

REPUBLIC
OF
SOUTH AFRICA



REPUBLIEK
VAN
SUID-AFRIKA

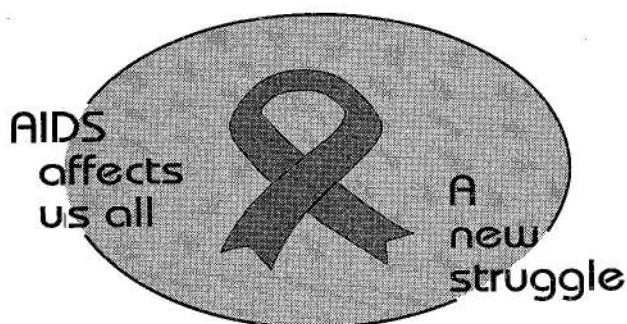
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DEPARTMENT OF HEALTH

GOVERNMENT NOTICE GOEWERMENTSKENNISGEWING

SOUTH AFRICAN REVENUE SERVICE SUID-AFRIKAANSE INKOMSTEDIENS

No. 1538

24 December 1999

INCOME TAX ACT, 1962

AGREEMENT BETWEEN THE GOVERNMENT OF THE REPUBLIC OF SOUTH AFRICA AND THE GOVERNMENT OF AUSTRALIA FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME

In terms of section 108(2) of the Income Tax Act, 1962 (Act No 58 of 1962), read in conjunction with section 231(4) of the Constitution of the Republic of South Africa, 1996 (Act No 108 of 1996), it is hereby notified that the Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income set out in the Schedule to this Notice has been entered into with the Government of Australia and has been approved by Parliament in terms of section 231(2) of the Constitution.

It is further notified in terms of Article 27 of the Agreement, that the date of entry into force is 21 December, 1999.

No. 1538

24 Desember 1999

INKOMSTEBELASTINGWET, 1962**OOREENKOMS TUSSEN DIE REGERING VAN DIE REPUBLIEK VAN SUID-AFRIKA EN DIE REGERING VAN AUSTRALIË VIR DIE VERMYDING VAN DUBBELE BELASTING EN DIE VOORKOMING VAN FISKALE ONTDUIKING MET BETREKKING TOT BELASTINGS OP INKOMSTE**

Ingevolge artikel 108(2) van die Inkomstebelastingwet, 1962 (Wet No 58 van 1962), saamgelees met artikel 231(4) van die Grondwet van die Republiek van Suid-Afrika, 1996 (Wet No 108 van 1996), word hiermee kennis gegee dat die Ooreenkoms vir die vermyding van dubbele belasting en die voorkoming van fiskale ontduiking met betrekking tot belasting op inkomste wat in die Bylae tot hierdie Kennisgewing vervat is, aangegaan is met die Regering van Australië en deur die Parlement goedgekeur is ingevolge artikel 231(2) van die Grondwet.

Daar word verder bekendgemaak dat ingevolge Artikel 27 van die Ooreenkoms, die datum van inwerkingtreding 21 Desember 1999 is.

AGREEMENT BETWEEN THE GOVERNMENT OF THE REPUBLIC OF SOUTH AFRICA AND THE GOVERNMENT OF AUSTRALIA FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME

The Government of the Republic of South Africa and the Government of Australia,

Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,

Have agreed as follows:

Article 1

Personal Scope

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

Article 2

Taxes Covered

1. The existing taxes to which this Agreement shall apply are:

(a) in the case of Australia:

the income tax, and the resource rent tax in respect of offshore projects relating to exploration for or exploitation of petroleum resources, imposed under the federal law of Australia;

(b) in the case of South Africa:

- (i) the normal tax; and
- (ii) the secondary tax on companies.

2. The Agreement shall apply also to any identical or substantially similar taxes which are imposed under the federal law of Australia or by the Government of the Republic of South Africa under its domestic law after the date of signature of the Agreement in addition to, or in place of, the existing taxes. The competent authorities of the Contracting States shall notify each other of any substantial changes which have been made in the law of their respective States relating to the taxes to which the Agreement applies within a reasonable period of time after those changes.

OOREENKOMS TUSSEN DIE REGERING VAN DIE REPUBLIEK VAN SUID-AFRIKA EN DIE REGERING VAN AUSTRALIË VIR DIE VERMYDING VAN DUBBELE BELASTING EN DIE VOORKOMING VAN FISKALE ONTDUIKING MET BETREKKING TOT BELASTINGS OP INKOMSTE

Die Regering van die Republiek van Suid-Afrika en die Regering van Australië,

Het, uit 'n begeerte om 'n Ooreenkoms te sluit vir die vermyding van dubbele belasting en die voorkoming van fiskale ontduiking met betrekking tot belasting op inkomste,

Soos volg ooreengekom:

Artikel 1

Persoonlike Omvang

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

Artikel 2

Belastings Gedek

1. Die bestaande belastingen waarop hierdie Ooreenkoms van toepassing is, is:

(a) in die geval van Australië:

die inkomstebelasting, en die hulpbronnhuurbelasting met betrekking tot afluende projekte in verband met die eksplorasië vir of ontginning van petroleumhulpbronne, opgelê ingevolge die federale reg van Australië;

(b) in die geval van Suid-Afrika:

- (i) die normale belasting; en
- (ii) die sekondêre belasting op maatskappye.

2. Die Ooreenkoms is ook van toepassing op enige identiese of wesenlik soortgelyke belastingen wat bykomend by, of in plaas van, die bestaande belastingen wat ingevolge die federale reg van Australië of deur die Regering van die Republiek van Suid-Afrika ingevolge sy landsreg na die datum van ondertekening van die Ooreenkoms opgelê word. Die bevoegde owerhede van die Kontrakterende State moet mekaar in kennis stel van enige wesenlike veranderinge wat aangebring is in die wette van hul onderskeie State met betrekking tot die belastingen waarop die Ooreenkoms van toepassing is binne 'n redelike tydperk na daardie veranderinge.

Article 3

General Definitions

1. For the purposes of this Agreement, unless the context otherwise requires:

(a) the term "Australia", when used in a geographical sense, excludes all external territories other than:

- (i) the Territory of Norfolk Island;
- (ii) the Territory of Christmas Island;
- (iii) the Territory of Cocos (Keeling) Islands;
- (iv) the Territory of Ashmore and Cartier Islands;
- (v) the Territory of Heard Island and McDonald Islands; and
- (vi) the Coral Sea Islands Territory,

and includes any area adjacent to the territorial limits of Australia (including the Territories specified in this subparagraph) in respect of which there is for the time being in force, consistently with international law, a law of Australia dealing with the exploration for or exploitation of any of the natural resources of the seabed and subsoil of the continental shelf;

- (b) the term "South Africa" means the Republic of South Africa and, when used in a geographical sense, includes its territorial sea 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 and in accordance with international law, as an area within which South Africa may exercise sovereign rights or jurisdiction;
- (c) the term "Australian tax" means tax imposed by Australia, being tax to which the Agreement applies by virtue of Article 2;
- (d) the term "South African tax" means tax imposed by South Africa, being tax to which the Agreement applies by virtue of Article 2;
- (e) the term "company" means any body corporate or any entity which is treated as a company or body corporate for tax purposes;
- (f) the term "competent authority" means, in the case of Australia, the Commissioner of Taxation or an authorised representative of the Commissioner and, in the case of South Africa, the Commissioner for the South African Revenue Service or an authorised representative of the Commissioner;
- (g) the terms "a Contracting State" and "other Contracting State" mean Australia or South Africa, as the context requires;
- (h) the terms "enterprise of a Contracting State" and "enterprise of the other Contracting State" mean an enterprise carried on by a resident of Australia or an enterprise carried on by a resident of South Africa, as the context requires;
- (i) the term "international traffic" means any transport by a ship or aircraft operated by an enterprise of a Contracting State, except when the ship or aircraft is operated solely from a place or between places in the other Contracting State;
- (j) the term "person" includes an individual, a company and any other body of persons;
- (k) the term "tax" means Australian tax or South African tax as the context requires, but does not include any penalty or interest imposed under the law of either Contracting State relating to its tax.

Artikel 3***Algemene Woordomsrywings*****1. By die toepassing van hierdie Ooreenkoms, tensy die samehang anders vereis:**

- (a) sluit die uitdrukking "Australië" wanneer in geografiese verband gebruik, alle eksterne grondgebiede uit behalwe:
 - (i) die Grondgebied van Norfolk-eiland;
 - (ii) die Grondgebied van Kerseiland;
 - (iii) die Grondgebied van die Kokos- (Keeling) eilande;
 - (iv) die Grondgebied van die Ashmore- en Cartier-eilande;
 - (v) die Grondgebied van Heard-eiland en McDonald-eilande; en
 - (vi) die Koraalseegebied,
- en sluit in enige gebied aangrensend aan die territoriale grense van Australië (met inbegrip van die Grondgebiede in hierdie subparagraaf gemeld) ten opsigte waarvan daar, in ooreenstemming met die volkereg, 'n wet van Australië wat met die eksplorاسie na of ontginning van enige van die natuurlike hulpbronne van die seebodem en ondergrond van die kontinentale plat handel, intussen van krag is;
- (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, met inbegrip van die kontinentale plat, wat ingevolge die reg van Suid-Afrika en ooreenkomstig die volkereg aangewys is of hierna aangewys word as 'n deel waarbinne Suid-Afrika soewereine regte of jurisdiksie mag uitoefen;
- (c) beteken die uitdrukking "Australiese belasting" belasting opgelê deur Australië, synde belasting waarop die Ooreenkoms van toepassing is uit hoofde van Artikel 2;
- (d) beteken die uitdrukking "Suid-Afrikaanse belasting" belasting opgelê deur Suid-Afrika, synde belasting waarop die Ooreenkoms van toepassing is uit hoofde van Artikel 2;
- (e) beteken die uitdrukking "maatskappy" enige regspersoon of enige entiteit wat vir belastingdoeleindes as 'n maatskappy of regspersoon behandel word;
- (f) beteken die uitdrukking "bevoegde owerheid" in die geval van Australië, die Kommissaris van Belasting of 'n gemagtigde verteenwoordiger van die Kommissaris en in die geval van Suid-Afrika, die Kommissaris vir die Suid-Afrikaanse Inkomstediens of 'n gemagtigde verteenwoordiger van die Kommissaris;
- (g) beteken die uitdrukking "'n Kontrakterende Staat" en "ander Kontrakterende Staat" Australië of Suid-Afrika, na gelang die samehang vereis;
- (h) beteken die uitdrukking "onderneming van 'n Kontrakterende Staat" en "onderneming van die ander Kontrakterende Staat" 'n onderneming bedryf deur 'n inwoner van Australië of 'n onderneming bedryf deur 'n inwoner van Suid-Afrika, na gelang die samehang vereis;
- (i) beteken die uitdrukking "internasionale verkeer" enige vervoer per skip of vliegtuig bedryf deur 'n onderneming van 'n Kontrakterende Staat, behalwe wanneer die skip of vliegtuig slegs vanaf 'n plek of tussen plekke in die ander Kontrakterende Staat bedryf word;
- (j) beteken die uitdrukking "persoon" ook 'n individu, 'n maatskappy en enige ander liggaam van persone;
- (k) beteken die uitdrukking "belasting" Australiese belasting of Suid-Afrikaanse belasting na gelang die samehang vereis, maar sluit nie in nie enige boete of rente opgelê ingevolge die reg van enigeen van die Kontrakterende State in verband met sy belasting.

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

Article 4

Residence

1. For the purposes of this Agreement, a person is a resident of a Contracting State:

- (a) in the case of Australia, if the person is a resident of Australia for the purposes of Australian tax but does not include any person who is liable to tax in Australia in respect only of income from sources in Australia; and
- (b) in the case of South Africa, any individual who is ordinarily resident in South Africa and any other person which has its place of effective management in South Africa.

The term "resident" also includes a Contracting State and any political subdivision or local authority of that State.

2. Where by reason of the preceding provisions of this Article a person, being an individual, is a resident of both Contracting States, then the person shall be deemed to be a resident only of the Contracting State in which a permanent home is available to the person, or if a permanent home is available to the person in both Contracting States, or in neither of them, the person shall be deemed to be a resident only of the Contracting State with which the person's personal and economic relations are closer.

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 only of the State in which its place of effective management is situated.

Article 5

Permanent Establishment

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

2. The term "permanent establishment" includes:

- (a) a place of management;
- (b) a branch;
- (c) an office;
- (d) a factory;
- (e) a workshop;

2. By die toepassing te eniger tyd van die Ooreenkoms deur 'n Kontrakterende Staat, het enige uitdrukking wat nie in die Ooreenkoms omskryf is nie, tensy die samehang anders vereis, die betekenis wat op daardie tydstip daaraan geheg word ingevolge daardie Staat se wet aangaande die belastinge waarop die Ooreenkoms van toepassing is en geniet enige betekenis volgens die toepaslike wet van daardie Staat voorrang bo die betekenis aan die uitdrukking gegee kragtens ander wette van daardie Staat.

Artikel 4

Inwoning

1. By die toepassing van hierdie Ooreenkoms, is 'n persoon 'n inwoner van 'n Kontrakterende Staat:

- (a) in die geval van Australië, indien die persoon 'n inwoner van Australië is vir doeleindes van Australiese belasting, maar sluit nie 'n persoon in nie wat in Australië vir belasting aanspreeklik is slegs ten opsigte van inkomste uit bronne in Australië; en
- (b) in die geval van Suid-Afrika, enige individu wat gewoonlik in Suid-Afrika woonagtig is en enige ander persoon wat sy plek van effektiewe bestuur in Suid-Afrika het.

Die uitdrukking "inwoner" sluit ook in 'n Kontrakterende Staat en enige staatkundige onderverdeling of plaaslike owerheid van daardie Staat.

2. Waar, uit hoofde van die voorgaande bepalings van hierdie Artikel 'n persoon, synde 'n individu, 'n inwoner van beide Kontrakterende State is, word die persoon geag 'n inwoner te wees slegs van die Kontrakterende Staat waarin 'n permanente tuiste tot die persoon se beskikking is, of indien 'n permanente tuiste in beide Kontrakterende State tot die persoon se beskikking is, of in geeneen van hulle nie, word die persoon geag 'n inwoner te wees slegs van die Kontrakterende Staat waarmee die persoon se persoonlike en ekonomiese betrekkinge die nouste is.

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

Artikel 5

Permanente Saak

1. By die toepassing van hierdie Ooreenkoms beteken die uitdrukking "permanente saak" 'n vaste besigheidsplek waardeur die besigheid van 'n onderneming geheel en al of gedeeltelik gedryf word.

2. Die uitdrukking "permanente saak" sluit in:

- (a) 'n plek van bestuur;
- (b) 'n tak;
- (c) 'n kantoor;
- (d) 'n fabriek;
- (e) 'n werkwinkel;

- (f) a mine, an oil or gas well, a quarry or any other place relating to the exploration for or exploitation of natural resources;
- (g) an agricultural, pastoral or forestry property; and
- (h) a building site or construction, installation or assembly project which exists for more than 12 months.

3. An enterprise shall not be deemed to have a permanent establishment merely by reason of:

- (a) the use of facilities solely for the purpose of storage, display or irregular delivery of goods or merchandise belonging to the enterprise; or
- (b) the maintenance of a stock of goods or merchandise belonging to the enterprise solely for the purpose of storage, display or irregular delivery; or
- (c) the maintenance of a stock of goods or merchandise belonging to the enterprise solely for the purpose of processing by another enterprise; or
- (d) the maintenance of a fixed place of business solely for the purpose of purchasing goods or merchandise, or for collecting information, for the enterprise; or
- (e) the maintenance of a fixed place of business solely for the purpose of activities which have a preparatory or auxiliary character for the enterprise, such as advertising or scientific research.

4. An enterprise shall be deemed to have a permanent establishment in a Contracting State and to carry on business through that permanent establishment if:

- (a) it carries on supervisory activities in that State for more than 12 months in connection with a building site, or a construction, installation or assembly project, which is being undertaken in that State; or
- (b) substantial equipment is being used in that State by, for or under contract with the enterprise; or
- (c) a person acting in a Contracting State on behalf of an enterprise of the other Contracting State manufactures or processes in the firstmentioned State for the enterprise goods or merchandise belonging to the enterprise.

5. A person acting in a Contracting State on behalf of an enterprise of the other Contracting State - other than an agent of an independent status to whom paragraph 6 applies - shall be deemed to be a permanent establishment of that enterprise in the firstmentioned State if the person has, and habitually exercises in that State, an authority to conclude contracts on behalf of the enterprise, unless the person's activities are limited to the purchase of goods or merchandise for the enterprise.

6. An enterprise of a Contracting State shall not be deemed to have a permanent establishment in the other Contracting State merely because it carries on business in that other State through a person who is a broker, general commission agent or any other agent of an independent status and is acting in the ordinary course of the person's business as such a broker or agent.

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 make either company a permanent establishment of the other.

- (f) 'n myn, 'n olie- of gasbron, 'n steengroef of enige ander plek wat betrekking het op die eksplorasië na of ontginning van natuurlike hulpbronne;
- (g) 'n landboukundige, landelike of bosbou-eiendom; en
- (h) 'n bouterrein of konstruksie-, installasië- of monterprojek wat vir langer as 12 maande bestaan.

3. 'n Onderneming word nie geag 'n permanente saak te hê nie bloot uit hoofde van:

- (a) die gebruik van fasiliteite slegs vir die doel van opberging, vertoning of ongereelde aflewering van goedere of handelsware wat aan die onderneming behoort; of
- (b) die instandhouding van 'n voorraad goedere of handelsware wat aan die onderneming behoort, slegs vir die doel van opberging, vertoning of ongereelde aflewering; of
- (c) die instandhouding van 'n voorraad goedere of handelsware wat aan die onderneming behoort slegs vir die doel van verwerking deur 'n ander onderneming; of
- (d) die instandhouding van 'n vaste besigheidsplek slegs met die doel om goedere of handelsware aan te koop, of om inligting in te win, vir die onderneming; of
- (e) die instandhouding van 'n vaste besigheidsplek slegs vir die doel van bedrywighede wat 'n voorlopige of bykomstige aard het vir die onderneming, soos advertering of wetenskaplike navorsing.

4. 'n Onderneming word geag 'n permanente saak in 'n Kontrakterende Staat te hê en om besigheid deur middel van daardie permanente saak te bedryf indien:

- (a) hy toesighoudende bedrywighede in daardie Staat voortsit vir 'n tydperk van langer as 12 maande in verband met 'n bouterrein, of 'n konstruksie, installasië- of monterprojek, wat in daardie Staat onderneem word; of
- (b) toerusting van belang in daardie Staat gebruik word by, vir of onder kontrak met die onderneming; of
- (c) 'n persoon wat in 'n Kontrakterende Staat namens 'n onderneming van die ander Kontrakterende Staat optree, goedere of handelsware wat aan die onderneming behoort in die eersgemelde Staat vir die onderneming vervaardig of verwerk.

5. 'n Persoon wat in 'n Kontrakterende Staat namens 'n onderneming van die ander Kontrakterende Staat optree - uitgesonderd 'n agent met 'n onafhanklike status op wie paragraaf 6 van toepassing is - word geag 'n permanente saak van daardie onderneming in eersgemelde Staat te wees indien die persoon magtiging het, en dit gewoonlik in daardie Staat uitoefen, om kontrakte namens die onderneming te sluit, tensy die persoon se bedrywighede beperk is tot die koop van goedere of handelsware vir die onderneming.

6. 'n Onderneming van 'n Kontrakterende Staat word nie geag 'n permanente saak in die ander Kontrakterende Staat te hê nie bloot omdat hy in daardie ander Staat besigheid dryf deur middel van 'n persoon wat 'n makelaar, algemene kommissie-agent of enige ander agent met 'n onafhanklike status is en in die gewone loop van die persoon se besigheid as makelaar of agent 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 middel van 'n permanente saak of andersins), beteken nie op sigself dat enigeen van die maatskappye 'n permanente saak van die ander is nie.

8. The principles set forth in the preceding paragraphs of this Article shall be applied in determining for the purposes of paragraph 5 of Article 11 and paragraph 5 of Article 12 whether there is a permanent establishment outside both Contracting States, and whether an enterprise, not being an enterprise of a Contracting State, has a permanent establishment in a Contracting State.

Article 6

Income from Real (Immovable) Property

1. Income from real property may be taxed in the Contracting State in which the real property is situated.
2. In this Article, the term "real property":
 - (a) in the case of Australia, has the meaning which it has under the law of Australia and includes:
 - (i) a lease of land and any other interest in or over land, whether improved or not, including a right to explore for mineral, oil or gas deposits or other natural resources, and a right to mine those deposits or resources; and
 - (ii) a right to receive variable or fixed payments either as consideration for or in respect of the exploitation of, or the right to explore for or exploit, mineral, oil or gas deposits, quarries or other places of extraction or exploitation of natural resources; and
 - (b) in the case of South Africa, means such property which according to the law of South Africa is immovable property, and includes:
 - (i) property accessory to immovable property;
 - (ii) rights to which the provisions of general law respecting landed property apply;
 - (iii) usufruct of immovable property; and
 - (iv) a right to receive variable or fixed payments either as consideration for or in respect of the exploitation of, or the right to explore for or exploit, mineral, oil or gas deposits, quarries or other places of extraction or exploitation of natural resources.
3. Any interest or right referred to in paragraph 2 shall be regarded as situated where the land, immovable property, mineral, oil or gas deposits, quarries or natural resources, as the case may be, are situated or where the exploration may take place.
4. The provisions of paragraph 1 shall apply to income derived from the direct use, letting or use in any other form of real property.
5. The provisions of paragraphs 1, 3 and 4 shall also apply to income from real property of an enterprise and to income from real property used for the performance of independent personal services.

8. Die beginsels in die voorgaande paragrawe van hierdie Artikel uiteengesit, sal toegepas word by die bepaling vir doeleindes van paragraaf 5 van Artikel 11 en paragraaf 5 van Artikel 12 of daar 'n permanente saak buite albei Kontrakterende State is, en of 'n onderneming, wat nie 'n onderneming van 'n Kontrakterende Staat is nie, 'n permanente saak in 'n Kontrakterende Staat het.

Artikel 6

Inkomste uit Vaste (Onroerende) Eiendom

1. Inkomste uit vaste eiendom kan in die Kontrakterende Staat waarin die vaste eiendom geleë is, belas word.

2. In hierdie Artikel:

(a) het die uitdrukking "vaste eiendom" in die geval van Australië, die betekenis wat dit ingevolge die reg van Australië het en sluit in:

- (i) 'n verhuring van grond en enige ander belang in of oor grond, hetsy verbeter al dan nie, met inbegrip van 'n reg om vir minerale, olie- of gasafsettings of ander natuurlike hulpbronne, te eksploreer, en 'n reg om daardie afsettings of hulpbronne te myn; en
- (ii) 'n reg om wisselende of vaste betalings te ontvang, of as vergoeding vir of ten opsigte van die ontginning van, of die reg om te eksploreer na of te ontgin, minerale, olie- of gasafsettings, steengroewe of ander plekke van ontginning of eksplorاسie van natuurlike hulpbronne; en

(b) beteken die uitdrukking "vaste eiendom" in die geval van Suid-Afrika, sodanige eiendom wat ingevolge die reg van Suid-Afrika onroerende eiendom is, en sluit in:

- (i) eiendom wat bykomend by onroerende eiendom is;
- (ii) regte waarop die bepalinge van die algemene reg betreffende vaste eiendom van toepassing is;
- (iii) vruggebruik van onroerende eiendom; en
- (iv) die reg om wisselende of vaste betalings te ontvang of as vergoeding vir of ten opsigte van die ontginning van, of die reg om te eksploreer vir of om te ontgin, minerale, olie- of gasafsettings, steengroewe of ander plekke van ontginning of eksplorاسie van natuurlike hulpbronne.

3. Enige belang of reg bedoel in paragraaf 2 word geag geleë te wees waar die grond, onroerende eiendom, minerale, olie- of gasafsettings, steengroewe of natuurlike hulpbronne, na gelang van die geval, geleë is of waar die eksplorاسie kan plaasvind.

4. Die bepalinge van paragraaf 1 is van toepassing op inkomste verkry uit die regstreekse gebruik, verhuring of gebruik in enige ander vorm, van vaste eiendom.

5. Die bepalinge van paragrawe 1, 3 en 4 is ook van toepassing op inkomste uit vaste eiendom van 'n onderneming en op inkomste uit vaste 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 in that other State. If the enterprise carries on business in that manner, 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 in that other State, there shall in each Contracting State be attributed to that permanent establishment the profits which it might reasonably 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 or with other enterprises with which it deals.

3. In determining the profits of a permanent establishment, there shall be allowed as deductions expenses of the enterprise, being expenses which are incurred for the purposes of the permanent establishment (including executive and general administrative expenses so incurred) and which would be deductible if the permanent establishment were an independent entity which paid those expenses, whether incurred in the Contracting State in which the permanent establishment is situated or elsewhere.

4. 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.

5. Nothing in this Article shall affect the application of any law of a Contracting State relating to the determination of the tax liability of a person, including determinations in cases where the information available to the competent authority of that State is inadequate to determine the profits to be attributed to a permanent establishment, provided that that law shall be applied, so far as it is practicable to do so, consistently with the principles of this Article.

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

7. Nothing in this Article shall affect the operation of any law of a Contracting State relating to tax imposed on profits from insurance with nonresidents provided that if the relevant law in force in either Contracting State at the date of signature of the Agreement is varied (otherwise than in minor respects so as not to affect its general character) the Contracting States shall consult with each other with a view to agreeing to any amendment of this paragraph that may be appropriate.

8. Where:

- (a) a resident of a Contracting State is beneficially entitled, whether directly or through one or more interposed trust estates, to a share of the business profits of an enterprise carried on in the other Contracting State by the trustee of a trust estate other than a trust estate which is treated as a company for tax purposes; and

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 middel van 'n permanente saak wat in daardie ander Staat 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 middel van 'n permanente saak wat in daardie ander Staat geleë is, word daar in elke Kontrakterende Staat aan daardie permanente saak die winste toegeskryf wat hy redelik 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 of met ander ondernemings met wie hy sake doen.
3. By die vasstelling van die winste van 'n permanente saak, word daar as aftrekkings toegelaat uitgawes van die onderneming, synde uitgawes wat vir doeleindes van die permanente saak aangegaan word (met inbegrip van bestuurs- en algemene administrasiekoste aldus aangegaan) en wat aftrekbaar sou wees indien die permanente saak 'n onafhanklike entiteit is wat daardie uitgawes betaal, hetsy aangegaan in die Kontrakterende Staat waarin die permanente saak geleë is of elders.
4. 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.
5. Niks in hierdie Artikel raak die toepassing van enige wet van 'n Kontrakterende Staat wat betrekking het op die vasstelling van die belastingaanspreeklikheid van 'n persoon, met inbegrip van vasstellings in gevalle waar die inligting beskikbaar aan die bevoegde owerheid van daardie Staat onvoldoende is om die winste te bepaal wat toeskryfbaar is aan 'n permanente saak, met dien verstande dat daardie wet, vir sover dit moontlik is om dit te doen, in ooreenstemming met die beginsels van hierdie Artikel, toegepas word.
6. Waar winste inkomste-items of winste insluit wat afsonderlik in ander Artikels van hierdie Ooreenkoms behandel word, word die bepalings van daardie Artikels nie deur die bepalings van hierdie Artikel geraak nie.
7. Niks in hierdie hierdie Artikel raak die werking van enige wet van 'n Kontrakterende Staat wat betrekking het op belasting opgelê op winste uit versekering met nie-inwoners nie, met dien verstande dat indien die betrokke wet van krag in enigeen van die Kontrakterende State ten tye van datum van ondertekening van die Ooreenkoms, gewysig is (behalwe in geringe opsigte om nie die algemene aard aan te tas nie) die Kontrakterende State mekaar raadpleeg met die doel om ooreen te kom oor enige wysiging aan hierdie paragraaf wat toepaslik mag wees.
8. Waar:
 - (a) 'n inwoner van 'n Kontrakterende Staat voordelig geregtig is op, hetsy regstreeks of deur middel van een of meer tussentruistboedels, 'n deel van die besigheidswinste van 'n maatskappy wat in die ander Kontrakterende Staat bedryf word deur die trustee van 'n trustboedel, behalwe 'n trustboedel wat vir belastingdoeleindes as 'n maatskappy behandel word; en

- (b) in relation to that enterprise, that trustee would, in accordance with the principles of Article 5, have a permanent establishment in that other State,

the enterprise carried on by the trustee shall be deemed to be a business carried on in the other State by that resident through a permanent establishment situated in that other State and that share of business profits shall be attributed to that permanent establishment.

For the purposes of this paragraph, in the case of South Africa "trust estate" means a trust.

Article 8

Ships and Aircraft

1. Profits of an enterprise of a Contracting State derived from the operation of ships or aircraft shall be taxable only in that State.
2. Notwithstanding the provisions of paragraph 1, those profits may be taxed in the other Contracting State to the extent that they are profits derived directly or indirectly from ship or aircraft operations confined solely to places in that other State.
3. The profits to which the provisions of paragraphs 1 and 2 apply shall include profits from:
 - (a) the lease of ships or aircraft on a bareboat basis, and of containers and related equipment, which is merely incidental to the international operation of ships or aircraft by the lessor, provided that the leased ships or aircraft, or the containers and related equipment, are used in international operations by the lessee; and
 - (b) the operation of ships or aircraft derived through participation in a pool service or other profit sharing arrangement.
4. For the purposes of this Article, profits derived from the carriage by ships or aircraft of passengers, livestock, mail, goods or merchandise which are shipped in a Contracting State and are discharged at a place in that State shall be treated as profits from ship or aircraft operations confined solely to places in that State.

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,

- (b) met betrekking tot daardie onderneming, daardie trustee in ooreenstemming met die beginsels van Artikel 5, 'n permanente saak in daardie ander Staat het,

word die onderneming bedryf deur die trustee geag 'n besigheid te wees wat in die ander Staat bedryf word deur daardie inwoner deur middel van 'n permanente saak wat in daardie ander Staat geleë is en word daardie gedeelte van die besigheidswinste aan daardie permanente saak toegeskryf.

Vir doeleindes van hierdie paragraaf, beteken "trustboedel" in die geval van Suid-Afrika, 'n trust.

Artikel 8

Skepe en Vliegtuie

1. Winste van 'n onderneming van 'n Kontrakterende Staat verkry uit die bedryf van skepe of vliegtuie is slegs in daardie Staat belasbaar.
2. Ondanks die bepalings van paragraaf 1, kan daardie winste in die ander Kontrakterende Staat belas word in soverre hulle winste is wat regstreeks of onregstreeks verkry word uit skeeps- of vliegtuigbedrywighede wat beperk is slegs tot plekke in daardie ander Staat.
3. Die winste waarop die bepalings van paragrawe 1 en 2 van toepassing is, sluit in winste uit:
 - (a) die verhuring van skepe of vliegtuie op 'n "sonder-bemanning"-basis, en van houters en verwante toerusting, wat bloot bykomstig is by die internasionale bedrywighede van skepe en vliegtuie deur die verhuurder, met dien verstande dat die verhuurde skepe of vliegtuie, of die houters en verwante toerusting, in internasionale bedrywighede deur die huurder gebruik word; en
 - (b) die bedryf van skepe of vliegtuie verkry uit deelname aan 'n winsdelingsdiens of ander winsdelingsreëling.
4. By die toepassing van hierdie Artikel, word winste verkry uit die vervoer deur skepe of vliegtuie van passasiers, lewende hawe, pos, goedere of handelsware wat in 'n Kontrakterende Staat aan boord geneem word en in 'n plek in daardie Staat afgelaai word, behandel as winste uit skeeps- of vliegtuigbedrywighede wat slegs tot plekke in daardie Staat beperk is.

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,

and in either case conditions operate between the two enterprises in their commercial or financial relations which differ from those which might reasonably be expected to operate between independent enterprises dealing wholly independently with one another, then any profits which, but for those conditions, might reasonably have been expected to accrue 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. Nothing in this Article shall affect the application of any law of a Contracting State relating to the determination of the tax liability of a person, including determinations in cases where the information available to the competent authority of that State is inadequate to determine the profits accruing to an enterprise, provided that that law shall be applied, so far as it is practicable to do so, consistently with the principles of this Article.

3. Where profits on which an enterprise of a Contracting State has been charged to tax in that State are also included, by virtue of the provisions of paragraph 1 or 2, in the profits of an enterprise of the other Contracting State and charged to tax in that other State, and the profits so included are profits which might reasonably have been expected to have accrued to that enterprise of the other State if the conditions operative between the enterprises had been those which might reasonably have been expected to have operated between independent enterprises dealing wholly independently with one another, then the firstmentioned State shall make an appropriate adjustment to the amount of the tax charged on those profits in the firstmentioned State if that State agrees with the primary adjustment. In determining the adjustment by the firstmentioned State, due regard shall be had to the other provisions of this Agreement and for this purpose 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 for the purposes of its tax, being dividends to which a resident of the other Contracting State is beneficially entitled, may be taxed in that other State.

2. However, those dividends may also be taxed in the Contracting State of which the company paying the dividends is a resident for the purposes of its tax, and according to the law of that State, but:

- (a) no tax shall be charged on dividends where those dividends are paid out of profits that have borne the normal rate of company tax where those dividends are paid to a company which holds directly at least 10 per cent of the capital of the company paying the dividends; and
- (b) tax charged shall not exceed 15 per cent of the gross amount of the dividends in all other cases,

provided that if the relevant law in either Contracting State at the date of signature of this Agreement is varied otherwise than in minor respects so as not to affect its general character, the Contracting States shall consult each other with a view to agreeing to any amendment of this paragraph that may be appropriate.

en in enigeen van die gevalle voorwaardes tussen die twee ondernemings met betrekking tot hul handels- of finansiële betrekkinge in werking is wat verskil van dié wat redelikerwys verwag kan word om in werking te wees tussen onafhanklike ondernemings wat geheel en al onafhanklik met mekaar handel, kan enige winste wat by ontstentenis van daardie voorwaardes redelikerwys verwag sou kon word om aan een van die ondernemings toe te val, maar as gevolg van daardie voorwaardes nie aldus toegeval het nie, by die winste van daardie onderneming ingesluit en dienoooreenkomstig belas word.

2. Niks in hierdie Artikel raak die toepassing van enige wet van 'n Kontrakterende Staat wat betrekking het op die vasstelling van die belastingaanspreeklikheid van 'n persoon nie, met inbegrip van vasstellings in gevalle waar die inligting beskikbaar aan die bevoegde owerheid van daardie Staat onvoldoende is om die winste wat aan 'n onderneming toeval, vas te stel, met dien verstande dat daardie wet, vir sover dit prakties uitvoerbaar is, in ooreenstemming met die beginsels van hierdie Artikel toegepas sal word.

3. Waar winste waarop 'n onderneming van 'n Kontrakterende Staat wat, uit hoofde van die bepalinge van paragraaf 1 of 2, in daardie Staat aan belasting onderhewig gestel is, ook in die winste van 'n onderneming van die ander Kontrakterende Staat ingesluit is en in daardie ander Staat aan belasting onderhewig gestel is, en die winste aldus ingesluit, winste is wat redelikerwys verwag kon gewees het om aan daardie onderneming van die ander Staat toe te geval het, indien die voorwaardes van krag tussen die ondernemings dieselfde sou gewees het wat redelikerwys verwag kon gewees het tussen onafhanklike ondernemings wat geheel en al onafhanklik van mekaar optree, van krag te wees, dan kan die eersgemelde Staat 'n toepaslike aanpassing maak aan die bedrag van die belasting hef op daardie winste in die eersgemelde Staat indien daardie Staat met die primêre aanpassing saamstem. By die vasstelling van die aanpassing deur die eersgemelde Staat, word die ander bepalinge van hierdie Ooreenkoms behoorlik in ag geneem en vir hierdie doel moet die bevoegde owerhede van die Kontrakterende State mekaar raadpleeg indien nodig.

Artikel 10

Dividende

1. Dividende betaal deur 'n maatskappy wat 'n inwoner van 'n Kontrakterende Staat is vir doeleindes van sy belasting, synde belasting waarop 'n inwoner van die ander Kontrakterende Staat voordelig geregtig is, kan in daardie ander Staat belas word.

2. Daardie dividende mag egter ook in die Kontrakterende Staat waarvan die maatskappy wat die dividende betaal 'n inwoner is vir doeleindes van sy belasting, en ooreenkomstig die wet van daardie Staat, belas word, maar:

- (a) geen belasting word hef op dividende nie waar daardie dividende betaal word uit winste wat die normale koers van maatskappybelasting gedra het waar daardie dividende betaal word aan 'n maatskappy wat regstreeks minstens 10 persent hou van die kapitaal van die maatskappy wat die dividende betaal; en
- (b) die belasting hef nie 15 persent van die bruto bedrag van die dividende in alle ander gevalle te bowe gaan nie,

met dien verstande dat indien die betrokke wet in enigeen van die Kontrakterende State teen die datum van ondertekening van hierdie Ooreenkoms gewysig word behalwe in geringe aspekte wat nie die algemene aard daarvan aantast nie, die Kontrakterende State mekaar raadpleeg met die oog daarop om ooreen te kom oor die wysiging van hierdie paragraaf wat toepaslik mag wees.

3. For the purposes of paragraph 2, profits have borne the normal rate of company tax:

- (a) in Australia, to the extent to which the dividends have been fully "franked" in accordance with its law relating to tax; and
- (b) in South Africa, where they have been subject to South African tax.

4. The term "dividends" as used in this Article means income from shares, as well as other amounts which are subjected to the same taxation treatment as income from shares by the law of the State of which the company making the distribution is a resident for the purposes of its tax.

5. The provisions of paragraphs 1 and 2 shall not apply if the person beneficially entitled to 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 in that other State, or performs in that other State independent personal services from a fixed base situated in that other State, and the holding in respect of which the dividends are paid is effectively connected with that permanent establishment or fixed base. In that case the provisions of Article 7 or Article 14, as the case may be, shall apply.

6. Where a company is a resident of a Contracting State, the other Contracting State may not impose any tax on dividends paid by the company, except insofar as:

- (a) a resident of that other State is beneficially entitled to the dividends; or
- (b) 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; or
- (c)
 - (i) that other State does not subject profits attributable to a permanent establishment to tax in excess of the rate of income tax (in the case of Australia) or normal tax (in the case of South Africa) payable on the profits of a company which is a resident of that State; and
 - (ii) the dividends are paid out of profits attributable to one or more permanent establishments which the company has in that other State.

Where subparagraph (c) applies and subparagraphs (a) and (b) do not apply, the tax shall not exceed 5 per cent of the gross amount of the dividends. This paragraph shall not apply in relation to dividends paid by any company which is a resident of Australia for the purposes of Australian tax and which is also a resident of South Africa for the purposes of South African tax.

7. Notwithstanding any other provisions of the Agreement, where a company which is a resident of a Contracting State has a permanent establishment in the other Contracting State, that other State may tax the profits attributable to the permanent establishment at a rate not exceeding by more than 5 percentage points:

- (a) in the case of Australia, the rate of income tax payable on the profits of a company which is a resident of Australia; and
- (b) in the case of South Africa, the rate of normal tax payable on the profits of a company which is a resident of South Africa.

3. By die toepassing van paragraaf 2 het winste die normale koers van maatskappybelasting gedra:

- (a) in Australië, tot die mate waartoe die dividende ten volle "gefrankeer" is in ooreenstemming met sy wet wat betrekking het op belasting; en
- (b) in Suid-Afrika, waar hulle aan Suid-Afrikaanse belasting onderworpe was.

4. Die uitdrukking "dividende" soos in hierdie Artikel gebesig, beteken inkomste uit aandele asook ander bedrae wat aan dieselfde belastingbehandeling as inkomste uit aandele onderwerp word deur die wet van die Staat waarvan die maatskappy wat die uitkering doen, 'n inwoner is vir doeleindes van sy belasting.

5. Die bepalings van paragrawe 1 en 2 is nie van toepassing nie indien die persoon wat voordelig geregtig is op 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 middel van 'n permanente saak wat in daardie ander Staat geleë is, of in daardie ander Staat onafhanklike persoonlike dienste verrig vanaf 'n vaste basis in daardie ander Staat geleë, en die aandelebesit ten opsigte waarvan die dividende betaal word, effektief verbonde is met sodanige permanente saak of vaste basis. In daardie geval is die bepalings van Artikel 7 of Artikel 14, na gelang van die geval, van toepassing.

6. Waar 'n maatskappy 'n inwoner van 'n Kontrakterende Staat is, mag die ander Kontrakterende Staat geen belasting hef op dividende deur die maatskappy betaal nie, behalwe vir sover:

- (a) 'n inwoner van daardie ander Staat voordelig geregtig is op die dividende; of
- (b) die aandelebesit ten opsigte waarvan die dividende betaal word, effektief verbonde is met 'n permanente saak of 'n vaste basis in daardie ander Staat geleë; of
- (c)
 - (i) daardie ander Staat nie winste toeskryfbaar aan 'n permanente saak onderwerp aan belasting wat die koers van inkomstebelasting (in die geval van Australië) of normale belasting (in die geval van Suid-Afrika) betaalbaar op die winste van 'n maatskappy wat 'n inwoner is van daardie Staat, te bowe gaan nie; en
 - (ii) die dividende betaal word uit winste toeskryfbaar aan een of meer permanente sake wat die maatskappy in daardie ander Staat het.

Waar subparagraaf (c) van toepassing is en subparagrawe (a) en (b) nie van toepassing is nie, gaan die belasting nie 5 persent van die bruto bedrag van die dividende te bowe nie. Hierdie paragraaf is nie van toepassing nie met betrekking tot dividende betaal deur enige maatskappy wat 'n inwoner is van Australië vir doeleindes van Australiese belasting en wat ook 'n inwoner is van Suid-Afrika vir doeleindes van Suid-Afrikaanse belasting.

7. Ondanks enige ander bepalings van die Ooreenkoms, waar 'n maatskappy wat 'n inwoner is van 'n Kontrakterende Staat, 'n permanente saak in die ander Kontrakterende Staat het, kan daardie ander Staat die winste belas wat toeskryfbaar is aan die permanente saak teen 'n koers wat nie met meer as 5 persentasiepunte te bowe gaan nie:

- (a) in die geval van Australië, die koers van inkomstebelasting betaalbaar op die winste van 'n maatskappy wat 'n inwoner is van Australië: en
- (b) in die geval van Suid-Afrika, die koers van normale belasting betaalbaar op die winste van 'n maatskappy wat 'n inwoner is van Suid-Afrika.

Article 11

Interest

1. Interest arising in a Contracting State, being interest to which a resident of the other Contracting State is beneficially entitled, may be taxed in that other State.

2. However, that interest may also be taxed in the Contracting State in which it arises, and according to the law of that State, but the tax so charged shall not exceed 10 per cent of the gross amount of the interest.

3. The term "interest" in this Article includes interest from government securities or from bonds or debentures, whether or not secured by mortgage and whether or not carrying a right to participate in profits, interest from any other form of indebtedness, as well as income which is subjected to the same taxation treatment as income from money lent by the law of the Contracting State in which the income arises.

4. The provisions of paragraphs 1 and 2 shall not apply if the person beneficially entitled to 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 in that other State, or performs in that other State independent personal services from a fixed base situated in that other State, and the indebtedness in respect of which the interest is paid is effectively connected with that permanent establishment or fixed base. In that case the provisions of Article 7 or Article 14, as the case may be, shall apply.

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

6. Where, by reason of a special relationship between the payer and the person beneficially entitled to the interest, or between both of them and some other person, the amount of the interest paid, having regard to the indebtedness for which it is paid, exceeds the amount which might reasonably have been expected to have been agreed upon by the payer and the person so entitled in the absence of that relationship, the provisions of this Article shall apply only to the lastmentioned amount. In that case, the excess part of the amount of the interest paid shall remain taxable according to the law of each Contracting State, due regard being had to the other provisions of this Agreement.

Article 12

Royalties

1. Royalties arising in a Contracting State, being royalties to which a resident of the other Contracting State is beneficially entitled, may be taxed in that other State.

Artikel 11

Rente

1. Rente wat in 'n Kontrakterende Staat ontstaan synde rente waarop 'n inwoner van die ander Kontrakterende Staat voordelig geregtig is, kan in daardie ander Staat belas word.
2. Daardie rente kan egter ook in die Kontrakterende Staat waarin dit ontstaan en ooreenkomstig die wet van daardie Staat belas word, maar die belasting aldus gehef, gaan nie 10 persent van die bruto bedrag van die rente te bowe nie.
3. Die uitdrukking "rente" in hierdie Artikel sluit in rente uit staatseffekte of uit obligasies of skuldbriewe, hetsy gesekureer deur verband al dan nie en hetsy dit 'n reg inhou om in die skuldenaar se winste te deel al dan nie, rente uit enige ander vorm van skuld, asook inkomste wat aan dieselfde belastingbehandeling onderwerp word as inkomste uit gelde geleen deur die wet van die Kontrakterende Staat waarin die inkomste ontstaan.
4. Die bepalings van paragrawe 1 en 2 is nie van toepassing nie indien die persoon wat voordelig op die rente geregtig is, synde 'n inwoner van 'n Kontrakterende Staat, in die ander Kontrakterende Staat waarin die rente ontstaan, besigheid dryf deur middel van 'n permanente saak in daardie ander Staat geleë, of in daardie ander Staat onafhanklike persoonlike dienste verrig vanaf 'n vaste basis in daardie ander Staat geleë, en die skuldeis ten opsigte waarvan die rente betaal word, effektief verbonde is met daardie permanente saak of vaste basis. In daardie geval is die bepalings van Artikel 7 of Artikel 14, na gelang van die geval, van toepassing.
5. Rente word geag in 'n Kontrakterende Staat te ontstaan wanneer die betaler daardie Staat self, of 'n staatkundige onderverdeling of plaaslike owerheid van daardie Staat of 'n persoon wat 'n inwoner van daardie Staat is vir doeleindes van sy belasting. Waar die persoon wat die rente betaal, hetsy die persoon 'n inwoner van 'n Kontrakterende Staat is al dan nie, egter in 'n Kontrakterende Staat of buite beide Kontrakterende State 'n permanente saak of vaste basis het in verband waarmee die skuld waarop die rente betaal word, aangegaan is, en daardie rente deur daardie permanente saak of vaste basis gedra word, word die rente geag te ontstaan in die Staat waarin die permanente saak of vaste basis geleë is.
6. Waar, vanweë 'n besondere verband tussen die betaler en die persoon wat voordelig op die rente geregtig is, of tussen albei van hulle en 'n ander persoon, die bedrag van die rente betaal, met inagneming van die skuldeis ten opsigte waarvan dit betaal word, die bedrag te bowe gaan wat redelikerwys verwag kon gewees het deur die betaler en die persoon aldus daarop geregtig by ontstentenis van sodanige verband ooreengekom sou gewees het, is die bepalings van hierdie Artikel slegs op laasgenoemde bedrag van toepassing. In daardie geval bly die oormatige deel van die bedrag van die rente belasbaar ooreenkomstig die wette van elk van die Kontrakterende State, met behoorlike inagneming van die ander bepalings van hierdie Ooreenkoms.

Artikel 12

Tantièmes

1. Tantièmes wat in 'n Kontrakterende Staat ontstaan, synde tantièmes waarop 'n inwoner van die ander Kontrakterende Staat voordelig op geregtig is, kan in daardie ander Staat belas word.

2. However, those royalties may also be taxed in the Contracting State in which they arise, and according to the law of that State, but the tax so charged shall not exceed 10 per cent of the gross amount of the royalties.

3. The term "royalties" in this Article means payments or credits, whether periodical or not, and however described or computed, to the extent to which they are made as consideration for:

- (a) the use of, or the right to use, any copyright, patent, design or model, plan, secret formula or process, trademark or other like property or right; or
- (b) the use of, or the right to use, any industrial, commercial or scientific equipment; or
- (c) the supply of scientific, technical, industrial or commercial knowledge or information; or
- (d) the supply of any assistance that is ancillary and subsidiary to, and is furnished as a means of enabling the application or enjoyment of, any such property or right as is mentioned in subparagraph (a), any such equipment as is mentioned in subparagraph (b) or any such knowledge or information as is mentioned in subparagraph (c); or
- (e) the use of, or the right to use:
 - (i) motion picture films; or
 - (ii) films or video tapes for use in connection with television; or
 - (iii) tapes for use in connection with radio broadcasting; or
- (f) the reception of, or the right to receive, visual images or sounds, or both, transmitted to the public by:
 - (i) satellite; or
 - (ii) cable, optic fibre or similar technology; or
- (g) the use in connection with television broadcasting or radio broadcasting, or the right to use in connection with television broadcasting or radio broadcasting, visual images or sounds, or both, transmitted by:
 - (i) satellite; or
 - (ii) cable, optic fibre or similar technology; or
- (h) total or partial forbearance in respect of the use or supply of any property or right referred to in this paragraph.

4. The provisions of paragraphs 1 and 2 shall not apply if the person beneficially entitled to 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 in that other State, or performs in that other State independent personal services from a fixed base situated in that other State, and the property or right in respect of which the royalties are paid or credited is effectively connected with that permanent establishment or fixed base. In that case the provisions of Article 7 or Article 14, as the case may be, shall apply.

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

2. Daardie tantièmes kan egter ook in die Kontrakterende Staat waarin hulle ontstaan, en ooreenkomstig die wette van daardie Staat, belas word, maar die belasting aldus opgelê gaan nie 10 persent van die bruto bedrag van die tantièmes te bowe nie.

3. Die uitdrukking "tantièmes" in hierdie Artikel beteken betalings of krediete, hetsy periodiek of nie, en hoe ookal omskryf of bereken, tot die mate wat hulle gemaak word as vergoeding vir:

- (a) die gebruik van, of die reg op die gebruik van, enige kopiereg, patent, ontwerp of model, plan, geheime formule of proses, handelsmerk of ander soortgelyke eiendom of reg; of
- (b) die gebruik van, of die reg op die gebruik van, enige nywerheids-, kommersiële of wetenskaplike toerusting; of
- (c) die verskaffing van wetenskaplike, tegniese, nywerheids of kommersiële kennis of inligting; of
- (d) die verlening van enige bystand wat bykomend is by en aanvullend is tot, en wat verskaf word as 'n wyse om die toepassing of genot van, enige sodanige eiendom of reg soos in subparagraaf (a) gemeld, enige sodanige toerusting soos in subparagraaf (b) gemeld of enige sodanige kennis of inligting soos in subparagraaf (c) gemeld, in staat te stel; of
- (e) die gebruik van, of die reg op die gebruik van:
 - (i) rolprentfilms; of
 - (ii) films of videobande vir gebruik in verband met televisie; of
 - (iii) bande vir gebruik in verband met radio-uitsending; of
- (f) die ontvangs van, of die reg om te ontvang, visuele beelde of klank, of beide, oorgesein na die publiek deur:
 - (i) satelliet; of
 - (ii) kabel, optiese vesel of soortgelyke tegnologie; of
- (g) die gebruik in verband met televisie-uitsending of radio-uitsending, of die reg op die gebruik in verband met televisie-uitsending of radio-uitsending, visuele beelde of klanke, of beide, oorgesein deur:
 - (i) satelliet; of
 - (ii) kabel, optiese vesel of soortgelyke tegnologie; of
- (h) totale of gedeeltelike weerhouding ten opsigte van die gebruik of lewering van enige eiendom of reg waarna in hierdie paragraaf verwys word.

4. Die bepalings van paragraawe 1 en 2 is nie van toepassing nie indien die persoon wat voordelig geregtig is op die tantièmes, synde 'n inwoner van 'n Kontrakterende Staat, in die ander Kontrakterende Staat waarin die tantièmes ontstaan, besigheid dryf deur middel van 'n permanente saak wat in daardie ander Staat geleë is, of in daardie ander Staat onafhanklike persoonlike dienste verrig vanaf 'n vaste basis wat in daardie ander Staat geleë is, en die eiendom of reg ten opsigte waarvan die tantièmes betaal of gekrediteer word, effektief verbonde is met daardie permanente saak of vaste basis. In daardie geval is die bepalings van Artikel 7 of Artikel 14, na gelang van die geval, van toepassing.

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

6. Where, owing to a special relationship between the payer and the person beneficially entitled to the royalties, or between both of them and some other person, the amount of the royalties paid or credited, having regard to what they are paid or credited for, exceeds the amount which might reasonably have been expected to have been agreed upon by the payer and the person so entitled in the absence of that relationship, the provisions of this Article shall apply only to the lastmentioned amount. In that case, the excess part of the amount of the royalties paid or credited shall remain taxable according to the law of each Contracting State, due regard being had to the other provisions of this Agreement.

Article 13

Alienation of Property

1. Income, profits or gains derived by a resident of a Contracting State from the alienation of real property situated in the other Contracting State may be taxed in that other State.
2. Income, profits or gains from the alienation of property, other than real property, that forms part of the business property of a permanent establishment which an enterprise of a Contracting State has in the other Contracting State or pertains to a fixed base available in that other State to a resident of the firstmentioned State for the purpose of performing independent personal services, including income, profits or gains from the alienation of that permanent establishment (alone or with the whole enterprise) or of that fixed base, may be taxed in that other State.
3. Income, profits or gains from the alienation of ships or aircraft operated in international traffic, or of property (other than real property) pertaining to the operation of those ships or aircraft, shall be taxable only in the Contracting State of which the enterprise alienating those ships, aircraft or other property is a resident.
4. Income, profits or gains derived by a resident of a Contracting State from the alienation of any shares or other interests in a company, or of an interest of any kind in a partnership or trust or other entity, where the value of the assets of such entity, whether they are held directly or indirectly (including through one or more interposed entities, such as, for example, through a chain of companies), is principally attributable to real property situated in the other Contracting State, may be taxed in that other State.
5. Nothing in this Agreement affects the application of a law of a Contracting State relating to the taxation of gains of a capital nature derived from the alienation of any property other than that to which any of the preceding paragraphs of this Article apply.
6. In this Article, the term "real property" has the same meaning as it has in Article 6.
7. The situation of real property shall be determined for the purposes of this Article in accordance with paragraph 3 of Article 6.

6. Waar, vanweë 'n besondere verband tussen die betaler en die persoon wat voordelig geregtig is op die tantièmes, of tussen albei van hulle en 'n ander persoon, die bedrag van die tantièmes betaal of gekrediteer, met inagneming van waarvoor hulle betaal of gekrediteer word, die bedrag te bowe gaan wat redelikerwys verwag kon gewees het tussen die betaler en die persoon aldus daarop geregtig by ontstentenis van sodanige verband ooreengekom sou gewees het, is die bepalings van hierdie Artikel slegs op laasgenoemde bedrag van toepassing. In daardie geval bly die oormatige deel van die bedrag van die tantièmes betaal of gekrediteer ooreenkomstig die wette van elk van die Kontrakterende State belasbaar, met behoorlike inagneming van die ander bepalings van hierdie Ooreenkoms.

Artikel 13

Vervreemding van Eiendom

1. Inkomste, winste of profyte verkry deur 'n inwoner van 'n Kontrakterende Staat verkry uit die vervreemding van onroerende eiendom wat in die ander Kontrakterende Staat geleë is, kan in daardie ander Staat belas word.
2. Inkomste, winste of profyte uit die vervreemding van eiendom, behalwe onroerende 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 wat betrekking het op 'n vaste basis wat in daardie ander Staat vir 'n inwoner van eersgemelde Staat beskikbaar is met die doel om onafhanklike persoonlike dienste te verrig, met inbegrip van inkomste, winste of profyte uit die vervreemding van daardie permanente saak (alleen of tesame met die onderneming in sy geheel) of van daardie vaste basis, kan in daardie ander Staat belas word.
3. Inkomste, winste of profyte uit die vervreemding van skepe of vliegtuie wat in internasionale verkeer bedryf word, of van eiendom (behalwe roerende eiendom) wat betrekking het op die bedryf van daardie skepe of vliegtuie, is slegs in die Kontrakterende Staat waarvan die onderneming wat daardie skepe, vliegtuie of ander eiendom vervreem 'n inwoner is, belasbaar.
4. Inkomste, winste of profyte verkry deur 'n inwoner van 'n Kontrakterende Staat uit die vervreemding van enige aandele of ander belange in 'n maatskappy, of van 'n belang van enige aard in 'n vennootskap of trust of ander entiteit, waar die waarde van die bates van sodanige entiteit, hetsy hulle regstreeks of onregstreeks gehou word (insluitende deur een of meer tussen-entiteite, soos, byvoorbeeld, deur 'n ketting van maatskappye), hoofsaaklik toeskryfbaar is aan vaste eiendom geleë in die ander Kontrakterende Staat, kan in daardie ander Staat belas word.
5. Niks in hierdie Ooreenkoms raak die toepassing van 'n reg van 'n Kontrakterende Staat rakende die belasting van winste van 'n kapitale aard verkry uit die vervreemding van enige eiendom behalwe daardie waarop enige van die voorgaande paragrawe van hierdie Artikel van toepassing is.
6. In hierdie Artikel het die uitdrukking "vaste eiendom" dieselfde betekenis as in Artikel 6.
7. Die ligging van vaste eiendom word vir doeleindes van hierdie Artikel ooreenkomstig paragraaf 3 van Artikel 6 bepaal.

Article 14

Independent Personal Services

1. Income derived by an individual who is 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 a fixed base is regularly available to the individual in the other Contracting State for the purpose of performing the individual's activities. If such a fixed base is available to the individual, the income may be taxed in the other State but only so much of it as is attributable to that fixed base. For the purposes of this Agreement, where an individual who is a resident of a Contracting State is present in the other Contracting State for a period or periods exceeding in the aggregate 183 days in any 12 month period commencing or ending in the year of income or year of assessment of that other State, the individual shall be deemed to have a fixed base regularly available in that other State and the income that is derived from the individual's activities performed in that other State shall be attributable to that fixed base.

2. The term "professional services" includes services performed in the exercise of independent scientific, literary, artistic, educational or teaching activities as well as in the exercise of 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 and 19, salaries, wages and other similar remuneration derived by an individual who is 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 from that exercise may be taxed in that other State.

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

- (a) the recipient is present in the other State for a period or periods not exceeding in the aggregate 183 days in any 12 month period commencing or ending in the year of income or year of assessment of that other State; and
- (b) the remuneration is paid by, or on behalf of, an employer who is not a resident of that other State; and
- (c) the remuneration is not deductible in determining taxable profits of a permanent establishment or a fixed base which the employer has in that other State.

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 by an enterprise of a Contracting State may be taxed in that State.

Artikel 14***Onafhanklike Persoonlike Dienste***

1. Inkomste verkry deur 'n individu wat 'n inwoner van 'n Kontrakterende Staat is ten opsigte van professionele dienste of ander bedrywighede van 'n onafhanklike aard, is slegs in daardie Staat belasbaar, tensy 'n vaste basis gereeld tot beskikking van die individu in die ander Kontrakterende Staat is vir die doel van die verrigting van die individu se bedrywighede. Indien so 'n vaste basis tot beskikking van die individu is, kan die inkomste in die ander Staat belas word, maar slegs soveel daarvan as wat aan daardie vaste basis toeskryfbaar is. By die toepassing van hierdie Ooreenkoms, waar 'n individu wat 'n inwoner van 'n Kontrakterende Staat is in die ander Kontrakterende Staat teenwoordig is vir 'n tydperk of tydperke wat altesaam 183 dae in enige 12-maandetydperk wat begin of eindig in die jaar van inkomste of jaar van aanslag van daardie ander Staat, te bowe gaan, word die individu geag 'n vaste basis in daardie ander Staat gereeld tot sy beskikking te hê en die inkomste wat verkry word uit die individu se bedrywighede wat in daardie ander Staat verrig word, is aan daardie vaste basis toeskryfbaar.

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

Artikel 15***Afhanklike Persoonlike Dienste***

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

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

- (a) die ontvanger in die ander Staat teenwoordig is vir 'n tydperk of tydperke wat altesaam nie 183 dae in enige 12-maandetydperk wat begin of eindig in die jaar van inkomste of jaar van aanslag van daardie ander Staat, te bowe gaan nie; en
- (b) die besoldiging betaal word deur, of namens, 'n werkgever wat nie 'n inwoner van daardie ander Staat is nie; en
- (c) die besoldiging nie aftrekbaar is by die bepaling van belasbare winste van 'n permanente saak of 'n vaste basis wat die werkgever in daardie ander Staat het nie.

3. Ondanks die voorgaande bepalings van hierdie Artikel kan besoldiging verkry ten opsigte van 'n diensbetrekking beoefen aan boord van 'n skip of vliegtuig bedryf in internasionale verkeer deur 'n onderneming van 'n Kontrakterende Staat, in daardie Staat belas word.

Article 16***Directors' Fees***

Directors' fees and other similar payments derived by a resident of a Contracting State in that person's 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 Sportspersons***

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 sportsperson, from that person's 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 sportsperson in that person's capacity as such accrues not to that person 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 sportsperson are exercised.

Article 18***Pensions and Annuities***

1. Subject to the provisions of paragraph 2 of Article 19, pensions and annuities from sources in one Contracting State and paid to a resident of the other Contracting State shall be exempt from tax in the firstmentioned Contracting State to the extent that such pensions and annuities are included in taxable income in the other State.

2. Notwithstanding the provisions of paragraph 1, an annuity paid to an individual who is a former resident of a Contracting State which has been purchased by that individual by way of a lump sum cash consideration from an insurer in the course of that insurer's insurance business carried on in that State, may be taxed in that State.

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 return for adequate and full consideration in money or money's worth.

Artikel 16***Direkteursgelde***

Direkteursgelde en ander soortgelyke betalings verkry deur 'n inwoner van 'n Kontrakterende Staat in daardie persoon se hoedanigheid as 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 bepalinge van Artikels 7, 14 en 15 kan inkomste verkry deur 'n inwoner van 'n Kontrakterende Staat as 'n verhoogkunstenaar, soos 'n teater-, rolprent-, radio- of televisie-arties, of 'n musikant, of as 'n sportpersoon, uit daardie persoon se 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 sportpersoon in daardie persoon se hoedanigheid beoefen word, nie aan daardie persoon toeval nie, maar aan 'n ander persoon, kan daardie inkomste, ondanks die bepalinge van Artikels 7, 14 en 15, belas word in die Kontrakterende Staat waarin die bedrywighede van die verhoogkunstenaar of sportpersoon beoefen word.

Artikel 18***Pensioene en Annuïteite***

1. Behoudens die bepalinge van paragraaf 2 van Artikel 19, is pensioene en annuïteite uit bronne in een Kontrakterende Staat en wat aan 'n inwoner van die ander Kontrakterende Staat betaal word, in eersgemelde Kontrakterende Staat van belasting vrygestel tot die mate wat sodanige pensioene en annuïteite in belasbare inkomste in die ander Staat ingesluit is.

2. Ondanks die bepalinge van paragraaf 1, kan 'n annuïteit betaal aan 'n individu wat 'n voormalige inwoner van 'n Kontrakterende Staat is, wat deur daardie individu by wyse van 'n enkelbedrag kontantvergoeding vanaf 'n versekeraar in die loop van daardie versekeraar se versekeringsbesigheid wat in daardie Staat bedryf word, aangekoop is, in daardie Staat belas word.

3. Die uitdrukking "annuïteit" beteken 'n vermelde bedrag wat periodiek op vermelde tye gedurende lewe of gedurende 'n gespesifiseerde of vasstelbare tydperk betaalbaar is ingevolge 'n verpligting om die betalings te doen in ruil vir voldoende en volle vergoeding in geld of geldwaarde.

Article 19***Government Service***

1. Salaries, wages and other similar remuneration, other than a pension or annuity, paid by a Contracting State or a political subdivision or local authority of that State to an individual in respect of services rendered in the discharge of governmental functions shall be taxable only in that State. However, such salaries, wages and other similar remuneration shall be taxable only in the other Contracting State if the services are rendered in that other State and the recipient is a resident of that other State who:

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

2. (a) Any pension paid by, or out of the funds created by, a Contracting State, or a political subdivision or a local authority of that State, to an individual in respect of services rendered in the discharge of governmental functions shall be taxable only in that State.

(b) However, that pension shall be taxable only in the other Contracting State if the individual:

- (i) is a resident of, and a citizen or a national of that State; and
- (ii) the services in respect of which that pension is paid were rendered in that State.

3. The provisions of paragraphs 1 and 2 shall not apply to salaries, wages and other similar remuneration or to pensions in respect of services rendered in connection with any business carried on by a Contracting State or a political subdivision or local authority of that State. In that case, the provisions of Articles 15 to 18, as the case may be, shall apply.

Article 20***Students***

A student who is temporarily present in a Contracting State solely for the purpose of the student's education and who is, or immediately before being so present was, a resident of the other Contracting State, shall be exempt from tax in the firstmentioned State on payments received from sources outside that firstmentioned State for the purposes of the student's maintenance or education.

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 Agreement shall be taxable only in that State.

Artikel 19***Regeringsdiens***

1. Salarisse, lone en ander soortgelyke besoldiging, uitgesonderd 'n pensioen of annuïteit, betaal deur 'n Kontrakterende Staat of 'n staatkundige onderverdeling of plaaslike owerheid van daardie Staat aan 'n individu ten opsigte van dienste gelewer in die uitoefening van regeringsfunksies, is slegs in daardie Staat belasbaar. Sodanige salarisse, lone en ander soortgelyke 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:

- (a) 'n burger van daardie Staat is; of
- (b) nie 'n inwoner van daardie Staat geword het met die uitsluitlike doel om die dienste te lewer nie.

2. (a) Enige pensioen betaal deur, of uit fondse geskep deur, 'n Kontrakterende Staat, of 'n staatkundige onderverdeling of 'n plaaslike owerheid van daardie Staat, aan 'n individu ten opsigte van dienste gelewer in die uitoefening van regeringsfunksies, is slegs in daardie Staat belasbaar.

(b) Sodanige pensioen is egter slegs in die ander Kontrakterende Staat belasbaar indien die individu:

- (i) 'n inwoner van, en 'n burger van daardie Staat is; en
- (ii) die dienste ten opsigte waarvan daardie pensioen betaal word in daardie Staat verrig was.

3. Die bepalings van paragrawe 1 en 2 is nie van toepassing nie op salarisse, lone en ander soortgelyke besoldiging of op pensioene ten opsigte van dienste gelewer in verband met 'n besigheid wat deur 'n Kontrakterende Staat of 'n staatkundige onderverdeling of plaaslike owerheid van daardie Staat gedryf word. In daardie geval, is die bepalings van Artikels 15 tot 18, na gelang van die geval, van toepassing.

Artikel 20***Studente***

'n Student wat tydelik in 'n Kontrakterende Staat teenwoordig is uitsluitlik vir die doel van die student se onderrig en wat 'n inwoner is, of onmiddellik voor sodanige teenwoordigheid 'n inwoner was van die ander Kontrakterende Staat, is in eersgemelde Staat vrygestel van belasting op betalings ontvang van bronne buite daardie eersgemelde Staat vir die doel van die student se onderhoud of onderrig.

Artikel 21***Ander Inkomste***

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

2. The provisions of paragraph 1 shall not apply to income, other than income from real property as defined in paragraph 2 of Article 6, derived by a resident of a Contracting State where that income is effectively connected with a permanent establishment or fixed base situated in the other Contracting State. In that case the provisions of Article 7 or Article 14, as the case may be, shall apply.

3. Notwithstanding the provisions of paragraphs 1 and 2, items of income of a resident of a Contracting State not dealt with in the foregoing Articles of the Agreement from sources in the other Contracting State may also be taxed in the other Contracting State.

Article 22

Source of Income

1. Income, profits or gains derived by a resident of a Contracting State which, under any one or more of Articles 6 to 8 and 10 to 19, may be taxed in the other Contracting State shall for the purposes of the law of that other Contracting State relating to its tax be deemed to be income from sources in that other Contracting State.

2. Income, profits or gains derived by a resident of a Contracting State which, under any one or more of Articles 6 to 8 and 10 to 19, may be taxed in the other Contracting State shall for the purposes of Article 23 and of the law of the firstmentioned Contracting State relating to its tax be deemed to be income from sources in the other Contracting State.

Article 23

Methods of Elimination of Double Taxation

1. Subject to the provisions of the law of Australia from time to time in force which relate to the allowance of a credit against Australian tax of tax paid in a country outside Australia (which shall not affect the general principle of this Article), South African tax paid under the law of South Africa and in accordance with this Agreement, whether directly or by deduction, in respect of income derived by a person who is a resident of Australia from sources in South Africa shall be allowed as a credit against Australian tax payable in respect of that income.

2. Where a company which is a resident of South Africa and is not a resident of Australia for the purposes of Australian tax pays a dividend to a company which is a resident of Australia and which controls directly or indirectly not less than 10 per cent of the voting power of the firstmentioned company, the credit referred to in paragraph 1 shall include the South African tax paid by that firstmentioned company in respect of that portion of its profits out of which the dividend is paid.

3. In the case of South Africa, Australian tax paid by a resident of South Africa in respect of income taxable in Australia in accordance with the Agreement, shall be deducted from the taxes due according to South African fiscal law. The deduction shall not, however, exceed an amount which bears to the total South African tax payable the same ratio as the income concerned bears to the total income.

2. Die bepalings van paragraaf 1 is nie van toepassing op inkomste behalwe inkomste uit vaste eiendom soos in paragraaf 2 van Artikel 6 omskryf nie, verkry deur 'n inwoner van 'n Kontrakterende Staat waar daardie inkomste effektief verbonde is met 'n permanente saak of vaste basis wat in die ander Kontrakterende Staat geleë is. In daardie geval is die bepalings van Artikel 7 of Artikel 14, na gelang van die geval, van toepassing.
3. Ondanks die bepalings van paragrafe 1 en 2, kan inkomste-items van 'n inwoner van 'n Kontrakterende Staat wat nie in die voorgaande Artikels van die Ooreenkoms behandel is nie, uit bronne in die ander Kontrakterende Staat, ook in die ander Kontrakterende Staat belas word.

Artikel 22

Bronne van Inkomste

1. Inkomste, winste of profyte verkry deur 'n inwoner van 'n Kontrakterende Staat wat, ingevolge enige een of meer van Artikels 6 tot 8 en 10 tot 19, in die ander Kontrakterende Staat belas kan word, word vir doeleindes van die reg van daardie ander Kontrakterende Staat betreffende sy belasting, geag inkomste uit bronne in daardie ander Kontrakterende Staat te wees.
2. Inkomste, winste of profyte verkry deur 'n inwoner van 'n Kontrakterende Staat wat, ingevolge enige een of meer van Artikels 6 tot 8 en 10 tot 19, in die ander Kontrakterende Staat belas kan word, word vir doeleindes van Artikel 23 en van die reg van die eersgemelde Kontrakterende Staat betreffende sy belasting, geag inkomste uit bronne in die ander Kontrakterende Staat te wees.

Artikel 23

Metodes vir die Uitskakeling van Dubbele Belasting

1. Behoudens die bepalings van die reg van Australië wat van tyd tot tyd van krag is, wat betrekking het op die toelaat van 'n krediet teen Australiese belasting van belasting betaal in 'n land buite Australië (wat nie die algemene beginsel van hierdie Artikel raak nie), word Suid-Afrikaanse belasting betaal ingevolge die reg van Suid-Afrika en in ooreenstemming met hierdie Ooreenkoms, hetsy regstreeks of as aftrekking, ten opsigte van inkomste verkry deur 'n persoon wat 'n inwoner van Australië is uit bronne in Suid-Afrika as 'n krediet teen Australiese belasting betaalbaar ten opsigte van daardie inkomste, toegelaat.
2. Waar 'n maatskappy wat 'n inwoner van Suid-Afrika is en nie 'n inwoner van Australië is vir doeleindes van Australiese belasting nie 'n dividend betaal aan 'n maatskappy wat 'n inwoner van Australië is en wat regstreeks of onregstreeks nie minder nie as 10 persent van die stemreg van die eersgemelde maatskappy beheer, sluit die krediet waarna in paragraaf 1 verwys word in die Suid-Afrikaanse belasting betaal deur daardie eersgemelde maatskappy ten opsigte van daardie gedeelte van die winste waaruit die dividend betaal is.
3. In die geval van Suid-Afrika word Australiese belasting betaal deur 'n inwoner van Suid-Afrika ten opsigte van inkomste wat in Australië belasbaar is in ooreenstemming met die Ooreenkoms, afgetrek van die belastings verskuldig ooreenkomstig Suid-Afrikaanse fiskale reg. Die aftrekking gaan egter nie 'n bedrag wat in dieselfde verhouding tot die totale Suid-Afrikaanse belasting betaalbaar staan as die verhouding waarin die betrokke inkomste tot die totale inkomste staan, te bowe nie.

Article 24

Mutual Agreement Procedure

1. Where a person considers that the actions of one or both of the Contracting States result or will result for the person in taxation not in accordance with this Agreement, the person may, irrespective of the remedies provided by the domestic law of those States concerning taxes to which the Agreement applies, present a case to the competent authority of the Contracting State of which the person is a resident. The case must be presented within 3 years from the first notification of the action resulting in taxation not in accordance with the Agreement.

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

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

4. The competent authorities of the Contracting States may communicate with each other directly for the purpose of giving effect to the provisions of the Agreement.

5. For the purposes of paragraph 3 of Article XXII (Consultation) of the General Agreement on Trade in Services, the Contracting States agree that, notwithstanding that paragraph, any dispute between them as to whether a measure falls within the scope of that Agreement may be brought before the Council for Trade in Services, as provided by that paragraph, only with the consent of both Contracting States. Any doubt as to the interpretation of this paragraph shall be resolved under paragraph 3 of this Article 24 or, if the Contracting States fail to resolve that doubt, pursuant to any other procedure acceptable to both Contracting States.

Article 25

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 Agreement or of the domestic law of the Contracting States concerning taxes to which the Agreement applies insofar as the taxation under that law is not contrary to the Agreement. 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 law of that State and shall be disclosed only to persons or authorities (including courts and administrative bodies) concerned with the assessment or collection of, the enforcement or prosecution in respect of, or the determination of appeals in relation to, the taxes to which the Agreement applies. Those persons or authorities shall use the information only for those purposes. They may disclose the information in public court proceedings or in judicial decisions.

Artikel 24

Prosedure vir Onderlinge Ooreenkoms

1. Waar 'n persoon van mening is dat die optrede van een of van albei die Kontrakterende State tot gevolg het of tot gevolg sal hê dat die persoon nie ooreenkomstig hierdie Ooreenkoms belas word nie, kan die persoon, ongeag die regsmiddels waarvoor die landsreg van daardie State voorsiening maak betreffende belastinge waarop die Ooreenkoms van toepassing is, 'n saak stel aan die bevoegde owerheid van die Kontrakterende Staat waarvan die persoon 'n inwoner is. Die saak moet gestel word binne 3 jaar vanaf die eerste kennisgewing van die handeling wat lei tot belasting wat nie in ooreenstemming met die Ooreenkoms is 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 met die bevoegde owerheid van die ander Kontrakterende Staat te besleg ten einde belasting te vermy wat nie in ooreenstemming met die Ooreenkoms is nie. Die oplossing aldus bereik, word ondanks enige tydsbeperkings ingevolge die landsreg van die Kontrakterende State geïmplementeer.

3. Die bevoegde owerhede van die Kontrakterende State moet gesamentlik probeer om enige probleme of twyfel wat in verband met die uitleg of toepassing van die Ooreenkoms ontstaan, 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 Ooreenkoms voorsiening gemaak word nie.

4. Die bevoegde owerhede van die Kontrakterende State kan regstreeks met mekaar in verbinding tree met die doel om gevolg te gee aan die bepalinge van die Ooreenkoms.

5. By die toepassing van paragraaf 3 van Artikel XXII (Konsultasie) van die Algemene Ooreenkoms op Handel in Dienste, kom die Kontrakterende State ooreen dat, ongeag daardie paragraaf, enige dispuut tussen hulle oor of 'n maatregel binne die omvang van daardie Ooreenkoms val al dan nie, slegs met die toestemming van beide Kontrakterende State voor die Raad op Handel in Dienste gebring kan word, soos voorgeskryf deur daardie paragraaf. Enige twyfel wat in verband met die uitleg van hierdie paragraaf ontstaan, word ingevolge paragraaf 3 van hierdie Artikel 24 of, indien die Kontrakterende State daarin misluk om daardie twyfel op te los, kragtens enige ander prosedure wat vir albei Kontrakterende State aanvaarbaar is, opgelos.

Artikel 25

Uitruil van Inligting

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

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

Article 26

Members of Diplomatic Missions and Consular Posts

Nothing in this Agreement shall affect the fiscal privileges of members of diplomatic missions and consular posts under the general rules of international law or under the provisions of special international agreements.

Article 27

Entry into Force

The Government of Australia and the Government of the Republic of South Africa shall notify each other in writing through the diplomatic channel of the completion of their respective statutory and constitutional procedures required for the entry into force of this Agreement. The Agreement shall enter into force on the date of receipt of the last notification, and thereupon the Agreement shall have effect:

- (a) in the case of Australia:
 - (i) with regard to withholding tax on income that is derived by a nonresident, in respect of income derived on or after 1 January next following the date on which the Agreement enters into force;
 - (ii) with regard to other Australian tax, in respect of income, profits or gains of any year of income beginning on or after 1 July in the calendar year next following the date on which the Agreement enters into force;
- (b) in the case of South Africa:
 - (i) with regard to taxes withheld at source, in respect of amounts paid or credited on or after 1 January next following the date on which the Agreement enters into force;
 - (ii) with regard to other South African tax, in respect of years of assessment beginning on or after 1 January next following the date on which the Agreement enters into force.

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

- (a) administratiewe maatreëls uit te voer wat strydig is met die wette of die administratiewe praktyk van daardie of van die ander Kontrakterende Staat; of
- (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; of
- (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 openbare beleid sou wees.

Artikel 26

Lede van Diplomatieke Missies en Konsulêre Poste

Niks in hierdie Ooreenkoms raak die fiskale voorregte van lede van diplomatieke missies en konsulêre poste ingevolge die algemene reëls van die volkereg of ingevolge die bepalings van spesiale internasionale ooreenkomste nie.

Artikel 27

Inwerkingtreding

Die Regering van Australië en die Regering van die Republiek van Suid-Afrika stel mekaar skriftelik langs die diplomatieke kanaal in kennis van die afhandeling van hul onderskeie statutêre en konstitusionele prosedures wat vereis word om hierdie Ooreenkoms in werking te stel. Die Ooreenkoms tree in werking op die datum van ontvangs van die laaste kennisgewing en vervolgens is die Ooreenkoms van toepassing:

- (a) in die geval van Australië:
 - (i) met betrekking tot weerhoubelasting op inkomste wat verkry word deur 'n nie-inwoner, ten opsigte van inkomste verkry op of na 1 Januarie eersvolgende op die datum waarop die Ooreenkoms in werking tree;
 - (ii) met betrekking tot ander Australiese belasting, ten opsigte van inkomste, winste of profyte van enige jaar van inkomste wat begin op of na 1 Julie in die kalenderjaar eersvolgende op die datum waarop die Ooreenkoms in werking tree;
- (b) in die geval van Suid-Afrika:
 - (i) met betrekking tot belastings wat by die bron teruggehou word, ten opsigte van bedrae betaal of gekrediteer op of na 1 Januarie eersvolgende op die datum waarop die Ooreenkoms in werking tree;
 - (ii) met betrekking tot ander Suid-Afrikaanse belasting, ten opsigte van jare van aanslag wat begin op of na 1 Januarie eersvolgende op die datum waarop die Ooreenkoms in werking tree.

Article 28***Termination***

This Agreement shall continue in effect indefinitely, but either of the Government of Australia or the Government of the Republic of South Africa may, on or before 30 June in any calendar year beginning after the expiration of 5 years from the date of its entry into force, give to the other Government through the diplomatic channel written notice of termination and, in that event, the Agreement shall cease to be effective:

(a) in the case of Australia:

- (i) with regard to withholding tax on income that is derived by a nonresident, in respect of income derived on or after 1 January next following the date on which the notice of termination is given;
- (ii) with regard to other Australian tax, in respect of income, profits or gains of any year of income beginning on or after 1 July in the calendar year next following the date on which the notice of termination is given;

(b) in the case of South Africa:

- (i) with regard to taxes withheld at source, in respect of amounts paid or credited after the end of the calendar year in which the notice of termination is given;
- (ii) with regard to other South African tax, in respect of years of assessment beginning after the end of the calendar year in which the notice of termination is given.

IN WITNESS WHEREOF the undersigned, duly authorised by their respective Governments, have signed this Agreement.

DONE in duplicate at Canberra, Australia this 1st day of July, 1999.

Dr B G Ranchod
**FOR THE GOVERNMENT OF THE
REPUBLIC OF SOUTH AFRICA**

Senator Rod Kemp
**FOR THE GOVERNMENT OF
AUSTRALIA**

Artikel 28***Opsegging***

Hierdie Ooreenkoms bly vir 'n onbepaalde tyd van krag, maar enigeen van die Regering van Australië of die Regering van die Republiek van Suid-Afrika kan, op of voor 30 Junie van enige kalenderjaar wat begin na die verstryking van 5 jaar vanaf die datum van inwerkingtreding, aan die ander Regering langs die diplomatieke kanaal skriftelik kennis van opsegging gee en, in daardie geval is die Ooreenkoms nie meer van krag nie:

- (a) in die geval van Australië:
- (i) met betrekking tot weerhoubelasting op inkomste wat verkry word deur 'n nie-inwoner, ten opsigte van inkomste verkry op of na 1 Januarie eersvolgende op die datum waarop die kennis van opsegging gegee word;
 - (ii) met betrekking tot ander Australiese belasting, ten opsigte van inkomste, winste of profyte van enige jaar van inkomste wat begin op of na 1 Julie in die kalenderjaar eersvolgende op die datum waarop die kennis van opsegging gegee word;
- (b) in die geval van Suid-Afrika:
- (i) met betrekking tot belastings wat by die bron teruggehou word, ten opsigte van bedrae betaal of gekrediteer na die einde van die kalenderjaar waarin die kennis van opsegging gegee word;
 - (ii) met betrekking tot ander Suid-Afrikaanse belasting, ten opsigte van jare van aanslag wat begin na die einde van die kalenderjaar waarin die kennis van opsegging gegee word.

TEN BEWYSE WAARVAN die ondergetekendes, synde behoorlik daartoe gemagtig deur hulle onderskeie Regerings, hierdie Ooreenkoms onderteken het.

GEDOEN, in tweevoud, te Canberra, Australië, op hede die 1 ste dag van Julie 1999.

Dr B G Ranchod
**NAMENS DIE REGERING VAN DIE
REPUBLIC VAN SUID-AFRIKA**

Senator Rod Kemp
**NAMENS DIE REGERING VAN
AUSTRALIË**

PROTOCOL**THE GOVERNMENT OF THE REPUBLIC OF SOUTH AFRICA****AND****THE GOVERNMENT OF AUSTRALIA**

HAVE AGREED AT THE SIGNING of the Agreement between the Governments of the two Contracting States for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income upon the following provisions which shall form an integral part of the Agreement:

1. If, in an agreement for the avoidance of double taxation that may subsequently be concluded between Australia and a third State, there is included a Non-discrimination Article, Australia shall immediately inform the Government of the Republic of South Africa in writing through the diplomatic channel and shall enter into negotiations with the Government of the Republic of South Africa with a view to providing comparable treatment for South Africa as may be provided for the third State.

2. If, in an agreement for the avoidance of double taxation that may subsequently be concluded between South Africa and a third State, the rate at which South Africa may impose the secondary tax on companies is limited, South Africa shall immediately inform the Government of Australia in writing through the diplomatic channel and shall enter into negotiations with the Government of Australia with a view to providing comparable treatment for Australia as may be provided for the third State.

IN WITNESS WHEREOF the undersigned, duly authorised by their respective Governments, have signed this Protocol.

DONE in duplicate at Canberra, Australia this 1st day of July, 1999.

Dr B G Ranchod
**FOR THE GOVERNMENT OF THE
REPUBLIC OF SOUTH AFRICA**

Senator Rod Kemp
**FOR THE GOVERNMENT OF
AUSTRALIA**

PROTOKOL**DIE REGERING VAN DIE REPUBLIEK VAN SUID-AFRIKA****EN****DIE REGERING VAN AUSTRALIË**

HET BY DIE ONDERTEKENING van die Ooreenkoms tussen die Regerings van die twee Kontrakterende State vir die vermyding van dubbele belasting en die voorkoming van fiskale ontduiking met betrekking tot belasting op inkomste op die volgende bepalinge ooreengekóm wat 'n integrerende deel van die Ooreenkoms sal vorm:

1. Indien, in 'n ooreenkoms vir die vermyding van dubbele belasting wat daarna tussen Australië en 'n derde Staat gesluit word, 'n Nie-diskriminasie Artikel ingesluit word, sal Australië onmiddellik die Regering van Suid-Afrika skriftelik langs die diplomatieke kanaal in kennis stel en in onderhandeling met die Regering van die Republiek van Suid-Afrika tree met die oog daarop om vergelykbare behandeling vir Suid-Afrika te gee as wat aan die derde Staat gegee word.

2. Indien, in 'n ooreenkoms vir die vermyding van dubbele belasting wat daarna tussen Suid-Afrika en 'n derde Staat gesluit word, die koers waarteen Suid-Afrika die sekondêre belasting op maatskappye kan oplê, beperk word, sal Suid-Afrika onmiddellik die Regering van Australië skriftelik langs die diplomatieke kanaal in kennis stel en in onderhandeling met die Regering van Australië tree met die oog daarop om vergelykbare behandeling vir Australië te gee as wat aan die derde Staat gegee word.

TEN BEWYSE WAARVAN die ondergetekendes, synde behoorlik daartoe gemagtig deur hulle onderskeie Regerings, hierdie Protokol onderteken het.

GEDOEN, in tweevoud, te Canberra, Australië, op hede die 1 ste dag van Julie 1999.

Dr B G Ranchod

**NAMENS DIE REGERING VAN DIE
REPUBLIEK VAN SUID-AFRIKA**

Senator Rod Kemp

**NAMENS DIE REGERING VAN
AUSTRALIË**

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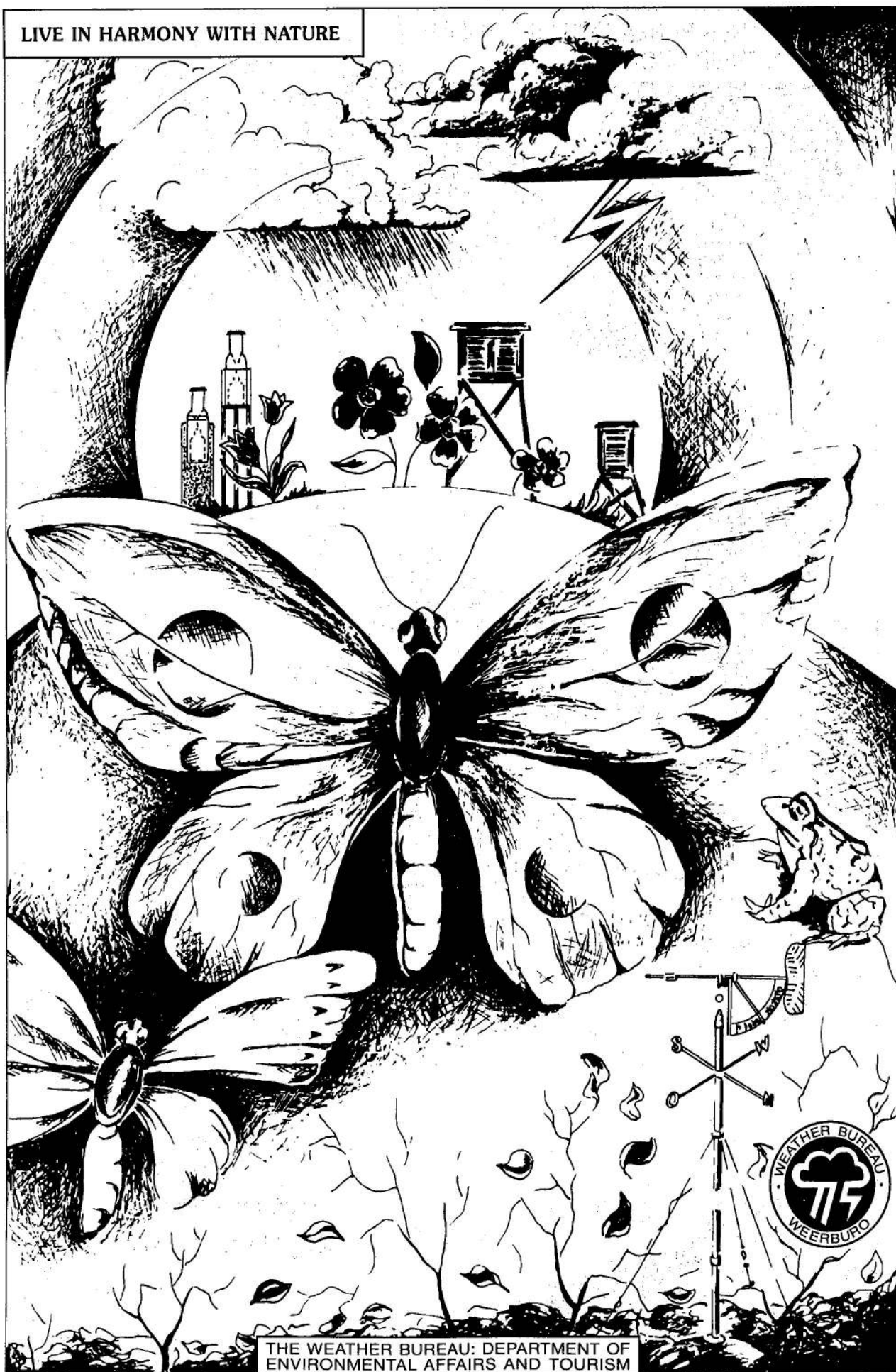
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