10.83	11.76	56	56	17.93	21.00	10.83	11.76	56
57	17.26	20.25	10.56	11.54	57	57	17.26	20.25	10.56	11.54	57
58	16.60	19.50	10.29	11.31	58	58	16.60	19.50	10.29	11.31	58
59	15.96	18.77	10.11	11.08	59	59	15.96	18.77	10.11	11.08	59
60	15.34	18.04	9.81	10.83	60	60	15.34	18.04	9.81	10.83	60
61	14.72	17.32	9.61	10.56	61	61	14.72	17.32	9.61	10.56	61
62	14.12	16.60	9.29	10.29	62	62	14.12	16.60	9.29	10.29	62
63	13.54	15.91	9.07	10.11	63	63	13.54	15.91	9.07	10.11	63
64	12.97	15.22	8.85	9.81	64	64	12.97	15.22	8.85	9.81	64
65	12.41	14.55	8.62	9.50	65	65	12.41	14.55	8.62	9.50	65
66	11.86	13.89	8.26	9.29	66	66	11.86	13.89	8.26	9.29	66
67	11.33	13.24	8.01	8.96	67	67	11.33	13.24	8.01	8.96	67
68	10.81	12.61	7.76	8.62	68	68	10.81	12.61	7.76	8.62	68
69	10.29	11.99	7.49	8.38	69	69	10.29	11.99	7.49	8.38	69
70	9.79	11.39	7.22	8.14	70	70	9.79	11.39	7.22	8.14	70
71	9.29	10.80	6.94	7.76	71	71	9.29	10.80	6.94	7.76	71
72	8.81	10.24	6.65	7.49	72	72	8.81	10.24	6.65	7.49	72
73	8.35	9.69	6.36	7.22	73	73	8.35	9.69	6.36	7.22	73
74	7.90	9.17	6.21	6.94	74	74	7.90	9.17	6.21	6.94	74
75	7.47	8.68	5.90	6.65	75	75	7.47	8.68	5.90	6.65	75
76	7.05	8.20	5.58	6.36	76	76	7.05	8.20	5.58	6.36	76
77	6.65	7.74	5.42	6.05	77	77	6.65	7.74	5.42	6.05	77
78	6.25	7.29	5.08	5.74	78	78	6.25	7.29	5.08	5.74	78
79	5.87	6.86	4.74	5.42	79	79	5.87	6.86	4.74	5.42	79
80	5.51	6.43	4.56	5.25	80	80	5.51	6.43	4.56	5.25	80
81	5.15	6.02	4.39	4.92	81	81	5.15	6.02	4.39	4.92	81
82	4.82	5.63	4.03	4.74	82	82	4.82	5.63	4.03	4.74	82
83	4.50	5.25	3.84	4.39	83	83	4.50	5.25	3.84	4.39	83
84	4.21	4.90	3.65	4.21	84	84	4.21	4.90	3.65	4.21	84
85	3.94	4.57	3.39	3.84	85	85	3.94	4.57	3.39	3.84	85
86	3.68	4.25	3.23	3.65	86	86	3.68	4.25	3.23	3.65	86
87	3.44	3.95	2.99	3.39	87	87	3.44	3.95	2.99	3.39	87
88	3.21	3.67	2.83	3.23	88	88	3.21	3.67	2.83	3.23	88
89	2.99	3.41	2.67	2.99	89	89	2.99	3.41	2.67	2.99	89
90	2.78	3.16	2.51	2.83	90	90	2.78	3.16	2.51	2.83	90
91	2.59	2.93	2.34	2.59	91	91	2.59	2.93	2.34	2.59	91
92	2.41	2.71	2.17	2.42	92	92	2.41	2.71	2.17	2.42	92
93	2.24	2.51	2.00	2.25	93	93	2.24	2.51	2.00	2.25	93
94	2.09	2.31	1.92	2.09	94	94	2.09	2.31	1.92	2.09	94
95	1.94	2.14	1.74	1.92	95	95	1.94	2.14	1.74	1.92	95
96	1.80	1.97	1.66	1.83	96	96	1.80	1.97	1.66	1.83	96
97	1.68	1.81	1.57	1.66	97	97	1.68	1.81	1.57	1.66	97
98	1.56	1.67	1.48	1.57	98	98	1.56	1.67	1.48	1.57	98
99	1.45	1.54	1.39	1.39	99	99	1.45	1.54	1.39	1.39	99
100	1.35	1.42	1.30	1.30	100	100	1.35	1.42	1.30	1.30	100

L.W.—Die ouderdom moet geneem word as dié op die volgende verjaarsdag na die datum waarop die reg verkry is.

N.B.—The age is to be taken as at next birthday after the date when the right was acquired.

Voorbeeld.—Bereken die teenswoordige waarde van 'n jaargeld of vruggebruik van £100 per jaar vir lewensduur van: (A) 'n vrou wat daarop geregtig word op die ouderdom van 42 jaar 3 maande, of (B) 'n man wat daarop geregtig word op die ouderdom van 65 jaar 9 maande.

	(A).	(B).
Ouderdom waarop reg verkry is	42 jaar 3 maande.	65 jaar 9 maande.
Ouderdom op volgende verjaarsdag	43 jaar.	66 jaar.
Teenswoordige waarde van £1 per jaar vir lewensduur	£14.01	£8.26.
Dus teenswoordige waarde van £100 per jaar vir lewensduur	£1,401	£826.

TABEL B.

TEENSWOORDIGE WAARDE VAN £1 PER JAAR GEKAPITALISEER TEEN 6 PERSENT OOR VASGESTELDE TYDPERKE.

Jare.	Bedrag.	Jare.	Bedrag.	Jare.	Bedrag.	Jare.	Bedrag.
	£		£		£		£
1	0.94	16	10.11	31	13.93	46	15.52
2	1.83	17	10.48	32	14.08	47	15.59
3	2.67	18	10.83	33	14.23	48	15.65
4	3.47	19	11.16	34	14.37	49	15.71
5	4.21	20	11.47	35	14.50	50	15.76
6	4.92	21	11.76	36	14.62	51	15.81
7	5.58	22	12.04	37	14.74	52	15.86
8	6.21	23	12.30	38	14.85	53	15.91
9	6.80	24	12.55	39	14.95	54	15.95
10	7.36	25	12.78	40	15.05	55	15.99
11	7.89	26	13.00	41	15.14	56	16.03
12	8.38	27	13.21	42	15.22	—	—
13	8.85	28	13.41	43	15.31	—	—
14	9.29	29	13.59	44	15.38	—	—
15	9.71	30	13.76	45	15.46	99	16.61

L.W.—By die gebruik van die tabel moet gedeeltes van 'n jaar buite rekening gelaat word.

Voorbeeld.—'n Erflater wat op 1 Januarie 1924 te sterwe gekom het, het aan (A) 'n jaargeld of vruggebruik ter waarde van £100 per jaar nagelaat wat ten einde-loop as (A) meerderjarig word, sê op 30 September 1934. Die tydperk is 10 jaar en 9 maande maar word as 10 jaar geneem.

Teenswoordige waarde van £1 per jaar vir 10 jaar... = £7.36
Dus teenswoordige waarde van £100 per jaar vir 10 jaar..... = £736

* No. 125.]

[27 Januarie 1956.

BOEDELBELASTINGWET, 1955.

Hierby word vir algemene inligting bekendgemaak dat die Kommissaris van Binnelandse Inkomste, kragtens die bevoegdheid hom verleen by subartikel (2) van artikel ses van die Boedelbelastingwet, 1955 (Wet No. 45 van 1955), aan die verskeie Meesters en Assistent-meesters van die Hooggeregshof en aan alle amptenare in die kantore van die verskeie Meesters en Assistent-meesters van die Hooggeregshof, wat administratiewe rang beklee, die magte, pligte en funksies in bygaande Bylae uiteengesit, gedelegeer het:—

BYLAE.

Magte, pligte en funksies gedelegeer.	Artikel van Boedelbelastingwet, 1955, ingevolge waarvan magte, pligte en funksies uitgeoefen word.
Om eise wat betref die bedrag van enige premies of vergoeding betaal deur persone wat geregtig is op die bedrae verskuldig ingevolge enige assuransiepolis, toe te laat	Paragraaf (a) van subartikel (3) van artikel drie.
Om te beslis of die vergoeding wat vir enige eiendom betaal is 'n voldoende vergoeding vir daardie eiendom is	Paragraaf (a) van subartikel (4) van artikel drie.
Om vas te stel of die bedrag wat geëis word ten opsigte van begrafnis- en sterfbedonkoste redelik en billik is	Paragraaf (a) van artikel vier.

Example.—Find the present value of an annuity or usufruct of £100 per annum for life of: (A) a female who becomes entitled thereto at the age of 42 years 3 months, or (B) a male who becomes entitled thereto at the age of 65 years 9 months.

	(A).	(B).
Age when acquired.....	42 years 3 months.	65 years 9 months.
Age next birthday.....	43 years.	66 years.
Present value of £1 per annum for life	£14.01.	£8.26.
Therefore present value of £100 per annum for life equals	£1,401.	£826.

TABLE B.

PRESENT VALUE OF £1 PER ANNUM CAPITALISED AT 6 PER CENT OVER FIXED PERIODS.

Years.	Amount.	Years.	Amount.	Years.	Amount.	Years.	Amount.
	£		£		£		£
1	0.94	16	10.11	31	13.93	46	15.52
2	1.83	17	10.48	32	14.08	47	15.59
3	2.67	18	10.83	33	14.23	48	15.65
4	3.47	19	11.16	34	14.37	49	15.71
5	4.21	20	11.47	35	14.50	50	15.76
6	4.92	21	11.76	36	14.62	51	15.81
7	5.58	22	12.04	37	14.74	52	15.86
8	6.21	23	12.30	38	14.85	53	15.91
9	6.80	24	12.55	39	14.95	54	15.95
10	7.36	25	12.78	40	15.05	55	15.99
11	7.89	26	13.00	41	15.14	56	16.03
12	8.38	27	13.21	42	15.22	—	—
13	8.85	28	13.41	43	15.31	—	—
14	9.29	29	13.59	44	15.38	—	—
15	9.71	30	13.76	45	15.46	99	16.61

N.B.—Fractions of a year are to be disregarded when using this table.

Example.—Testator, who died on 1st January, 1924, left to (A) an annuity or usufruct value £100 per annum, to terminate when (A) attains majority, which will occur say at 30th September, 1934. The period is found to be 10 years 9 months, but is taken as 10 years.

Present value of £1 per annum for 10 years..... = £7.36
Therefore present value of £100 per annum for 10 years..... = £736

* No. 125.]

[27 January 1956.

ESTATE DUTY ACT, 1955.

It is hereby notified for general information that the Commissioner for Inland Revenue has, under and by virtue of the powers vested in him by sub-section (2) of section six of the Estate Duty Act, 1955 (Act No. 45 of 1955), delegated to the several Masters and Assistant Masters of the Supreme Court and to all officers in the offices of the several Masters and Assistant Masters of the Supreme Court holding administrative rank, the powers, duties and functions set out in the Schedule hereto:—

SCHEDULE.

Powers, Duties and Functions Delegated.	Section of Estate Duty Act, 1955, under which Powers, Duties and Functions are Exercised.
To admit claims as to the amount of any premiums or consideration paid by persons entitled to the amounts due under any policies of insurance	Paragraph (a) of sub-section (3) of section three.
To decide whether the consideration paid for any property is a full consideration for that property	Paragraph (a) of sub-section (4) of section three.
To determine whether the amount claimed in respect of funeral and deathbed expenses is fair and reasonable	Paragraph (a) of section four.

Magte, pligte en funksies gedelegeer.	Artikel van Boedelbelastingwet, 1955, ingevolge waarvan magte, pligte en funksies uitgeoefen word.	Powers, Duties and Functions Delegated.	Section of Estate Duty Act, 1955, under which Powers, Duties and Functions are Exercised.
Om eise ten opsigte van enige skulde wat gedeelg is uit eiendom in die boedel ingesluit, toe te laat	Paragraaf (b) van artikel vier.	To admit claims in respect of any debts which have been discharged from property included in the estate	Paragraph (b) of section four.
Om soveel van enige skulde wat deur die oorledene verskuldig is aan persone wat hulle gewone verblyfplek buite die Unie het, as wat die waarde van enige bates van die oorledene buite die Unie te bowe gaan, as eise toe te laat	Paragraaf (f) van artikel vier.	To admit as claims so much of any debts due by the deceased to persons ordinarily resident outside the Union as exceed the value of any assets of the deceased outside the Union	Paragraph (f) of section four.
Om te beslis of 'n koop en verkoop 'n <i>bona fide</i> koop en verkoop in die loop van die likwidasië van die boedel is	Paragraaf (a) van subartikel (1) van artikel vyf.	To decide whether a purchase and sale is a bona fide purchase and sale in the course of the liquidation of the estate	Paragraph (a) of sub-section (1) of section five.
Om enige eis dat vergoeding vir die eiendomsreg op die goed betaal is, toe te laat	Paragraaf (b) van subartikel (1) van artikel vyf.	To admit any claim that consideration was paid for the right of ownership in property	Paragraph (b) of sub-section (1) of section five.
Om 'n onpartydige persoon aan te stel om die billike markwaarde van goed te bepaal	Paragraaf (f) en (g) van subartikel (1) en subartikel (2) van artikel vyf.	To appoint an impartial person to determine the fair market value of property	Paragraphs (f) and (g) of sub-section (1) and sub-section (2) of section five.
Om die jaarlikse opbrengs van 'n reg op goed te bepaal	Subparagraaf (iii) van paragraaf (f) van subartikel (1) van artikel vyf en subartikel (2) van artikel vyf.	To determine the annual yield of an interest in property	Sub-paragraph (iii) of paragraph (f) of sub-section (1) of section five and sub-section (2) of section five.
Om te beslis of enige voorwaardes rakende die waarde van enige eiendom, deur, of in opdrag van, die oorledene opgelê is	Paragraaf (g) van subartikel (1) van artikel vyf.	To decide whether any conditions affecting the value of any property were imposed by or at the instance of the deceased	Paragraph (g) of sub-section (1) of section five.
Om enigiemand aan te stel om 'n opgawe op 'n voorgeskrewe vorm voor te lê	Subartikel (1) van artikel sewe.	To appoint any person to submit a return in prescribed form	Sub-section (1) of section seven.
Om die opgawes deur eksekuteurs of ander persone voorgelê, te ontvang	Subartikel (1) van artikel sewe.	To receive the returns submitted by executors or other persons	Sub-section (1) of section seven.
Om enigiemand aan te sê om 'n opgawe binne 'n voorgeskrewe tydperk voor te lê, om sodanige tydperk voor te skrywe, en om die belasbare waarde van 'n boedel in die afwesigheid van 'n opgawe te beraam	Subartikel (2) van artikel sewe.	To call upon any person to submit a return within a prescribed period, to prescribe such period, and to estimate the dutiable value of an estate in the absence of a return	Sub-section (2) of section seven.
Om die waarde van enige eiendom in 'n opgawe aangegee, reg te stel, en om die belasbare bedrag in 'n boedel te bepaal	Subartikel (1) van artikel agt.	To adjust the value of any property shown in a return, and to determine the dutiable amount of an estate	Sub-section (1) of section eight.
Om enigiemand aan te sê om inligting te verstrek	Subartikel (2) van artikel agt.	To call upon any person to furnish information	Sub-section (2) of section eight.
Om die belasting betaalbaar ingevolge die Wet aan te slaan en om aanslagkennisgewings uit te reik	Subartikel (1) van artikel nege.	To assess the duty payable under the Act and to issue notices of assessment	Sub-section (1) of section nine.
Om 'n verlenging van tyd waarin belasting betaal mag word sonder rente in gevalle waar 'n aanslag nog nie uitgereik is nie, te verleen	Subartikel (2) van artikel tien.	To allow an extension of time within which duty may be paid without interest in cases where an assessment has not yet been issued	Sub-section (2) of section ten.
Om te beslis of 'n deposito teen die betaalbare belasting redelik is	Paragraaf (a) van subartikel (2) van artikel tien.	To decide whether a deposit on account of duty is reasonable	Paragraph (a) of sub-section (2) of section ten.
Om eise betreffende die bedrae van hereregte en belasting op geskenke, wat as aftrekkings van die betaalbare belasting toelaatbaar mag wees, toe te staan	Artikel sestien.	To admit claims as to the amounts of transfer duty and donations tax which may be allowed as deductions from the duty payable	Section sixteen.
Om seker te maak dat behoorlike voorsiening gemaak is vir die betaling van die belasting	Artikel agtien.	To ensure that due provision has been made for the payment of duty	Section eighteen.
Om die bedrag van betaalbare belasting vas te stel ten opsigte van enige eiendom wat 'n eksekuteur uitbetaal het, of waarvan hy afstand gedoen het sonder om eers belasting daarop te betaal	Artikel negentien.	To ascertain the amount of duty payable in respect of any property which an executor has paid over or with which he has parted without first paying duty thereon	Section nineteen.
Om in te stem tot die oordrag van effekte of aandele	Subartikel (1) van artikel een-en-twintig.	To consent to the transfer of stocks or shares	Sub-section (1) of section twenty-one.
Om in te stem tot die oordrag van vaste eiendom	Subartikel (1) van artikel twee-en-twintig.	To consent to the transfer of immovable property	Sub-section (1) of section twenty-two.
Om te bepaal watter vermindering in die bedrag van betaalbare belasting gemaak moet word ingevolge die tweede voorbehoudsbepaling tot die Eerste Bylae	Tweede voorbehoudsbepaling van Eerste Bylae.	To determine what reduction shall be made, in terms of the second proviso to the First Schedule, in the amount of duty payable	Second proviso to First Schedule.

No. 964.]

[22 Junie 1962.]

BOEDELBELASTINGWET, 1955.

Hierby word vir algemene inligting bekendgemaak dat die Kommissaris van Binnelandse Inkomste, kragtens die bevoegdheid hom verleen by subartikel (2) van artikel ses van die Boedelbelastingwet, 1955 (Wet No. 45 van 1955), aan die verskeie Naturellekommissarisse en aan alle ander amptenare in die kantore van die verskeie Naturellekommissarisse, wat administratiewe rang beklee, die magte, pligte en funksies in bygaande Bylae uiteengesit, gedelegeer het, om deur genoemde Naturellekommissarisse en/of amptenare van administratiewe rang in die kantore van Naturellekommissarisse uitgeoefen te word ten opsigte van die intestaat boedels van Bantoes wat op of na 1 April 1955 gesterf het:—

BYLAE.

Magte, pligte en funksies gedelegeer.	Artikel van Boedelbelastingwet, 1955, ingevolge waarvan magte, pligte en funksies uitgeoefen word.
Om in te stem tot die oordrag van vaste eiendom	Subartikel (1) van artikel twee-en-twintig.

* No. 225, 1946.]

INSTELLING VAN SPESIALE HOF OM BINNE DIE GEBIED TRANSVAAL INKOMSTEBELASTING APPELLE TE VERHOOR EN BENOEMING VAN LEDE VAN DAARDIE HOF.

Nademaal Sy Eksellensie die Goewerneur-generaal, kragtens die bevoegdheid hom verleen deur die bepalings van artikel agt-en-veertig van die Inkomstebelastingwet, 1925, 'n spesiale hof by Proklamasie No. 125 van 1926, vir die Unie ingestel het om ooreenkomstig die bepalings van die gemelde artikel alle appelle wat belastingbetalers in die hele Unie aanteken en wat binne die bepalings van daardie artikel val, te verhoor en te beslis;

En nademaal die aldus ingestelde hof ingevolge die bepalings van subartikel (3) van artikel nege-en-sewentig van die Inkomstebelastingwet, 1941, beskou word as 'n hof ingestel vir doeleindes van daardie wet ooreenkomstig die bepalings van daardie artikel;

En nademaal dit wenslik is om 'n addisionele hof vir die gebied Transvaal in te stel;

En nademaal die Goewerneur-generaal kragtens die bepalings van gemelde subartikel (3) van artikel nege-en-sewentig van die Inkomstebelastingwet, 1941, 'n hof of hofe vir 'n gebied of gebiede wat hy goedvind, of addisionele hofe al na omstandighede vereis, by Proklamasie in die Staatskoerant kan instel;

En nademaal lede van die hof ingestel vir die verhoor en beslissing van inkomstebelasting-appelle ingevolge die bepalings van subartikel (5) van gemelde artikel deur die Goewerneur-generaal by Proklamasie in die Staatskoerant aangestel moet word;

So is dit dat ek, kragtens die bevoegdheid my verleen soos voornoem, hierby 'n addisionele spesiale hof instel om binne die gebied Transvaal alle appelle wat binne die bepalings van daardie artikel val, te verhoor en te beslis;

En behoudens die bepalings van subartikel (5) van gemelde artikel nege-en-sewentig van voormelde Inkomstebelastingwet, 1941, benoem ek hiermee die volgende persone tot lede van gemelde hof:—

As voorsitter daarvan:—

Walford Dowling, K.C.

As rekenmeesterlede daarvan:—

Sydney Ruthven Barnes.

Henry Edmond Bird.

Frank Carleton McConnell.

Robert Balderston Sinclair.

No. 964.]

[22 June 1962.]

ESTATE DUTY ACT, 1955.

It is hereby notified for general information that the Commissioner for Inland Revenue has, under and by virtue of the powers vested in him by sub-section (2) of section six of the Estate Duty Act, 1955 (Act No. 45 of 1955), delegated to the several Native Commissioners and to all other officers in the offices of the several Native Commissioners holding administrative rank, the powers, duties and functions set out in the Schedule hereto, to be exercised by the said Native Commissioners and/or officers of administrative rank in the offices of Native Commissioners, in relation to the intestate estates of Bantu who died on or after the 1st April, 1955:—

SCHEDULE.

Powers, Duties and Functions Delegated.	Section of Estate Duty Act, 1955, under which Powers, Duties and Functions are Delegated.
To consent to the transfer of immovable property	Sub-section (1) of section twenty-two.

* No. 225, 1946.]

CONSTITUTION OF SPECIAL COURT FOR HEARING INCOME TAX APPEALS WITHIN THE AREA OF THE TRANSVAAL AND APPOINTMENT OF MEMBERS THEREOF.

Whereas by Proclamation No. 125 of 1926, His Excellency the Governor-General did, by virtue of the powers conferred upon him by the provisions of section fifty-eight of the Income Tax Act, 1925, constitute a special court for the Union to hear and determine in accordance with the provisions of the said section all appeals made by taxpayers throughout the Union as come within the terms of that section;

And, whereas the court so constituted is by the provisions of sub-section (3) of section seventy-nine of the Income Tax Act, 1941, deemed to be a court constituted for the purposes of that Act in accordance with the provisions of that section;

And, whereas it is desirable to constitute an additional court for the area of the Transvaal;

And, whereas under the provisions of the said sub-section (3) of section seventy-nine of the Income Tax Act, 1941, the Governor-General may by Proclamation in the Gazette constitute such court or courts for such area or areas as he may think fit or constitute such additional courts as circumstances may require;

And, whereas under the provisions of sub-section (5) of the said section members of the courts constituted for hearing and determination of income tax appeals shall be appointed by the Governor-General by Proclamation in the Gazette;

Now, therefore, under and by virtue of the powers vested in me as aforesaid, I do hereby constitute an additional special court for the hearing and determination, within the area of the Transvaal, of all such appeals as come within the terms of that section;

And subject to the provisions of sub-section (5) of the said section seventy-nine of the aforesaid Income Tax Act, 1941, I do hereby designate as members of the said court the following persons:—

As President thereof:—

Walford Dowling, K.C.

As Accountant Members thereof:—

Sydney Ruthven Barnes.

Henry Edmond Bird.

Frank Carleton McConnell.

Robert Balderston Sinclair.

As handelslede daarvan:—

Gilbert Courtenay Edmonds.
John Hungerford.
Alfred Cecil Turner.
William Rowland Whiting.

GOD BEHOEDE DIE KONING.

Gegee onder my Hand en die Grootseël van die Unie van Suid-Afrika te Pretoria, op hede die Drie-en-twintigste dag van Oktober Eenduisend Negehonderd Ses-en-veertig.

G. BRAND VAN ZYL,
Goewerneur-generaal.

Op las van Sy Eksellensie die
Goewerneur-generaal-in-rade.

JAN. H. HOFMEYR.

*No. 6, 1950.]

SAMESTELLING VAN SPESIALE HOWE VIR DIE
VERHOOR VAN INKOMSTEBELASTING-
APPELSAKE EN DIE AANSTELLING VAN
LEDE DAARVAN.

Kragtens die bevoegdheid my verleen by subartikel (3) van artikel *nege-en-sewentig* van die Inkomstebelastingwet, 1941, stel ek hierby met ingang van die 1ste dag van Januarie 1950, 'n spesiale hof vir elkeen van die provinsies die Kaap, Natal en die Oranje-Vrystaat saam om dié appèlsake wat binne die bepalings van artikel *nege-en-sewentig* val, onderskeidelik binne die gebiede van die Kaap, Natal en die Oranje-Vrystaat te verhoor en oor hulle te beslis.

En ooreenkomstig die bepalings van subartikel (5) (a) van genoemde artikel, stel ek as lede van genoemde hof en as lede van die Spesiale Hof vir die provinsie Transvaal saamgestel kragtens Proklamasie No. 225 van 1946 die volgende persone aan:—

As rekenmeester-lede daarvan:—

Sydney Ruthven Barnes, van Pretoria.
Henry Edmond Bird, van Johannesburg.
Robert Howard Button, van Durban.
Harold Graham Galbraith, van Kaapstad.
Noel Glen van Johannesburg.
William Brodie Gurney, van Kaapstad.
John Hanson, van Kaapstad.
William James Lamb van Johannesburg.
Richard Marie McElligott, van Durban.
Robert Balderston Sinclair, van Johannesburg.
Harold Pincheon Webber, van Pietermaritzburg.
Noel Stanley Wood, van Kaapstad.
Archibald Bisset Murphy, van Kaapstad.

As kommersiële lede daarvan:—

Thomas Ball, van Kaapstad.
Maurice George Deacon, van Durban.
John Herbert Hankinson, van Durban.
Philip Perkins Hill, van Kaapstad.
Edwin Robert Keegan, van Kaapstad.
Marthinus Smuts Louw, van Kaapstad.
John William Lobban, van Johannesburg.
James Smith Peddie Mackness, van Durban.
Thomas Holding Schutte, van Johannesburg.
Alfred Cecil Turner, van Johannesburg.
William Rowland Whiting, van Johannesburg.
George Evan Williamson, van Kaapstad.

As gekwalifiseerde myningenieurslede daarvan:—

Henry Stone Hutcheon Donald, van Johannesburg.
Laurence Wenman Luttrell-West, van Johannesburg.
David Gabriel Malherbe, van Johannesburg.

GOD BEHOEDE DIE KONING.

Gegee onder my Hand en Groot seël te Kaapstad, op hede die Dertiende dag van Desember Eenduisend Negehonderd Nege-en-veertig.

G. BRAND VAN ZYL,
Goewerneur-generaal.

Op las van Sy Eksellensie die
Goewerneur-generaal-in-rade.

N. C. HAVENGA.

As Commercial Members thereof:—

Gilbert Courtenay Edmonds.
John Hungerford.
Alfred Cecil Turner.
William Rowland Whiting.

GOD SAVE THE KING.

Given under my Hand and the Great Seal of the Union of South Africa at Pretoria this Twenty-third day of October One thousand Nine hundred and Forty-six.

G. BRAND VAN ZYL,
Governor-General.

By Command of His Excellency the
Governor-General-in-Council.

JAN H. HOFMEYR.

*No. 6, 1950.]

CONSTITUTION OF SPECIAL COURTS FOR
HEARING INCOME TAX APPEALS AND
APPOINTMENT OF MEMBERS THEREOF.

Under and by virtue of the powers vested in me by sub-section (3) of section *seventy-nine* of the Income Tax Act, 1941, I do hereby constitute with effect as from the 1st day of January, 1950, a special court for each of the provinces of the Cape, Natal and the Orange Free State for the hearing and determination, within the areas of the Cape, Natal and the Orange Free State respectively, of such appeals as come within the terms of section *seventy-nine*.

And in terms of the provisions of sub-section 5 (a) of the said section, I do hereby designate as members of the said courts and as members of the Special Court for the province of the Transvaal constituted under Proclamation No. 225 of 1946, the following persons:—

As accountant members thereof:—

Sydney Ruthven Barnes, of Pretoria.
Henry Edmond Bird, of Johannesburg.
Robert Howard Button, of Durban.
Harold Graham Galbraith, of Cape Town.
Noel Glen, of Johannesburg.
William Brodie Gurney, of Cape Town.
John Hanson, of Cape Town.
William James Lamb, of Johannesburg.
Richard Marie McElligott, of Durban.
Robert Balderson Sinclair, of Johannesburg.
Harold Pincheon Webber, of Pietermaritzburg.
Noel Stanley Wood, of Cape Town.
Archibald Bisset Murphy, of Cape Town.

As commercial members thereof:—

Thomas Ball, of Cape Town.
Maurice George Deacon, of Durban.
John Herbert Hankinson, of Durban.
Philip Perkins Hill, of Cape Town.
Edwin Robert Keegan, of Cape Town.
Marthinus Smuts Louw, of Cape Town.
John William Lobban, of Johannesburg.
James Smith Peddie Mackness, of Durban.
Thomas Holding Schutte, of Johannesburg.
Alfred Cecil Turner, of Johannesburg.
William Rowland Whiting, of Johannesburg.
George Evan Williamson, of Cape Town.

As qualified mining engineer members thereof:—

Henry Stone Hutcheon Donald, of Johannesburg.
Laurence Wenman Luttrell-West, of Johannesburg.
David Gabriel Malherbe, of Johannesburg.

GOD SAVE THE KING.

Given under my Hand and Great Seal at Cape Town on this Thirteenth day of December, One thousand Nine hundred and Forty-nine.

G. BRAND VAN ZYL,
Governor-General.

By Command of His Excellency the
Governor-General-in-Council.

N. C. HAVENGA.

No. 307, 1957.]

AFSKAFFING VAN DIE SPESIALE INKOMSTEBELASTINGHOF VAN DIE KAAP DIE GOEIE HOOP, DIE SAMESTELLING VAN SPESIALE HOWE VIR DIE VERHOOR VAN INKOMSTEBELASTINGAPPELSAKE VIR DIE REGSGEBIEDE VAN DIE KAAPSE PROVINSIALE AFDELING EN DIE OOS-KAAPSE AFDELING VAN DIE HOOGGEREGSHOF EN DIE AANSTELLING VAN LEDE DAARVAN.

Kragtens die bevoegdheid my verleen by artikel nege-en-sewentig van die Inkomstebelastingwet, 1941—

- (a) skaf ek hierby met ingang van die nege-en-twintigste dag van September 1957 die Spesiale Hof van die Kaap die Goeie Hoop, saamgestel kragtens Proklamasie No. 6 van 1950, om inkomstebelastingappelle te verhoor en te beslis, af;
- (b) stel ek hierby met ingang van genoemde datum spesiale howe vir die regsgebiede van onderskeidelik die Kaapse Provinsiale Afdeling en die Oos-Kaapse Afdeling van die Hooggeregshof saam om die appelsake wat binne die bepaling van voornoemde artikel val, binne die betrokke gebiede te verhoor en oor hulle te beslis; en
- (c) stel ek die persone wat kragtens Proklamasie No. 28 van 1955 en Proklamasie No. 109 van 1955 aangestel is as lede van die hof genoem in paragraaf (a) as lede aan van elk van die Spesiale Howe hierby saamgestel.

GOD BEHOEDE DIE KONINGIN.

Gegee onder my Hand en die Goewerneur-generaal se Grootseël te Pretoria, op hede die Negende dag van Augustus Eenduisend Nege-honderd Sewe-en-vyftig.

H. A. FAGAN,

Amptenaar belas met die Uitoefening van die Uitvoerende Gesag.

Op las van Sy Eksellensie die Amptenaar belas met die Uitoefening van die Uitvoerende Gesag-in-rade.

J. H. VILJOEN.

No. R. 1294.]

[21 Augustus 1964.]

WET OP HEREREGTE, 1949 (WET No. 40 VAN 1949).

VORMS VAN VERKLARING VOORGESKRYF INGEVOLGE ARTIKEL VEERTIEN.

Die ondergenoemde vorms van verklaring word deur die Sekretaris van Binnelandse Inkomste, ingevolge artikel veertien van die Wet op Hereregte van 1949, voorgeskryf.

Goewermenskennisgewings No. 2102 van 7 Oktober 1949, 2065 van 9 November 1956, 2365 van 28 Desember 1956, 1802 van 2 November 1962, 1911 van 23 November 1962 en 640 van 3 Mei 1963 word hiermee gekanselleer.

VORM „A”.

VERKLARING DEUR VERKOPER.

Ek, _____
verklaar hierby plegtig en opreg—

- (1) dat op die _____ dag van _____ 19____, en nie voor dit nie, die eiendom beskryf as _____

verkoop is deur (volle naam van verkoper) _____

aan _____

(hieronder genoem die koper) volgens *private ooreenkomts/per publieke veiling; en

- (2) dat die volle en ware vergoeding wat vir sodanige verkoop aan die verkoper toegeval het R_____ is, as volg saamgestel:—

In kontant R_____

In ander vorm as kontant _____

No. 307, 1957.]

ABOLITION OF THE CAPE OF GOOD HOPE INCOME TAX SPECIAL COURT, THE CONSTITUTION OF SPECIAL COURTS FOR HEARING INCOME TAX APPEALS FOR THE AREAS OF JURISDICTION OF THE CAPE PROVINCIAL DIVISION AND THE EASTERN CAPE DIVISION OF THE SUPREME COURT AND APPOINTMENT OF MEMBERS THERETO.

Under the powers vested in me by section seventy-nine of the Income Tax Act, 1941, I do hereby—

- (a) abolish with effect from the twenty-ninth day of September, 1957, the Special Court for the Province of the Cape of Good Hope, constituted by Proclamation No. 6 of 1950, for the hearing and determination of income tax appeals;
- (b) constitute with effect from the said date, special courts for the areas of jurisdiction of the Cape Provincial Division and the Eastern Cape Division of the Supreme Court respectively, for the hearing and determination within the respective areas of such appeals as come within the terms of the said section; and
- (c) appoint the persons appointed by Proclamation No. 28 of 1955 and Proclamation No. 109 of 1955 to be members of the Court referred to in paragraph (a), as members of each of the Special Courts hereby constituted.

GOD SAVE THE QUEEN.

Given under my Hand and the Governor-General's Great Seal at Pretoria on this Ninth day of August, One thousand Nine hundred and Fifty-seven.

H. A. FAGAN,

Officer Administering the Government.

By Command of His Excellency the Officer Administering the Government-in-Council.

J. H. VILJOEN.

No. R. 1294.]

[21 August 1964.]

TRANSFER DUTY ACT, 1949 (ACT No. 40 OF 1949).

FORMS OF DECLARATION PRESCRIBED IN TERMS OF SECTION FOURTEEN.

The undermentioned forms of declaration are prescribed by the Secretary for Inland Revenue, in terms of section fourteen of the Transfer Duty Act, 1949.

Government Notices Nos. 2102, dated 7th October, 1949; 2065, dated 9th November, 1956; 2365, dated 28th December, 1956; 1802, dated 2nd November, 1962; 1911, dated 23rd November, 1962; and 640, dated 3rd May, 1963, are hereby cancelled.

FORM “A”.

DECLARATION BY SELLER.

I, _____
do solemnly and sincerely declare—

- (1) that on the _____ day of _____, 19____, and not before, the property described as _____

was sold by (full name of seller) _____

to _____
(hereinafter referred to as the purchaser) by *private treaty/public auction; and

- (2) that the full and true consideration passing to the seller for such sale is R_____, made up as follows:—

In cash R_____

Otherwise than in cash _____;

(3) dat op die datum van verkoop die eiendom* onverbeterde grond was, verbeter was soos volg (sien voetnota†) en dat geen staande oeste, plantasies of verbeterings wat op die datum van die verkoop 'n deel van die eiendom uitgemaak het, deur die koper of deur 'n ander persoon gekoop, of op enige ander wyse verkry is by wyse van 'n aparte ooreenkoms of vir vergoeding wat nie by paragraaf (2) hierbo ingesluit is nie, behalwe die volgende (volle besonderhede, insluitende vergoeding betaal of betaalbaar, moet verstrek word):

(4) dat daar geen verpligting of onderneming op die verkoper rus om die eiendom op enige manier te verbeter of om deels voltooië geboue of enige ander struktuur te voltooi nie, behalwe die volgende (volle besonderhede, insluitende die vergoeding betaal of betaalbaar, moet verstrek word):

(5) dat daar geen ooreenkoms, voorwaardes of verstandhouding tussen die verkoper en die koper of enige ander persoon is waarvolgens die koper vir of ten opsigte van of in verband met die verkoop of verkryging van genoemde eiendom aan die verkoper of enige ander persoon enige bedrag of waardevolle vergoeding bo en behalwe voornoemde bedrae betaal het of moet betaal nie, behalwe sekere vorderings wat onder artikel sewe van die Wet op Hereregte, 1949, val;

(6) dat na my mening die billike markwaarde van die eiendom op die datum van verkoop R_____ was. Verder verklaar ek dat die koper gedra het of onderneem het om te dra:—

(a) R_____ kommissie of gelde betaal of betaalbaar deur die verkoper ten opsigte van die verkoop van die eiendom;

(b) R_____ agterstallige belastinge of ander vorderings ten opsigte van genoemde eiendom;

(c) R_____ betaal of betaalbaar aan die verkoper vir 'n opsie of voorkoepsreg om genoemde eiendom te koop.

Verder verklaar ek dat die koper die enigste persoon is wat genoemde eiendom ooit van die verkoper gekoop het en dat die verkoper dit nie te eniger tyd aan enige ander persoon verkoop het nie, behalwe dat op die dag van _____ 19_____, dit verkoop is aan _____ dat hierdie koop op die dag van _____ 19_____, *gekanselleer/ontbind/nietig verklaar is, en dat—

*geen hereregte betaalbaar was ten opsigte van dié gekanselleerde verkoop nie en 'n verklaring met dié strekking voorgelê is, of

*die hereregte ten opsigte van dié gekanselleerde verkoop betaal is en Kwitansie No. _____, gedateer _____, ten opsigte daarvan uitgereik is.

Verder verklaar ek dat—

die koper *nie 'n bloed- of aanverwant van die koper is *nie; die verkoper *nie direk of indirek in die bestuur, beheer of kapitaal van die besigheid van die koper deel *nie; en die koper *nie direk of indirek in die bestuur, beheer of kapitaal van die besigheid van die verkoper deel *nie.

Hierdie verklaring word deur my gemaak as *verkoper/†verteenwoordiger van die verkoper.

(Hoedanigheid)

Verklaar voor my te _____ op hede die dag van _____ 19_____.

Kommissaris van Ede/Vrederegter.

*Verklaarder moet woorde wat nie van toepassing is nie skrap.

†„Verbeter” beteken vermeerder in waarde deur die bestee van geld of arbeid. Waar die verkoper onderneem het om geboue op te rig of ander verbeterings aan te bring, moet 'n afskrif van die ooreenkoms voorgelê word.

‡„Verteenwoordiger van die verkoper” beteken 'n direkteur van 'n maatskappy, eksekuteur van 'n bestorwe boedel, trustee, administrateur, ens. 'n Verklaring deur 'n agent sal nie aanvaar word nie, tensy die Sekretaris van Binnelandse Inkomste of sy gevolmagtigde tevrede is dat 'n verklaring deur die verkoper nie verkry kan word nie.

Munisipale, Afdelingsraads- of ander Plaaslike Bestuur-waardering:

R_____

VORM „B”.

VERKLARING DEUR KOPER.

Ek,

verklaar hierby plegtig en opreg—

(1) dat op die dag van _____ 19_____, en nie voor dit nie/ die eiendom beskryf as _____ deur (volle naam van koper) _____ van _____ (hieronder genoem die verkoper) volgens *private ooreenkoms, per publieke veiling gekoop is; en

(3) that at the date of sale the property was *unimproved land/had been improved as follows (see footnote†)

and that no unrequited crops, growing timber or improvements which formed part of the property at the date of the said sale were purchased or otherwise acquired by the purchaser or any other person by means of a separate agreement or for a consideration not included in paragraph (2) above, except for the following (full particulars to be given including consideration paid or payable);

(4) that there is no obligation or undertaking by the seller to improve the property in any manner or to complete partly completed buildings or other structures, except for the following (full particulars to be given including consideration paid or payable);

(5) that there is no agreement, condition or understanding between the seller and the purchaser or any other person whereby the purchaser has paid or is to pay to the seller or any other person whomsoever for or in respect of or in connection with the sale or acquisition of the said property any sum of money or valuable consideration over and above the aforesaid amounts, save and except certain charges which fall under section seven of the Transfer Duty Act, 1949;

(6) that in my opinion the fair market value of the property on the date of sale was R_____. I further declare that the purchaser has borne or undertaken to bear:—

(a) R_____ commission or fees paid or payable by the seller in respect of the sale of the property;

(b) R_____ arrears taxes or other charges in respect of the said property;

(c) R_____ paid or payable for an option or right of pre-emption to purchase the said property.

I further declare that the purchaser is the only person who has ever purchased the said property from the seller and that the seller has not at any time sold the said property to any other person, except that on the _____ day of _____, 19_____, it was sold to

which sale was *cancelled/dissolved/rescinded on the _____ day of _____ 19_____, and that—

*no transfer duty was payable in respect of such cancelled sale and a declaration to that effect has been filed, or

*the transfer duty in respect of the cancelled sale was paid and receipt No. _____, dated _____, was issued in respect thereof.

I further declare that—

the purchaser *is/is not related to the seller by blood or by marriage;

the seller *does/does not participate directly or indirectly in the management, control or capital of the business of the purchaser; and

the purchaser *does/does not participate directly or indirectly in the management, control or capital of the business of the seller.

This declaration is made by me as *seller/†representative of the seller.

(Capacity)

Declared before me at _____ this the _____ day of _____, 19_____.

Commissioner of Oaths/Justice of the Peace.

*Declarant to strike out whichever is inapplicable.

†“Improved” means enhanced in value by the expenditure of money or labour. Where the seller has undertaken to erect buildings or effect other improvements, a copy of the agreement must be submitted.

‡“Representative of the seller” means a director of a company, executor of a deceased estate, trustee, administrator, etc. A declaration by an agent will not be accepted unless the Secretary for Inland Revenue or his duly authorised representative is satisfied that a declaration by the seller cannot be obtained.

Municipal, Divisional Council or other Local Authority valuation:

R_____

FORM “B”.

DECLARATION BY PURCHASER.

I,

do solemnly and sincerely declare—

(1) that on the _____ day of _____, 19_____, and not before, the property described as _____ was purchased by (full name of purchaser) _____ from _____ (hereinafter referred to as the seller) by *private treaty/public auction; and

- (2) dat die volle en ware vergoeding betaal of betaalbaar vir sodanige eiendom, hetsy aan genoemde verkoper of enige ander persoon, in verband met sodanige aankoop R_____ is, as volg saamgestel:—

R_____ koopprijs betaalbaar aan die verkoper as volg saamgestel:—

In kontant, R_____

In 'n ander vorm as kontant, R_____

R_____ aan _____, ten opsigte van of in verband met die verkryging van die eiendom bo en behalwe die koopprijs wat aan die verkoper betaalbaar is;

- (3) dat op die datum van koop die eiendom *onverbeterde grond was/verbeter was soos volg (sien voetnota†):

en dat geen staande oeste, plantasies of verbeterings wat op die datum van die koop 'n deel van die eiendom uitgemaak het, deur die koper of deur 'n ander persoon gekoop of op enige ander wyse verkry is by wyse van 'n aparte ooreenkoms of vir vergoeding wat nie by paragraaf (2) hierbo ingesluit is nie, behalwe die volgende (volle besonderhede, insluitende vergoeding betaal of betaalbaar, moet verstrek word)

- (4) dat daar geen verpligting of onderneming op die verkoper rus om die eiendom op enige manier te verbeter of om deels voltooide geboue of enige ander struktuur te voltooi nie, behalwe die volgende (volle besonderhede, insluitende die vergoeding betaal of betaalbaar, moet verstrek word)

- (5) dat daar geen ooreenkoms, voorwaarde of verstandhouding tussen die koper en die verkoper of enige ander persoon is waarvolgens die koper aan die verkoper of aan hoegenaamd enige ander persoon vir of ten opsigte van of in verband met die verkoop of verkryging van genoemde eiendom enige bedrag of waardevolle vergoeding bo en behalwe voornoemde bedrae betaal het of moet betaal nie, behalwe sekere vorderings wat onder artikel sewe van die Wet op Hereregte, 1949, val;

- (6) dat na my mening die billike markwaarde van die eiendom op die datum van koop R_____ was.

Verder verklaar ek dat die koper die volgende gedra het of onderneem het om te dra:—

- (a) R_____ kommissie of gelde bo die bedrag van vyf persent van die koopprijs van eiendom;
- (b) R_____ agterstallige belastinge, kommissie-gelde of ander vorderings wat deur die verkoper ten opsigte van die eiendom verskuldig is;
- (c) R_____ aan _____ ten opsigte van 'n opsie of voor-koopsreg om genoemde eiendom te koop.

Verder verklaar ek dat—

die verkoper *nie 'n bloed- of aanverwant van die koper is *nie; die koper *nie direk of indirek in die bestuur, beheer of kapitaal van die besigheid van die verkoper deel *nie; en die verkoper *nie direk of indirek in die bestuur, beheer of kapitaal van die besigheid van die koper deel *nie.

Hierdie verklaring word deur my gemaak as *koper/†verteenvoortreder van die koper.

(Hoedanigheid)

Verklaar voor my te _____ op hede die _____ dag van _____ 19_____.

Kommissaris van Ede/Vrederegter.

*Verklaarder moet woorde wat nie van toepassing is nie skrap.

†„Verbeter” beteken vermeerder in waarde deur die bestee van geld of arbeid. Waar die verkoper onderneem het om geboue op te rig of ander verbeterings aan te bring, moet 'n afskrif van die ooreenkoms voorgelê word.

†„Verteenwoordiger van die koper” beteken 'n direkteur van 'n maatskappy, eksekuteur van 'n bestorwe boedel, trustee, administrateur, ens. 'n Verklaring deur 'n agent sal nie aanvaar word nie, tensy die Sekretaris van Binnelandse Inkomste of sy gevolgmagtigde tevrede is dat 'n verklaring deur die koper nie verkry kan word nie.

VORM „C”.

VERKLARING DEUR VERHUURDER OF ONDERVERHUURDER VAN REGTE OP MINERALE.

Ek, _____ verklaar hierby plegtig en opreg dat ek op die _____ dag van _____ 19_____, en nie voor dit nie, aan _____ vir 'n tydperk van _____ met die volgende reg van hernuwing die eiendom _____

verhuur het en dat die volgende volle vergoeding my vir sodanige huur toegeval het:—

- (1) R_____ wat die totale bedrag van 'n jaarlikse huur van R_____ vir _____ jaar is.

- (2) that the full and true consideration paid or payable for such property, whether to the said seller or to any other person, in connection with such purchase is R_____, made up as follows:—

R_____ purchase price payable to the seller, made up as follows:—

In cash, R_____

Otherwise than in cash, R_____

R_____ to _____, in respect of or in connection with the acquisition of the property over and above the purchase price payable to the seller;

- (3) that at the date of purchase the property *was unimproved land/ had been improved as follows (see footnote†):

and that no unreaped crops, growing timber or improvements which formed part of the property at the date of the said purchase were purchased or otherwise acquired by the purchaser by means of a separate agreement or for a consideration not included in paragraph (2) above except for the following (full particulars to be given including consideration paid or payable)

- (4) that there is no obligation or undertaking by the seller to improve the property in any manner or to complete partly completed buildings or other structures thereon except for the following (full particulars to be given including consideration paid or payable)

- (5) that there is no agreement, condition or understanding between the purchaser and the seller or any other person whereby the purchaser has paid or is to pay to the seller or any other person whomsoever for or in respect of or in connection with the sale or acquisition of the said property any sum of money or valuable consideration over and above the aforesaid amounts, save and except certain charges which fall under section seven of the Transfer Duty Act, 1949;

- (6) that in my opinion the fair market value of the property on the date of purchase was R_____

I further declare that the purchaser has borne or undertaken to bear:—

- (a) R_____ commission or fees in excess of five per cent of the purchase price of the property.
- (b) R_____ arrear taxes, commission, fees or other charges due in respect of the property.
- (c) R_____ to _____, in respect of an option or right of pre-emption to purchase the said property.

I further declare that—

the seller *is/is not related to the purchaser by blood or by marriage; the purchaser *does/does not participate directly or indirectly in the management, control or capital of the business of the seller; and the seller *does/does not participate directly or indirectly in the management, control or capital of the business of the purchaser.

This declaration is made by me as *purchaser/†representative of the purchaser.

(Capacity)

Declared before me at _____ this _____ day of _____, 19_____.

Commissioner of Oaths/Justice of the Peace.

*Declarant to strike out whichever is inapplicable.

†“Improved” means enhanced in value by the expenditure of money or labour. Where the seller has undertaken to erect buildings or effect other improvements, a copy of the agreement must be submitted.

†“Representative of the purchaser” means a director of a company, executor of a deceased estate, trustee administrator, etc. A declaration by an agent will not be accepted unless the Secretary for Inland Revenue or his duly authorised representative is satisfied that a declaration by the purchaser cannot be obtained.

FORM “C”.

DECLARATION BY LESSOR OR SUB-LESSOR OF RIGHTS TO MINERALS.

I, _____ do solemnly and sincerely declare that on the _____ day of _____, 19_____, and not before, I leased to _____ for a period of _____ with the following right of renewal _____ the property _____

and that the full consideration passing to me for such lease is—

- (1) R_____ being the aggregate amount of a yearly rental of R_____ for _____ years;

- (2) R _____, by wyse van verdere vergoeding, as volg saamgestel
- (3) R _____, synde inhouding van kommissie, gelde of ander vorderings deur my ten opsigte van die huur van die eiendom betaal of betaalbaar.
- (4) R _____, aan my vir 'n opsie of voorkoopsreg om die genoemde eiendom te verhuur, betaal of betaalbaar.

Verder verklaar ek dat daar geen ooreenkoms, voorwaarde of verstandhouding tussen my en die genoemde _____ is waarvolgens hy vir of ten opsigte van of in verband met die huur aan hom van die genoemde eiendom enige bedrag of waardevolle vergoeding bo en behalwe die voornoemde bedrae, en behalwe sekere vorderings wat onder artikel sewe van die Wet op Hereregte van 1949 val, betaal het of moet betaal.

Voorts verklaar ek dat die genoemde _____ nie 'n *bloed- of aanverwant is of as geassosieerde of filiaalmaatskappy of besigheid aan my verbonde is nie.*

Verklaar voor my te _____ op die _____ dag van _____ 19____.

Kommissaris van Ede/Vrederegter.

* Verklaarder moet woorde, wat nie van toepassing is nie, skrap.

VORM „D”.

VERKLARING DEUR HUURDER VAN REGTE OP MINERALE.

Ek, _____, verklaar hierby plegtig en opreg dat ek op die _____ dag van _____, 19____, en nie voor dit nie, van _____ vir 'n tydperk van _____ met die volgende reg van hernuwing die eiendom _____

gehuur het en dat die volgende volle vergoeding deur my vir die genoemde huur gegee is:—

- (1) R _____, synde die totale bedrag van 'n jaarlikse huur van R _____ vir _____ jaar.
- (2) R _____, by wyse van verdere vergoeding, synde _____
- (3) R _____, kommissie of gelde bo die bedrag van vyf persent van die waarde van die vergoeding betaalbaar ten opsigte van die huur.
- (4) R _____, kommissie, gelde of ander vorderings betaalbaar deur die verhuurder, die genoemde _____ en deur my gedra.
- (5) R _____, ten opsigte van 'n opsie of voorkoopsreg om die genoemde eiendom te huur.
- (6) R _____, aan _____ ten opsigte van of in verband met die verkryging van die huur bo en behalwe die vergoeding aan die verhuurder betaalbaar.

Verder verklaar ek dat daar geen ooreenkoms, voorwaarde of verstandhouding tussen my en die genoemde _____ is waarvolgens ek vir of ten opsigte van of in verband met die huur van die genoemde eiendom enige bedrag of waardevolle vergoeding bo en behalwe die voornoemde bedrae, en behalwe sekere vorderings wat onder artikel sewe van die Wet op Hereregte val, betaal het of moet betaal.

Voorts verklaar ek dat die genoemde _____ nie 'n *bloed- of aanverwant is of as geassosieerde of filiaalmaatskappy of besigheid aan my verbonde is nie.*

Verklaar voor my te _____ op die _____ dag van _____ 19____.

Kommissaris van Ede/Vrederegter

* Verklaarder moet woorde, wat nie van toepassing is nie, skrap.

VORM „E”.

VERKLARING DEUR SKENKER.

Ek, _____, verklaar hierby plegtig en opreg dat ek op die _____ dag van _____, 19____, en nie voor dit nie, aan _____ die eiendom _____ geskenk het.

- (2) R _____, by way of further consideration being _____;
- (3) R _____, in recoupment of commission, fees or other charges paid or payable by me in respect of the lease of the property;
- (4) R _____, paid or payable to me for an option or right of pre-emption to lease the said property.

I further declare that there is no agreement, condition or understanding between me and the said _____

whereby he has paid or is to pay for or in respect of or in connection with the lease to him of the said property any sum of money or valuable consideration over and above the amounts as aforesaid, save and except certain charges which fall under section seven of the Transfer Duty Act, 1949.

And I further declare that the said _____ is/is not *related to me by blood or marriage or as an associated or subsidiary company or business.

Declared before me at _____ this _____ day of _____, 19____.

Commissioner of Oaths/Justice of the Peace.

* Declarant to strike out whatever is inapplicable.

FORM “D”.

DECLARATION BY LESSEE OF RIGHTS TO MINERALS.

I, _____, do solemnly and sincerely declare that on the _____ day of _____, 19____, and not before, I leased from _____ for a period of _____ with the right of renewal as follows _____ the property _____

and that the full consideration given by me for the said lease is:—

- (1) R _____, being the aggregate amount of a yearly rental of R _____ for _____ years;
- (2) R _____, by way of further consideration, being _____
- (3) R _____, commission or fees in excess of five per cent of the value of the consideration payable in respect of the lease;
- (4) R _____, commission, fees or other charges payable by the lessor, the said _____ and borne by me;
- (5) R _____, in respect of an option or right of pre-emption to lease the said property;
- (6) R _____, to _____ in respect of or in connection with the acquisition of the lease over and above the consideration payable to the lessor.

I further declare that there is no agreement, condition or understanding between me and the said _____ whereby I have paid or am to pay for or in respect of or in connection with the lease of the said property any sum of money or valuable consideration over and above the amounts as aforesaid save and except certain charges which fall under section seven of the Transfer Duty Act, 1949.

And I further declare that the said _____ is/is not related to me by blood or marriage or as an associated or subsidiary company or business.

Declared before me at _____ this _____ day of _____, 19____.

Commissioner of Oaths/Justice of the Peace.

* Declarant/to strike out whatever is inapplicable.

FORM “E”.

DECLARATION BY DONOR.

I, _____, do solemnly and sincerely declare that on the _____ day of _____, 19____, and not before, I donated _____ the property _____

Ek verklaar dat die waarde van die genoemde eiendom, R _____ is en dat ek geen waardevolle vergoeding vir of as gevolg van die vervreemding van die genoemde eiendom ontvang het of sal ontvang nie.

Verklaar voor my te _____ op die _____ dag van _____, 19____.

Kommissaris van Ede/Vrederegter.

Munisipale, Afdelingsraad- of ander Plaaslike Bestuur-waardering:

R _____

VORM „F”.

VERKLARING DEUR BEGIFTIGDE.

Ek, _____ verklaar hierby plegtig en opreg dat ek op die _____ dag van _____, 19____, en nie voor dit nie, by wyse van skenking aan my van _____ die eiendom _____

aangeneem het.

Ek verklaar dat die waarde van die genoemde eiendom R _____ is en dat geen waardevolle vergoeding deur my of namens my vir en as gevolg van die vervreemding aan my van die genoemde eiendom gegee of belowe is nie.

Verklaar voor my te _____ op die _____ dag van _____, 19____.

Kommissaris van Ede/Vrederegter.

Munisipale, Afdelingsraad- of Plaaslike Bestuur-waardering van die onderskeie eiendomme:

(A) R _____

(B) R _____

VORM „G”.

VERKLARING VAN VERRUILING.

Ons, _____ en _____ verklaar afsonderlik hierby plegtig en opreg dat op die _____ dag van _____, 19____, en nie voor dit nie, ons onderling op die volgende verruiling ooreengekom het:—

Ek, _____ om aan _____ my eiendom: (A) _____

oor te dra, waarvan die waarde R _____ is en ek om aan _____ my eiendom: (B) _____

oor te dra waarvan die waarde R _____ is en dat geen ander vergoeding enigeen van ons toekom vir die doel om die verskil in waarde gelyk te maak of om enige ander rede nie behalwe R _____ en/of ander vergoeding gewaardeer teen R _____ wat deur _____ aan _____ gegee is of gegee moet word.

En ons verklaar dat ons nie, en sover ons bekend niemand anders namens ons enige geld of ander waardevolle vergoeding, behalwe soos hierbo verklaar, vir of ten opsigte van die verruiling en die onderlinge oordrag van die voornoemde eiendomme gegee of ontvang het of deur of namens ons deur die een aan die ander gegee of van hom ontvang moet word nie.

Verklaar voor my te _____ op die _____ dag van _____, 19____.

Kommissaris van Ede/Vrederegter.

Verklaar voor my te _____ op die _____ dag van _____, 19____.

Kommissaris van Ede/Vrederegter.

And I declare that the value of the said property is R _____, and that I have not received nor am I to receive any valuable consideration for or on account of the alienation of the said property.

Declared before me at _____ this _____ day of _____, 19____.

Commissioner of Oaths/Justice of the Peace.

Municipal, Divisional Council or other Local Authority valuation:

R _____

FORM “F”.

DECLARATION BY DONEE.

I, _____ do solemnly and sincerely declare that on the _____ day of _____, 19____, and not before, I accepted by way of donation to me from _____ the property _____

And I declare that the value of the said property is R _____ and that no valuable consideration has been given or promised by me or on my behalf for and on account of the alienation to me of the said property.

Declared before me at _____ this _____ day of _____, 19____.

Commissioner of Oaths/Justice of the Peace.

Municipal, Divisional Council or Local Authority valuations of the respective properties:

(A) R _____

(B) R _____

FORM “G”.

DECLARATION OF EXCHANGE.

We, _____ and _____ do severally solemnly and sincerely declare that on the _____ day of _____, 19____, and not before, we mutually agreed to the following exchange:—

I, _____ to transfer to _____ my property: (A) _____

the value of which is R _____ and I _____ to transfer to _____ my property: (B) _____

the value of which is R _____ and that there is no other consideration passing between us for the purpose of equalising the difference in value or for any other reason except R _____ and/or other consideration valued at R _____ given or to be given by _____ to _____

And we declare that we have not nor has any person to our knowledge on our account given or received nor is there by us or on our behalf to be given or received by the one to or from the other of us any money or other valuable consideration other than as above stated for or in respect of the exchange and the mutual transfer of the aforesaid properties.

Declared before me at _____ this _____ day of _____, 19____.

Commissioner of Oaths/Justice of the Peace.

Declared before me at _____ this _____ day of _____, 19____.

Commissioner of Oaths/Justice of the Peace.

VORM „H”.

VERKLARING VAN VERDELING.

Ons, _____
 en _____
 en _____
 gesamentlike eienaars van die eiendom _____

verklaar hierby afsonderlik, plegtig en opreg dat op die _____
 dag van _____, 19_____, en nie voor dit nie, ons onderling
 op die volgende verdeling van die genoemde eiendom ooreengekom het
 om aan elke party 'n omskrewe gedeelte as sy afsonderlike en uit-
 sluitende eiendom te gee, nl.:—

aan _____ die gedeelte _____

aan _____ die gedeelte _____

en aan _____ die gedeelte _____

En ons verklaar dat ons nie, en sover ons bekend niemand anders
 namens ons, enige geld of waardevolle vergoeding, behalwe soos hier-
 onder verklaar, vir of ten opsigte van die verdeling en onderlinge
 oordrag van die voornoemde eiendom gegee of ontvang het of deur of
 namens ons deur die een aan die ander gegee of van hom ontvang moet
 word nie: _____

Verklaar voor my te _____ op die _____
 dag van _____, 19_____,

Kommissaris van Ede/Vrederegter.

VORM „I”.

VERKLARING DEUR VERKOPER VAN KANSELLERING VAN VERKOOP.

Ek, _____
 verklaar hierby plegtig en opreg dat ek aan _____
 op die _____ dag van _____, 19_____,
 en nie voor dit nie, die eiendom _____

vir die bedrag van R _____ verkoop het.

Verder verklaar ek dat daar op die _____ dag van _____ 19_____
 ooreengekom is om genoemde verkoop om die volgende redes te
 kanselleer _____

en wel op die volgende voorwaardes:—

- (1) Ten opsigte van die verkoopprijs het ek *R _____ ontvang
 en behou of moet ek dit ontvang en behou.
- (2) Ek het of moet *R _____ van _____
 as vergoeding vir die kansellering ontvang.
- (3) Ek het of moet *R _____ aan _____
 as vergoeding vir die kansellering betaal.

Verder verklaar ek ook dat ek nie aan of van genoemde
 of enigemand anders enige bedrag of waardevolle vergoeding vir of in
 verband met die kansellering van genoemde verkoop, behalwe soos
 hierbo verklaar, gegee of ontvang het of moet gee of ontvang nie.

Verklaar voor my te _____ op hede die _____
 dag van _____, 19_____,

Kommissaris van Ede/Vrederegter.

* Sien artikel 5 (2) (a).

VORM „J”.

VERKLARING DEUR KOPER VAN KANSELLERING VAN VERKOOP.

Ek, _____
 verklaar hierby plegtig en opreg dat ek van _____
 op die _____ dag van _____, 19_____,
 en nie voor dit nie, die eiendom _____

vir die bedrag van R _____ gekoop het.

Verder verklaar ek dat daar op die _____ dag van _____ 19_____
 ooreengekom is om genoemde verkoop om die volgende redes te
 kanselleer _____

en wel op die volgende voorwaardes:—

- (1) Genoemde _____ het *R _____
 ten opsigte van die koopprys ontvang en sal dit behou.
- (2) Ek het *R _____ betaal of het onderneem om dit te betaal aan _____
 as vergoeding vir die kansellering.
- (3) Ek het of moet *R _____ van _____
 as vergoeding vir die kansellering ontvang.

FORM “H”.

DECLARATION OF PARTITION.

We, _____
 and _____
 and _____
 joint proprietors of the property _____

do severally solemnly and sincerely declare that on the _____
 day of _____, 19_____, and not before, we mutually
 agreed each with the other/s to the following partition of the said
 property so as to give to each party a defined portion as his separate and
 exclusive property, viz.:—

to _____ the portion _____

to _____ the portion _____

and to _____ the portion _____

And we declare that we have not nor has any person to our know-
 ledge on our account given or received nor is there by us or on our
 behalf to be given or received by the one to or from any of the others of
 us any money or other valuable consideration for or in respect of the
 partition and mutual transfer of the aforesaid property, except as
 follows _____

Declared before me at _____ this _____
 day of _____, 19_____,

Commissioner of Oaths/Justice of
 the Peace.

FORM “I”.

DECLARATION BY SELLER OF CANCELLATION OF SALE.

I, _____
 do solemnly and sincerely declare that I sold to _____
 on the _____ day of _____, 19_____,
 and not before, the property _____

for the sum of R _____
 I further declare that on the _____ day of _____, 19_____,
 it was agreed to cancel the said sale for the following reasons _____

and upon the following terms:—

- (1) I have received and retained or am to receive and retain *R _____
 in respect of the sale price.
- (2) I have received or am to receive from _____ *R _____
 as consideration for cancellation.
- (3) I have paid or am to pay _____ *R _____
 as consideration for the cancellation.

And I further declare that I have not received nor am I to receive
 from nor have I given nor am I to give to the said _____
 or any other person any money or other valuable consideration for or in
 reference to the cancellation of the said sale other than as above stated.

Declared before me at _____ this _____
 day of _____, 19_____,

Commissioner of Oaths/Justice of
 the Peace.

* See section 5 (2) (a).

FORM “J”.

DECLARATION BY PURCHASER OF CANCELLATION OF SALE.

I, _____
 do solemnly and sincerely declare that I bought from _____
 on the _____ day of _____, 19_____, and not
 before, the property _____

for the sum of R _____

I further declare that on the _____ day of _____, 19_____,
 it was agreed to cancel the said sale for the following reasons _____

and upon the following terms and conditions:—

- (1) The said _____ has received and is to retain *R _____
 in respect of the purchase price.
- (2) I have paid or agreed to pay to _____ *R _____
 as consideration for the cancellation.
- (3) I have received or am to receive *R _____ from _____
 as consideration for the cancellation.

Verder verklaar ek dat ek, of enigiemand namens my, nie enige bedrag of ander waardevolle vergoeding vir of in verband met die kansellering van genoemde verkoop, gegee of ontvang het nie en ook dat ek nóg enigiemand namens my, dit moet gee of ontvang nie, behalwe soos hierbo verklaar.

Verklaar voor my te _____ op hede die _____
dag van _____, 19____.

Kommissaris van Ede/Vrederegter.

* Sien artikel 5 (2) (a).

Munisipale, Afdelingsraad- of ander Plaaslike Bestuur-waardering:
R _____

VORM „K”.

VERKLARING DEUR PERSOON WAT EIENDOM OP ENIGE
ANDER WYSE AS DEUR AANKOOP, SKENKING, VER-
RUILING OF VERDELING VERKRY.

Ek, _____
verklaar hierby plegtig en opreg dat op die _____
dag van _____, 19____, en nie voor dit nie, die eiendom _____

deur my onder die volgende omstandighede verkry is.

en ek verklaar dat die waarde van die genoemde eiendom R _____ is.

Verklaar voor my te _____ op die _____
dag van _____, 19____.

Kommissaris van Ede/Vrederegter.

VORM „L”.

VERKLARING DEUR PERSOON TEN GUNSTE VAN WIE
AFSTAND GEDOEN IS VAN 'N VRUGGEBRUIK, FIDEI
COMMISSUM, SERWITUUT, REG VAN BEWONING OF
ANDER BELANG IN ONROERENDE GOED.

Ek, _____
verklaar hierby plegtig en opreg dat die eiendom _____

wat deur my besit word aan die volgende beperking ten gunste van _____
beperting is op die _____ onderworpe was. Van hierdie _____
_____ dag van _____, 19____, deur die genoemde _____
afstand gedoen.

Verder verklaar ek dat die enigste vergoeding wat deur my ten opsigte van so 'n afstand gegee is of gegee moet word, die volgende is, nl. _____

Voorts verklaar ek dat ek die bedrag waarmee die waarde van die eiendom as gevolg van die opheffing van die beperking verhoog is, op R _____ skat.

Verklaar voor my te _____ op die _____
dag van _____, 19____.

Kommissaris van Ede/Vrederegter.

And I further declare that I have not given or received nor am I to give or receive nor has any person on my behalf given or received nor is any person on my behalf to give or receive any money or other valuable consideration for or in reference to the cancellation of the said sale other than as above stated.

Declared before me at _____ this _____
day of _____, 19____.

Commissioner of Oaths/Justice of the Peace.

* See section 5 (2) (a).

Municipal, Divisional Council or other Local Authority valuation:
R _____

FORM “K”.

DECLARATION BY PERSON ACQUIRING PROPERTY IN
ANY MANNER OTHER THAN BY PURCHASE, DONA-
TION, EXCHANGE OR PARTITION.

I, _____
do solemnly and sincerely declare that on the _____
day of _____, 19____, and not before, the property

was acquired by me in the following circumstances _____

and I declare the value of the said property to be R _____

Declared before me at _____ this _____
day of _____, 19____.

Commissioner of Oaths/Justice of the Peace.

FORM “L”.

DECLARATION BY PERSON IN WHOSE FAVOUR A USU-
FRUCT, FIDEI COMMISSUM, SERVITUDE, RIGHT OF
HABITATION OR OTHER INTEREST IN FIXED PRO-
PERTY IS RENOUNCED.

I, _____
do hereby solemnly and sincerely declare that the property _____

owned by me was subject to the following restriction in favour of _____

which restriction was on the _____ day of _____, 19____,
renounced by the said _____

I further declare that the only consideration given or to be given by me in respect of such renunciation was _____
and I further declare that I estimate the amount by which the value of the property has been enhanced in consequence of the release from the restriction is the sum of R _____

Declared before me at _____ this _____
day of _____, 19____.

Commissioner of Oaths/Justice of the Peace.

INHOUD.

No.	BLADSY
Departement van Binnelandse Inkomste.	
GOEWERMENSKENNISGEWINGS.	
R.1293. Herpublikasie van Proklamasies en Goewermenskenisgewings ...	1
R.1294. Vorms van Verklaring Voorgeskrif ...	140

CONTENTS.

No.	PAGE
Department of Inland Revenue.	
GOVERNMENT NOTICES.	
R.1293. Republication of Proclamations and Government Notices ...	1
R.1294. Forms of Declaration Prescribed ...	140

Koop Nasionale Spaarsertifikate

Buy National Savings Certificates

DIT BETAAL U OM TE SPAAR!

SPAAR

- ★ VIR U FAMILIE SE TOEKOMS!
- ★ VIR U EIE HUIS!
- ★ VIR U AFTREDE!
- ★ VIR ALLE GEVALLE VAN NOOD!

POSSPAARBANK

Die Posspaarbank verdien 2½% rente op die maandelikse balans, waarvan tot R100 per jaar van die rente van *Inkomstebelasting Vrygestel* is.

Die eerste belegging hoef nie meer as 10c te wees nie. So 'n rekening is baie handig in tye van nood of wanneer met vakansie, omdat stortings en terugvorderings by enige Poskantoor in die Republiek gedoen kan word.

Nie meer as R4,000 mag gedurende 'n boekjaar deur een persoon ingelê word nie.

IT PAYS YOU WELL TO SAVE!

SAVE

- ★ FOR YOUR FAMILY'S FUTURE!
- ★ FOR YOUR OWN HOME!
- ★ FOR YOUR RETIREMENT!
- ★ FOR ALL EMERGENCIES!

POST OFFICE SAVINGS BANK

The Post Office Savings Bank earns 2½% interest on the monthly balance, of which interest up to R100 per annum is *Free of Income Tax*.

The first deposit need be no more than 10c. Such an account is very handy in times of emergency or when on holiday, as deposits or withdrawals can be made at any Post Office in the Republic.

Not more than R4,000 may be deposited by one person during a financial year.

MAANDBULLETIN VAN STATISTIEK

Uitgereik deur die Buro vir Statistiek, Pretoria

Behels 'n omvattende dekking van lopende statistiese inligting oor 'n groot verskeidenheid van ekonomiese en maatskaplike onderwerpe. Elke uitgawe bevat meer as 100 statistiese tabelle asook statistiese bylaes

Prys Republiek van Suid-Afrika 60c per eksemplaar (R6.00 per jaar)
Buiteland ----- 75c per eksemplaar (R7.50 per jaar)

VERKRYGBAAR VAN DIE STAATSDRUKKER, PRETORIA EN KAAPSTAD

MONTHLY BULLETIN OF STATISTICS

Issued by the Bureau of Statistics, Pretoria

Contains a comprehensive coverage of current statistical information on a great variety of economic and social subjects. Each issue contains more than 100 statistical tables as well as statistical annexures

Price Republic of South Africa - - 60c per copy (R6.00 per year)
Overseas ----- 75c per copy (R7.50 per year)

OBTAINABLE FROM THE GOVERNMENT PRINTER, PRETORIA AND CAPE TOWN

Koop Nasionale Spaarsertifikate

Buy National Savings Certificates

Maak gebruik van die . . .

Posspaarbank!

wat

'n staatswaarborg, strenge geheimhouding
en ongeëwenaarde fasiliteite in verband
met inlaes en opvragings verskaf.

Die rentekoers op inlaes in gewone rekenings
is $2\frac{1}{2}\%$ per jaar.

Op bedrae wat in Spaarbanksertifikate belê
word, is die rente 4% per jaar.

R20,000 kan in Spaarbanksertifikate belê word.

OPEN VANDAG 'N REKENING!

Use the . . .

Post Office Savings Bank

which provides

state security; strict secrecy and unrivalled
facilities for deposits and withdrawals.

Deposits in ordinary accounts earn interest at
 $2\frac{1}{2}\%$ per annum.

Amounts invested in Savings Bank Certificates
earn interest at 4% per annum.

R20,000 may be invested in Savings Bank Cer-
tificates.

OPEN AN ACCOUNT TODAY!

Atlas van Suid-Afrika

Omvattende inleiding te-
samen met Statistiese Kaarte
dekkende die volgende:—

Afdeling I.—Relief, Geologie, Mynbou, Grondsoorte, Plantegroei en Visserye.
Afdeling II.—Klimaat en Waterhulpbronne.
Afdeling III.—Bevolking.
Afdeling IV.—Landbou.
Afdeling V.—Nywerhede en Beroepe.
Afdeling VI.—Vervoer.
Afdeling VII.—Buitelandse Handel.

PRYS R18.00

VERKRYGBAAR VAN DIE STAATSDRUKKER, PRETORIA EN KAAPSTAD

Atlas of South Africa

Comprehensive introduc-
tion together with Statis-
tical Maps covering the
following:—

Section I.—Relief, Geology, Soils, Vegetation and Fisheries.
Section II.—Climate and Water Resources.
Section III.—Population.
Section IV.—Agriculture.
Section V.—Industries and Occupations.
Section VI.—Transportation.
Section VII.—External Trade.

PRICE R18.00

OBTAINABLE FROM THE GOVERNMENT PRINTER, PRETORIA AND CAPE TOWN



Wapen van die Republiek van Suid-Afrika In Kleure

Groot 11½ duim by 9 duim

+
*Herdruk volgens plan opgemaak
deur die Kollege van Heraldiek*

+
PRYS:

R1.10 per kopie, posvry in die Republiek

R1.15 per kopie, buite die Republiek

Verkrygbaar by die Staatsdrukker
Pretoria en Kaapstad



Republic of South Africa Coat of Arms In Colours

Size 11½ inches by 9 inches

+
*Reprinted to design prepared
by the College of Heraldry*

+
PRICE:

R1.10 per copy, post free within the Republic

R1.15 per copy, outside the Republic

Obtainable from the Government Printer
Pretoria and Cape Town

Koop Nasionale Spaarsertifikate

Buy National Savings Certificates

Die Delfstowwe van Suid-Afrika

Die vierde uitgawe van *Die Delfstowwe van Suid-Afrika*
is nou beskikbaar

Prys R3.33

VERKRYGBAAR VAN DIE STAATSDRUKKER, PRETORIA EN KAAPSTAD

The Mineral Resources of South Africa

The fourth edition of *The Mineral Resources in South Africa*
is now available

Price R3.33

OBTAINABLE FROM THE GOVERNMENT PRINTER, PRETORIA AND CAPE TOWN

TELEGRAAFTARIEWE

BINNELANDSE TELEGRAMME.—(Suid-Afrika en Suidwes-Afrika):—

Gewone:—

Vir eerste 14 woorde of minder.....	20c
Vir elke bykomende woord.....	2c

INTERTERRITORIALE TELEGRAMME:—

Gewone na:—

Basoetoland en Swaziland:—

Vir eerste 12 woorde of minder.....	36c
Vir elke bykomende woord.....	3c

Noord-Rhodesië en Njassaland:—

Vir eerste 12 woorde of minder.....	48c
Vir elke bykomende woord.....	4c

Suid-Rhodesië en Betsjoeanaland:—

Vir eerste 12 woorde of minder.....	36c
Vir elke bykomende woord.....	3c

Mosambiek:—

Vir eerste 12 woorde of minder.....	36c
Vir elke bykomende woord.....	3c

TELEGRAPH TARIFFS

INLAND TELEGRAMS.—(South Africa and South West Africa):—

Ordinary:—

For first 14 words or less.....	20c
For each additional word.....	2c

INTERTERRITORIAL TELEGRAMS:—

Ordinary to:—

Basutoland and Swaziland:—

For first 12 words or less.....	36c
For each additional word.....	3c

Northern Rhodesia and Nyasaland:—

For first 12 words or less.....	48c
For each additional word.....	4c

Southern Rhodesia and Bechuanaland:—

For first 12 words or less.....	36c
For each additional word.....	3c

Mozambique:—

For first 12 words or less.....	36c
For each additional word.....	3c

Koop Nasionale Spaarsertifikate—Buy National Savings Certificates

Wette van die Republiek van Suid-Afrika, 1962

GEOUTORISEERDE UITGAWE

*met Alfabetiese Inhoudsopgawe en Tabel van Wette, ens.,
deur hierdie Wette Herroep en Gewysig*

Half gebonde in Kalfsleerband, R6.60 (Engels en Afrikaans)

VERKRYGBAAR BY DIE STAATSDRUKKER, PRETORIA EN KAAPSTAD

Statutes of the Republic of South Africa, 1962

PUBLISHED BY AUTHORITY

*With Table of Alphabetical Contents and Tables of Laws, etc.,
Repealed and Amended by these Statutes*

Half-bound in Law Calf, R6.60 (English and Afrikaans)

OBTAINABLE FROM THE GOVERNMENT PRINTER, PRETORIA AND CAPE TOWN



Wapen van die Provinsie Transvaal

In Kleure

Groot ongeveer 11 duim by 9 duim

PRYS:

12c per eksemplaar, posgeld ekstra.

Verkrygbaar by die Provinsiale Publikasiesmagasyn,
Posbus 2346, Pretoria.



The Province of Transvaal

*Coat of Arms
In Colours*

Size approximately 11 inches by 9 inches

PRICE:

12c per copy, postage extra.

Obtainable from the Provincial Publications Store,
P.O. Box 2346, Pretoria.

Koop Nasionale Spaarsertifikate Buy National Savings Certificates