

**REPUBLIC OF SOUTH AFRICA
REPUBLIEK VAN SUID-AFRIKA**

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GOVERNMENT NOTICE GOEWERMENTSKENNISGEWING

SOUTH AFRICAN REVENUE SERVICES SUID-AFRIKAANSE INKOMSTEDIENS

No. 111

24 October 2008

SOUTH AFRICAN REVENUE SERVICE

Notice of proposed re-negotiation of the 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 Singapore

At present there is an Agreement for the Avoidance of Double Taxation between South Africa and Singapore. Discussions at official level are to be held from 10 to 14 November 2008 in order to re-negotiate the Agreement for the Avoidance of Double Taxation between South Africa and Singapore and representations in this respect are invited and should be sent by 7 November 2008 to:

Ms Oshna Maharaj
South African Revenue Service
PO Box 402
Pretoria
0001

Facsimile number: 012-422-5192; or
E-mail address: osmaharaj@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

SUID-AFRIKAANSE INKOMSTEDIENS**Kennisgewing van voorgestelde herbedinging van die Ooreenkoms ter Vermydning van Dubbele Belasting en die Voorkoming van Fiskale Ontduiking ten opsigte van Belastings op Inkomste met die Regering van die Republiek van Singapoer**

Daar bestaan 'n Ooreenkoms ter Vermydning van Dubbele Belasting tussen Suid-Afrika en Singapoer. Samesprekings op amptenaarsvlak gaan van 10 tot 14 November 2008 gevoer word om die Ooreenkoms ter Vermydning van Dubbele Belasting tussen Suid-Afrika en Singapoer te herbeding, en vertoë in dié verband word gevra en moet voor 7 November 2008 gestuur word aan:

Me Oshna Maharaj
Suid-Afrikaanse Inkomstediens
Posbus 402
Pretoria
0001

Faksnommer: 012 422 5192; of
E-posadres: osmaharaj@sars.gov.za

Opmerkings

1. 'n Dubbelbelastingverdrag is daarop gemik om die dubbele belasting op inkomste wat in een Staat ontstaan en aan inwoners van 'n ander Staat betaal word, uit te skakel. Sonder 'n verdrag kan die inkomste belasbaar wees in die Staat waar dit ontstaan asook in die Staat waar die ontvanger woonagtig is. Ingevolge 'n dubbelbelastingverdrag word belastingregte tussen State toegeken ten opsigte van verskillende klasse inkomste, en daar word voorsiening gemaak om oorblywende gevalle van dubbele belasting uit te skakel.
2. Dubbelbelastingverdrae bied sekerheid van behandeling vir ekonomiese aktiwiteit oor grense heen. Die sakegemeenskap verwelkom sulke verdrae al lank as 'n wesentliche deel van die raamwerk vir internasionale handel. Dubbelbelastingverdrae sluit ook bepalinge in om vermyding en ontduiking teen te werk – ook deur maatreëls wat voorsiening maak vir die uitwisseling van inligting tussen Inkomste-owerhede.

PJ Gordhan
KOMMISSARIS VIR DIE SUID-AFRIKAANSE INKOMSTEDIENS

No. 111

24 Oktobha 2008

INKONZO YENGENISO YASEMZANTSI AFRIKA

Isaziso sesindululo sothethathethwano kwakhona lweSivumelwano sokuPhepha uRhafiso oluPhindiweyo nokuThintela ukuCezela iRhafu ngokuphathelele kwiRhafu yeNgeniso noRhulumente weRiphabliki yaseSingapore.

Njengangoku kukho iSivumelwano sokuPhepha uRhafiso oluPhindiweyo phakathi koMzantsi Afrika neSingapore. Iingxoxo kwizinga elisemthethweni ziza kuqhutywa ukusuka ngomhla we-10 ukuya kowe-14 kuNovemba 2008 ukuze kuthethathethwane kwakhona ngeSivumelwano sokuPhepha uRhafiso oluPhindiweyo phakathi koMzantsi Afrika neSingapore yaye iminikelo kulo mba iyamenywa yaye kufuneka ithunyelwe ngowesi-7 Novemba 2008 ku:-

Ms Oshna Maharaj
South African Revenue Service
PO Box 402
Pretoria
0001

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

Amanqaku

1. Injongo yomqophiso worhafiso oluphindiweyo kukushenxisa urhafiso oluphindiweyo lwengeniso evela komnye uMbuso ze ihlawulwe kubahlali bomnye uMbuso. Ngaphandle komqophiso ingeniso ingarhafiswa ngokuphindiweyo kuMbuso apho ivela khona kwanakuwo uMbuso walapho umamkeli ehlala khona. Phantsi komqophiso worhafiso oluphindiweyo amalungelo okurhafisa abiwe phakathi kweMibuso ngokuphathelele kwimigangatho ehlukehlukeneyo yengeniso yaye kukho imigaqo yokususa iimeko zorhafiso oluphindiweyo ezishiyekileyo.

2. Iminqophiso yorhafiso oluphindiweyo ibonelela ngengqiniseko yempatho yentshukumo yezoqoqosho ewela imida. Uluntu loshishino kudala luyamkele iminqophiso enjalo njengenxalenye efunekayo yesakhelo sorhwebo lwamazwe ngamazwe. Iminqophiso yorhafiso kananjalo iquka imigaqo yokuthintela ukuphepha nokucezela - hayi ngobuncinci ngendlela yokubonelela ngotshintshiselwano ngolwazi phakathi kooGunyaziwe beNgeniso.

P J Gordhan
UKOMISHINALA WE-SOUTH AFRICAN REVENUE SERVICE

Nombolo. 111

24 October 2008

UPHIKO LWEZOKUQOQWA KWEZIMALI ZENTELA ENINGIZIMU AFRIKA

Isaziso sokuphindwa kwezingxoxo zeSivumelwano Sokuvikela Ukukhokhiswa Kabili Intelu noKuvimbela Ukubalekela Ukukhokhwa Kwentela maqondana neziNtela zeNgeniso noHulumeni weRiphabhulikhi yase-Singapore okuceliwe.

Njengamanje kuneSivumelwano sokuVikela Ukukhokhiswa Kabili Intelu phakathi kweNingizimu Afrika ne-Singapore. Izingxoxo ezingeni eliphezulu zizokwenziwa kusukela ngomhlaka-10 kuya ku-14 kuNovemba 2008 ukuze kuphindwe kuxoxwe ngeSivumelwano Sokuvikela Ukukhokhiswa Kabili Intelu phakathi kweNingizimu Afrika ne-Singapore futhi imibono maqondana nalokhu kumele ithunyelwe ungakashayi umhla ngo-7 Novemba 2008 ku:

Ms Oshna Maharaj
South African Revenue Service
PO Box 402
Pretoria
0001

Inombolo ye-Facsimile: 012-422-5192; or
Ikheli le-E-mail: osmaharaj@sars.gov.za

Amanothi

1. Isivumelwano sokukhokhiswa kabili intela senzelwe ukuqeda ukukhokhiswa kabili intela kwingeniso evela kwelinye iZwe ikhokhelwa abahlali bakwelinye iZwe. Ngaphandle kwesivumelwano ingeniso ingakhokhelwa intela kulelo Zwe evela kulo nakulelo Zwe lapho kuhlala khona owemukelayo. Ngaphansi kwesivumelwano sokukhokhiswa kabili intela amalungelo okutheliswa ahlukaniselwe phakathi kwamaZwe ngokwamazinga athile engeniso futhi kunamalungiselelo okususa izimo ezilokhu zikhona zokukhokhiswa kabili intela.

2. Izivumelwano zokukhokhiswa kabili intela zinikeza isiqinisekiso sokuphathwa kwemisebenzi yohwebo eyenzeka ngaphandle kwemingcele yezwe. Umphakathi wezamazwani wazamukela kudala izivumelwano zalolu hlobo njengengxenywe ebalulekile yomhlahlandlela wohwebo lwamazwe ngamazwe. Izivumelwano zokukhokhiswa kabili intela zibuye zifake phakathi amalungiselelo okulwa nokungakhokhi nokubalekela ukukhokha – okungadluli imizamo eyenza kube nokwabelana ngemininingwane phakathi kweziPhathimandla Zokuqoqwa Kwezimali Zentela.

P J Gordhan
UKHOMISHANA WOKUPHIKO LWEZOKUQOQWA KWEZIMALI ZENTELA
ENINGIZIMU AFRIKA