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GOVERNMENT NOTICE GOEWERMENTSKENNISGEWING

DEPARTMENT OF SOUTH AFRICAN REVENUE SERVICE DEPARTEMENT VAN SUID-AFRIKAANSE INKOMSTEDIENS

No. 846

17 August 2009

SOUTH AFRICAN REVENUE SERVICE

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 Senegal

At present there is no Agreement for the Avoidance of Double Taxation between South Africa and Senegal. Discussions at official level are to be held from 24 to 28 August 2009 in order to negotiate the Agreement for the Avoidance of Double Taxation between South Africa and Senegal and representations in this respect are invited and should be sent by 24 August 2009 to:

Mr Thanduxolo Twala
South African Revenue Service
PO Box 402
Pretoria
0001

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

G N V Magashula
COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE

No. 846

17 Augustus 2009

SUID-AFRIKAANSE INKOMSTEDIENS**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 Senegal**

Daar is tans nie 'n Ooreenkoms vir die Vermydning van Dubbele Belasting tussen Suid-Afrika en Senegal nie. Samesprekings op amptelike vlak word vanaf 24 tot 28 Augustus 2009 gehou ten einde 'n Ooreenkoms vir die Vermydning van Dubbele Belasting met Suid-Afrika en Senegal te onderhandel en verhoë in dié verband word verwelkom en moet teen 24 Augustus 2009 gestuur word aan:

Mnr Thanduxolo Twala
Suid-Afrikaanse Inkomstediens
Posbus 402
Pretoria
0001

Faksimile-nommer: (012) 422 5192; of
E-posadres: twala@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 bepalings wat gevalle van dubbele belasting wat oorbly, uitskakel.

2. Dubbele belastingooreenkoms sorg vir sekerheid oor die behandeling van ekonomiese bedrywighede oor 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 maatreëls wat vir die uitruil van inligting tussen Belastingowerhede voorsiening maak.

G N V Magashula
KOMMISSARIS VIR DIE SUID-AFRIKAANSE INKOMSTEDIENS

No. 846

17 August 2009

**SOUTH AFRICAN REVENUE SERVICE (INKONZO YENGENISO YASEMZANTSI
AFRIKA)**

**Isaziso sesindululo sothetha-thethwano malunga neSivumelwano soku Phepha
uRhafiso oluPhindiweyo nokuThintela ukuCezela iRhafu ngokuphathelele
kwiRhafu zeengeniso noRhulumente weRiphabliki yase Senegal**

Njengangoku akukho Sivumelwano sokuPhepha uRhafiso oluPhindiweyo phakathi koMzantsi Afrika neSenegal. Iingxoxo ezikwinqanaba laseburhulumenteni ziza kuqhutywa ukusuka ngomhla we-24 ukuya kowe-28 kuAugusti 2009 ukuze kuthethathethwane ngeSivumelwano sokuPhepha uRhafiso oluPhindiweyo phakathi koMzantsi Africa ne Senegal yaye imibono kulo mba iyamenywa ukuba ithunyelwe ngomhla we- 24 Augusti 2009 ku:-

Mnu. Thanduxolo Twala
Inkonzo Yengeniso YaseMzantsi Afrika
Inxowa yePosi 402
PRETORIA
0001
Inombolo yefaksi: 012 422 4356 ; okanye
Idilesi ye email: ttwala@sars.gov.za

Amanqaku

1. Injongo yomnqophiso worhafiso oluphindiweyo kukushenxisa urhafiso oluphindiweyo lwengeniso evela komnye uMbuso ze ihlawulwe kubahlali bomnye uMbuso. Ngaphandle komnqophiso ingeniso ingarhafiswa ngokuphindiweyo kuMbuso apho ivela khona kwanakuwo uMbuso walapho umamkeli ehlala khona. Phantsi komnqophiso 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 lohshishino 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.

G N V Magashula
UKOMISHINALA WE-SOUTH AFRICAN REVENUE SERVICE