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No .516

22 June 2007

**SOUTH AFRICAN REVENUE SERVICE**

Notice of proposed negotiation of a Convention 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 Kenya.

At present there is no Convention for the Avoidance of Double Taxation between South Africa and Kenya. Discussions at official level are to be held from 16 to 20 July 2007 in order to negotiate a Convention and representations in this respect are invited and should be sent by 6 July 2007 to:

Petro Bester  
South African Revenue Service  
PO Box 402  
Pretoria  
0001

Facsimile number: 012-422-5192; or  
E-mail [address:pbester@sars.gov.za](mailto:pbester@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.

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.

P J Gordhan  
COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE

No.516

22 Junie 2007

## SUID-AFRIKAANSE INKOMSTEDIENS

Kennisgewing van voorgenome onderhandeling van 'n Konvensie vir die Vermydning van Dubbele Belasting en die Voorkoming van Fiskale Ontduiking metbetrekking tot Belastings op Inkomste met die Regering van die Republiek Kenia

Daar is tans nie 'n Konvensie vir die Vermydning van Dubbele Belasting tussen Suid-Afrika en Kenia nie. Samesprekings op amptelike vlak word vanaf 16 tot 20 Julie 2007 gehou ten einde 'n Konvensie te onderhandel en vertoe in dié verband word verwelkom en moet teen 6 Julie 2007 gestuur word aan:

Petro Bester  
Suid-Afrikaanse Inkomstediens  
Posbus 402  
Pretoria  
0001

Faksimile-nommer: 012-422-5192; of  
E-posadres: [pbester@sars.gov.za](mailto:pbester@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. Sander 'n ooreenkoms kan die inkomste in sowel die Staat waarin dit ontstaan as die Staat van verblyf van die antvanger belasbaar wees. Ingevolge 'n dubbele belastingooreenkoms word belastingregte tussen State toegeken ten opsigte van verskeie klasse inkomste en daar is bepalings 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 sluitook bepalings in om vermyding en ontduiking teen te werk - in dié besonder deur maatreels wat vir die uitruil van inligting tussen Belastingowerhede voorsiening maak.

P J Gordhan  
KOMMISSARIS VIR DIE SUID-AFRIKAANSE INKOMSTEDIENS

Inombolo 516

22kweyeSilimeia 2007

## INKONZO YENGENISO YASEMZANTSI AFRIKA

Isaziso sothetha-thethwano olucetywayo malunga nesiVumelwano esibhekisele nokuThintela iNtlawulo kaBini yeRhafu nothintelo lorhwaphilizo lwemali mayela nerhafu yomvuzo nenkunzi kunye noRhulumente weRiphabliki yaseKenya.

Okwangoku akukho siVumelwano ngombandela weNtlawulo kabini yeRhafu phakathi koMzantsi Afrika nelizwe laseKenya. Iingxoxo ezikwinqanaba eliphezulu laseburhulumenteni malunga nalo mbandela ziza kusungulwa ukusukela ngomhla we-16 ukuya kumhla wama-20 kweyeKhala 2007 ukulungiselela uthetha-thethwano ngesi sivumelwano. Ilimbono nezimvo ngokubanzi malunga nale ngxoxo ziyamenywa ukuba zithunyelwe ungalulanga umhla wesi-6 kweyeKhala 2007 kula dilesi:

Petro Bester  
Inkonzo Yengeniso YaseMzantsi Afrika  
Inxowa yePosi 402  
PRETORIA  
0001  
Inombolo yefaksi: 012-422-5195  
Idilesi ye email: [pbester@sars.gov.za](mailto:pbester@sars.gov.za)

## Imiba

1. Isivumelwano sentlawulo rhafu kabini sisekelezelwe ekunqandeni ukuhlawulwa kabini kwerhafu yomvuzo ethi ifuneke futhi ihlawulwe kwelinye iLizwe ngabemi belinye iLizwe. Ngaphandle kwesivumelwano esikumila kunje irhafu yomvuzo ithi ifuneke futhi ihlawulwe kuwo omabini 100 Mazwe apho ubani ongumfumani-mvuzo khona nalapho angummi khona. Kuthi ke phantsi kwesivumelwano sothintelo-ntlawulo kabini amalungelo okuhlawulwa kwerhafu alo Mazwe avumeleneyo abelane ngala malungelo entlawulo yerhafu ngokwamabakala entlobo zerhafu zomvuzo ezingundoqo futhi kukho namasolotya asusa nayiphi na imibandela yentlawulo rhafu kabini engamasalela.

2. Izivumelwano zentlawulo rhafu kabini zithi zilungiselele indlela emakuphathwe ngayo imiba yezoqoqosho etsiba imida. Osomashishini nabarhwebi bazamkela ezi zivumelwano njengeziyimfuneko kushishino norhwebelwano lwamazwe. Ezi zivumelwano zithi zifakelele kuzo namasolotya athintela ukungahlawulwa kwerhafu okusemthethweni nokungekho mthethweni-nonaniselwano ngolwazi phakathi kweZiphathamandla zeNgeniso.

P J Gordhan  
COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE

No.516

22 kuNhlangulana 2007

## UPHIKO LWASENINGIZIMU AFRIKA LWEZIMALI EZINGENAYO

Isaziso sezingxoxo ezihlosiwe zeNgqungquthela Yokuvimbela Ukukhokhiswa Intelu Ngokuphindwe **Kabili** Nokuvimbela Ukungakhokhwa Kwentela Yezimali Zakwamanye **Amazwe** maqondana Nentela Yemaf EYinzuzo noHulumeni wezwe laseKenya.

Njengamanje asikho isiVumelwano Sokugwema Ukukhokhiswa Intelu Ngokuphindwe Kabili phakathi kweNingizimu Afrika ne-Kenya. Izingxoxo ezisemthethweni zizobanjwa kusukela mhlazi-16 kuze kube umhla zi-20 kuNtulikazi2007, ukuze kuxoxiswane nge Ngqungquthela kanti imibono maqondana nalokhu kumele ithunyelwe ungakashayi umhla zi-6 kuNtulikazi 2007, ku:

Petro Bester  
South African Revenue Services  
PO Box 402  
Pretoria  
0001

Inombolo yefeksi: -012-422 5192  
I-a-mail: [pbester@sars.gov.za](mailto:pbester@sars.gov.za)

## Amaphuzo abalulekUe

1. Isivumelwano mayelana nokukhokhiswa intela ngokuphindiwe sihlose ukuqeda ukukhokhiswa kabili intela yenzuzo etholakale kwelinye ilizwe yakhokhwa kwisakhamuzi sakwelinye ilizwe. Ngaphandle kwesivumelwano umkhokhintela uzithola ekhokha kabili ngenzuzo ayitholile, ezweni lapho isuka khona nasezweni ahtala kulo. Ngephansi kwalesisivumelwano amalungelo okuqoqa intela abiwa phakathi kwala maZwe ngokwezigaba ezahlukene zenzuzo kanti kuhlinzekelwe lapho ukunciphisa lezo zigameko ezisalayozokukhokhwa kwentelakabili.

2. Izivumelwano zokukhokhwa kwentela ngokuphindwe kabili zinikeza isiqiniseko sokubhekeleleka komsebenzi wokweqiwa kwemingcele kokuphathelene nomnotho. Osomabhizinisi kudala bazernukela lezi zivumelwano njengengxenywe ebaluleke kakhulu ohlelweni lokuhwebelana komhlaba wonke. Lesi sivumelwano sihlinzekela nokuvikelwa kokugwenywa kwezindawo kokukhokha kanye nokubalekela ukukhokha - sihlinzeka nezindlela zokuba Iziphathimandla Zokuqoqwa Kwentela zinikezelane ngemininingwane.

PJ Gordhan  
UKHOMISHANE WOPHIKO LWASENINGIZIMU AFRIKA LWEZIMALI  
EZINGENAYO

No. 523

22 June 2007

## SOUTH AFRICAN REVENUE SERVICE

Notice of proposed negotiation of a Convention for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income with the Government of the Syrian Arab Republic.

At present there is no Convention for the Avoidance of Double Taxation between South Africa and Syria. Discussions at official level are to be held from 9 to 13 July 2007 in order to negotiate a Convention and representations in this respect are invited and should be sent by 2 July 2007 to:

Petro Bester  
South African Revenue Service  
PO Box 402  
Pretoria  
0001

Facsimile number: 012-422-5192; or  
E-mail [address:pbester@sars.gov.za](mailto:pbester@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.

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P J Gordhan  
COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE

No.523

22 Junie 2007

## SUID-AFRIKAANSE INKOMSTEDIENS

Kennisgewing van voorgenome onderhandeling van 'n Konvensie vir die Vermyding van Dubbele Belasting en die Voorkoming van Fiskale Ontduiking met betrekking tot Belastings op Inkomste met die Regering van die Siries Arabiese Republiek

Daar is tans nie 'n Konvensie vir die Vermyding van Dubbele Belasting tussen Suid-Afrika en Sirië nie. Samesprekings op amptelike vlak word vanaf 9 tot 13 Julie 2007 gehou ten einde 'n Konvensie te onderhandel en vertoe Jn dié verband word verwelkom en moet teen 2 Julie 2007 gestuur word aan:

Petro Bester  
Suid-Afrikaanse Inkomstediens  
Posbus 402  
Pretoria  
0001

Fakainllee-nommer: 012-422-5192; of  
E-posadres: [pbester@sars.gov.za](mailto:pbester@sars.gov.za)

## Notas

1. 'n Dubbelbelastingooreenkoms het ten doel om die dubbele belasting van inkomste wat in aen Staat ontstaan en aan inwoners van 'n ander Staat betaal word, uit te skakel. Sander '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 bepalings wat gevalle van dubbele belasting wat oorbly, uitskakel.

2. Dubbele belastingooreenkoms sorg vir sekerheid oar die behandeling van ekonomiese bedrywighede oar landsgrense heen. Die besigheidsgemeenskap verwelkom lankal reeds sodanige ooreenkoms as 'n noodsaaklike deel van die raamwerk vir internasionale handel. Dubbele belastingooreenkoms sluit ook bepalings in om vermyding en ontduiking teen te werk - in die besonder deur maatreels wat vir die uitruil van inligting tussen Belastingowerhede voorsiening maak.

P J Gordhan  
KOMMISSARIS VIR DIE SUID-AFRIKAANSE INKOMSTEDIENS

Inombolo 523

22 kweyeSilimela 2007

## INKONZO YENGENISO YASEMZANTSI AFRIKA

Isaziso sothetha-thethwano olucetywayo malunga nesiVumelwano esibhekisele nokuThintela iNtlawulo kaBini yeRhafu nothintelo lorhwaphilizo lwemali mayela nerhafu yomvuzo nenkunzi kunye noRhulumente weRiphabliki yaseSyria.

Okwangoku akukho siVumelwano ngombandela weNtlawulo kabini yeRhafu phakathi koMzantsi Afrika nelizwe laseSyria. Iingxoxo ezikwinqanaba eliphezulu laseburhulumenteni malunga nalo mbandela ziza kusungulwa ukusukela ngomhla we-9 ukuya kumhla wama-13 kweyeKhala 2007 ukulungiselela uthetha-thethwano ngesi sivumelwano. Ilimbono nezimvo ngokubanzi malunga nale ngxoxo ziyamenywa ukuba zithunyelwe ungalulanga umhla wesi-2 kweyeKhala 2007 kule dilesi:

Petro Bester  
Inkonzo Yengeniso YaseMzantsi Afrika  
Ingxowa yePosi 402  
PRETORIA  
0001  
Inombolo yefaksi: 012-422-5195  
Idilesi ye email: [pbester@sars.gov.za](mailto:pbester@sars.gov.za)

## Imiba

1. Isivumelwano sentlawulo rhafu kabini sisekelezelwe ekunqandeni ukuhlawulwa kabini kwerhafu yorrvuzo ethi ifuneke futhi ihlawulwe kwelinye iLizwe ngabemi belinye iLizwe. Ngaphandle kwesivumelwano esikumila kunje irhafu yomvuzo ithi ifuneke futhi ihlawulwe kuwo amabini 100 Mazwe apho ubani ongumfumani-mvuzo khona nalapho angummi khana. Kuthi ke phantsi kwesivumelwana sothintelo-ntlawulo kabini amalungelo akuhlawulwa kwerhafu alo Mazwe avumeleneyo abelane ngala malungelo entlawulo yerhafu ngakwamabakala entlobo zerhafu zomvuzo ezingundoqo futhi kukho namasolotyasa asusa nayiphi na imibandela yentlawulo rhafu kabini engamasalela.

2. Izivumelwano zentlawulo rhafu kabini zithi zilungiselele indlela emakuphathwe ngayo imiba yezoqoqosho etsiba imida. Osomashishini nabarhwebi bazamkela ezi zivumelwano njengeziyimfuneko kushishino norhwebelwano lwamazwe. Ezi zivumelwano zithi zifakelele kuza namasolotyaahtintela ukungahlawulwa kwerhafu okusemthethweni nokungekhomthethweni-nonaniselwano ngalwazi phakathi kweZiphathamandla zeNgeniso.

P J Gordhan  
COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE



NO.523

22 kuNhiangulana2007

## UPHIKO LWASENINGIZIMU AFRIKA LWEZIMALIEZINGENAYO

Isaziso sezingxoxo ezihlosiwe zeNgqungquthela Yokuvimbela Ukukhokhiswa Intelu Ngokuphindwe Kabili Nokuvimbela Ukungakhokhwa Kwentela Yezimali zakwamanye Amazwe maqondana Nentela Yemali Eyzuzo noHulumeni wezwe laseSyria.

Njengamanje asikho isiVumelwano Sokugwema Ukukhokhiswa Intelu Ngokuphindwe Kabili phakathi kweNingizimu Afrika ne-Syria. Izingxoxo ezisemthethwenizizobanjwa kusukela mhla zi-9 kuze kube umhla zi-13 kuNtulikazi2007, ukuze kuxoxiswane nge Ngqungqulhela kanti imibono maqondana nalokhu kumele ithunyelwe ungakashayi umhla zi-2 kuNtulikazi 2007, ku:

Petro Bester  
South African Revenue Services  
PO Box 402  
Pretoria  
0001

Inombolo yefeksi: -012-422 5192  
I-e-mail: [pbester@sars.gov.za](mailto:pbester@sars.gov.za)

## Amaphuzu abalulekile

1. Isivumelwano mayelana nokukhokhiswa intela **ngokuphindiwe** sihlose ukuqeda ukukhokhiswa kabil' intela yenzuzo etholakale kwelinye ilizwe yakhokhwa kwisakhamuzi sakwelinye ilizwe. Ngaphandle kwesivumelwano umkhokhintela uzithola ekhokha kabili ngenzuzo ayitholHe, ezweni lapho isuka khona nasezweni ahlala kula. Ngaphansi kwalesi sivumelwano amalungelo okuqoqa intela abiwa phakathi kwala maZwe ngokwezigaba ezahlukene zenzuzo kanti kuhlinzekelwe lapho ukunciphisa lezo zigameko ezisalayo zokukhokhwa kwentela kabili.
2. Izivumelwano zokukhokhwa kwentela ngokuphindwe kabili zinikeza isiqiniseko sokubhekeleleka komsebenzi wokweqiwa kwemingcele kokuphathelene nomnotho. Osomabhezini kudala bazemukela lezi zivumelwano njengengxenywe ebaluleke kakhulu ohlelweni lokuhwebelana komhlaba wonke. Lesi sivumelwano sihlinzekela nokuvikelwa kokugwenywa **kwezindawo** kokukhokha kanye nokubalekela ukukhokha - sihlinzeka nezindlela zokuba Iziphathimandla Zokuqoqwa Kwentela zinikezelane ngeminin.ingwane.

P J Gordhan  
UKHOMISHANE WOPHIKO LWASENINGIZIMU AFRIKA LWEZIMALI  
EZINGENAYO