
DRAFT STATUTORY INSTRUMENTS

2002 No.

INCOME TAX

The Double Taxation Relief (Taxes on
Income) (South Africa) Order 2002

Made - - - - 2002

THE DOUBLE TAXATION RELIEF (TAXES
ON INCOME) (SOUTH AFRICA) ORDER 2002

1. This Order may be cited as the Double Taxation Relief...
2. It is hereby declared— (a) that the arrangements specified in...
Signature

SCHEDULE —

PART I — **CONVENTION BETWEEN THE GOVERNMENT OF
THE UNITED KINGDOM OF GREAT BRITAIN AND
NORTHERN IRELAND AND THE GOVERNMENT OF THE
REPUBLIC OF SOUTH AFRICA FOR THE AVOIDANCE OF
DOUBLE TAXATION AND THE PREVENTION OF FISCAL
EVASION WITH RESPECT TO TAXES ON INCOME AND
ON CAPITAL GAINS**

Preamble

The Government of the United Kingdom of Great Britain and...
Have agreed as follows:

Article 1

Persons Covered

This Convention shall apply to persons who are residents of...

Article 2

Taxes Covered

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Article 3

General Definitions

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Article 4

Residence

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Article 5

Permanent Establishment

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Article 6

Income from Immovable Property

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Article 7

Business Profits

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Article 8

Shipping and Air Transport

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Article 9

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Dividends

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Interest

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Article 12

Royalties

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Article 13

Capital Gains

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Article 14

Income from Employment

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Article 15

Directors' Fees

Directors' fees and other similar payments derived by a resident...

Article 16

Entertainers and Sportspersons

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Article 17

Pensions and Annuities

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Article 18

Government Service

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Article 19

Students and Apprentices

A student or apprentice who is present in a Contracting...

Article 20

Other Income

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Article 21

Elimination of Double Taxation

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Article 22

Limitation of Relief

Where under any provision of this Convention any income or...

Article 23

Non-discrimination

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Article 24

Mutual Agreement Procedure

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Article 25

Exchange of Information

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Article 26

Members of Diplomatic or Permanent Missions and Consular Posts

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Article 27

Entry into Force

- (1) Each of the Contracting States shall notify to the other,...

Article 28

Termination

This Convention shall remain in force until terminated by one...

In witness whereof the undersigned, duly authorised thereto by their...
Done in duplicate at London this fourth day of July...

—
PART II — EXCHANGE OF NOTES

London

4th July 2002

Excellency

I have the honour to refer to the Convention between...

Article 2 (Taxes Covered) paragraph (3).

Article 2 (Taxes Covered) paragraph (3).

Article 2 (Taxes Covered) paragraph (3).

—
Excellency

I have the honour to acknowledge receipt of Your Excellency's...

The foregoing proposal being acceptable to the Government of the...

I take this opportunity to renew to Your Excellency the...

Explanatory Note