

REPUBLIC
OF
SOUTH AFRICA



REPUBLIEK
VAN
SUID-AFRIKA

Government Gazette Staatskoerant

Vol. 382

PRETORIA, 30 APRIL 1997

No. 17965

GOVERNMENT NOTICE

GOEWERMENSKENNISGEWING

SOUTH AFRICAN REVENUE SERVICE

SUID-AFRIKAANSE INKOMSTE- DIENS

No. 653

30 April 1997

It is hereby notified that Parliament has in terms of section 231 (2) of the Constitution ratified the following Convention which is hereby published for general information, and has furthermore expressly provided in terms of section 231 (3) of the Constitution that the Convention shall form part of the law of the Republic.

No. 653

30 April 1997

Hierby word bekendgemaak dat die Parlement ingevolge artikel 231 (2) van die Grondwet die volgende Konvensie wat hierby vir algemene inligting gepubliseer word, bekragtig het, en verder uitdruklik bepaal het dat die Konvensie ingevolge artikel 231 (3) van die Grondwet deel uitmaak van die reg van die Republiek.

A. The Convention shall apply to any identical or substantially similar taxes which are imposed after the date of signature of the Convention in addition to or in place of the existing taxes. At the end of each year, the competent authorities of the Contracting States shall notify each other of changes which have been made in their respective taxation laws.

CONVENTION BETWEEN THE REPUBLIC OF SOUTH AFRICA AND THE REPUBLIC OF AUSTRIA FOR THE AVOIDANCE OF DOUBLE TAXATION WITH RESPECT TO TAXES ON INCOME AND ON CAPITAL

The Republic of South Africa and the Republic of Austria, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital,

Have agreed as follows:

Article 1

Personal Scope

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

Article 2

Taxes Covered

1. This Convention shall apply to taxes on income and on capital imposed on behalf of a Contracting State or of its political subdivisions or local authorities, irrespective of the manner in which they are levied.

2. There shall be regarded as taxes on income and on capital all taxes imposed on total income, on total capital, or on elements of income or of capital, including taxes on gains from the alienation of movable or immovable property, as well as taxes on capital appreciation.

3. The existing taxes to which the Convention shall apply are in particular:

a) in Austria:

- (i) the income tax (die Einkommensteuer);
- (ii) the corporation tax (die Körperschaftsteuer);

(hereinafter referred to as "Austrian tax");

b) in South Africa:

- (i) the normal tax;
- (ii) the non-resident shareholders' tax;
- (iii) the secondary tax on companies;

(hereinafter referred to as "South African tax").

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

KONVENSIË TUSSEN DIE REPUBLIEK VAN SUID-AFRIKA EN DIE OOSTENRYKSE REPUBLIEK VIR DIE VERMYDING VAN DUBBELE BELASTING MET BETREKKING TOT BELASTINGS OP INKOMSTE EN OP KAPITAAL

Die Republiek van Suid-Afrika en die Oostenrykse Republiek het, uit 'n begeerte om 'n Konvensie te sluit vir die vermyding van dubbele belasting met betrekking tot belasting op inkomste en op kapitaal,

Soos volg ooreengekom:

Artikel 1

Persoonlike Omvang

Hierdie Konvensie is van toepassing op persone wat inwoners van een of van albei die Kontrakterende State is.

Artikel 2

Belastings Gedek

1. Hierdie Konvensie is van toepassing op belasting op inkomste en op kapitaal, opgelê ten behoeve van 'n Kontrakterende Staat of van sy staatkundige onderverdelings of plaaslike owerhede, ongeag die wyse waarop dit gehef word.

2. As belasting op inkomste en op kapitaal word geag alle belasting gehef op totale inkomste, op totale kapitaal, of op bestanddele van inkomste of van kapitaal, met inbegrip van belasting op winste verkry uit die vervreemding van roerende of onroerende eiendom, asook belasting op kapitaalappresiasie.

3. Die bestaande belasting waarop die Konvensie van toepassing is, is in die besonder:

a) in Oostenryk:

- (i) die inkomstebelasting (die Einkommensteuer);
- (ii) die maatskappybelasting (die Körperschaftsteuer);

(hierna "Oostenrykse belasting" genoem);

b) in Suid-Afrika:

- (i) die normale belasting;
- (ii) die belasting op buitelandse aandeelhouders;
- (iii) die sekondêre belasting op maatskappye;

(hierna "Suid-Afrikaanse belasting" genoem).

4. Die Konvensie is ook van toepassing op enige identiese of wesenlik soortgelyke belasting wat bykomend by, of in plaas van, die bestaande belasting opgelê word na die datum van ondertekening van die Konvensie. Aan die einde van elke jaar moet die bevoegde owerhede van die Kontrakterende State mekaar in kennis stel van veranderinge wat aan hul onderskeie belastingwette aangebring is.

Article 3**General Definitions**

1. For the purposes of this Convention, unless the context otherwise requires:
 - a) the term "Austria" means the Republic of Austria;
 - b) the term "South Africa" means the Republic of South Africa and, when used in a geographical sense, includes the territorial sea thereof as well as any area outside the territorial sea, including the continental shelf, which has been or may hereafter be designated, under the laws of South Africa, as an area within which South Africa may exercise sovereign rights or jurisdiction;
 - c) the term "person" includes an individual, a company and any other body of persons;
 - d) the term "company" means any body corporate or any entity which is treated as a body corporate for tax purposes;
 - e) the terms "enterprise of a Contracting State" and "enterprise of the other Contracting State" mean respectively an enterprise carried on by a resident of a Contracting State and an enterprise carried on by a resident of the other Contracting State;
 - f) the term "international traffic" means any transport by a ship or aircraft operated by an enterprise which has its place of effective management in a Contracting State, except when the ship or aircraft is operated solely between places in the other Contracting State;
 - g) the term "competent authority" means:
 - (i) in Austria: the Federal Minister of Finance or his authorised representative;
 - (ii) in South Africa: the Commissioner for Inland Revenue or his authorised representative;
 - h) the term "nationals" means all individuals having the citizenship of a Contracting State and all legal persons, partnerships, associations and other entities deriving their status as such from the laws in force in a Contracting State.
2. As regards the application of the Convention by a Contracting State any term not defined therein shall, unless the context otherwise requires, have the meaning which it has under the law of that State concerning the taxes to which the Convention applies.

Article 4**Resident**

1. For the purposes of this Convention:
 - a) the term "resident of Austria" means any person who, under the laws of Austria, is liable to tax therein by reason of his residence, place of management or any other criterion of a similar nature. This term does not include any person who is liable to tax in Austria in respect only of income from sources in Austria or capital situated therein; and
 - b) the term "resident of South Africa" means any individual who is ordinarily resident in South Africa and any other person which has its place of effective management in South Africa.

Artikel 3**Algemene Woordomsrywings**

1.2 In hierdie Konvensie, tensy die samehang anders vereis:

- a) beteken die uitdrukking "Oostenryk" die Oostenrykse Republiek;
- b) beteken die uitdrukking "Suid-Afrika" die Republiek van Suid-Afrika en, wanneer in geografiese verband gebruik, ook die territoriale waters daarvan asook enige deel buite die territoriale waters, insluitende die kontinentale plat, wat ingevolge die reg van Suid-Afrika aangewys is of aangewys mag word as 'n deel waarbinne Suid-Afrika soewereine regte of jurisdiksie mag uitoefen;
- c) beteken die uitdrukking "persoon" ook 'n individu, 'n maatskappy en enige ander liggaam van persone;
- d) beteken die uitdrukking "maatskappy" enige regspersoon of enige entiteit wat vir belastingdoeleindes as 'n regspersoon behandel word;
- e) beteken die uitdrukking "onderneming van 'n Kontrakterende Staat" en "onderneming van die ander Kontrakterende Staat" onderskeidelik 'n onderneming bedryf deur 'n inwoner van 'n Kontrakterende Staat en 'n onderneming bedryf deur 'n inwoner van die ander Kontrakterende Staat;
- (f) beteken die uitdrukking "internasionale verkeer" enige vervoer per skip of vliegtuig bedryf deur 'n onderneming waarvan die plek van effektiewe bestuur in 'n Kontrakterende Staat geleë is, behalwe waar die skip of vliegtuig slegs tussen plekke in die ander Kontrakterende Staat bedryf word;
- g) beteken die uitdrukking "bevoegde owerheid":
 - (i) in Oostenryk: die Federale Minister van Finansies of sy gemagtigde verteenwoordiger;
 - (ii) in Suid-Afrika: die Kommissaris van Binnelandse Inkomste of sy gemagtigde verteenwoordiger;
- h) beteken die uitdrukking "burgers" alle individue wat burgerskap van 'n Kontrakterende Staat besit en alle regspersone, vennootskappe, verenigings en ander entiteite wat hulle status as sodanig verkry van die wette wat in 'n Kontrakterende Staat van krag is.

2. By die toepassing van die Konvensie deur 'n Kontrakterende Staat het 'n uitdrukking wat nie daarin omskryf is nie, tensy die samehang anders vereis, die betekenis wat daaraan geheg word deur daardie Staat se wette betreffende die belastingings waaroor hierdie Konvensie handel.

Artikel 4**Inwoner**

1. By die toepassing van hierdie Konvensie:

- a) beteken die uitdrukking "inwoner van Oostenryk" 'n persoon wat kragtens die wette van Oostenryk in Oostenryk belastingpligtig is uit hoofde van sy verblyf, plek van bestuur of enige ander soortgelyke maatstaf. Hierdie uitdrukking sluit nie 'n persoon in wat in Oostenryk belastingpligtig is slegs ten opsigte van inkomste verkry uit bronne in Oostenryk of kapitaal daarin geleë nie; en
- b) beteken die uitdrukking "inwoner van Suid-Afrika" 'n individu wat gewoonlik in Suid-Afrika woonagtig is en enige ander persoon wie se plek van effektiewe bestuur in Suid-Afrika geleë is.

2. Where by reason of the provisions of paragraph 1 an individual is a resident of both Contracting States, then his status shall be determined as follows:

- a) he shall be deemed to be a resident of the State in which he has a permanent home available to him. If he has a permanent home available to him in both States, he shall be deemed to be a resident of the State with which his personal and economic relations are closer (centre of vital interests);
- b) if the State in which he has his centre of vital interests cannot be determined, or if he has not a permanent home available to him in either State, he shall be deemed to be a resident of the State in which he has an habitual abode;
- c) if he has an habitual abode in both States or in neither of them, he shall be deemed to be a resident of the State of which he is a national;
- d) if he is a national of both States or of neither of them, the competent authorities of the Contracting States shall endeavour to settle the question by mutual agreement.

3. Where by reason of the provisions of paragraph 1 a person other than an individual is a resident of both Contracting States, then it shall be deemed to be a resident of the State in which its place of effective management is situated.

Article 5

Permanent Establishment

1. For the purposes of this Convention, the term "permanent establishment" means a fixed place of business through which the business of an enterprise is wholly or partly carried on.

2. The term "permanent establishment" includes especially:

- a) a place of management;
- b) a branch;
- c) an office;
- d) a factory;
- e) a workshop, and
- f) a mine, an oil or gas well, a quarry or any other place of extraction of natural resources.

3. A building site or construction or installation project constitutes a permanent establishment only if it lasts more than twelve months.

4. Notwithstanding the preceding provisions of this Article the term "permanent establishment" shall be deemed not to include:

- a) the use of facilities solely for the purpose of storage, display or delivery of goods or merchandise belonging to the enterprise;
- b) the maintenance of a stock of goods or merchandise belonging to the enterprise solely for the purpose of storage, display or delivery;
- c) the maintenance of a stock of goods or merchandise belonging to the enterprise solely for the purpose of processing by another enterprise;
- d) the maintenance of a fixed place of business solely for the purpose of purchasing goods or merchandise or of collecting information, for the enterprise;
- e) the maintenance of a fixed place of business solely for the purpose of carrying on, for the enterprise, any other activity of a preparatory or auxiliary character;

2. Waar 'n individu uit hoofde van die bepalings van paragraaf 1 'n inwoner van beide Kontrakterende State is, word sy status soos volg bepaal:

- a) hy word geag 'n inwoner te wees van die Staat waarin hy 'n permanente tuiste tot sy beskikking het. Indien hy in beide State 'n permanente tuiste tot sy beskikking het, word hy geag 'n inwoner te wees van die Staat waarmee sy persoonlike en ekonomiese betrekkinge die nouste is (tuiste van lewensbelange);
- b) indien die Staat waarin hy sy tuiste van lewensbelange het nie bepaal kan word nie, of indien hy nie 'n permanente tuiste in enigeen van die State tot sy beskikking het nie, word hy geag 'n inwoner te wees van die Staat waarin hy 'n gebruikelike verblyfplek het;
- c) indien hy 'n gebruikelike verblyfplek in beide State het, of in geeneen van hulle nie, word hy geag 'n inwoner te wees van die Staat waarvan hy 'n burger is;
- d) indien hy 'n burger van beide State is, of van geeneen van hulle nie, besleg die bevoegde owerhede van die Kontrakterende State die saak deur middel van onderlinge ooreenkoms.

3. Waar uit hoofde van die bepalings van paragraaf 1 'n ander persoon as 'n individu 'n inwoner van beide Kontrakterende State is, word hy geag 'n inwoner te wees van die Staat waarin sy plek van effektiewe bestuur geleë is.

Artikel 5

Permanente Saak

1. By die toepassing van hierdie Konvensie beteken die uitdrukking "permanente saak" 'n vaste besigheidsplek waardeur die besigheid van 'n onderneming uitsluitlik of gedeeltelik gedryf word.

2. Die uitdrukking "permanente saak" sluit veral in:

- a) 'n plek van bestuur;
- b) 'n tak;
- c) 'n kantoor;
- d) 'n fabriek;
- e) 'n werkwinkel; en
- f) 'n myn, 'n olie- of gasbron, 'n steengroef of enige ander plek van ontginning van natuurlike hulpbronne.

3. 'n Bouterrein of 'n konstruksie- of installasieprojek maak 'n permanente saak uit slegs indien dit langer as twaalf maande bestaan.

4. Ondanks die voorafgaande bepalings van hierdie Artikel word die uitdrukking "permanente saak" geag nie die volgende in te sluit nie:

- a) die gebruik van fasiliteite slegs met die doel om goedere of handelsware wat aan die onderneming behoort op te berg, te vertoon of af te lewer;
- b) die instandhouding van 'n voorraad goedere of handelsware wat aan die onderneming behoort, slegs met die doel om dit op te berg, te vertoon of af te lewer;
- c) die instandhouding van 'n voorraad goedere of handelsware wat aan die onderneming behoort, slegs vir die doel van verwerking deur 'n ander onderneming;
- d) die instandhouding van 'n vaste besigheidsplek slegs met die doel om vir die onderneming goedere of handelsware aan te koop of inligting in te win;
- e) die instandhouding van 'n vaste besigheidsplek slegs met die doel om enige ander bedrywighede, wat van 'n voorlopige of bykomstige aard is, vir die onderneming te beoefen;

- f) the maintenance of a fixed place of business solely for any combination of activities mentioned in sub-paragraphs a) to e), provided that the overall activity of the fixed place of business resulting from this combination is of a preparatory or auxiliary character.

5. Notwithstanding the provisions of paragraphs 1 and 2, where a person - other than an agent of an independent status to whom paragraph 6 applies - is acting on behalf of an enterprise and has, and habitually exercises, in a Contracting State an authority to conclude contracts in the name of the enterprise, that enterprise shall be deemed to have a permanent establishment in that State in respect of any activities which that person undertakes for the enterprise, unless the activities of such person are limited to those mentioned in paragraph 4 which, if exercised through a fixed place of business, would not make this fixed place of business a permanent establishment under the provisions of that paragraph.

6. An enterprise shall not be deemed to have a permanent establishment in a Contracting State merely because it carries on business in that State through a broker, general commission agent or any other agent of an independent status, provided that such persons are acting in the ordinary course of their business.

7. The fact that a company which is a resident of a Contracting State controls or is controlled by a company which is a resident of the other Contracting State, or which carries on business in that other State (whether through a permanent establishment or otherwise), shall not of itself constitute either company a permanent establishment of the other.

Article 6

Income from Immovable Property

1. Income derived by a resident of a Contracting State from immovable property (including income from agriculture or forestry) situated in the other Contracting State may be taxed in that other State.

2. The term "immovable property" shall have the meaning which it has under the law of the Contracting State in which the property in question is situated. The term shall in any case include property accessory to immovable property, livestock and equipment used in agriculture and forestry, rights to which the provisions of general law respecting landed property apply, usufruct of immovable property and rights to variable or fixed payments as consideration for the working of, or the right to work, mineral deposits, sources and other natural resources. Ships, boats and aircraft shall not be regarded as immovable property.

3. The provisions of paragraph 1 shall apply to income derived from the direct use, letting or use in any other form of immovable property.

4. The provisions of paragraphs 1 and 3 shall also apply to the income from immovable property of an enterprise and to income from immovable property used for the performance of independent personal services.

- f) die instandhouding van 'n vaste besigheidsplek slegs vir 'n kombinasie van die bedrywighede in subparagraawe a) tot e) genoem, mits die totale bedrywighede van die vaste besigheidsplek wat uit hierdie kombinasie voortspuit van 'n voorlopige of bykomstige aard is.

5. Ondanks die bepalings van paragraawe 1 en 2, waar 'n persoon - uitgesonderd 'n agent met onafhanklike status op wie paragraaf 6 van toepassing is - namens 'n onderneming optree en magtiging het, en dit gewoonlik uitoefen, om in 'n Kontrakterende Staat kontrakte in die naam van die onderneming te sluit, word daardie onderneming geag 'n permanente saak in daardie staat te hê ten opsigte van enige bedrywighede wat daardie persoon vir die onderneming onderneem, tensy die bedrywighede van sodanige persoon beperk is tot dié in paragraaf 4 genoem wat, indien dit deur 'n vaste besigheidsplek uitgeoefen sou word, hierdie vaste besigheidsplek nie ingevolge die bepalings van daardie paragraaf 'n permanente saak sou maak nie.

6. 'n Onderneming word nie geag 'n permanente saak in 'n Kontrakterende Staat te hê nie bloot omdat hy in daardie Staat besigheid dryf deur bemiddeling van 'n makelaar, algemene kommissie-agent of enige ander agent met onafhanklike status, mits sodanige persone in die gewone loop van hul besigheid optree.

7. Die feit dat 'n maatskappy wat 'n inwoner van 'n Kontrakterende Staat is, beheer het oor of beheer word deur 'n maatskappy wat 'n inwoner van die ander Kontrakterende Staat is, of wat in daardie ander Staat besigheid dryf (hetsy deur bemiddeling van 'n permanente saak of andersins), beteken nie op sigself dat enigeen van die maatskappye 'n permanente saak van die ander is nie.

Artikel 6

Inkomste uit Onroerende Eiendom

1. Inkomste verkry deur 'n inwoner van 'n Kontrakterende Staat uit onroerende eiendom (met inbegrip van inkomste uit landbou of bosbou) wat in die ander Kontrakterende Staat geleë is, kan in daardie ander Staat belas word.

2. Die uitdrukking "onroerende eiendom" word omskryf ooreenkomstig die reg van die Kontrakterende Staat waarin die betrokke eiendom geleë is. Die uitdrukking sluit in ieder geval in eiendom wat bykomend by onroerende eiendom is, lewende hawe en toerusting wat in landbou en bosbou gebruik word, regte waarop die bepalings van die algemene reg betreffende vaste eiendom van toepassing is, vruggebruik van onroerende eiendom en regte op wisselende of vaste betalings as vergoeding vir die ontginning, of die reg op ontginning, van mineraalafsettings, bronne en ander natuurlike hulpbronne. Skepe, bote en vliegtuie word nie geag onroerende eiendom te wees nie.

3. Die bepalings van paragraaf 1 is van toepassing op inkomste verkry uit die regstreekse gebruik, verhuring of gebruik in enige ander vorm, van onroerende eiendom.

4. Die bepalings van paragraawe 1 en 3 is ook van toepassing op die inkomste uit onroerende eiendom van 'n onderneming en op inkomste uit onroerende eiendom wat by die verrigting van onafhanklike persoonlike dienste gebruik word.

Article 7**Business Profits**

1. The profits of an enterprise of a Contracting State shall be taxable only in that State unless the enterprise carries on business in the other Contracting State through a permanent establishment situated therein. If the enterprise carries on business as aforesaid, the profits of the enterprise may be taxed in the other State but only so much of them as is attributable to that permanent establishment.

2. Subject to the provisions of paragraph 3, where an enterprise of a Contracting State carries on business in the other Contracting State through a permanent establishment situated therein, there shall in each Contracting State be attributed to that permanent establishment the profits which it might be expected to make if it were a distinct and separate enterprise engaged in the same or similar activities under the same or similar conditions and dealing wholly independently with the enterprise of which it is a permanent establishment.

3. In determining the profits of a permanent establishment, there shall be allowed as deductions expenses which are incurred for the purposes of the permanent establishment, including executive and general administrative expenses so incurred, whether in the State in which the permanent establishment is situated or elsewhere.

4. Insofar as it has been customary in a Contracting State to determine the profits to be attributed to a permanent establishment on the basis of an apportionment of the total profits of the enterprise to its various parts, nothing in paragraph 2 shall preclude that Contracting State from determining the profits to be taxed by such an apportionment as may be customary. The method of apportionment adopted shall, however, be such that the result shall be in accordance with the principles contained in this Article.

5. No profits shall be attributed to a permanent establishment by reason of the mere purchase by that permanent establishment of goods or merchandise for the enterprise.

6. For the purposes of the preceding paragraphs, the profits to be attributed to the permanent establishment shall be determined by the same method year by year unless there is good and sufficient reason to the contrary.

7. Where profits include items of income which are dealt with separately in other Articles of this Convention, then the provisions of those Articles shall not be affected by the provisions of this Article.

8. The term "profits" as used in this Article includes the profits derived by any partner from his participation in a partnership and, in the case of Austria, from a participation in a sleeping partnership (Stille Gesellschaft) created under Austrian law.

Article 8**Shipping and Air Transport**

1. Profits from the operation or rental of ships or aircraft in international traffic and the rental of containers and related equipment which is incidental to the operation of ships or aircraft in international traffic shall be taxable only in the Contracting State in which the place of effective management of the enterprise is situated.

2. If the place of effective management of a shipping enterprise is aboard a ship or boat, then it shall be deemed to be situated in the Contracting State in which the home harbour of the ship or boat is situated, or, if there is no such home harbour, in the Contracting State of which the operator of the ship or boat is a resident.

Artikel 7**Besigheidswinste**

1. Die winste van 'n onderneming van 'n Kontrakterende Staat is slegs in daardie Staat belasbaar, tensy die onderneming besigheid dryf in die ander Kontrakterende Staat deur bemiddeling van 'n permanente saak wat daarin geleë is. Indien die onderneming besigheid dryf soos gemeld, kan die winste van die onderneming in die ander Staat belas word, maar slegs soveel daarvan as wat aan daardie permanente saak toeskryfbaar is.

2. Behoudens die bepalings van paragraaf 3, waar 'n onderneming van 'n Kontrakterende Staat in die ander Kontrakterende Staat besigheid dryf deur bemiddeling van 'n permanente saak wat daarin geleë is, word daar in elke Kontrakterende Staat aan daardie permanente saak die winste toegeskryf wat hy na verwagting sou kon behaal as hy 'n afsonderlike en aparte onderneming was wat hom met dieselfde of soortgelyke bedrywighede onder dieselfde of soortgelyke omstandighede besig hou en heeltemal onafhanklik met die onderneming waarvan hy 'n permanente saak is, sake doen.

3. By die vasstelling van die winste van 'n permanente saak word as aftrekkings toegelaat uitgawes wat vir doeleindes van die permanente saak aangegaan is, met inbegrip van bestuurs- en algemene administrasiekoste aldus aangegaan, hetsy in die Staat waarin die permanente saak geleë is, of elders.

4. Vir sover dit in 'n Kontrakterende Staat gebruiklik was om die winste wat aan 'n permanente saak toegeskryf moet word vas te stel volgens die grondslag van 'n toedeling van die totale winste van die onderneming aan sy onderskeie onderdele, belet niks in paragraaf 2 daardie Kontrakterende Staat om die winste wat belas moet word deur sodanige toedeling as wat gebruiklik mag wees, vas te stel nie. Die metode van toedeling wat gebruik word, moet egter sodanig wees dat die resultaat in ooreenstemming is met die beginsels in hierdie Artikel vervat.

5. Geen winste word aan 'n permanente saak toegeskryf uit hoofde van die blote aankoop deur daardie permanente saak van goedere of handelsware vir die onderneming nie.

6. By die toepassing van die voorgaande paragrawe, tensy daar goeie en afdoende rede tot die teendeel is, word die winste wat aan 'n permanente saak toegeskryf moet word, jaar na jaar volgens dieselfde metode vasgestel.

7. Waar winste inkomste-items insluit wat afsonderlik in ander Artikels van hierdie Konvensie behandel word, word die bepalings van daardie Artikels nie deur die bepalings van hierdie Artikel geraak nie.

8. Die uitdrukking "winste" soos in hierdie Artikel gebruik, sluit in die winste verkry deur 'n vennoot ten opsigte van sy deelname aan 'n vennootskap en, in die geval van Oostenryk, ten opsigte van deelname aan 'n rustende vennootskap (Stille Gesellschaft) ingevolge Oostenrykse reg geskep.

Artikel 8**Skeepvaart en Lugvervoer**

1. Winste uit die bedryf of verhuring van skepe of vliegtuie in internasionale verkeer en die verhuring van houters en verwante uitrusting wat bykomstig is by die bedryf van skepe of vliegtuie in internasionale verkeer is belasbaar slegs in die Kontrakterende Staat waarin die plek van effektiewe bestuur van die onderneming geleë is.

2. Indien die plek van effektiewe bestuur van 'n skeepvaartonderneming aan boord van 'n skip of boot is, word dit geag geleë te wees in die Kontrakterende Staat waarin die tuishawe van die skip of boot geleë is, of, indien daar geen sodanige tuishawe is nie, in die Kontrakterende Staat waarvan die operateur van die skip of boot 'n inwoner is.

3. The provisions of paragraph 1 shall also apply to profits from the participation in a pool, a joint business or an international operating agency.

Article 9

Associated Enterprises

1. Where:

- a) an enterprise of a Contracting State participates directly or indirectly in the management, control or capital of an enterprise of the other Contracting State; or
- b) the same persons participate directly or indirectly in the management, control or capital of an enterprise of a Contracting State and an enterprise of the other Contracting State,

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.

2. Where a Contracting State includes in the profits of an enterprise of the State - and taxes accordingly - profits on which an enterprise of the other Contracting State has been charged to tax in that other State and the profits so included are profits which would have accrued to the enterprise of the first-mentioned State if the conditions made between the two enterprises had been those which would have been made between independent enterprises, then that other State shall make an appropriate adjustment to the amount of the tax charged therein on those profits. In determining such adjustment, due regard shall be had to the other provisions of this Convention and the competent authorities of the Contracting States shall if necessary consult each other.

Article 10

Dividends

1. Dividends paid by a company which is a resident of a Contracting State to a resident of the other Contracting State may be taxed in that other State.

2. However, such dividends may also be taxed in the Contracting State of which the company paying the dividends is a resident and according to the laws of that State, but if the recipient is the beneficial owner of the dividends the tax so charged shall not exceed:

- a) 5 per cent of the gross amount of the dividends if the beneficial owner is a company (other than a partnership) which holds directly at least 25 per cent of the capital of the company paying the dividends;
- b) 15 per cent of the gross amount of the dividends in all other cases.

The competent authorities of the Contracting States shall by mutual agreement settle the mode of application of these limitations.

3. Die bepalings van paragraaf 1 is ook van toepassing op winste ten opsigte van die deelname aan 'n winsdeling, 'n gesamentlike besigheid of 'n internasionale bedryfsagentskap.

Artikel 9

Verwante Ondernemings

1. Waar:

- a) 'n onderneming van 'n Kontrakterende Staat regstreeks of onregstreeks in die bestuur van, beheer oor of kapitaal van 'n onderneming van die ander Kontrakterende Staat deel het; of
- b) dieselfde persone regstreeks of onregstreeks in die bestuur van, beheer oor of kapitaal van 'n onderneming van 'n Kontrakterende Staat en 'n onderneming van die ander Kontrakterende Staat deel het,

en in enigeen 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 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 dienoooreenkomstig belas word.

2. Waar 'n Kontrakterende Staat by die winste van 'n onderneming van die Staat winste insluit - en dit dienoooreenkomstig belas - waarop 'n onderneming van die ander Kontrakterende Staat in daardie ander Staat belas is en die winste aldus ingesluit winste is wat aan die onderneming van eersgenoemde Staat sou toegeval het indien die voorwaardes tussen die twee ondernemings ooreengekom dieselfde sou gewees het as dié wat tussen twee onafhanklike ondernemings ooreengekom sou gewees het, maak daardie ander Staat 'n toepaslike aanpassing aan die bedrag van die belasting daarin gehef op daardie winste. By die bepaling van sodanige aanpassing word die ander bepalings van hierdie Konvensie behoorlik in ag geneem en die bevoegde owerhede van die Kontrakterende State raadpleeg mekaar indien nodig.

Artikel 10

Dividende

1. Dividende deur 'n maatskappy wat 'n inwoner van 'n Kontrakterende Staat is aan 'n inwoner van die ander Kontrakterende Staat betaal, kan in daardie ander Staat belas word.

2. Sodanige dividende mag egter ook in die Kontrakterende Staat waarvan die maatskappy wat die dividende betaal 'n inwoner is, en ooreenkomstig die wette van daardie Staat, belas word, maar indien die ontvanger die bevoordeelde eienaar van die dividende is, is die belasting aldus gehef nie meer nie as:

- a) 5 persent van die bruto bedrag van die dividende indien die bevoordeelde eienaar 'n maatskappy is (buiten 'n vennootskap) wat regstreeks minstens 25 persent hou van die kapitaal van die maatskappy wat die dividende betaal;
- b) 15 persent van die bruto bedrag van die dividende in alle ander gevalle.

Die bevoegde owerhede van die Kontrakterende State besleg die wyse van toepassing van hierdie beperkings deur onderlinge ooreenkoms.

This paragraph shall not affect the taxation of the company in respect of the profits out of which the dividends are paid.

3. The term "dividends" as used in this Article means income from shares, "jouissance" shares or "jouissance" rights, founders' shares or other rights, not being debt-claims, participating in profits, as well as income from other corporate rights which is subjected to the same taxation treatment as income from shares by the laws of the State of which the company making the distribution is a resident.

4. The provisions of paragraphs 1 and 2 shall not apply if the beneficial owner of the dividends, being a resident of a Contracting State, carries on business in the other Contracting State of which the company paying the dividends is a resident, through a permanent establishment situated therein, or performs in that other State independent personal services from a fixed base situated therein, and the holding in respect of which the dividends are paid is effectively connected with such permanent establishment or fixed base. In such case the provisions of Article 7 or Article 14, as the case may be, shall apply.

5. Where a company which is a resident of a Contracting State derives profits or income from the other Contracting State, that other State may not impose any tax on the dividends paid by the company, except insofar as such dividends are paid to a resident of that other State or insofar as the holding in respect of which the dividends are paid is effectively connected with a permanent establishment or a fixed base situated in that other State, nor subject the company's undistributed profits to a tax on the company's undistributed profits, even if the dividends paid or the undistributed profits consist wholly or partly of profits or income arising in such other State.

Article 11

Interest

1. Interest arising in a Contracting State and paid to a resident of the other Contracting State may be taxed only in that other State.

2. The term "interest" as used in this Article means income from debt claims of every kind, whether or not secured by mortgage and whether or not carrying a right to participate in the debtor's profits, and in particular, income from government securities and income from bonds or debentures, including premiums and prizes attaching to such securities, bonds or debentures. Penalty charges for late payment shall not be regarded as interest for the purpose of this Article.

3. The provisions of paragraph 1 shall not apply if the beneficial owner of the interest, being a resident of a Contracting State, carries on business in the other Contracting State in which the interest arises, through a permanent establishment situated therein, or performs in that other State independent personal services from a fixed base situated therein, and the debt claim in respect of which the interest is paid is effectively connected with such permanent establishment or fixed base. In such case the provisions of Article 7 or Article 14, as the case may be, shall apply.

4. Interest shall be deemed to arise in a Contracting State when the payer is that State itself, a political subdivision, a local authority or a resident of that State. Where, however, the person paying the interest, whether he is a resident of a Contracting State or not, has in a Contracting State a permanent establishment or a fixed base in connection with which the indebtedness on which the interest is paid was incurred, and such interest is borne by such permanent establishment or fixed base, then such interest shall be deemed to arise in the State in which the permanent establishment or fixed base is situated.

Hierdie paragraaf raak nie die belasting van die maatskappy ten opsigte van die winste waaruit die dividende betaal word nie.

3. Die uitdrukking "dividende" soos in hierdie Artikel gebesig, beteken inkomste uit aandele, "jouissance"- aandele of "jouissance"-regte, stigtersaandele of ander regte, wat nie skuldeise is nie, wat aan winste deelneem, asook inkomste uit ander regspersoonsregte wat aan dieselfde belastingbehandeling as inkomste uit aandele onderwerp word deur die wette van die Staat waarvan die maatskappy wat die uitkering doen, 'n inwoner is.

4. Die bepalinge van paragrafe 1 en 2 is nie van toepassing nie indien die bevoordeelde eienaar van die dividende, synde 'n inwoner van 'n Kontrakterende Staat, besigheid dryf in die ander Kontrakterende Staat waarvan die maatskappy wat die dividende betaal 'n inwoner is, deur bemiddeling van 'n permanente saak daarin geleë, of in daardie ander Staat onafhanklike persoonlike dienste lewer vanaf 'n vaste basis daarin geleë, en die aandeelbesit ten opsigte waarvan die dividende betaal word effektief verbonde is met sodanige permanente saak of vaste basis. In sodanige geval is die bepalinge van Artikel 7 of Artikel 14, na gelang van die geval, van toepassing.

5. Waar 'n maatskappy wat 'n inwoner van 'n Kontrakterende Staat is winste of inkomste uit die ander Kontrakterende Staat verkry, hef daardie ander Staat nie belasting op die dividende wat deur die maatskappy betaal word nie, behalwe vir sover sodanige dividende betaal word aan 'n inwoner van daardie ander Staat of vir sover die aandeelbesit ten opsigte waarvan die dividende betaal word effektief verbonde is met 'n permanente saak of vaste basis in daardie ander Staat geleë, en hef ook nie belasting op onuitgekeerde winste op die maatskappy se onuitgekeerde winste nie, selfs al bestaan die betaalde dividende of onuitgekeerde winste uitsluitlik of gedeeltelik uit winste of inkomste wat in sodanige ander Staat ontstaan.

Artikel 11

Rente

1. Rente wat in 'n Kontrakterende Staat ontstaan en aan 'n inwoner van die ander Kontrakterende Staat betaal word, kan slegs in daardie ander Staat belas word.

2. Die uitdrukking "rente", soos in hierdie Artikel gebesig, beteken inkomste uit alle soorte skuldeise, hetsy gesekureer deur verband al dan nie en hetsy dit 'n reg inhou om in die skuldenaar se winste te deel al dan nie, en in die besonder inkomste uit staatseffekte en inkomste uit obligasies of skuldbriewe, insluitende premies en pryse aan sodanige effekte, obligasies of skuldbriewe verbonde. Boeteheffings vir laat betaling word vir doeleindes van hierdie Artikel nie as rente beskou nie.

3. Die bepalinge van paragraaf 1 is nie van toepassing nie indien die bevoordeelde eienaar van die rente, synde 'n inwoner van 'n Kontrakterende Staat, in die ander Kontrakterende Staat waarin die rente ontstaan, besigheid dryf deur bemiddeling van 'n permanente saak daarin geleë, of in daardie ander Staat onafhanklike persoonlike dienste lewer vanaf 'n vaste basis daarin geleë, en die skuldeis ten opsigte waarvan die rente betaal word effektief verbonde is met sodanige permanente saak of vaste basis. In sodanige geval is die bepalinge van Artikel 7 of Artikel 14, na gelang van die geval, van toepassing.

4. Rente word geag in 'n Kontrakterende Staat te ontstaan wanneer die betaler daardie Staat self, 'n staatkundige onderverdeling, 'n plaaslike owerheid of 'n inwoner van daardie Staat is. Waar die persoon wat die rente betaal, hetsy hy 'n inwoner van 'n Kontrakterende Staat is al dan nie, egter in 'n Kontrakterende Staat 'n permanente saak of vaste basis het in verband waarmee die skuld waarop die rente betaal word, aangegaan is, en sodanige rente deur daardie permanente saak of vaste basis gedra word, word sodanige rente geag te ontstaan in die Staat waarin die permanente saak of vaste basis geleë is.

5. Where, by reason of a special relationship between the payer and the beneficial owner or between both of them and some other person, the amount of the interest, having regard to the debt claim for which it is paid, exceeds the amount which would have been agreed upon by the payer and the beneficial owner in the absence of such relationship, the provisions of this Article shall apply only to the last-mentioned amount. In such case, the excess part of the payments shall remain taxable according to the laws of each Contracting State, due regard being had to the other provisions of this Convention.

Article 12

Royalties

1. Royalties arising in a Contracting State and paid to a resident of the other Contracting State may be taxed only in that other State.

2. The term "royalties" as used in this Article means payments of any kind received as a consideration for the use of, or the right to use, any copyright of literary, artistic or scientific work including cinematograph films, any patent, trade mark, design or model, plan, secret formula or process, or for information concerning industrial, commercial or scientific experience.

3. The provisions of paragraph 1 shall not apply if the beneficial owner of the royalties, being a resident of a Contracting State, carries on business in the other Contracting State in which the royalties arise, through a permanent establishment situated therein, or performs in that other State independent personal services from a fixed base situated therein, and the right or property in respect of which the royalties are paid is effectively connected with such permanent establishment or fixed base. In such case the provisions of Article 7 or Article 14, as the case may be, shall apply.

4. Royalties shall be deemed to arise in a Contracting State when the payer is that State itself, a political subdivision, a local authority or a resident of that State. Where, however, the person paying the royalties, whether he is a resident of a Contracting State or not, has in a Contracting State a permanent establishment or a fixed base in connection with which the liability to pay the royalties was incurred, and such royalties are borne by such permanent establishment or fixed base, then such royalties shall be deemed to arise in the State in which the permanent establishment or fixed base is situated.

5. Where, by reason of a special relationship between the payer and the beneficial owner or between both of them and some other person, the amount of the royalties, having regard to the use, right or information for which they are paid, exceeds the amount which would have been agreed upon by the payer and the beneficial owner in the absence of such relationship, the provisions of this Article shall apply only to the last-mentioned amount. In such case, the excess part of the payments shall remain taxable according to the laws of each Contracting State, due regard being had to the other provisions of this Convention.

Article 13

Capital Gains

1. Gains derived by a resident of a Contracting State from the alienation of immovable property referred to in Article 6 and situated in the other Contracting State may be taxed in that other State.

5. Waar, as gevolg van 'n besondere verband tussen die betaler en die bevoordeelde eienaar of tussen albei van hulle en 'n ander persoon, die bedrag van die rente wat betaal word, met inagneming van die skuldeis ten opsigte waarvan dit betaal word, die bedrag te bowe gaan waarvoor die betaler en die bevoordeelde eienaar by ontstentenis van sodanige verband sou ooreengekom het, is die bepaling van hierdie Artikel slegs op laasgenoemde bedrag van toepassing. In sodanige geval bly die oormatige deel van die betalings ooreenkomstig die wette van elk van die Kontrakterende State belasbaar, met behoorlike inagneming van die ander bepaling van hierdie Konvensie.

Artikel 12

Tantièmes

1. Tantièmes wat in 'n Kontrakterende Staat ontstaan en aan 'n inwoner van die ander Kontrakterende Staat betaal word, kan slegs in daardie ander Staat belas word.

2. Die uitdrukking "tantièmes", soos in hierdie Artikel gebesig, beteken betalings van enige aard ontvang as vergoeding vir die gebruik van, of die reg op die gebruik van, enige kopiereg van 'n letterkundige, kuns- of wetenskaplike werk, insluitende kinematograaffilms, enige patent, handelsmerk, ontwerp of model, plan, geheime formule of proses, of vir inligting aangaande industriële, handels- of wetenskaplike ondervinding.

3. Die bepaling van paragraaf 1 is nie van toepassing nie indien die bevoordeelde eienaar van die tantièmes, synde 'n inwoner van 'n Kontrakterende Staat, in die ander Kontrakterende Staat waarin die tantièmes ontstaan besigheid dryf deur bemiddeling van 'n permanente saak daarin geleë, of in daardie ander Staat onafhanklike persoonlike dienste lewer vanaf 'n vaste basis daarin geleë, en die reg of eiendom ten opsigte waarvan die tantièmes betaal word, effektief verbonde is met sodanige permanente saak of vaste basis. In sodanige geval is die bepaling van Artikel 7 of Artikel 14, na gelang van die geval, van toepassing.

4. Tantièmes word geag in 'n Kontrakterende Staat te ontstaan wanneer die betaler daardie Staat self, 'n staatkundige onderverdeling, 'n plaaslike owerheid of 'n inwoner van daardie Staat is. Waar die persoon wat die tantièmes betaal, hetsy hy 'n inwoner van 'n Kontrakterende Staat is al dan nie, egter in 'n Kontrakterende Staat 'n permanente saak of vaste basis het in verband waarmee die verpligting om die tantièmes te betaal aangegaan is en sodanige tantièmes deur sodanige permanente saak of vaste basis gedra word, word sodanige tantièmes geag te ontstaan in die staat waarin die permanente saak of vaste basis geleë is.

5. Waar, as gevolg van 'n besondere verband tussen die betaler en die bevoordeelde eienaar of tussen albei van hulle en 'n ander persoon, die bedrag van die tantièmes betaal, met inagneming van die gebruik, reg of inligting waarvoor dit betaal word, die bedrag te bowe gaan waarvoor die betaler en die bevoordeelde eienaar sou ooreengekom het by ontstentenis van sodanige verband, is die bepaling van hierdie Artikel slegs op laasgenoemde bedrag van toepassing. In sodanige geval bly die oormatige deel van die betalings ooreenkomstig die wette van elk van die Kontrakterende State belasbaar, met behoorlike inagneming van die ander bepaling van hierdie Konvensie.

Artikel 13

Kapitaalwinste

1. Winste deur 'n inwoner van 'n Kontrakterende Staat verkry uit die vervreemding van in Artikel 6 bedoelde onroerende eiendom wat in die ander Kontrakterende Staat geleë is, kan in daardie ander Staat belas word.

2. Gains from the alienation of movable property forming part of the business property of a permanent establishment which an enterprise of a Contracting State has in the other Contracting State or of movable property pertaining to a fixed base available to a resident of a Contracting State in the other Contracting State for the purpose of performing independent personal services including such gains from the alienation of such a permanent establishment (alone or with the whole enterprise) or of such fixed base, may be taxed in that other State.

3. Gains from the alienation of ships or aircraft operated in international traffic, boats engaged in inland waterways transport or movable property pertaining to the operation of such ships, aircraft or boats, shall be taxable only in the Contracting State in which the place of effective management of the enterprise is situated.

4. Gains from the alienation of any property other than that referred to in paragraphs 1, 2 and 3, shall be taxable only in the Contracting State of which the alienator is a resident.

Article 14

Independent Personal Services

1. Income derived by a resident of a Contracting State in respect of professional services or other activities of an independent character shall be taxable only in that State unless he has a fixed base regularly available to him in the other Contracting State for the purpose of performing his activities. If he has such a fixed base, the income may be taxed in the other State but only so much of it as is attributable to that fixed base.

2. The term "professional services" includes especially independent scientific, literary, artistic, educational or teaching activities as well as the independent activities of physicians, lawyers, engineers, architects, dentists and accountants.

Article 15

Dependent Personal Services

1. Subject to the provisions of Articles 16, 18, 19, and 20, salaries, wages and other similar remuneration derived by a resident of a Contracting State in respect of an employment shall be taxable only in that State unless the employment is exercised in the other Contracting State. If the employment is so exercised, such remuneration as is derived therefrom may be taxed in that other State.

2. Notwithstanding the provisions of paragraph 1, remuneration derived by a resident of a Contracting State in respect of an employment exercised in the other Contracting State shall be taxable only in the first-mentioned State if:

- a) the recipient is present in the other State for a period or periods not exceeding in the aggregate 183 days in the calendar year concerned, and
- b) the remuneration is paid by, or on behalf of, an employer who is not a resident of the other State, and
- c) the remuneration is not borne by a permanent establishment or a fixed base which the employer has in the other State.

2. Winste uit die vervreemding van roerende eiendom wat deel uitmaak van die besigheidseiendom van 'n permanente saak wat 'n onderneming van 'n Kontrakterende Staat in die ander Kontrakterende Staat het, of van roerende eiendom wat betrekking het op 'n vaste basis wat vir 'n inwoner van 'n Kontrakterende Staat in die ander Kontrakterende Staat beskikbaar is met die doel om onafhanklike persoonlike dienste te verrig, met inbegrip van winste uit die vervreemding van sodanige permanente saak (alleen of tesame met die onderneming in sy geheel) of van sodanige vaste basis, kan in daardie ander Staat belas word.

3. Winste uit die vervreemding van skepe of vliegtuie wat in internasionale verkeer bedryf word, bote wat vir vervoer op binnelandse waterweë gebruik word of roerende eiendom wat betrekking het op die bedryf van sodanige skepe, vliegtuie of bote, is slegs in die Kontrakterende Staat waarin die plek van effektiewe bestuur van die onderneming geleë is, belasbaar.

4. Winste uit die vervreemding van enige eiendom, uitgesonderd dié in paragrawe 1, 2 en 3 vermeld, is slegs in die Kontrakterende Staat waarvan die vervreemder 'n inwoner is, belasbaar.

Artikel 14

Onafhanklike Persoonlike Dienste

1. Inkomste verkry deur 'n inwoner van 'n Kontrakterende Staat ten opsigte van professionele dienste of ander werksaamhede van 'n onafhanklike aard, is slegs in daardie Staat belasbaar, tensy hy 'n vaste basis in die ander Kontrakterende Staat gereeld tot sy beskikking het vir doeleindes van die verrigting van sy werksaamhede. Indien hy sodanige vaste basis het, kan die inkomste in die ander Staat belas word maar dan slegs soveel daarvan as wat aan daardie vaste basis toeskryfbaar is.

2. Die uitdrukking "professionele dienste" sluit veral in onafhanklike wetenskaplike, letterkundige, kuns-, opvoedkundige of onderwysaktiwiteite, sowel as die onafhanklike aktiwiteite van geneeskundiges, regsgeleerdes, ingenieurs, argitekte, tandartse en rekenmeesters.

Artikel 15

Afhanklike Persoonlike Dienste

1. Behoudens die bepalings van Artikels 16, 18, 19 en 20 is salarisse, lone en ander soortgelyke besoldiging wat deur 'n inwoner van 'n Kontrakterende Staat ten opsigte van 'n diensbetrekking verkry word, slegs in daardie Staat belasbaar, tensy die diensbetrekking in die ander Kontrakterende Staat beoefen word. Indien die diensbetrekking aldus beoefen word, kan die besoldiging wat daaruit verkry word in daardie ander Staat belas word.

2. Ondanks die bepalings van paragraaf 1 is besoldiging wat deur 'n inwoner van 'n Kontrakterende Staat verkry word ten opsigte van 'n diensbetrekking wat in die ander Kontrakterende Staat beoefen word, slegs in eersgenoemde Staat belasbaar indien:

- a) die ontvanger teenwoordig is in die ander Staat vir 'n tydperk of tydperke wat nie altesaam 183 dae gedurende die betrokke kalenderjaar te bowe gaan nie, en
- b) die besoldiging betaal word deur of namens 'n werkgever wat nie 'n inwoner van die ander Staat is nie, en
- c) die besoldiging nie gedra word deur 'n permanente saak of 'n vaste basis wat die werkgever in die ander Staat het nie.

3. Notwithstanding the preceding provisions of this Article, remuneration derived in respect of an employment exercised aboard a ship or aircraft operated in international traffic, or aboard a boat engaged in inland waterways transport, may be taxed in the Contracting State in which the place of effective management of the enterprise is situated.

Article 16

Directors' Fees

Directors' fees and other similar payments derived by a resident of a Contracting State in his capacity as a member of the board of directors of a company which is a resident of the other Contracting State may be taxed in that other State.

Article 17

Entertainers and Sportsmen

1. Notwithstanding the provisions of Articles 7, 14 and 15, income derived by a resident of a Contracting State as an entertainer, such as a theatre, motion picture, radio or television artiste, or a musician, or as a sportsman, from his personal activities as such exercised in the other Contracting State, may be taxed in that other State.

2. Where income in respect of personal activities exercised by an entertainer or a sportsman in his capacity as such accrues not to the entertainer or sportsman himself but to another person, that income may, notwithstanding the provisions of Articles 7, 14 and 15, be taxed in the Contracting State in which the activities of the entertainer or sportsman are exercised.

Article 18

Pensions

Subject to the provisions of paragraphs 2 and 4 of Article 19, pensions and other similar remuneration paid to a resident of a Contracting State in consideration of past employment shall be taxable only in that State.

Article 19

Government Service and Social Security

1. a) Remuneration, other than a pension, paid by a Contracting State or a political subdivision or a local authority thereof to an individual in respect of services rendered to that State or subdivision or authority shall be taxable only in that State.

b) However, such remuneration shall be taxable only in the other Contracting State if the services are rendered in that State and the individual is a resident of that State who:

- (i) is a national of that State; or
- (ii) did not become a resident of that State solely for the purpose of rendering the services.

3. Ondanks die voorafgaande bepalings van hierdie Artikel kan besoldiging verkry ten opsigte van 'n diensbetrekking wat beoefen word aan boord van 'n skip of vliegtuig in internasionale verkeer, of aan boord van 'n boot wat vir vervoer op binnelandse waterweë gebruik word, in die Kontrakterende Staat waarin die plek van effektiewe bestuur van die onderneming geleë is, belas word.

Artikel 16

Direkteursgelde

Direkteursgelde en ander soortgelyke vergoeding ontvang deur 'n inwoner van 'n Kontrakterende Staat in sy hoedanigheid van lid van die direksie van 'n maatskappy wat 'n inwoner van die ander Kontrakterende Staat is, kan in daardie ander Staat belas word.

Artikel 17

Verhoogkunstenaars en Sportlui

1. Ondanks die bepalings van Artikels 7, 14 en 15 kan inkomste wat verkry word deur 'n inwoner van 'n Kontrakterende Staat as 'n verhoogkunstenaar, soos 'n teater-, rolprent-, radio- of televisie-arties, of 'n musikant, of as 'n sportman, uit sy persoonlike bedrywighede as sodanig wat in die ander Kontrakterende Staat beoefen word, in daardie ander Staat belas word.

2. Waar inkomste ten opsigte van persoonlike bedrywighede wat deur 'n verhoogkunstenaar of 'n sportman in dié hoedanigheid beoefen word nie aan die verhoogkunstenaar of sportman self toeval nie maar aan 'n ander persoon, kan daardie inkomste, ondanks die bepalings van Artikels 7, 14 en 15, belas word in die Kontrakterende Staat waarin die bedrywighede van die verhoogkunstenaar of sportman beoefen word.

Artikel 18

Pensioene

Behoudens die bepalings van paragrawe 2 en 4 van Artikel 19 is pensioene en ander soortgelyke besoldiging wat aan 'n inwoner van 'n Kontrakterende Staat betaal word as vergoeding vir eertydse diens, slegs in daardie Staat belasbaar.

Artikel 19

Regeringsdiens en Bestaansbeveiliging

1. a) Besoldiging, uitgesonderd 'n pensioen, betaal deur 'n Kontrakterende Staat of 'n staatkundige onderverdeling of 'n plaaslike owerheid daarvan aan 'n individu ten opsigte van dienste gelewer aan daardie Staat of onderverdeling of owerheid, is slegs in daardie Staat belasbaar.
- b) Sodanige besoldiging is egter slegs in die ander Kontrakterende Staat belasbaar indien die dienste in daardie ander Staat gelewer word en die individu 'n inwoner van daardie Staat is wat:
 - (i) 'n burger van daardie Staat; of
 - (ii) nie 'n inwoner van daardie Staat geword het met die uitsluitlike doel om die dienste te lewer nie.

2. a) Any pension paid by, or out of funds created by, a Contracting State or a political subdivision or a local authority thereof to an individual in respect of services rendered to that State or subdivision or authority shall be taxable only in that State.
 - b) However, such pension shall be taxable only in the other Contracting State if the individual is a resident of, and a national of, that State.
3. The provisions of Articles 15, 16 and 18 shall apply to remuneration and pensions in respect of services rendered in connection with a business carried on by a Contracting State or a political subdivision or a local authority thereof.
 4. Pensions and other benefits of the social security system of a Contracting State shall be taxable only in that State.

Article 20

Students

Payments which a student or business apprentice who is or was immediately before visiting a Contracting State a resident of the other Contracting State and who is present in the first-mentioned State solely for the purpose of his education or training receives for the purpose of his maintenance, education or training shall not be taxed in that State, provided that such payments arise from sources outside that State.

Article 21

Other Income

1. Items of income of a resident of a Contracting State, wherever arising, not dealt with in the foregoing Articles of this Convention shall be taxable only in that State.
2. The provisions of paragraph 1 shall not apply to income, other than income from immovable property as defined in paragraph 2 of Article 6, if the recipient of such income, being a resident of a Contracting State, carries on business in the other Contracting State through a permanent establishment situated therein, or performs in that other State independent personal services from a fixed base situated therein, and the right or property in respect of which the income is paid is effectively connected with such permanent establishment or fixed base. In such case the provisions of Article 7 or Article 14, as the case may be, shall apply.

Article 22

Capital

1. Capital represented by immovable property referred to in Article 6, owned by a resident of a Contracting State and situated in the other Contracting State, may be taxed in that other State.
2. Capital represented by movable property forming part of the business property of a permanent establishment which an enterprise of a Contracting State has in the other Contracting State or by movable property pertaining to a fixed base available to a resident of a Contracting State in the other Contracting State for the purpose of performing independent personal services may be taxed in that other State.

2. a) Enige pensioen betaal deur, of uit fondse geskep deur, 'n Kontrakterende Staat of 'n staatkundige onderverdeling of 'n plaaslike owerheid daarvan aan 'n individu ten opsigte van dienste gelewer aan daardie Staat of onderverdeling of owerheid, is slegs in daardie Staat belasbaar.
 - b) Sodanige pensioen is egter slegs in die ander Kontrakterende Staat belasbaar indien die individu 'n inwoner en 'n burger van daardie Staat is.
3. Die bepalings van Artikels 15, 16 en 18 is van toepassing op besoldiging en pensioene ten opsigte van dienste gelewer in verband met 'n besigheid wat deur 'n Kontrakterende Staat of 'n staatkundige onderverdeling of 'n plaaslike owerheid daarvan bedryf word.
4. Pensioene en ander voordele van die bestaansbeveiligingstelsel van 'n Kontrakterende Staat is slegs in daardie Staat belasbaar.

Artikel 20

Studente

Betalings wat 'n student of besigheidsvakleerling wat 'n inwoner is, of onmiddellik voor sy besoek aan 'n Kontrakterende Staat 'n inwoner was, van die ander Kontrakterende Staat en wat uitsluitlik vir die doel van sy onderrig of opleiding in eersgenoemde Staat teenwoordig is, ontvang vir die doel van sy onderhoud, onderrig of opleiding, is nie in daardie Staat belasbaar nie, mits sodanige betalings uit bronne buite daardie Staat ontstaan.

Artikel 21

Ander Inkomste

1. Inkomste-items van 'n inwoner van 'n Kontrakterende Staat, waar dit ook al ontstaan, wat nie in die voorafgaande Artikels van hierdie Konvensie behandel is nie, is slegs in daardie Staat belasbaar.

2. Die bepalings van paragraaf 1 is nie van toepassing op inkomste nie, uitgesonderd inkomste uit onroerende eiendom soos in paragraaf 2 van Artikel 6 omskryf, indien die ontvanger van sodanige inkomste, synde 'n inwoner van 'n Kontrakterende Staat, in die ander Kontrakterende Staat besigheid dryf deur bemiddeling van 'n permanente saak daarin geleë, of in daardie ander Staat onafhanklike persoonlike dienste verrig vanaf 'n vaste basis daarin geleë, en 'n reg of eiendom ten opsigte waarvan die inkomste betaal word effektief met sodanige permanente saak of vaste basis verbonde is. In sodanige geval is die bepalings van Artikel 7 of Artikel 14, na gelang van die geval, van toepassing.

Artikel 22

Kapitaal

1. Kapitaal bestaande uit onroerende eiendom in Artikel 6 bedoel wat deur 'n inwoner van 'n Kontrakterende Staat besit word en in die ander Kontrakterende Staat geleë is, kan in daardie ander Staat belas word.

2. Kapitaal bestaande uit roerende eiendom wat deel uitmaak van die besigheidseiendom van 'n permanente saak wat 'n onderneming van 'n Kontrakterende Staat in die ander Kontrakterende Staat het of van roerende eiendom wat betrekking het op 'n vaste basis wat vir 'n inwoner van 'n Kontrakterende Staat in die ander Kontrakterende Staat beskikbaar is met die doel om onafhanklike persoonlike dienste te lewer, kan in daardie ander Staat belas word.

3. Capital represented by ships and aircraft operated in international traffic and by boats engaged in inland waterways transport, and by movable property pertaining to the operation of such ships, aircraft and boats, shall be taxable only in the Contracting State in which the place of effective management of the enterprise is situated.

4. All other elements of capital of a resident of a Contracting State shall be taxable only in that State.

Article 23

Elimination of Double Taxation

Double taxation shall be eliminated as follows:

1. In Austria:

- a) Where a resident of Austria derives income or owns capital which, in accordance with the provisions of this Convention may be taxed in South Africa, Austria shall, subject to the provisions of subparagraphs b) and c), exempt such income or capital from tax.
- b) Where a resident of Austria derives items of income which, in accordance with the provisions of Article 10, may be taxed in South Africa, Austria shall allow as a deduction from the tax on the income of that resident an amount equal to the tax paid in South Africa. Such deduction shall not, however, exceed that part of the tax, as computed before the deduction is given which is attributable to such items of income derived from South Africa.
- c) Where in accordance with any provision of the Convention income derived or capital owned by a resident of Austria is exempt from tax in Austria, Austria may nevertheless, in calculating the amount of tax on the remaining income or capital of such resident, take into account the exempted income or capital.

2. In South Africa, taxes paid by South African residents in respect of income or capital taxable in Austria, in accordance with the provisions of this Convention, shall be deducted from the taxes due according to the South African fiscal law. Such deduction shall not, however, exceed that part of the income tax, as computed before the deduction is given, which is attributable to the income which may be taxed in Austria.

3. As regards the application of the provisions of paragraph 2, it is understood that the amount of tax which is attributable to such income which has been subjected to tax in Austria, shall be:

- a) where the tax on such income is computed by applying a proportional rate, the amount of the net income concerned multiplied by the rate which actually applies to that income; and
- b) where the tax on such income is computed by applying a progressive scale, an amount which bears to the net income concerned the same ratio as the total tax actually payable bears to the total net income which is subject to tax in accordance with South African fiscal law.

3. Kapitaal bestaande uit skepe en vliegtuie wat in internasionale verkeer bedryf word en uit bote wat vir vervoer op binnelandse waterweë gebruik word, en uit roerende eiendom wat betrekking het op die bedryf van sodanige skepe, vliegtuie en bote, is slegs in die Kontrakterende Staat waarin die plek van effektiewe bestuur van die onderneming geleë is, belasbaar.

4. Alle ander kapitaalelemente van 'n inwoner van 'n Kontrakterende Staat is slegs in daardie Staat belasbaar.

Artikel 23

Uitskakeling van Dubbele Belasting

Dubbele belasting word soos volg uitgeskakel:

1. In Oostenryk:

- a) Waar 'n inwoner van Oostenryk inkomste verkry of kapitaal besit wat ooreenkomstig die bepalinge van hierdie Konvensie in Suid-Afrika belas kan word, stel Oostenryk, behoudens die bepalinge van subparagrafe b) en c), sodanige inkomste of kapitaal van belasting vry.
- b) Waar 'n inwoner van Oostenryk inkomste-items verkry wat, ooreenkomstig die bepalinge van Artikel 10, in Suid-Afrika belas kan word, laat Oostenryk as 'n aftrekking teen die belasting op die inkomste van daardie inwoner 'n bedrag toe wat gelyk is aan die belasting in Suid-Afrika betaal. Sodanige aftrekking gaan egter nie daardie gedeelte van die belasting, soos bereken voordat die aftrekking toegestaan word, wat toeskryfbaar is aan sodanige inkomste-items wat uit Suid-Afrika verkry is te bowe nie.
- c) Waar ooreenkomstig die bepalinge van die Konvensie inkomste verkry of kapitaal besit deur 'n inwoner van Oostenryk in Oostenryk van belasting vrygestel is, kan Oostenryk desnieteenstaande by die berekening van die bedrag van die belasting op die oorblywende inkomste of kapitaal van sodanige inwoner die vrygestelde inkomste of kapitaal in berekening bring.

2. In Suid-Afrika, word belastinge betaal deur inwoners van Suid-Afrika ten opsigte van inkomste of kapitaal wat in Oostenryk belasbaar is, ooreenkomstig die bepalinge van hierdie Konvensie, afgetrek van die belastinge wat ingevolge Suid-Afrikaanse fiskale reg betaalbaar is. Sodanige aftrekking gaan egter nie die gedeelte van die inkomstebelasting, soos bereken voor die aftrekking toegestaan word, wat toeskryfbaar is aan die inkomste wat in Oostenryk belas kan word, te bowe nie.

3. Wat die toepassing van die bepalinge van paragraaf 2 betref, word verstaan dat die belastingbedrag wat toeskryfbaar is aan sodanige inkomste wat in Oostenryk aan belasting onderwerp is, sal wees:

- a) waar die belasting op sodanige inkomste deur die toepassing van 'n proporsionele koers bereken word, die bedrag van die betrokke netto inkomste vermenigvuldig met die koers wat werklik op daardie inkomste van toepassing is; en
- b) waar die belasting op sodanige inkomste deur die toepassing van 'n progressiewe skaal bereken word, 'n bedrag wat in dieselfde verhouding tot die betrokke netto inkomste staan as die verhouding waarin die totale belasting werklik betaalbaar tot die totale netto inkomste wat ooreenkomstig die fiskale reg van Suid-Afrika aan belasting onderworpe is, staan.

Article 24**Non-Discrimination**

1. Nationals of a Contracting State shall not be subjected in the other Contracting State to any taxation or any requirement connected therewith, which is other or more burdensome than the taxation and connected requirements to which nationals of that other State in the same circumstances are or may be subjected. This provision shall, notwithstanding the provisions of Article 1, also apply to persons who are not residents of one or both of the Contracting States.

2. The taxation on a permanent establishment which an enterprise of a Contracting State has in the other Contracting State shall not be less favourably levied in that other State than the taxation levied on enterprises of that other State carrying on the same activities. This provision shall not be construed as obliging a Contracting State to grant to residents of the other Contracting State any personal allowances, reliefs and reductions for taxation purposes on account of civil status or family responsibilities which it grants to its own residents.

3. Except where the provisions of paragraph 1 of Article 9, paragraph 5 of Article 11, or paragraph 5 of Article 12, apply, interest, royalties and other disbursements paid by an enterprise of a Contracting State to a resident of the other Contracting State shall, for the purpose of determining the taxable profits of such enterprise, be deductible under the same conditions as if they had been paid to a resident of the first-mentioned State. Similarly, any debts of an enterprise of a Contracting State to a resident of the other Contracting State shall, for the purpose of determining the taxable capital of such enterprise, be deductible under the same conditions as if they had been contracted to a resident of the first-mentioned State.

4. Enterprises of a Contracting State, the capital of which is wholly or partly owned or controlled, directly or indirectly, by one or more residents of the other Contracting State, shall not be subjected in the first-mentioned State to any taxation or any requirement connected therewith which is other or more burdensome than the taxation and connected requirements to which other similar enterprises of the first-mentioned State are or may be subjected.

5. In this Article the term "taxation" means taxes which are the subject of this Convention.

Article 25**Mutual Agreement Procedure**

1. Where a person considers that the actions of one or both of the Contracting States result or will result for him in taxation not in accordance with the provisions of this Convention, he may, irrespective of the remedies provided by the domestic law of those States, present his case to the competent authority of the Contracting State of which he is a resident or, if his case comes under paragraph 1 of Article 24, to that of the Contracting State of which he is a national. The case must be presented within three years from the first notification of the action resulting in taxation not in accordance with the provisions of the Convention.

2. The competent authority shall endeavour, if the objection appears to it to be justified and if it is not itself able to arrive at a satisfactory solution, to resolve the case by mutual agreement with the competent authority of the other Contracting State, with a view to the avoidance of taxation which is not in accordance with the Convention. Any agreement reached shall be implemented notwithstanding any time limits in the domestic law of the Contracting States.

Artikel 24**Nie-Diskriminasie**

1. Burgers van 'n Kontrakterende Staat mag nie in die ander Kontrakterende Staat onderwerp word aan enige belasting of enige vereiste in verband daarmee wat anders is of swaarder druk as die belasting en die daarmee verbonde vereistes waaraan burgers van daardie ander Staat onder dieselfde omstandighede onderworpe is of onderwerp kan word nie. Hierdie bepaling is ondanks die bepalings van Artikel 1 ook van toepassing op persone wat nie inwoners van een van of van albei die Kontrakterende State is nie.

2. Die belasting op 'n permanente saak wat 'n onderneming van 'n Kontrakterende Staat in die ander Kontrakterende Staat het, word nie in daardie ander Staat op 'n minder gunstige wyse gehef as die belasting wat gehef word op ondernemings van daardie ander Staat wat dieselfde bedrywighede beoefen nie. Hierdie bepaling word nie uitgelê as sou dit 'n Kontrakterende Staat verplig om aan inwoners van die ander Kontrakterende Staat enige persoonlike toelatings, verligtings en verminderings vir belastingdoeleindes uit hoofde van burgerlike status of gesinsverantwoordelikhede toe te staan wat hy aan sy eie inwoners toestaan nie.

3. Behalwe waar die bepalings van paragraaf 1 van Artikel 9, paragraaf 5 van Artikel 11, of paragraaf 5 van Artikel 12 van toepassing is, is rente, tantièmes en ander uitbetalings deur 'n onderneming van 'n Kontrakterende Staat aan 'n inwoner van die ander Kontrakterende Staat, vir doeleindes van die vasstelling van die belasbare winste van sodanige onderneming, onder dieselfde omstandighede aftrekbaar asof dit aan 'n inwoner van eersgenoemde staat betaal was. Eweneens is enige skulde van 'n onderneming van 'n Kontrakterende Staat aan 'n inwoner van die ander Kontrakterende Staat, by die vasstelling van die belasbare kapitaal van sodanige onderneming, onder dieselfde omstandighede aftrekbaar asof hulle met 'n inwoner van eersgenoemde Staat ooreengekom was.

4. Ondernemings van 'n Kontrakterende Staat waarvan die kapitaal uitsluitlik of gedeeltelik besit of beheer word, regstreeks of onregstreeks, deur een of meer inwoners van die ander Kontrakterende Staat, word nie in eersgenoemde Staat onderwerp aan enige belasting of enige vereiste in verband daarmee wat anders is of swaarder druk as die belasting en die daarmee verbonde vereistes waaraan ander soortgelyke ondernemings van eersgenoemde Staat onderworpe is of onderwerp kan word nie.

5. In hierdie Artikel beteken die uitdrukking "belasting" die belastings waaroor hierdie Konvensie handel.

Artikel 25**Prosedure vir Onderlinge Ooreenkoms**

1. Waar 'n persoon van mening is dat die optrede van een van of van albei die Kontrakterende State tot gevolg het of tot gevolg sal hê dat hy nie ooreenkomstig die bepalings van hierdie Konvensie belas word nie, kan hy, ondanks die regsmiddels waarvoor die landsreg van daardie State voorsiening maak, sy saak stel aan die bevoegde owerheid van die Kontrakterende Staat waarvan hy 'n inwoner is of, indien sy saak onder paragraaf 1 van Artikel 24 ressorteer, aan dié van die Kontrakterende Staat waarvan hy 'n burger is. Die saak moet gestel word binne drie jaar vanaf die eerste kennisgewing van die handeling wat aanleiding gee daartoe dat belasting nie ooreenkomstig die bepalings van die Konvensie gehef word nie.

2. Die bevoegde owerheid moet, indien die beswaar vir hom geregverdig voorkom en hy nie self 'n geskikte oplossing kan vind nie, probeer om die saak deur onderlinge ooreenkoms met die bevoegde owerheid van die ander Kontrakterende Staat te besleg ten einde belasting te vermy wat nie in ooreenstemming met die Konvensie is nie. Enige ooreenkoms wat bereik word, word ondanks enige tydsbeperkings ingevolge die landsreg van die Kontrakterende State geïmplementeer.

3. The competent authorities of the Contracting States shall endeavour to resolve by mutual agreement any difficulties or doubts arising as to the interpretation or application of the Convention. They may also consult together for the elimination of double taxation in cases not provided for in the Convention.

4. The competent authorities of the Contracting States may communicate with each other directly for the purpose of reaching an agreement in the sense of the preceding paragraphs. When it seems advisable in order to reach agreement to have an oral exchange of opinions, such exchange may take place through a Commission consisting of representatives of the competent authorities of the Contracting States.

Article 26

Exchange of Information

1. The competent authorities of the Contracting States shall exchange such information as is necessary for carrying out the provisions of this Convention concerning taxes covered by the Convention insofar as the taxation thereunder is not contrary to the Convention. The exchange of information is not restricted by Article 1. Any information received by a Contracting State shall be treated as secret in the same manner as information obtained under the domestic laws of that State and shall be disclosed only to persons or authorities (including courts and administrative bodies) involved in the assessment or collection of, the enforcement or prosecution in respect of, or the determination of appeals in relation to, the taxes covered by the Convention. Such persons or authorities shall use the information only for such purposes. They may disclose the information in public court proceedings or in judicial decisions.

2. In no case shall the provisions of paragraph 1 be construed so as to impose on a Contracting State the obligation:

- a) to carry out administrative measures at variance with the laws and administrative practice of that or of the other Contracting State;
- b) to supply information which is not obtainable under the laws or in the normal course of the administration of that or of the other Contracting State;
- c) to supply information which would disclose any trade, business, industrial, commercial or professional secret or trade process, or information, the disclosure of which would be contrary to public policy (ordre public).

Article 27

Diplomatic Agents and Consular Officers

Nothing in this Convention shall affect the fiscal privileges of diplomatic agents or consular officers under the general rules of international law or under the provisions of special agreements.

3. Die bevoegde owerhede van die Kontrakterende State moet probeer om enige moeilikhede of twyfel wat in verband met die uitleg of toepassing van die Konvensie ontstaan, deur onderlinge ooreenkoms uit die weg te ruim. Hulle kan mekaar ook raadpleeg met die oog op die uitskakeling van dubbele belasting in gevalle waarvoor daar nie in die Konvensie voorsiening gemaak word nie.

4. Die bevoegde owerhede van die Kontrakterende State kan regstreeks met mekaar in verbinding tree ten einde tot 'n ooreenkoms te geraak soos in die voorafgaande paragraawe beoog. Wanneer 'n mondelinge wisseling van menings raadsaam geag word ten einde tot 'n ooreenkoms te geraak, kan sodanige meningswisseling plaasvind deur 'n Kommissie bestaande uit verteenwoordigers van die bevoegde owerhede van die Kontrakterende State.

Artikel 26

Uitruil van Inligting

1. Die bevoegde owerhede van die Kontrakterende State ruil sodanige inligting uit as wat nodig is vir die uitvoering van die bepalings van hierdie Konvensie aangaande belastings deur die Konvensie gedek vir sover die belasting daarkragtens nie strydig met die Konvensie is nie. Die uitruil van inligting word nie deur Artikel 1 beperk nie. Enige inligting wat 'n Kontrakterende Staat ontvang, word as geheim behandel op dieselfde wyse as inligting wat ingevolge die landsreg van daardie Staat verkry word en word slegs openbaar gemaak aan persone of owerhede (met inbegrip van howe en administratiewe liggame) betrokke by die aanslaan of invordering van, die afdwing of vervolging met betrekking tot, of die beslissing van appèle in verband met die belastings deur die Konvensie gedek. Sodanige persone of owerhede mag die inligting net vir sodanige doeleindes gebruik. Hulle kan die inligting by openbare hofverrigtinge of by regterlike beslissings openbaar maak.

2. In geen geval word die bepalings van paragraaf 1 uitgelê nie as sou dit die Kontrakterende Staat die verpligting oplê om:

- a) administratiewe maatreëls uit te voer wat strydig is met die wette en administratiewe praktyk van daardie of van die ander Kontrakterende Staat;
- b) inligting te verstrek wat nie kragtens die wette of in die normale loop van die administrasie van daardie of van die ander Kontrakterende Staat verkrygbaar is nie;
- c) inligting te verstrek wat enige handels-, besigheids-, nywerheids-, kommersiële of professionele geheim of handelsproses sou openbaar, of inligting te verstrek waarvan die openbaarmaking strydig met die openbare beleid (ordre public) sou wees.

Artikel 27

Diplomatieke Agente en Konsulêre Beamptes

Niks in hierdie Konvensie raak die fiskale voorregte van diplomatieke agent of konsulêre beamptes ingevolge die algemene reëls van die volkereg of ingevolge die bepalings van spesiale ooreenkomste nie.

Article 28**Mode of Application**

Nothing in this Convention shall be construed so as to preclude either Contracting State from applying any withholding tax system according to its domestic laws. However, if the Convention provides for an exemption from or a reduction of tax, the amount of tax withheld in excess of the limitations prescribed by the Convention shall be refunded upon request of the taxpayer entitled to the relief in question.

Article 29**Entry into Force**

1. Each of the Contracting Parties shall notify to the other the completion of the procedures required by its law for the bringing into force of this Convention. The Convention shall enter into force on the date of the later of these notifications.

2. The provisions of this Convention shall apply:

- a) with regard to taxes withheld at source, in respect of amounts paid or credited on or after the first day of the third month next following the date upon which this Convention enters into force; and
- b) with regard to other taxes, in respect of taxable years beginning on or after the first day of the third month next following the date upon which this Convention enters into force.

Article 30**Termination**

1. This Convention shall remain in force indefinitely but either of the Contracting States may terminate the Convention through diplomatic channels, by giving to the other Contracting State written notice of termination not later than 30 June of any calendar year starting five years after the year in which the Convention entered into force.

2. In such event the Convention shall cease to have effect:

- a) with regard to taxes withheld at source, in respect of amounts paid or credited after the end of the calendar year in which such notice is given; and
- b) with regard to other taxes, in respect of taxable years beginning after the end of the calendar year in which such notice is given.

Artikel 28***Wyse van Toepassing***

Niks in hierdie Konvensie word uitgelê as sou dit enigeen van die Kontrakterende State verhoed om 'n terughoubelastingstelsel volgens sy landsreg toe te pas nie. Indien die Konvensie egter voorsiening maak vir 'n vrystelling of 'n vermindering van belasting, moet die bedrag van die teruggehoude belasting wat die beperkings deur die Konvensie voorgeskryf te bowe gaan, op versoek van die belastingbetaler wat op die betrokke verligting geregtig is, terugbetaal word.

Artikel 29***Inwerkingtreding***

1. Elke Kontrakterende Party stel die ander in kennis van die afhandeling van die prosedures wat ingevolge sy reg benodig word om hierdie Konvensie in werking te laat tree. Die Konvensie tree in werking op die datum van die laaste van hierdie kennisgewings.

2. Die bepalinge van hierdie Konvensie is van toepassing:

- a) met betrekking tot belastinge teruggehou by die bron, ten opsigte van bedrae betaal of gekrediteer op of na die eerste dag van die derde maand eersvolgende op die datum waarop hierdie Konvensie van krag word; en
- b) met betrekking tot ander belastinge, ten opsigte van belastingjare beginnende op of na die eerste dag van die derde maand eersvolgende op die datum waarop hierdie Konvensie van krag word.

Artikel 30***Opsegging***

1. Hierdie Konvensie bly vir 'n onbepaalde tyd van krag, maar enigeen van die Kontrakterende State kan die Konvensie langs diplomatieke weg opsê deur aan die ander Kontrakterende Staat skriftelike kennis van opsegging te gee nie later nie as 30 Junie van enige kalenderjaar wat begin vyf jaar na die jaar waarin die Konvensie van krag geword het.

2. In sodanige geval is die Konvensie nie meer van krag nie:

- a) met betrekking tot belastinge teruggehou by die bron, ten opsigte van bedrae betaal of gekrediteer na die einde van die kalenderjaar waarin sodanige kennis gegee is; en
- b) met betrekking tot ander belastinge, ten opsigte van belastingjare beginnende na die einde van die kalenderjaar waarin sodanige kennis gegee is.

IN WITNESS WHEREOF the undersigned, being duly authorised thereto, have signed this Convention.

DONE in duplicate in Cape Town on the 4th day of March 1996, in the English and German languages, each text being equally authentic.

T.M.Mbeki
FOR THE REPUBLIC
OF SOUTH AFRICA

F.Palla
FOR THE REPUBLIC
OF AUSTRIA

TEN BEWYSE WAARVAN die ondergetekendes, wat behoorlik daartoe gemagtig is, hierdie Konvensie onderteken het.

GEDOEN, in tweevoud, te Kaapstad op hede die 4de dag van Maart 1996, in die Engelse en Duitse taal, waarvan albei tekste ewe outentiek is.

T.M.Mbeki
NAMENS DIE REPUBLIEK
VAN SUID-AFRIKA

F.Palla
NAMENS DIE OOSTENRYKSE
REPUBLIEK



Throw trash where it belongs

Keep South Africa Clean

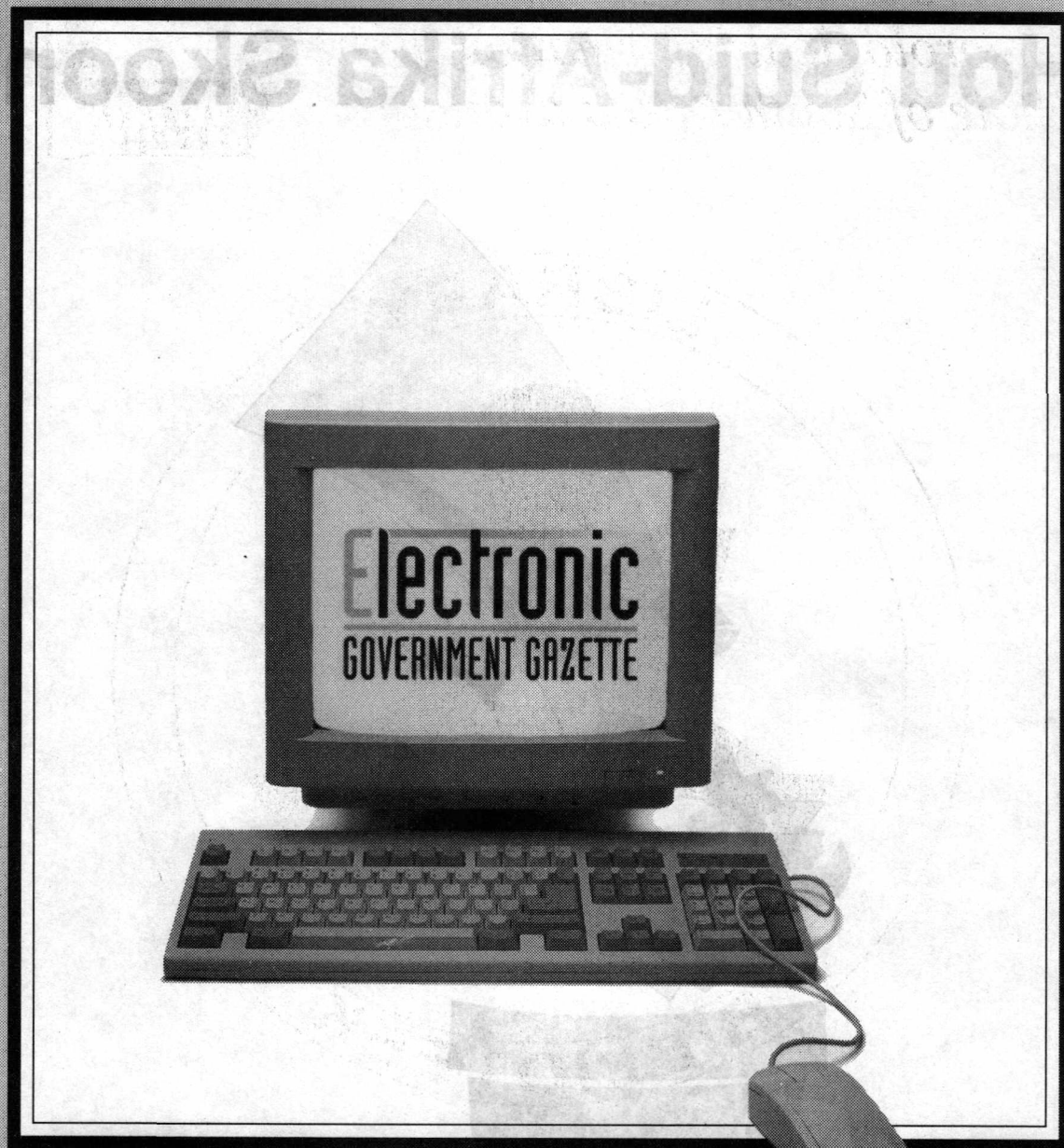


Throw trash where it belongs

Hou Suid-Afrika Skoon



Gooi rommel waar dit hoort



LET YOUR MOUSE DO THE WALKING

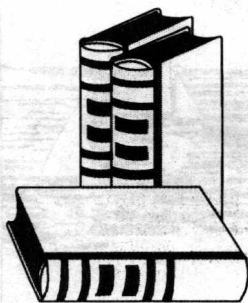
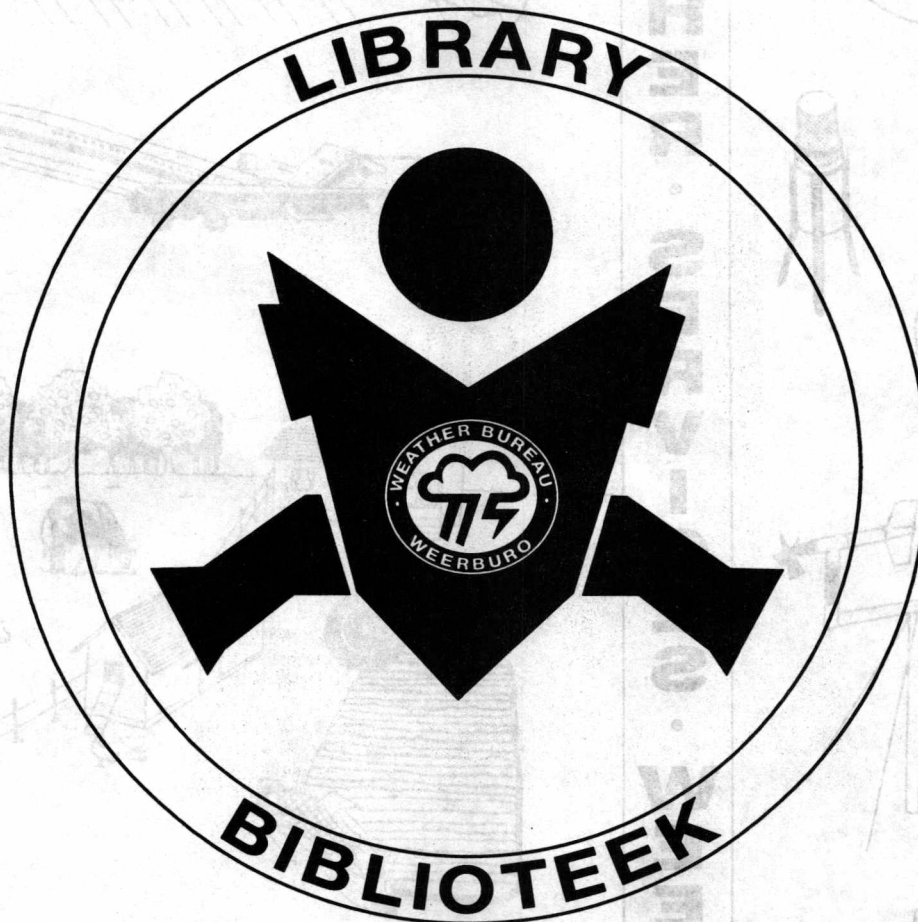
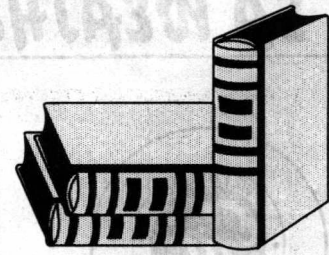
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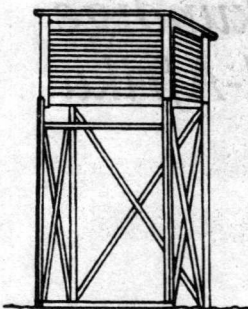
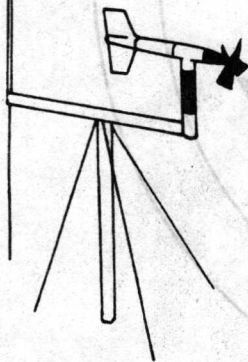
Where is the largest amount of meteorological information in the whole of South Africa available?



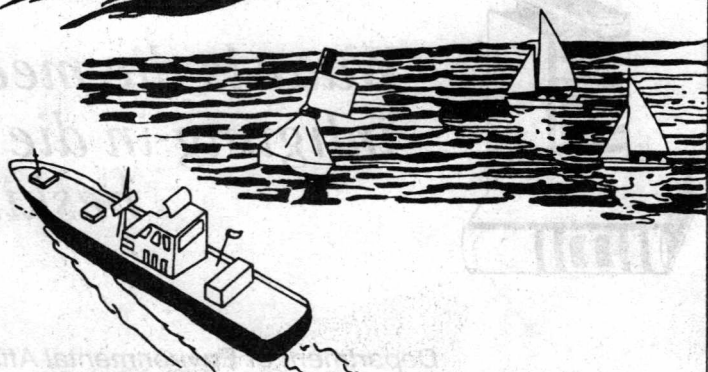
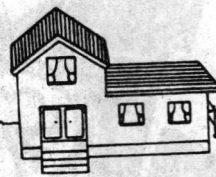
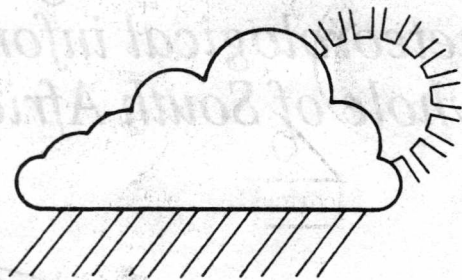
Waar is die meeste weerkundige inligting in die hele Suid-Afrika beskikbaar?

Department of Environmental Affairs and Tourism
Departement van Omgewingsake en Toerisme

SA WEATHER BUREAU SA WEERBURU



WEATHER SERVICES WEERDIENSTE



THE WEATHER BUREAU HELPS FARMERS TO PLAN THEIR CROP



THE WEATHER BUREAU: DEPARTMENT OF ENVIRONMENTAL AFFAIRS & TOURISM
DIE WEERBURO: DEPARTEMENT VAN OMGEWINGSAKE EN TOERISME

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