

GOVERNMENT GAZETTE  
STAATSKOERANT  
REPUBLIC OF SOUTH AFRICA  
REPUBLIEK VAN SUID-AFRIKA

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**CONTENTS****INHOUD**

<i>No.</i>	<i>Page No.</i>	<i>Gazette No.</i>	<i>No.</i>	<i>Bladsy No.</i>	<i>Koerant No.</i>
<b>GOVERNMENT NOTICE</b>			<b>GOEWERMENSKENNISGEWING</b>		
<b>South African Revenue Service</b>			<b>Suid-Afrikaanse Inkomstediens</b>		
<i>Government Notice</i>			<i>Goewermentskennisgewing</i>		
979			979		
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 Cameroon .....			Kennisgewing van voorgenome onderhandeling van 'n Ooreenkoms vir die Vermyding van Dubbele Belasting en die Voorkoming van Fiskale Ontduiking met betrekking tot Belastings op Inkomste met die Regering van die Republiek van Cameroon .....		
	3	32637		4	32637

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**GOVERNMENT NOTICE**  
**GOEWERMENSKENNISGEWING**

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**SOUTH AFRICAN REVENUE SERVICE**

No. 979

16 October 2009

**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 Cameroon**

At present there is no Agreement for the Avoidance of Double Taxation between South Africa and Cameroon. Discussions at official level are to be held from 9 to 13 November 2009 in order to negotiate the Agreement for the Avoidance of Double Taxation between South Africa and Cameroon and representations in this respect are invited and should be sent by 6 November 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](mailto: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.

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**

**SUID-AFRIKAANSE INKOMSTEDIENS**

No. 979

16 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 Cameroon**

Daar is tans nie 'n Ooreenkoms vir die Vermydning van Dubbele Belasting tussen Suid-Afrika en Cameroon nie. Samesprekings op amptelike vlak word vanaf 9 tot 13 November 2009 gehou ten einde 'n Ooreenkoms vir die Vermydning van Dubbele Belasting met Suid-Afrika en Cameroon te onderhandel en versoë in dié verband word verwelkom en moet teen 6 November 2009 gestuur word aan:

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

Faksimilee-nommer: (012) 422 5192; of  
E-posadres: [sacarreira@sars.gov.za](mailto: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 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 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 979****16 Oktobha 2009**

**Isaziso sothethathethwano olucetylweyo lweSivumelwano sokuPhetshwa kokuRhafiswa kaBini nokuNqandwa kokuDukisa kwIMali zikaRhulumente malunga neeRhafu kwINgeniso noRhulumente waseCameroon**

Ngokwangoku akukho Sivumelwano sokuPhetshwa kokuRhafiswa kaBini phakathi koMzantsi Afrika neCameroon. Iingxoxo kwinqanaba elisesikweni zimele zibanjwe ngomhla we-9 ukuya kowe-13 kuNovemba ka-2009 khon'ukuze kuthethathethwane ngeSivumelwano sokuPhetshwa kokuRhafiswa kaBini phakathi koMzantsi Afrika neCameroon nomelo malunga noku luyamenywa kwaye lumele ukuthunyelwa ngomhla wesi-6 kuNovemba ka-2009 ku:

Nkosk. Shelly-Anne Carreira  
South African Revenue Service  
PO Box 402  
Pretoria  
0001

Inombolo yefeksi: 012-422-5192; okanye  
Idilesi ye-imeyili: [sacarreira@sars.gov.za](mailto:sacarreira@sars.gov.za)

**Emakuqatshelwe**

1. Imvumelwano yokurhafiswa kabini ijolise ekunciphiseni ukurhafiswa kabini kwengeniso eqhubeka kuMbuso omnye ize ihlawulwe kubahlali bomnye uMbuso. Ngaphandle kwemvumelwano ingeniso ingarhafiswa kuMbuso lo iqhubeka kuwo nakuMbuso wokuhlala womamkeli. Phantsi kwemvumelwano yokurhafiswa kabini amalungelo okurhafa abiwe phakathi kweMibuso malunga neendidi ezohlukeneyo zengeniso kwaye kukho amalungiselelo ukunciphisa iimeko zokurhafiswa kabini eziseleyo.
2. Iimvumelwano zokurhafiswa kabini zinika ingqiniseko yempatho elungiselelwe umsebenzi woqoqosho onqumla umda. Abezoshishino bazamkela kudala iimvumelwano ezinje njengento efunekayo yenkqubo-sikhokelo yorhwebo lwamazwe-ngamazwe. Iimvumelwano zokurhafiswa kabini zikwabandakanya amalungiselelo ukuchasa ukuphepha nokudukisa – hayi kubuncinane ngemilinganiselo enikwayo yokutshintshiselana ngolwazi phakathi kweZiphathamandla zeNgeniso.

**G N V Magashula****UMKHOMISHINALA WENKONZO YENGENISO YOMZANTSI AFRIKA**