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GOVERNMENT NOTICE

SOUTH AFRICAN REVENUE SERVICE

No. 991

23 October 2009

Notice of proposed renegotiation 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 Mauritius

The Agreement for the Avoidance of Double Taxation between South Africa and Mauritius, which entered into force on 20 June 1997, is scheduled for renegotiation. Discussions at official level are to be held from 2 to 6 November 2009 in order to renegotiate the Agreement for the Avoidance of Double Taxation between South Africa and Mauritius and representations in this respect are invited and should be sent by 30 October 2009 to:

Ms Shelley-Anne Carreira
South African Revenue Service
PO Box 402
Pretoria
0001

Facsimile number: 012-422-5192; or
E-mail address: sacarreira@sars.gov.za

Notes

1. A double taxation treaty aims to eliminate the double taxation of income arising in one State and paid to residents of another State. Without a treaty 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 treaty 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. From time to time it is necessary to update Double Taxation Agreements in order to incorporate updated principles.

2. Double taxation treaties 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 treaties also include provisions to counter avoidance and evasion – not least by measures providing for the exchange of information between Revenue Authorities.

G N V Magashula
COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE

GOEWERMENTSKENNISGEWING

SUID-AFRIKAANSE INKOMSTEDIENS**No. 991****23 Oktober 2009****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 van Mauritius**

Die Ooreenkoms vir die Vermydning van Dubbele Belasting tussen Suid-Afrika en Mauritius, wat in werking getree het op 20 Junie 1997, is geskeduleer vir heronderhandelinge. Samesprekings op amptelike vlak word vanaf 2 tot 6 November 2009 gehou ten einde 'n heronderhandeling van die Ooreenkoms vir die Vermydning van Dubbele Belasting tussen Suid-Afrika en Mauritius te onderhandel en voorstelle in dié verband word versoek en moet teen 30 Oktober 2009 gestuur word aan:

Me Shelley-Anne Carreira
Suid-Afrikaanse Inkomstediens
Posbus 402
Pretoria
0001

Faksimile-nommer: (012) 422 5192; of
E-posadres: sacarreira@sars.gov.za

Notas

1. 'n Dubbelbelastingooreenkoms 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 dubbele belastingooreenkoms word belastingregte tussen State toegeken ten opsigte van verskeie klasse inkomste en daar is bepalinge wat gevalle van dubbele belasting wat oorbly, uitskakel.

2. Dubbele belastingooreenkomste 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. Dubbele belastingooreenkomste sluit ook bepalinge in om vermyding en ontduiking teen te werk – in die besonder deur maatreëls wat vir die uitruil van inligting tussen Belastingowerhede voorsiening maak.

G N V Magashula
KOMMISSARIS VIR DIE SUID-AFRIKAANSE INKOMSTEDIENS

INKONZO YENGENISO YOMZANTSI AFRIKA**INombolo 991****23 Oktobha 2009**

Isaziso sothetha-thethwano kwakhona seSivumelwano sokuPhetshwa kokuRhafiswa ngokuPhindiweyo kunye nokuThintelwa kokuPhetshwa koQoqosho ngokuNxulumene neeRhafu kwiNgeniso noRhulumente weRiphabliki yseMauritius.

ISivumelwano

sokuPhetshwa kokuRhafiswa ngokuPhindiweyo phakathi koMzantsi Afrika ne-Mauritius, esiye sasebenza ngowama-20 Juni 1997, kulungiselelwe ukuba kuphinde kwenziwe uthetha-thethwano ngaso. lingxoko kwinqanaba elisemthethweni zizakubanjwa ukusukela ngomhla wesi-2 ukuya kumhla wesi-6 Novemba 2009 ukuze kwenziwe uthetha-thethwano kwakhona lokuPhetshwa kokuRhafiswa ngokuPhindiweyo phakathi koMzantsi Afrika ne-Mauritius. Kwaye izindululo ngokunxulumene noku ziyamenywa kwaye kufuneka zithunyelwe ngomhla wesi-30 Oktobha 2009 ku:

Ms Shelly-Anne Carreira
South African revenue Service
P O Box 402
Pretoria
0001

Inombolo yefeksi: 012-422-5192; okanye
Idilesi ye-Imeyile: sacarreira@sars.gov.za

Amanqakwana

1. Imvumelwano yokurhafiswa ngokuphindiweyo ijolise ekuphelisweni kokurhafiswa ngokuphindiweyo kwengeniso evela kwelinye iLizwe kwaye ihlawulwe kubahlali belinye iLizwe. Ngaphandle kwemvumelwano ingeniso ingarhafiswa kuwo omabini amaZwe apho ivela khona kunye nakwindawo ekuhlala kuyo lowo uthunyelelwayo. Phantsi kwemvumelwano yokurhafiswa ngokuphindiweyo amalungelo okurhafisa abiwa phakathi kwamaZwe ngokunxulumene neendidi ezahlukeneyo zengeniso kwaye kukho amagatya okususa okurhafiswa ngokuphindiweyo aseleyo. Ukusuka kwixesha nexesha kuyimfuneko ukuhlaziya iziVumelwano zokuRhafiswa ngokuPhindiweyo ukuze kufakwe imithetho-siseko ehlaziyiweyo.
2. Iimvumelwano zokuRhafiswa zinika uqinisekiso lokuphathwa kwemisebenzi enqamleze imida yezoqoqosho. Uluntu loshishino kudala lwazamkela iimvumelwano ezinjalo njengenxenye eyimfuneko yenkqubo-sikhokelo yorhwebo lwamazwe ngamazwe. Iimvumelwano zokurhafiswa ngokuphindiweyo zikwaquka amagatya okuthintela kwangoko nokuphepha – hayi okungenani ngamanyathelo abonelela utshintshiswano ngolwazi phakathi kweziPhathamandla zengeniso.

GNV Magashula

UMKOMISHINALA WENKONZO YENGENISO YOMZANTSI AFRIKA