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AIDS HELPLINE: 0800-0123-22 Prevention is the cure

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GOVERNMENT NOTICE GOEWERMENTSKENNISGEWING

SOUTH AFRICAN REVENUE SERVICE SUID-AFRIKAANSE INKOMSTEDIENS

No. 694

25 July 2001

Notice of proposed negotiation of an Agreement for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income with the Government of the Republic of Rwanda.

At present there is no Agreement for the Avoidance of Double Taxation between South Africa and Rwanda. Discussions at official level are to be held at the beginning of August 2001 in order to negotiate an Agreement and representations in this respect are invited and should be sent by 1 August 2001 to:

Petro Bester
South African Revenue Service
PO Box 402
Pretoria
0001

E-mail address: pbester@sars.gov.za

Notes

1. A Double Taxation Agreement aims to eliminate the double taxation of income arising in one State and paid to residents of another State. Without an Agreement the income could be taxable both in the State where it arises and in the State of residence of the recipient. Under a Double Taxation Agreement taxing rights are allocated between States in respect of various classes of income and there are provisions to eliminate cases of double taxation that remain.

2. Double Taxation Agreements provide certainty of treatment for cross-border economic activity. The business community has long welcomed such treaties as an essential part of the framework for international trade. Double Taxation Agreements also include provisions to counter avoidance and evasion – not least by measures providing for the exchange of information between Revenue Authorities.

Pravin Gordhan
Commissioner for the South African Revenue Service

Kennisgewing van voorgenome onderhandeling van 'n Ooreenkoms vir die Vermydning van Dubbele Belasting en die Voorkoming van Fiskale Ontduiking met betrekking tot Belastings op Inkomste met die Regering van die Republiek Rwanda.

Daar is tans nie 'n Ooreenkoms vir die Vermydning van Dubbele Belasting tussen Suid-Afrika en Rwanda nie. Samesprekings op amptelike vlak word aan die begin van Augustus 2001 gehou ten einde 'n Ooreenkoms te onderhandel en vertoë in dié verband word verwelkom en moet teen 1 Augustus 2001 gestuur word aan:

Petro Bester
Suid-Afrikaanse Inkomstediens
Posbus 402
Pretoria
0001

E-pos-adres: pbester@sars.gov.za

Notas

1. 'n Dubbelebelastingooreenkoms het ten doel om die dubbele belasting van inkomste wat in een Staat ontstaan en aan inwoners van 'n ander Staat betaal word, uit te skakel. Sonder 'n Ooreenkoms kan die inkomste in sowel die Staat waarin dit ontstaan as die Staat van verblyf van die ontvanger belasbaar wees. Ingevolge 'n Dubbelebelastingooreenkoms word belastingregte tussen State toegeken ten opsigte van verskeie klasse inkomste en daar is bepalinge wat gevalle van dubbele belasting wat oorbly, uitskakel.

2. Dubbelebelastingooreenkomste sorg vir sekerheid oor die behandeling van ekonomiese bedrywighede oor landsgrense heen. Die besigheidsgemeenskap verwelkom lankal reeds sodanige ooreenkomste as 'n noodsaaklike deel van die raamwerk vir internasionale handel. Dubbelebelastingooreenkomste sluit ook bepalinge in om vermyding en ontduiking teen te werk – in die besonder deur maatreëls wat vir die uitruil van inligting tussen Inkomstebelastingowerhede voorsiening maak.

Pravin Gordhan
Kommissaris vir die Suid-Afrikaanse Inkomstediens

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