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## GOVERNMENT NOTICE GOEWERMENSKENNISGEWING

### SOUTH AFRICAN REVENUE SERVICE SUID-AFRIKAANSE INKOMSTEDIENS

No. 421

27 May 2015

**INCOME TAX ACT, 1962**

#### **AGREEMENT BETWEEN THE GOVERNMENT OF THE REPUBLIC OF SOUTH AFRICA AND THE GOVERNMENT OF THE PRINCIPALITY OF LIECHTENSTEIN FOR THE EXCHANGE OF INFORMATION RELATING TO TAX MATTERS**

In terms of section 108(2) of the Income Tax Act, 1962 (Act No 58 of 1962), read in conjunction with section 231(4) of the Constitution of the Republic of South Africa, 1996 (Act No 108 of 1996), it is hereby notified that the Agreement for the exchange of information relating to tax matters set out in the Schedule to this Notice has been entered into with the Government of the Principality of Liechtenstein and has been approved by Parliament in terms of section 231(2) of the Constitution.

It is further notified in terms of Article 12 of the Agreement, that the date of entry into force is 23 May 2015.

No. 421

27 May 2015

**INKOMSTEBELASTINGWET, 1962****OOREENKOMS TUSSEN DIE REGERING VAN DIE REPUBLIEK VAN SUID-AFRIKA EN DIE REGERING VAN DIE PRINSDOM LIECHTENSTEIN VIR DIE UITRUIL VAN INLIGTING MET BETREKKING TOT BELASTINGAANGELEENTHEDE**

Ingevolge artikel 108(2) van die Inkomstebelastingwet, 1962 (Wet No 58 van 1962), saamgelees met artikel 231(4) van die Grondwet van die Republiek van Suid-Afrika, 1996 (Wet No 108 van 1996), word hiermee kennis gegee dat die Ooreenkoms vir die uitruil van inligting met betrekking tot belastingaangeleenthede wat in die Bylae tot hierdie Kennisgewing vervat is, aangegaan is met die Regering van die Prinsdom Liechtenstein en deur die Parlement goedgekeur is ingevolge artikel 231(2) van die Grondwet.

Daar word verder bekendgemaak dat ingevolge Artikel 12 van die Ooreenkoms, die datum van inwerkingtreding 23 Mei 2015 is.

**AGREEMENT BETWEEN THE GOVERNMENT OF THE REPUBLIC OF SOUTH AFRICA AND THE GOVERNMENT OF THE PRINCIPALITY OF LIECHTENSTEIN FOR THE EXCHANGE OF INFORMATION RELATING TO TAX MATTERS**

**PREAMBLE**

The Government of the Republic of South Africa and the Government of the Principality of Liechtenstein, hereinafter referred to as “the Contracting Parties”, –

**WHEREAS** the Contracting Parties recognise that the well-developed economic ties between the Contracting Parties call for further cooperation;

**WHEREAS** the Contracting Parties wish to develop their relationship further by cooperating to their mutual benefits in the field of taxation;

**WHEREAS** the Contracting Parties wish to strengthen the ability of both Contracting Parties to enforce their respective tax laws; and

**WHEREAS** the Contracting Parties wish to establish the terms and conditions governing the exchange of information on tax matters –

**HAVE AGREED AS FOLLOWS:**

**ARTICLE 1**

**OBJECT AND SCOPE OF THE AGREEMENT**

The competent authorities of the Contracting Parties shall provide assistance through exchange of information that is foreseeably relevant to the administration and enforcement of the domestic laws of the Contracting Parties concerning taxes covered by this Agreement, including information that is foreseeably relevant to the determination, assessment and collection of such taxes with respect to persons subject to such taxes, the recovery and enforcement of tax claims, or the investigation or prosecution of tax matters in relation to such persons. Information shall be exchanged in accordance with the provisions of this Agreement and shall be treated as confidential in the manner provided in Article 8. The rights and safeguards secured to persons by the laws or administrative practice of the requested Party remain applicable to the extent that they do not unduly prevent or delay effective exchange of information.

**ARTICLE 2**

**JURISDICTION**

A requested Party is not obligated to provide information which is neither held by its authorities nor in the possession or control of persons who are within its territorial jurisdiction.

**OOREENKOMS TUSSEN DIE REGERING VAN DIE REPUBLIEK VAN SUID-AFRIKA EN DIE REGERING VAN DIE PRINSDOM LIECHTENSTEIN VIR DIE UITRUIL VAN INLIGTING MET BETREKKING TOT BELASTINGAANGELEENTHEDE**

**AANHEF**

Die Regering van die Republiek van Suid-Afrika en die Regering van die Prinsdom Liechtenstein, hieronder "die Kontrakterende Partye" genoem, het –

**AANGESIEN** die Kontrakterende Partye erken dat die goed ontwikkelde ekonomiese bande tussen die Kontrakterende Partye verdere samewerking vereis;

**AANGESIEN** die Kontrakterende Partye verlang om hul betrekkinge verder te bevorder om tot hul wedersydse voordeel op die belastingterrein saam te werk;

**AANGESIEN** die Kontrakterende Partye verlang om die vermoë van beide Kontrakterende Partye te verbeter om hul onderskeie belastingreg af te dwing; en

**AANGESIEN** die Kontrakterende Partye verlang om die bepalings en voorwaardes vas te stel wat die uitruil van inligting oor belastingaangeleenthede reël –

**SOOS VOLG OOREENGEKOM:**

**ARTIKEL 1**

**DOEL EN BESTEK VAN OOREENKOMS**

Die bevoegde owerhede van die Kontrakterende Partye verleen bystand deur die uitruil van inligting wat voorsienbaar tersaaklik is vir die administrasie en afdwinging van die landsreg van die Kontrakterende Partye rakende die belasting wat deur hierdie Ooreenkoms gedek word, ook inligting wat voorsienbaar tersaaklik is vir die vasstelling, aanslaan en invordering van sodanige belasting ten opsigte van persone wat aan sodanige belasting onderhewig is, die verhaling en afdwinging van belastingeise, of die ondersoek of die vervolging van belastingaangeleenthede met betrekking tot sodanige persone. Inligting word uitgeruil ooreenkomstig die bepalings van hierdie Ooreenkoms en word vertroulik gehanteer op die wyse wat Artikel 8 bepaal. Die regte en beskerming wat deur die wette of administratiewe praktyk van die versoekte Party aan persone verleen word, bly van toepassing in soverre dit die doeltreffende uitruil van inligting nie ten onregte voorkom of vertraag nie.

**ARTIKEL 2**

**JURISDIKSIE**

'n Versoekte Party is nie verplig om inligting te verskaf wat nóg deur sy owerhede gehou word, nóg in besit of onder beheer van persone binne sy gebiedsjurisdiksie is nie.

**ARTICLE 3****TAXES COVERED**

1. The taxes which are the subject of this Agreement are:
  - (a) in the Principality of Liechtenstein:
    - (i) the personal income tax (Erwerbssteuer);
    - (ii) the corporate income tax (Ertragssteuer);
    - (iii) the corporation taxes (Gesellschaftssteuern);
    - (iv) the real estate capital gains tax (Grundstücksgewinnsteuer);
    - (v) the wealth tax (Vermögenssteuer);
    - (vi) the coupon tax (Couponsteuer); and
    - (vii) the value added tax (Mehrwertsteuer).
  - (b) in the Republic of South Africa:
    - (i) the normal tax;
    - (ii) the secondary tax on companies;
    - (iii) the withholding tax on royalties;
    - (iv) the dividend tax;
    - (v) the tax on foreign entertainers and sportspersons;
    - (vi) the value-added tax; and
    - (vii) the withholding tax on interest.

2. This Agreement shall apply also to any identical or substantially similar taxes that are imposed after the date of signature of this Agreement in addition to, or in place of, the existing taxes, if the competent authorities of the Contracting Parties so agree. The competent authorities of the Contracting Parties shall notify each other of any substantial changes to the taxes covered by this Agreement and the related information gathering measures.

**ARTICLE 4****DEFINITIONS**

1. For the purposes of this Agreement, unless otherwise defined,
  - (a) the term "Principality of Liechtenstein" means, when used in a geographical sense, the area of the sovereign territory of the Principality of Liechtenstein;
  - (b) the term "South Africa" means the Republic of South Africa and, when used in a geographical sense, includes the territorial sea thereof as well as any area outside the territorial sea, including the continental shelf, which has been or may hereafter be designated, under the laws of South Africa and in accordance with international law, as an area within which South Africa may exercise sovereign rights of jurisdiction;

**ARTIKEL 3****BELASTINGS GEDEK**

1. Die belastings wat die onderwerp van hierdie Ooreenkoms is, is:

(a) in die Prinsdom Liechtenstein:

- (i) die persoonlike inkomstebelasting ("Erwerbssteuer");
- (ii) die korporatiewe inkomstebelasting ("Ertragssteuer");
- (iii) die korporatiewe belastings ("Gesellschaftssteuern");
- (iv) die kapitaalwinstbelasting op vaste eiendom ("Grundstücksgewinnsteuer");
- (v) die welvaartsbelasting ("Vermögenssteuer");
- (vi) die koeponbelasting ("Couponsteuer"); en
- (vii) die belasting op toegevoegde waarde ("Mehrwertsteuer").

(b) in die Republiek van Suid-Afrika:

- (i) die normale belasting;
- (ii) die sekondêre belasting op maatskappye;
- (iii) die terughoubelasting op tantième;
- (iv) die dividendbelasting;
- (v) die belasting op buitelandse vermaaklikheidskunstenaars en sportpersone;
- (vi) die belasting op toegevoegde waarde; en
- (vii) die terughoubelasting op rente.

2. Hierdie Ooreenkoms is ook van toepassing op enige identiese of wesenlik soortgelyke belastings wat na die datum van ondertekening van hierdie Ooreenkoms bykomend tot of in die plek van bestaande belastings opgelê word, indien die bevoegde owerhede van die Kontrakterende Partye daartoe instem. Elk van die bevoegde owerhede van die Kontrakterende Partye moet die ander kennis gee van enige wesenlike veranderinge aan die belastings en verwante inligtingversamelmaatreëls wat deur die Ooreenkoms gedek word.

**ARTIKEL 4****WOORDOMSKRYWING**

1. Vir doeleindes van hierdie Ooreenkoms, tensy anders omskryf word,

- (a) beteken die uitdrukking "Prinsdom Liechtenstein", wanneer dit in 'n geografiese verband gebruik word, die gebied van die soewereiniteit van die Prinsdom Liechtenstein;
- (b) beteken die uitdrukking "Suid-Afrika" die Republiek van Suid-Afrika en, wanneer dit in 'n geografiese verband gebruik word, ook die territoriale waters daarvan asook enige gebied buite die territoriale waters, met inbegrip van die vastelandsplat, wat ingevolge die reg van Suid-Afrika en ooreenkomstig die volkereg aangedui is of hierna aangedui word as 'n gebied waarbinne Suid-Afrika soewereine regte van jurisdiksie kan uitoefen;

- (c) the term “competent authority” means:
- (i) in the case of the Principality of Liechtenstein, the Government of the Principality of Liechtenstein or its authorised representative; and
  - (ii) in the case of South Africa, the Commissioner of the South African Revenue Service or an authorised representative of the Commissioner;
- (d) the term “person” includes an individual, a company, a dormant inheritance and any other body of persons;
- (e) the term “company” means any body corporate as well as entities and special asset dedications that are treated as a body corporate for tax purposes;
- (f) the term “publicly traded company” means any company whose principal class of shares is listed on a recognised stock exchange, in the case of Liechtenstein, that fulfils the material requirements of Article 4 of the directive 2004/39/EC of the European Parliament and of the Council of 21 April 2004, provided its listed shares can be readily purchased or sold by the public. Shares can be purchased or sold “by the public” if the purchase or sale of shares is not implicitly or explicitly restricted to a limited group of investors;
- (g) the term “principal class of shares” means the class or classes of shares representing a majority of the statutory capital and value of the company;
- (h) the term “recognised stock exchange” means any stock exchange agreed upon by the competent authorities of the Parties;
- (i) the term “collective investment fund or scheme” means any pooled investment vehicle, irrespective of legal form. The term “public collective investment fund or scheme” means any collective investment fund or scheme provided the units, shares or other interests in the fund or scheme can be readily purchased, sold or redeemed by the public. Units, shares or other interests in the fund or scheme can be readily purchased, sold or redeemed “by the public” if the purchase, sale or redemption is not implicitly or explicitly restricted to a limited group of investors;
- (j) the term “tax” means any tax to which this Agreement applies;
- (k) the term “applicant Party” means the Contracting Party requesting information;
- (l) the term “requested Party” means the Contracting Party requested to provide information;



- (c) beteken die uitdrukking "bevoegde owerheid":
- (i) in die geval van die Prinsdom Liechtenstein, die Regering van die Prinsdom Liechtenstein of sy gemagtigde verteenwoordiger; en
  - (ii) in die geval van Suid-Afrika, die Kommissaris van die Suid-Afrikaanse Inkomstediens of 'n gemagtigde verteenwoordiger van die Kommissaris;
- (d) behels die uitdrukking "persoon" 'n individu, 'n maatskappy, 'n dormante erfenis of enige ander liggaam van persone;
- (e) beteken die uitdrukking "maatskappy" enige regspersoon asook entiteite en spesialebatetoewysings wat vir belastingdoeleindes as 'n regspersoon behandel word;
- (f) beteken die uitdrukking "openbaar verhandelde maatskappy" enige maatskappy waarvan die hoofklas van aandele genoteer is op 'n erkende aandelebeurs, wat, in die geval van Liechtenstein, voldoen aan die wesenlike vereistes van Artikel 4 van *Direktief 2004/39/EC van 21 April 2004 van die Europese Parlement en van die Raad*, met dien verstande dat die genoteerde aandele geredelik deur die publiek gekoop of verkoop kan word. Aandele kan "deur die publiek" gekoop of verkoop word indien die koop of verkoop van aandele nie implisiet of eksplisiet tot 'n beperkte groep beleggers beperk word nie;
- (g) beteken die uitdrukking "hoofklas van aandele" die klas of klasse van aandele wat 'n meerderheid van die statutêre kapitaal en waarde van die maatskappy verteenwoordig;
- (h) beteken die uitdrukking "erkende aandelebeurs" enige aandelebeurs waartoe die bevoegde owerhede van die Party ooreengekom het;
- (i) beteken die uitdrukking "kollektiewe beleggingsfonds of -skema" enige gepoelde beleggingsinstrument, ongeag die regsvorm daarvan. Die uitdrukking "openbare kollektiewe beleggingsfonds of -skema" beteken enige kollektiewe beleggingsfonds of -skema, mits die eenhede, aandele of ander belange in die fonds of skema geredelik deur die publiek gekoop, verkoop of afgelos kan word. Eenhede, aandele of ander belange in die fonds of skema kan geredelik "deur die publiek" gekoop, verkoop of afgelos word indien die koop, verkoop of aflossing nie implisiet of eksplisiet tot 'n beperkte groep beleggers beperk word nie;
- (j) beteken die uitdrukking "belasting" enige belasting waarop hierdie Ooreenkoms van toepassing is;
- (k) beteken die uitdrukking "versoekende Party" die Kontrakterende Party wat die inligting versoek;
- (l) beteken die uitdrukking "versoekte Party" die Kontrakterende Party wat versoek word om inligting te verskaf;

- (m) the term “information gathering measures” means laws and administrative or judicial procedures that enable a Contracting Party to obtain and provide the requested information;
- (n) the term “information” means any fact, statement or record in any form whatever;
- (o) the term “tax matters” means all tax matters, including criminal tax matters;
- (p) the term “national” means:
  - (i) with regard to Liechtenstein, any individual possessing “Landesbürgerrechte” according to the “Bürgerrechtsgesetz” (LGBl. 1960, No. 23) and any person other than an individual deriving its status as such from the laws in force in Liechtenstein;
  - (ii) with regard to South Africa, any individual possessing the nationality or citizenship of South Africa and any legal person or association deriving its status as such from the laws in force in South Africa.

2. As regards the application of this Agreement at any time by a Contracting Party, any term not defined in this Agreement, unless the context otherwise requires or the competent authorities agree to a common meaning pursuant to the provisions of Article 10 of this Agreement, shall have the meaning that it has at that time under the laws of that Contracting Party, any meaning under the applicable tax laws of that Contracting Party prevailing over a meaning given to the term under other laws of that Contracting Party.

## ARTICLE 5

### EXCHANGE OF INFORMATION UPON REQUEST

1. The competent authority of the requested Party shall provide upon request of the applicant Party information for the purposes referred to in Article 1. Such information shall be exchanged without regard to whether the requested Party needs such information for its own tax purposes or whether the conduct being investigated would constitute a crime under the laws of the requested Party if such conduct occurred in the territory of the requested Party. The competent authority of the applicant Party shall only make a request for information pursuant to this Article when it is unable to obtain the requested information by other means, except where recourse to such means would give rise to disproportionate difficulty.

2. If the information in the possession of the competent authority of the requested Party is not sufficient to enable it to comply with the request for information, that Party shall use all relevant information gathering measures to provide the applicant Party with the information requested, notwithstanding that the requested Party may not, at that time, need such information for its own tax purposes.

- (m) beteken die uitdrukking "inligtingversamelmaatreëls" die wette en administratiewe of geregtelike prosedures wat 'n Kontrakterende Party in staat stel om die aangevraagde inligting te verkry en te verskaf;
- (n) beteken die uitdrukking "inligting" enige feit, verklaring of rekord in watter vorm ook al;
- (o) beteken die uitdrukking "belastingaangeleenthede" alle belastingaangeleenthede, ook strafregtelike belasting-aangeleenthede;
- (p) beteken die uitdrukking "burger":
  - (i) met betrekking tot Liechtenstein, enige individu wat landsburgerregte het ingevolge die wet op burgerregte ("Bürgerrechtsgesetz") (LGB1. 1960, No. 23), en enige ánder persoon as 'n individu wat sy status as sodanig kry van die wette wat in Liechtenstein van krag is;
  - (ii) met betrekking tot Suid-Afrika, enige individu wat Suid-Afrikaanse burgerskap het en enige regs persoon of vereniging wat sy status as sodanig kry van die wette wat in Suid-Afrika van krag is.

2. Betreffende die toepassing van hierdie Ooreenkoms te eniger tyd deur 'n Kontrakterende Party, het 'n uitdrukking wat nie in hierdie Ooreenkoms omskryf is nie, tensy dit uit die samehang anders blyk of die bevoegde owerhede ingevolge die bepalings van Artikel 10 van hierdie Ooreenkoms oor 'n gemeenskaplike betekenis ooreenkom, die betekenis wat dit op daardie tydstip ingevolge die reg van daardie Kontrakterende Party het, en geniet enige betekenis ingevolge die toepaslike belastingreg van daardie Kontrakterende Party voorrang bo 'n betekenis wat ingevolge ander wette van daardie Kontrakterende Party aan die uitdrukking geheg word.

## ARTIKEL 5

### UITRUIL VAN INLIGTING OP VERSOEK

1. Die bevoegde owerheid van die versoekte Party moet op versoek van die versoekende Party inligting verskaf vir die doeleindes in Artikel 1 genoem. Sodanige inligting word uitgeruil sonder om in ag te neem of die versoekte Party sodanige inligting vir sy eie belastingdoeleindes nodig het en of die gedrag wat ondersoek word ingevolge die reg van die versoekte Party 'n misdryf sou uitmaak indien sodanige gedrag in die gebied van die versoekte Party plaasgevind het. Die bevoegde owerheid van die versoekende Party moet 'n versoek om inligting ingevolge hierdie Artikel slegs rig wanneer hy nie in staat is om die aangevraagde inligting volgens ander metodes te bekom nie, behalwe waar toevlug tot sodanige metodes tot buitensporige probleme aanleiding sou gee.

2. Indien die inligting in die besit van die bevoegde owerheid van die versoekte Party nie voldoende is om hom in staat te stel om aan die versoek om inligting te voldoen nie, gebruik daardie Party alle toepaslike inligtingversamelmaatreëls om die aangevraagde inligting aan die versoekende Party te verskaf, al het die versoekte Party op daardie tydstip sodanige inligting nie vir sy eie belastingdoeleindes nodig nie.

3. If specifically requested by the competent authority of an applicant Party, the competent authority of the requested Party shall provide information under this Article, to the extent allowable under its domestic laws, in the form of depositions of witnesses and authenticated copies of original records.

4. Each Contracting Party shall ensure that its competent authorities, in accordance with the terms of this Agreement, have the authority to obtain and provide upon request:

- (a) information held by banks, other financial institutions, and any person, acting in an agency or fiduciary capacity including nominees and trustees;
- (b) information regarding the ownership of companies, partnerships and other persons, including:
  - (i) in the case of collective investment funds or schemes information on the units, shares or other interests in the fund or scheme;
  - (ii) in the case of trusts, information on settlors, trustees and beneficiaries; and in the case of foundations, information on founders, members of the foundation council and beneficiaries;

provided that this Agreement does not create an obligation on the Contracting Parties to obtain or provide ownership information with respect to publicly traded companies or public collective investment funds or schemes unless such information can be obtained without giving rise to disproportionate difficulties.

5. Any request for information shall be formulated with the greatest detail possible and shall in all cases specify in writing:

- (a) the identity of the person under examination or investigation;
- (b) the taxable period for which the information is sought;
- (c) a statement of the information sought including its nature and the form in which the applicant Party wishes to receive the information from the requested Party;
- (d) the matter under the applicant Party's tax law with respect to which the information is sought;
- (e) the reasons for believing that the information requested is foreseeably relevant to the administration and enforcement of the domestic tax laws of the applicant Party, with regard to the person specified in subparagraph a) of this paragraph;
- (f) grounds for believing that the information requested is held in the requested Party or is in the possession or control of a person within the jurisdiction of the requested Party;

3. Indien spesifiek deur die bevoegde owerheid van die versoekende Party daartoe versoek, moet die bevoegde owerheid van die versoekte Party ingevolge hierdie Artikel, in die mate waarin dit ingevolge sy landsreg toelaatbaar is, inligting verskaf in die vorm van verklarings van getuies en gewaarmerkte afskrifte van oorspronklike rekords.

4. Elk van die Kontrakterende Partye moet seker maak dat sy bevoegde owerheid, ooreenkomstig die bepalings van hierdie Ooreenkoms, die bevoegdheid het om op versoek:

- (a) inligting te verkry en te verskaf wat gehou word deur banke, ander finansiële instellings en enige persoon, ook benoemdes en trustees, wat in 'n volmag- of vertrouenshoedanigheid optree;
- (b) inligting te verkry en te verskaf betreffende die eienaarskap van maatskappye, vennootskappe en ander persone, insluitende:-
  - (i) in die geval van kollektiewe beleggingsfondse of -skemas, inligting oor die eenhede, aandele of ander belange in die fonds of skema;
  - (ii) in die geval van trusts, inligting oor trustoprigters, trustees en begunstigdes; en in die geval van stigtings, inligting oor stigters, lede van die stigtingsraad en begunstigdes;

Met dien verstande dat hierdie Ooreenkoms nie 'n verpligting skep vir die Kontrakterende Partye om inligting oor eienaarskap met betrekking tot openbaar verhandelde maatskappye of openbare kollektiewe beleggingsfondse of -skemas te bekom of te verskaf nie, tensy sodanige inligting bekom kan word sonder om tot buitensporige probleme aanleiding te gee.

5. 'n Versoek om inligting moet so breedvoerig as moontlik geformuleer word, en moet in alle gevalle die volgende skriftelik uiteensit:

- (a) die identiteit van die persoon wie se sake nagegaan of wat ondersoek word;
- (b) die belastingtydperk waarvoor die inligting versoek word;
- (c) 'n verklaring van die inligting wat verlang word, ook die aard daarvan en die vorm waarin die versoekende Party verkies om die inligting vanaf die versoekte Party te ontvang;
- (d) die aangeleentheid ingevolge die belastingreg van die versoekende Party ten opsigte waarvan inligting verlang word;
- (e) gronde waarom vermoed word dat die aangevraagde inligting voorsienbaar tersaaklik is vir die administrasie en afdwinging van die belastingreg van die versoekende Party ten opsigte van die persoon wat in subparagraaf (a) van hierdie paragraaf geïdentifiseer word;
- (f) gronde waarom vermoed word dat die aangevraagde inligting in die versoekte Party gehou word of in die besit of onder die beheer is van 'n persoon binne die jurisdiksie van die versoekte Party;

- (g) to the extent known, the name and address of any person believed to be in possession or control of the requested information;
- (h) a statement that the request is in conformity with the law and administrative practices of the applicant Party, that if the requested information was within the jurisdiction of the applicant Party then the competent authority of the applicant Party would be able to obtain the information under the laws or in the normal course of administrative practice of the applicant Party and that it is in conformity with this Agreement; and
- (i) a statement that the applicant Party has pursued all means available in its own territory to obtain the information, except those that would give rise to disproportionate difficulties.

6. The competent authority of the requested Party shall forward the requested information as promptly as possible to the applicant Party. To ensure a prompt response, the competent authority of the requested Party shall:

- (a) Confirm receipt of a request in writing to the competent authority of the applicant Party and shall notify the competent authority of the applicant Party of deficiencies in the request, if any, within 60 days of the receipt of the request;
- (b) If the competent authority of the requested Party has been unable to obtain and provide the information within 90 days of receipt of the request, including if it encounters obstacles in furnishing the information or it refuses to furnish the information, it shall immediately inform the applicant Party, explaining the reason for its inability, the nature of the obstacles or the reasons for its refusal.

## ARTICLE 6

### TAX EXAMINATIONS ABROAD

1. By reasonable notice given in advance, the applicant Party may request that the requested Party allows representatives of the competent authority of the applicant Party to enter the territory of the requested Party, to the extent permitted under its laws, to interview individuals and examine records with the prior written consent of the individuals or other persons concerned. The competent authority of the requested Party shall notify the competent authority of the applicant Party of the time and place of the meeting with the individuals concerned.

2. At the request of the competent authority of the applicant Party, the competent authority of the requested Party may allow representatives of the competent authority of the applicant Party to be present at the appropriate part of a tax examination in the territory of the requested Party.

- (g) in soverre dit bekend is, die naam en adres van 'n persoon wat die aangevraagde inligting vermoedelik in sy besit of onder sy beheer het;
- (h) 'n verklaring dat die versoek in ooreenstemming is met die reg en administratiewe praktyke van die versoekende Party, dat indien die aangevraagde inligting binne die jurisdiksie van die versoekende Party was, die bevoegde owerheid van die versoekende Party in staat sou wees om die inligting te verkry ingevolge die reg of in die gewone loop van administratiewe praktyk van die versoekende Party en dat die versoek in ooreenstemming met hierdie Ooreenkoms is; en
- (i) 'n verklaring dat die versoekende Party alle metodes in sy eie gebied tot sy beskikking nagevolg het om die inligting te bekom, uitgesonderd waar dit tot buitensporige probleme aanleiding sou gee.

6. Die bevoegde owerheid van die versoekte Party moet die aangevraagde inligting so spoedig moontlik aan die versoekende Party versend. Om 'n spoedige antwoord te verseker, moet die bevoegde owerheid van die versoekte Party:

- (a) Skriftelik ontvangs van 'n versoek erken aan die bevoegde owerheid van die versoekende Party, en moet hy die bevoegde owerheid van die versoekende Party binne 60 dae van ontvangs van die versoek in kennis stel van tekortkominge in die versoek, indien enige;
- (b) Indien hy nie in staat is om die inligting binne 90 dae van ontvangs van die versoek te bekom en te verskaf nie, ook indien hy beletsels teëkom in die verskaffing van die inligting of weier om die inligting te verskaf, die versoekende Party onverwyld inlig en die redes vir sy onvermoë, die aard van die beletsels of die redes vir sy weiering verduidelik.

## ARTIKEL 6

### BELASTINGONDERSOEKE IN DIE BUITELAND

1. Die versoekende Party kan, met redelike kennisgewing, versoek dat die versoekte Party verteenwoordigers van die bevoegde owerheid van die versoekende Party toelaat om die gebied van die versoekte Party binne te gaan, in soverre dit ingevolge sy landsreg veroorloof is, om met individue onderhoude te voer en rekords na te gaan met die vooraf skriftelike instemming van die individue en ander persone wat betrokke is. Die bevoegde owerheid van die versoekte Party moet die bevoegde owerheid van die versoekende Party in kennis stel van die tyd en plek van die vergadering met die betrokke individue.

2. Die bevoegde owerheid van die versoekte Party kan, op versoek van die bevoegde owerheid van die versoekende Party, verteenwoordigers van die bevoegde owerheid van die versoekende Party toelaat om teenwoordig te wees op die gepaste deel van 'n belastingondersoek in die gebied van die versoekte Party.

3. If the request referred to in paragraph 2 is acceded to, the competent authority of the requested Party conducting the examination shall, as soon as possible, notify the competent authority of the applicant Party about the time and place of the examination, the authority or official designated to carry out the examination and the procedures and conditions required by the requested Party for the conduct of the examination. All decisions with respect to the conduct of the tax examination shall be made by the requested Party conducting the examination.

## ARTICLE 7

### POSSIBILITY OF DECLINING A REQUEST

1. The competent authority of the requested Party may decline a request of the applicant Party, where:

- (a) the request is not made in conformity with this Agreement and, in particular, where the requirements of Article 5 are not met; or
- (b) the applicant Party has not pursued all means available in its own territory to obtain the information, except where recourse to such means would give rise to disproportionate difficulty; or
- (c) the disclosure of the information requested would be contrary to the public policy (ordre public) of the requested Party.

2. This Agreement shall not impose upon a requested Party any obligation:

- (a) to provide information subject to legal privilege, or any trade, business, industrial, commercial or professional secret or trade process, provided that information described in Article 5, paragraph 4, shall not by reason of that fact alone be treated as such a secret or trade process; or
- (b) to supply information on manufacturing costs or other cost information unless and until such date when there is a comprehensive tax convention on income and capital in force between the Contracting Parties providing for a mechanism for the resolution of transfer pricing disputes; or
- (c) to carry out administrative measures at variance with its laws and administrative practices, provided that nothing in this subparagraph shall affect the obligations of a Contracting Party under Article 5, paragraph 4 of this Agreement.

3. A request for information shall not be refused on the ground that the tax claim giving rise to the request is disputed.

4. The requested Party shall not be required to obtain and provide information which, the applicant Party would be unable to obtain under its own laws or in the normal course of administrative practice in response to a valid request made in similar circumstances from the requested Party under this Agreement.



3. Indien die versoek in paragraaf 2 bedoel toegestaan word, moet die bevoegde owerheid van die versoekte Party wat die ondersoek uitvoer, die bevoegde owerheid van die versoekende Party so gou moontlik in kennis stel van die tyd en plek van die ondersoek, die owerheid of beampte wat aangewys is om die ondersoek uit te voer, en die prosedures en voorwaardes wat deur die versoekte Party voorgeskryf word vir die uitvoer van die ondersoek. Alle besluite ten opsigte van die uitvoer van die belastingondersoek word geneem deur die versoekte Party wat die ondersoek doen.

## ARTIKEL 7

### MOONTLIKHEID VAN WEIERING VAN 'N VERSOEK

1. Die bevoegde owerheid van die versoekte Party kan 'n versoek van die versoekende Party weier indien:

- (a) die versoek nie in ooreenstemming met hierdie Ooreenkoms gerig is nie en in die besonder waar daar nie aan die vereistes van Artikel 5 voldoen word nie; of
- (b) die versoekende Party nie al die metodes in sy eie gebied tot sy beskikking nagevolg het om die inligting te verkry nie, uitgesonderd wanneer toevlug tot sodanige metodes tot buitensporige probleme aanleiding sou gee; of
- (c) die openbaarmaking van die verlangde inligting strydig sou wees met die openbare beleid (ordre public) van die versoekte Party.

2. Hierdie Ooreenkoms lê nie 'n verpligting op 'n versoekte Party:

- (a) om inligting wat aan regsprivilegie onderhewig is, of enige handels-, sake-, nywerheids-, kommersiële of beroepsgeheim of handelsproses te verskaf nie, met dien verstande dat die inligting wat in Artikel 5, paragraaf 4, beskryf word, nie net vanweë daardie feit as so 'n geheim of handelsproses gehanteer word nie; of
- (b) om inligting oor vervaardigingskoste of ander koste-inligting te verstrek nie, tensy, en tot die datum dat, daar 'n omvattende belastingooreenkoms oor inkomste en kapitaal tussen die Kontrakterende Partye van krag is wat voorsiening maak vir 'n meganisme vir die beslegting van oordragprysinggeskille; of
- (c) om administratiewe maatreëls uit te voer wat met sy reg en administratiewe praktyke in stryd is nie, met dien verstande dat niks in hierdie subparagraaf die verpligtinge van 'n Kontrakterende Party ingevolge Artikel 5, paragraaf 4, van hierdie Ooreenkoms moet raak nie.

3. 'n Versoek om inligting mag nie geweier word op grond daarvan dat die belastingeis wat tot die versoek aanleiding gegee het, betwis word nie.

4. 'n Versoekte Party hoef nie inligting te bekom en te verskaf wat die versoekende Party, in antwoord op 'n geldige versoek van die versoekte Party in soortgelyke omstandighede ingevolge hierdie Ooreenkoms, nie ingevolge sy reg of in die gewone loop van administratiewe praktyk sou kon verkry nie.

5. The requested Party may decline a request for information if the information is requested by the applicant Party to administer or enforce a provision of the tax law of the applicant Party, or any requirement connected therewith, which discriminates against a national of the requested Party as compared with a national of the applicant Party in the same circumstances.

## ARTICLE 8

### CONFIDENTIALITY

1. All information provided and received by the competent authorities of the Contracting Parties shall be kept confidential.

2. This information may be disclosed only to persons or authorities (including courts and administrative bodies) of the Contracting Parties concerned with the purposes specified in Article 1 including the determination of any appeal, and used by such persons or authorities only for such purposes. For these purposes, information may be used in public court proceedings or in judicial decisions.

3. Such information may not be used for any purpose other than for the purposes stated in Article 1 without the express written consent of the competent authority of the requested Party.

4. Information received under this Agreement must not be disclosed to any other State or sovereign territory not party to this Agreement without the express written consent of the competent authority of the requested Party.

5. Personal data may be transmitted to the extent necessary for carrying out the provisions of this Agreement and subject to the provisions of the law of the requested Party.

## ARTICLE 9

### COSTS

The applicant Party shall reimburse the requested Party for all direct costs incurred in providing information pursuant to this Agreement. The respective competent authorities shall consult from time to time with regard to this Article, and in particular the competent authority of the requested Party shall consult with the competent authority of the applicant Party in advance if the costs of providing information with respect to a specific request are expected to be significant.

5. Die versoekte Party kan 'n versoek om inligting weier indien die inligting deur die versoekende Party versoek word om 'n bepaling van die belastingreg van die versoekende Party, of enige vereiste wat daarmee verband hou, toe te pas of af te dwing wat diskrimineer teen 'n burger van die versoekte Party vergeleke met 'n burger van die versoekende Party in dieselfde omstandighede.

## **ARTIKEL 8**

### **VERTROUOLIKHEID**

1. Alle inligting wat deur die bevoegde owerhede van die Kontrakterende Partye verskaf en ontvang word, moet vertroulik gehou word.

2. Hierdie inligting mag slegs openbaar gemaak word aan persone of owerhede (ook howe en administratiewe liggame) van die betrokke Kontrakterende Partye wat gemoeid is met die doeleindes in Artikel 1 vermeld, insluitende die beslissing van enige appèl, en moet deur daardie persone of owerhede vir slegs daardie doeleindes gebruik word. Inligting mag vir hierdie doeleindes in openbare hofverrigtinge of regterlike beslissings gebruik word.

3. Sodanige inligting mag nie sonder die uitdruklike skriftelike toestemming van die bevoegde owerheid van die versoekte Party vir enige ander doel as die doeleindes in Artikel 1 vermeld gebruik word nie.

4. Inligting wat ingevolge hierdie Ooreenkoms ontvang is, mag nie sonder die uitdruklike skriftelike toestemming van die bevoegde owerheid van die versoekte Party aan 'n ander Staat of soewereiniteit, wat nie 'n party by hierdie Ooreenkoms is, openbaar gemaak word nie.

5. Persoonlike data mag versend word in soverre dit nodig is om die bepalings van hierdie Ooreenkoms uit te voer en behoudens die reg van die versoekte Party.

## **ARTIKEL 9**

### **KOSTE**

Die versoekende Party moet die versoekte Party vergoed vir alle regstreekse koste wat aangegaan is in die verskaffing van inligting ingevolge hierdie Ooreenkoms. Die onderskeie bevoegde owerhede moet van tyd tot tyd oorleg pleeg met betrekking tot hierdie Artikel, en in die besonder moet die bevoegde owerheid van die versoekte Party vooraf met die bevoegde owerheid van die versoekende Party oorleg pleeg indien die koste van die verskaffing van inligting met betrekking tot 'n spesifieke versoek na verwagting beduidend sal wees.

**ARTICLE 10****MUTUAL AGREEMENT PROCEDURE**

1. Where difficulties or doubts arise between the Contracting Parties regarding the implementation or interpretation of this Agreement, the competent authorities shall endeavour to resolve the matter by mutual agreement.
2. In addition to the agreements referred to in paragraph 1, the competent authorities of the Contracting Parties may mutually agree on the procedures to be used under this Agreement.
3. The competent authorities of the Contracting Parties may communicate with each other directly for purposes of reaching agreement under this Article.
4. The Contracting Parties may also agree on other forms of dispute resolution.

**ARTICLE 11****PROTOCOL**

The attached Protocol shall be an integral part of this Agreement.

**ARTICLE 12****ENTRY INTO FORCE**

1. This Agreement shall enter into force one month from the date on which the Contracting Parties have notified each other in writing that their respective legal requirements for the entry into force of this Agreement have been fulfilled. The relevant date shall be the date on which the last notification is received.
2. Upon the date of entry into force, this Agreement shall have effect for all requests made but only in respect of taxable periods beginning on or after January 1, 2014.

**ARTICLE 13****TERMINATION**

1. This Agreement shall remain in force until terminated. Either Contracting Party may terminate this Agreement by serving a notice of termination in writing to the other Contracting Party through the diplomatic channel.
2. Such termination shall become effective on the first day of the month following the expiration of a period of three months after the date of receipt of notice of termination by the other Contracting Party.

**ARTIKEL 10****PROSEDURE VIR ONDERLINGE OOREENKOMS**

1. Waar probleme of twyfel tussen die Kontrakterende Partye ontstaan betreffende die uitvoering of vertolking van die Ooreenkoms, moet die bevoegde owerhede alles in die werk stel om die aangeleentheid deur onderlinge ooreenkoms te besleg.
2. Bykomend tot die ooreenkomste in paragraaf 1 bedoel, kan die bevoegde owerhede van die Kontrakterende Partye onderling ooreenkom oor die prosedures wat ingevolge hierdie Ooreenkoms gebruik moet word.
3. Die bevoegde owerhede van die Kontrakterende Partye kan regstreeks met mekaar kommunikeer vir die doeleindes van die bereiking van 'n ooreenkoms ingevolge hierdie Artikel.
4. Die Kontrakterende Partye kan ook oor ander vorme van geskilbeslegting ooreenkom.

**ARTIKEL 11****PROTOKOL**

Die aangehegte Protokol is 'n integrale deel van hierdie Ooreenkoms.

**ARTIKEL 12****INWERKINGTREDING**

1. Hierdie Ooreenkoms tree in werking een maand vanaf die datum waarop elk van die Kontrakterende Partye die ander skriftelik in kennis gestel het dat daar aan hul onderskeie regsvereistes vir die inwerkingtreding van die Ooreenkoms voldoen is. Die tersaaklike datum is die dag waarop die laaste kennisgewing ontvang is.
2. By inwerkingtreding is hierdie Ooreenkoms van toepassing op alle versoeke, maar slegs ten opsigte van belasbare tydperke wat op of na 1 Januarie 2014 begin.

**ARTIKEL 13****BEËINDIGING**

1. Hierdie Ooreenkoms bly van krag totdat dit beëindig word. Elk van die Kontrakterende Partye kan hierdie Ooreenkoms beëindig deur 'n kennisgewing van beëindiging skriftelik deur middel van diplomatieke kanaal aan die ander Kontrakterende Party te beteken.
2. Sodanige beëindiging word van krag op die eerste dag van die maand wat volg op die verstryking van 'n tydperk van drie maande na die datum van ontvangs van kennisgewing van beëindiging deur die ander Kontrakterende Party.

3. After termination of this Agreement, both Contracting Parties shall remain bound by the provisions of Article 8 with respect to any information provided and received under this Agreement.

**IN WITNESS WHEREOF** the undersigned, being duly authorised thereto by their respective Governments, have signed this Agreement in the German and English language, both texts being equally authentic. In case of diversion of interpretation the English text shall prevail.

**DONE** at Vadzu on 29<sup>th</sup> day of November in the year 2013.

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**FOR THE GOVERNMENT OF THE  
REPUBLIC OF SOUTH AFRICA**

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**FOR THE GOVERNMENT OF THE  
PRINCIPALITY OF LIECHTENSTEIN**

3. Na die beëindiging van hierdie Ooreenkoms bly die Kontrakterende Partye gebind deur die bepalings van Artikel 8 ten opsigte van enige inligting wat ingevolge hierdie Ooreenkoms verskaf en ontvang is.

**TEN BEWYSE WAARVAN** die ondergetekendes, behoorlik daartoe gemagtig deur hulle onderskeie Regerings, hierdie Ooreenkoms in die Duitse en in die Engelse taal, waarvan albei tekste ewe outentiek is, onderteken het. In die geval van 'n afwyking in vertolking geld die Engelse teks.

**GEDOEN** te Vadzu, op die 29ste dag van November in die jaar 2013.

\_\_\_\_\_  
**VIR DIE REGERING VAN DIE  
REPUBLIC VAN SUID-AFRIKA**

\_\_\_\_\_  
**VIR DIE REGERING VAN DIE  
PRINSDOM LIECHTENSTEIN**

## PROTOCOL

To the Agreement between the Government of the Principality of Liechtenstein and the Government of the Republic of South Africa on the exchange of information on tax matters

On the occasion of the signing of the Agreement between the Government of the Principality of Liechtenstein and the Government of the Republic of South Africa (the "Contracting Parties") on the exchange of information on tax matters, the Contracting Parties have agreed upon the following provisions, which are an integral part of the Agreement:

1. With respect to Article 5 paragraph 1, it is understood that the taxpayer is to be informed about the intention to make a request for information unless the request is in relation to a criminal investigation or would jeopardise the purpose of the investigation.
2. With respect to Article 5 paragraph 5 subparagraph a, it is understood that it is not necessary to provide the name of the taxpayer in order to define its identity, if the identity of the taxpayer can be deduced from equivalent elements.
3. In Article 9 the term "direct costs" shall be interpreted as follows:
  - (a) Examples of the "direct costs" include, but are not limited to, the following:
    - (i) reasonable costs of reproducing and transporting documents or records to the competent authority of the applicant Party;
    - (ii) reasonable fees imposed by a financial institution or other record keeper for copying records and research related to a specific request for information;
    - (iii) reasonable costs for stenographic reports and interviews, depositions or testimony;
    - (iv) reasonable fees and expenses, determined in accordance with amounts allowed under applicable law, on the person who voluntarily appears in the territory of one of the Contracting Parties for interview, deposition or testimony relating to a particular information request;
    - (v) reasonable legal fees for non-government counsel appointed or retained, with the approval of the competent authority of the applicant Party, for litigation;
  - (b) "Direct costs" do not include ordinary administrative and overhead expenses incurred by the requested Party in reviewing and responding to information requests submitted by the applicant Party.
  - (c) If the direct costs pertaining to a specific request are expected to exceed 500 Swiss Francs, the competent authority of the requested Party shall contact the competent authority of the applicant Party to determine whether the applicant Party wants to pursue the request and bear the costs.



## PROTOKOL

By die Ooreenkoms tussen die Regering van die Republiek van Suid-Afrika en die Regering van die Prinsdom Liechtenstein vir die uitruil van inligting met betrekking tot belastingaangeleenthede

By geleentheid van die ondertekening van die Ooreenkoms tussen die Regering van die Republiek van Suid-Afrika en die Regering van die Prinsdom Liechtenstein ("die Kontrakterende Partye") vir die uitruil van inligting met betrekking tot belastingaangeleenthede, het die Kontrakterende Partye ooreengekom oor die volgende bepalings wat 'n integrale deel van die Ooreenkoms is:

1. Met betrekking tot Artikel 5, paragraaf 1, word verstaan dat die belastingbetaler ingelig moet word oor die voorneme om 'n versoek om inligting te rig, tensy die versoek in verband staan met 'n strafregtelike ondersoek of dit die doel van die ondersoek op die spel sou plaas.
2. Met betrekking tot Artikel 5, paragraaf 5, subparagraaf a, word verstaan dat dit nie nodig is om die naam van die belastingbetaler te verskaf ten einde sy identiteit te bepaal nie, indien die identiteit van die belastingbetaler van gelykwaardige elemente afgelei kan word.
3. In Artikel 9 word die uitdrukking "regstreekse koste" soos volg uitgelê:
  - (a) Voorbeelde van regstreekse koste sluit in, maar is nie beperk nie tot, die volgende:
    - (i) die redelike koste van die reproduksie van dokumente of rekords en die vervoer daarvan na die bevoegde owerheid van die versoekende Party;
    - (ii) redelike gelde deur 'n finansiële instelling of ander bewaarder van rekords opgelê vir die kopiëring van rekords en vir navorsing wat met 'n besondere versoek om inligting verband hou;
    - (iii) redelike koste vir stenografiese verslae en onderhoude, verklarings of getuienis;
    - (iv) die redelike gelde en uitgawes, vasgestel ooreenkomstig die bedrae toegelaat ingevolge die toepaslike reg, op die persoon wat vrywillig verskyn in die gebied van een van die Kontrakterende Partye vir 'n onderhoud, verklaring of getuienis rakende 'n besondere versoek om inligting;
    - (v) redelike regsgelde vir nie-staatsregsadviseurs wat met die goedkeuring van die bevoegde owerheid van die versoekende Party vir litigasie aangestel of behou word;
  - (b) "Regstreekse koste" sluit nie die gewone administratiewe en oorhoofse uitgawes in wat deur die versoekte Party aangegaan word in die beoordeling en beantwoording van versoeke om inligting wat deur die versoekende Party ingedien is nie.
  - (c) Indien die regstreekse koste wat op 'n besondere versoek betrekking het na verwagting 500 Switserse frank sal oorskry, moet die bevoegde owerheid van die versoekte Party met die bevoegde owerheid van die versoekende Party skakel om vas te stel of die versoekende Party die versoek verder wil voer en die koste gaan dra.

4. Any communications regarding requests for information will be in writing between the authorised representatives of the the competent authorities. In the case of Liechtenstein the authorised representative of the Government is the Fiscal Authority. Each Contracting Party will notify the other of any change of authorised competent authority.

**IN WITNESS WHEREOF** the undersigned, being duly authorised thereto by their respective Governments, have signed this Protocol in the German and English language, both texts being equally authentic. In case of diversion of interpretation the English text shall prevail.

**DONE** at Vadzu on 29<sup>th</sup> day of November in the year 2013.

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**FOR THE GOVERNMENT OF THE  
REPUBLIC OF SOUTH AFRICA**

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**FOR THE GOVERNMENT OF THE  
PRINCIPALITY OF LIECHTENSTEIN**

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4. Enige kommunikasie betreffende versoeke om inligting moet skriftelik geskied tussen die gemagtigde verteenwoordigers van die bevoegde owerhede. In die geval van Liechtenstein, is die Fiskale Owerheid die gemagtigde verteenwoordiger van die Regering. Elk van die Kontrakterende Partye moet die ander in kennis stel van enige verandering van gemagtigde bevoegde owerheid.

**TEN BEWYSE WAARVAN** die ondergetekendes, behoorlik daartoe gemagtig deur hulle onderskeie Regerings, hierdie Protokol in die Duitse en in die Engelse taal, waarvan albei tekste ewe outentiek is, onderteken het. In die geval van 'n afwyking in vertolking geld die Engelse teks.

**GEDOEN** te Vadzu, op die 29ste dag van November in die jaar 2013.

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**VIR DIE REGERING VAN DIE  
REPUBLIEK VAN SUID-AFRIKA**

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**VIR DIE REGERING VAN DIE  
PRINSDOM LIECHTENSTEIN**

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# IMPORTANT Information from Government Printing Works

Dear Valued Customers,

Government Printing Works has implemented rules for completing and submitting the electronic Adobe Forms when you, the customer, submits your notice request.

Please take note of these guidelines when completing your form.

## GPW Business Rules

1. No hand written notices will be accepted for processing, this includes Adobe forms which have been completed by hand.
2. Notices can only be submitted in Adobe electronic form format to the email submission address [submit.egazette@gpw.gov.za](mailto:submit.egazette@gpw.gov.za). This means that any notice submissions not on an Adobe electronic form that are submitted to this mailbox will be **rejected**. National or Provincial gazette notices, where the Z95 or Z95Prov must be an Adobe form but the notice content (body) will be an attachment.
3. Notices brought into GPW by "walk-in" customers on electronic media can only be submitted in Adobe electronic form format. This means that any notice submissions not on an Adobe electronic form that are submitted by the customer on electronic media will be **rejected**. National or Provincial gazette notices, where the Z95 or Z95Prov must be an Adobe form but the notice content (body) will be an attachment.
4. All customers who walk in to GPW that wish to submit a notice that is not on an electronic Adobe form will be routed to the Contact Centre where the customer will be taken through the completion of the form by a GPW representative. Where a customer walks into GPW with a stack of hard copy notices delivered by a messenger on behalf of a newspaper the messenger must be referred back to the sender as the submission does not adhere to the submission rules.
5. All notice submissions that do not comply with point 2 will be charged full price for the notice submission.
6. The current cut-off of all Gazette's remains unchanged for all channels. (Refer to the GPW website for submission deadlines – [www.gpwonline.co.za](http://www.gpwonline.co.za))
7. Incorrectly completed forms and notices submitted in the wrong format will be rejected to the customer to be corrected and resubmitted. Assistance will be available through the Contact Centre should help be required when completing the forms. (012-748 6200 or email [info.egazette@gpw.gov.za](mailto:info.egazette@gpw.gov.za))
8. All re-submissions by customers will be subject to the above cut-off times.
9. All submissions and re-submissions that miss the cut-off will be rejected to the customer to be submitted with a new publication date.
10. Information on forms will be taken as the primary source of the notice to be published. Any instructions that are on the email body or covering letter that contradicts the notice form content will be ignored.

You are therefore advised that effective from **Monday, 18 May 2015** should you not comply with our new rules of engagement, all notice requests will be rejected by our new system.

Furthermore, the fax number **012- 748 6030** will also be **discontinued** from this date and customers will only be able to submit notice requests through the email address [submit.egazette@gpw.gov.za](mailto:submit.egazette@gpw.gov.za).



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