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Oktober 2012

**No. 35704**

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## GOVERNMENT NOTICE GOEWERMENTSKENNISGEWING

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### SOUTH AFRICAN REVENUE SERVICE SUID-AFRIKAANSE INKOMSTEDIENS

No. 773

1 October 2012

#### **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 Hong Kong Special Administrative Region of the People's Republic of China**

At present there is no Agreement for the Avoidance of Double Taxation between South Africa and Hong Kong. Discussions at official level are to be held from 5 to 9 November 2012 in order to negotiate the Agreement for the Avoidance of Double Taxation between South Africa and Hong Kong and representations in this respect are invited and should be sent by 22 October 2012 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](mailto: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.

No. 773

1 Oktober 2012

**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 Hong Kong Spesiale Administratiewe Streek van die Volksrepubliek van China**

Daar is tans nie 'n Ooreenkoms vir die Vermydning van Dubbele Belasting tussen Suid-Afrika en Senegal nie. Samesprekings op amptelike vlak word vanaf 5 tot 9 November 2012 gehou ten einde 'n Ooreenkoms vir die Vermydning van Dubbele Belasting met Suid-Afrika en Hong Kong te onderhandel en versoë in dié verband word verwelkom en moet teen 22 Oktober 2012 gestuur word aan:

Ms O S Maharaj  
Suid-Afrikaanse Inkomstediens  
Posbus 402  
Pretoria  
0001

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

No. 773

1 Oktobha 2012

**INKONZO YERHAFU YOMZANTSI AFRIKA**

**ISaziso sothetha-thethwano olucetywayo lweSivumelwano sokuPhetshwa kokuRhafiswa ngokuPhindiweyo kunye noThintelo lokuBaleka neMali kaRhulumente ngokunxulumene neeRhafu kwiiNgeniso kunye noMmandla woLawulo oKhethekileyo kaRhulumente wase-Hong Kong we-People's Republic of China**

Okwangoku asikho iSivumelwano sokuPhetshwa kokuRhafiswa ngokuPhindiweyo phakathi koMzantsi Afrika kunye neHong Kong. Iingxoxo ezikwinqanaba elisemthethweni zizakubanjwa ukusukela ngowe-5 ukuya kowe-9 Novemba 2012 ukuze kwenziwe uthetha-thethwano ngeSivumelwano sokuPhetshwa kokuRhafiswa ngokuPhindiweyo phakathi koMzantsi Afrika kunye ne-Hong Kong kwaye amaphepha ngokunxulumene noku ayamenywa ukuba athunyelwe ngowama-22 Oktobha 2012 ku:

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

Inombolo yefeksi: 012-422-5192; or  
Idilesi ye-imeyile: [osmaharaj@sars.gov.za](mailto:osmaharaj@sars.gov.za)

**Amanqakwana**

1. Iimvumelwano yokurhafiswa ngokuphindiweyo ijolise ekupheliseni ukurhafiswa ngokuphindiweyo kwengeniso evela komnye uRhulumente ihlawulwa kubahlali bomnye uRhulumente. Ngaphandle kwemvumelwano ingeniso ingarhafiswa kubo bobabini ooRhulumente kulowo ivela kuye kunye nakuRhulumente womntu lowo oyifumeneyo. Phantsi kwemvumelwano yokurhafiswa kabini amalungelo abiwa phakathi kooRhulumente ngokunxulumene neendidi ezahlukeneyo zengeniso kwaye kukho amalungiselelo okuphelisa iimeko zokurhafisa ngokuphindiweyo ezisaseleyo.

2. Iimvumelwano zokurhafiwa ngokuphindiweyo zinika ukuqiniseka ekuphathweni kwemisebenzi yezoqoqosho enqamleza imida. Uluntu lwezoshishino kudala lwazamkela iimvumelwano ezinjalo njengenxenye eyimfuneko yenkqubo-sikhokelo yorhwebo lwamazwe ngamazwe. Iimvumelwano zokurhafisa ngokuphindiweyo zikwaquka nolungiselelo lokuphepha kwangaphambili kunye nokubaleka – oko kusenziwa ngamanyathelo abonelela ngokutshintshiselana ngolwazi phakathi kooGunyaziwe beNgeniso.





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