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**GOVERNMENT NOTICE
GOEWERMENSKENNISGEWING**

**SOUTH AFRICAN REVENUE SERVICE
SUID-AFRIKAANSE INKOMSTEDIENS**

No. 449

5 June 2015

INCOME TAX ACT, 1962

AGREEMENT BETWEEN THE GOVERNMENT OF THE REPUBLIC OF SOUTH AFRICA AND THE GOVERNMENT OF BELIZE 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 Belize and has been approved by Parliament in terms of section 231(2) of the Constitution.

It is further notified in terms of Article 10 of the Agreement, that the date of entry into force is 23 May 2015.

No. 449

5 Junie 2015

INKOMSTEBELASTINGWET, 1962**OOREENKOMS TUSSEN DIE REGERING VAN DIE REPUBLIEK VAN SUID-AFRIKA EN DIE REGERING VAN BELIZE 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 Belize en deur die Parlement goedgekeur is ingevolge artikel 231(2) van die Grondwet.

Daar word verder bekendgemaak dat ingevolge Artikel 10 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 BELIZE FOR THE EXCHANGE OF INFORMATION RELATING TO
TAX MATTERS**

PREAMBLE

WHEREAS the Government of the Republic of South Africa and the Government of Belize (“the Parties”) have long been active in international efforts in the fight against financial and other crimes, including the targeting of terrorist financing;

WHEREAS the Parties wish to enhance and facilitate the terms and conditions governing the exchange of information relating to taxes;

DESIRING THEREFORE the Parties in concluding the following Agreement which contains obligations on the part of the Parties only,

HAVE AGREED AS FOLLOWS:

ARTICLE 1

SCOPE OF THE AGREEMENT

The Parties through their competent authorities shall provide assistance through exchange of information that is foreseeably relevant to the administration and enforcement of the domestic laws of the Parties concerning the taxes covered by this Agreement, including information that is foreseeably relevant to the determination, assessment, enforcement or collection of tax with respect to persons subject to such taxes, or to the investigation of tax matters or the prosecution of criminal tax matters in relation to such persons. A requested Party is not obliged to provide information which is neither held by its authorities nor in the possession of or obtainable by persons who are within its territorial jurisdiction. The rights and safeguards secured to persons by the laws or administrative practice of the requested Party remain applicable. The requested Party shall use its best endeavours to ensure that the effective exchange of information is not unduly prevented or delayed.

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

AANHEF

AANGESIEN die Regering van die Republiek van Suid-Afrika en die Regering van Belize ("die Partye") al lank bedrywig is in internasionale pogings in die stryd teen finansiële en ander misdrywe, ook pogings toegespits op die finansiering van terrorisme;

AANGESIEN die Partye die bepalings en voorwaardes wil verstewig en bevorder wat die uitruil van inligting betreffende belastings reël;

DUS BEGERIG is om die volgende Ooreenkoms aan te gaan wat verpligtinge vir slegs die Partye bevat,

HET DIE PARTYE SOOS VOLG OOREENGEKOM:

ARTIKEL 1

BESTEK VAN OOREENKOMS

Die Partye, deur hulle bevoegde owerhede, moet bystand verleen deur die uitruil van inligting wat voorsienbaar tersaaklik is vir die administrasie en afdwinging van die landsreg van die Partye rakende die belastings wat deur hierdie Ooreenkoms gedek word, insluitende inligting wat voorsienbaar tersaaklik is vir die vasstelling, aanslaan, afdwinging of invordering van belasting ten opsigte van persone wat aan sodanige belastings onderhewig is, of vir die ondersoek van belastingaangeleenthede of die vervolging van strafregtelike belastingaangeleenthede met betrekking tot sodanige persone. 'n Versoekte Party is nie verplig om inligting te verskaf wat nóg deur sy owerhede gehou word, nóg in die besit of verkrygbaar is van persone wat binne sy gebiedsjurisdiksie is nie. Die regte en beskerming van persone wat deur die reg of administratiewe praktyk van die versoekte Party aan persone verleen word, bly van toepassing. Die versoekte Party moet alles in sy vermoë doen om te verseker dat die doeltreffende uitruil van inligting nie ten onregte voorkom of uitgestel word nie.

ARTICLE 2**TAXES COVERED**

1. This Agreement shall apply to the following taxes imposed by the Parties:

- (a) in the case of Belize:
 - (i) the income tax (including surtax or surcharge);
 - (ii) the business tax;
 - (iii) the general sales tax; and

- (b) in the case of South Africa:
 - (i) the normal tax;
 - (ii) the withholding tax on royalties;
 - (iii) the dividend tax;
 - (iv) the tax on foreign entertainers and sportspersons; and
 - (v) the value-added tax.

2. This Agreement shall apply also to any identical taxes imposed after the date of signature of the Agreement in addition to or in place of the existing taxes, or any substantially similar taxes if the Parties so agree. The competent authority of each Party shall notify the other of substantial changes in laws which may affect the obligations of that Party pursuant to this Agreement.

ARTICLE 3**GENERAL DEFINITIONS**

1. In this Agreement:

- (a) the term "Belize" means the land and sea areas as defined in Schedule 1 to the Belize Constitution, including the territorial waters and any other area in the sea and in the air within which Belize, in accordance with international law, exercises sovereign rights or its jurisdiction;

- (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;

- (c) the term "company" means any body corporate or any entity that is treated as a body corporate for tax purposes;

ARTIKEL 2**BELASTINGS GEDEK**

1. Hierdie Ooreenkoms is van toepassing op die volgende belastings wat deur die Partye opgelê word:

- (a) in die geval van Belize:
 - (i) die inkomstebelasting (ook ekstra belasting of bobelasting);
 - (ii) die besigheidsbelasting;
 - (iii) die algemene verkoopsbelasting; en

- (b) in die geval van Suid-Afrika:
 - (i) die normale belasting;
 - (ii) die terughoudingsbelasting op tantième;
 - (iii) die dividendbelasting;
 - (iv) die belasting op buitelandse vermaaklikheidskunstenaars en sportpersone;
en
 - (v) die belasting op toegevoegde waarde.

2. Hierdie Ooreenkoms is ook van toepassing op enige identiese belastings wat na die datum van ondertekening van die Ooreenkoms bykomend tot of in die plek van bestaande belastings opgelê word, of enige weselik soortgelyke belastings indien die Partye daartoe instem. Elk van die bevoegde owerhede van die Partye moet die ander kennis gee van wesentlike veranderinge aan die reg wat die verpligtinge van daardie Party ingevolge hierdie Ooreenkoms kan raak.

ARTIKEL 3**ALGEMENE WOORDOMSKRYWING**

1. In hierdie Ooreenkoms:

- (a) beteken die uitdrukking "Belize" die land- en seegebiede wat in Bylae 1 van die Belize-grondwet omskryf word, ook die territoriale waters en enige ander gebied in die see en in die lugruim waarbinne Belize ooreenkomstig die volkereg soewereine regte of jurisdiksie uitoefen;

- (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) beteken die uitdrukking "maatskappy" enige regspersoon of enige entiteit wat vir belastingdoeleindes as 'n regspersoon behandel word;

- (d) the term "competent authority" means:
 - (i) in the case of Belize, the Minister of Finance or his 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;
- (e) the term "criminal laws" means all criminal laws designated as such under domestic law, irrespective of whether such are contained in the tax laws, the criminal code or other statutes;
- (f) the term "criminal tax matters" means tax matters involving intentional conduct whether before or after the entry into force of this Agreement which is liable to prosecution under the criminal laws of the requesting Party;
- (g) the term "information" means any fact, statement, document or record in whatever form;
- (h) the term "information gathering measures" means laws and administrative or judicial procedures enabling a requested Party to obtain and provide the information requested;
- (i) the term "person" includes an individual, a company or any other body or group of persons;
- (j) the term "publicly traded company" means any company whose principal class of shares is listed on a recognised stock exchange 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;
- (k) the term "principal class of shares" means the class or classes of shares representing a majority of the voting power and value of the company;
- (l) the term "recognised stock exchange" means any stock exchange agreed upon by the competent authorities of the Parties;
- (m) the term "public collective investment scheme" means any scheme or fund, in which the purchase, sale or redemption of shares or other interests is not implicitly or explicitly restricted to a limited group of investors;
- (n) the term "requested Party" means the Party to this Agreement which is requested to provide or has provided information in response to a request;

- (d) beteken die uitdrukking "bevoegde owerheid":
- (i) in die geval van Belize, die Minister van Finansies of sy of haar gemagtigde verteenwoordiger; en
 - (ii) in die geval van Suid-Afrika, die Kommissaris van die Suid-Afrikaanse Inkomstediens of 'n gemagtigde verteenwoordiger van die Kommissaris;
- (e) beteken die uitdrukking "strafreg" alle strafregbepalings wat as sodanig aangewys is ingevolge die landsreg, ongeag of sodanige bepaling in die belastingreg, die strafregkode of ander statute vervat is;
- (f) beteken die uitdrukking "strafregtelike belastingaangeleenthede" belastingaangeleenthede wat opsetlike gedrag behels, hetsy voor of na die inwerkingtreding van hierdie Ooreenkoms, wat ingevolge die strafreg van die versoekende Party aan vervolging onderhewig is;
- (g) beteken die uitdrukking "inligting" enige feit, verklaring, dokument of rekord in watter vorm ook al;
- (h) beteken die uitdrukking "inligtingversamelmaatreëls" die reg en administratiewe of regsprosedures wat 'n versoekte Party in staat stel om die verlangde inligting te bekom en te verskaf;
- (i) behels die uitdrukking "persoon" 'n individu, 'n maatskappy of enige ander liggaam van persone of groep persone;
- (j) beteken die uitdrukking "openbaar verhandelde maatskappy" enige maatskappy waarvan die hoofklas van aandele op 'n erkende aandelebeurs genoteer is, mits sy 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;
- (k) beteken die uitdrukking "hoofklas van aandele" die klas of klasse van aandele wat 'n meerderheid van die stemkrag en waarde van die maatskappy verteenwoordig;
- (l) beteken die uitdrukking "erkende aandelebeurs" enige aandelebeurs waartoe die bevoegde owerhede van die Partye ooreengekom het;
- (m) beteken die uitdrukking "openbare kollektiewe beleggingskema" enige skema of fonds waarin die koop, verkoop of aflossing van aandele of ander belange nie implisiet of eksplisiet tot 'n beperkte groep beleggers beperk word nie;
- (n) beteken die uitdrukking "versoekte Party" die Party by hierdie Ooreenkoms wat versoek word om inligting te verskaf of wat inligting verskaf het in antwoord op 'n versoek;

- (o) the term "requesting Party" means the Party to this Agreement submitting a request for or having received information from the requested Party; and
- (p) the term "tax" means any tax covered by this Agreement.

2. As regards the application of this Agreement at any time by a Party, any term not defined therein shall, unless the context otherwise requires, have the meaning that it has at that time under the laws of that Party, any meaning under the applicable tax laws of that Party prevailing over a meaning given to the term under other laws of that Party.

ARTICLE 4

EXCHANGE OF INFORMATION UPON REQUEST

1. The competent authority of the requested Party shall provide upon request by the requesting 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 the conduct being investigated would constitute a crime under the laws of the requested Party if it had occurred in the territory of the requested Party. The competent authority of the requesting 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, the requested Party shall use the information gathering measures it considers relevant to provide the requesting Party with the information requested, notwithstanding that the requested Party may not need such information for its own tax purposes.

3. If specifically requested by the competent authority of the requesting 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 Party shall ensure that it has the authority, subject to the terms of Article 1, to obtain and provide, through its competent authority and upon request:

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

- (o) beteken die uitdrukking "versoekende Party" die Party by hierdie Ooreenkoms wat 'n versoek om inligting indien of wat inligting van die versoekte Party ontvang het; en
- (p) beteken die uitdrukking "belasting" enige belasting gedek deur hierdie Ooreenkoms.

2. Betreffende die toepassing van hierdie Ooreenkoms te eniger tyd deur 'n Party, het 'n uitdrukking wat nie daarin omskryf is nie, tensy dit uit die samehang anders blyk, die betekenis wat dit op daardie tydstip ingevolge die reg van daardie Party het, en geniet enige betekenis ingevolge die toepaslike belastingreg van daardie Party voorrang bo 'n betekenis wat ingevolge ander wette van daardie Party aan die uitdrukking geheg word.

ARTIKEL 4

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 inagneming daarvan 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 dit in die gebied van die versoekte Party plaasgevind het. Die bevoegde owerheid van die versoekende Party mag 'n versoek om inligting ingevolge hierdie Artikel slegs rig wanneer hy nie in staat is om die verlangde inligting deur ander metodes te bekom nie, uitgesonderd waar toevlug tot sodanige metodes tot buitensporige probleme aanleiding sou gee.

2. Indien die inligting in 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 die versoekte Party die inligtingversamelmaatreëls wat hy tersaaklik ag om die aangevraagde inligting aan die versoekende Party te verskaf, al het die versoekte Party sodanige inligting nie vir sy eie belastingdoeleindes nodig nie.

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 soverre dit ingevolge sy landsreg toelaatbaar is, inligting verskaf in die vorm van verklarings van getuies en gewaarmerkte afskrifte van oorspronklike rekords.

4. Elke Party moet seker maak dat hy, behoudens die bepalinge van Artikel 1, die bevoegdheid het om, deur sy bevoegde owerheid en op versoek:

- (a) inligting te bekom en te verskaf wat gehou word deur banke, ander finansiële instellings en enige persoon, ook benoemdes en trustees, wat in 'n agentskaps- of fidusiêre hoedanigheid optree;
- (b) (i) inligting te bekom en te verskaf betreffende die regs- en voordelige eienaarskap van maatskappye, vennootskappe, stigtings en ander persone, insluitende in die geval van kollektiewe beleggingskemas, inligting oor aandele, eenhede en ander belange;
- (ii) in die geval van trusts, inligting te bekom en te verskaf oor trustoprigters, trustees en begunstigdes.

5. This Agreement does not create an obligation for a Party to obtain or provide ownership information with respect to publicly traded companies or public collective investment schemes, unless such information can be obtained without giving rise to disproportionate difficulties.

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

- (a) the identity of the person under examination or investigation;
- (b) the period for which the information is requested;
- (c) the nature of the information requested and the form in which the requesting Party would prefer to receive it;
- (d) the tax purpose for which the information is sought;
- (e) the reasons for believing that the information requested is foreseeably relevant to tax administration and enforcement of the requesting Party, with respect to the person identified in subparagraph (a) of this paragraph;
- (f) grounds for believing that the information requested is present in the requested Party or is in the possession of or obtainable by a person within the jurisdiction of the requested Party;
- (g) to the extent known, the name and address of any person believed to be in possession or able to obtain the information requested;
- (h) a statement that the request is in conformity with the laws and administrative practices of the requesting Party, that if the requested information was within the jurisdiction of the requesting Party then the competent authority of the requesting Party would be able to obtain the information under the laws of the requesting Party or in the normal course of administrative practice and that it is in conformity with this Agreement; and
- (i) a statement that the requesting Party has pursued all means available in its own territory to obtain the information, except where that would give rise to disproportionate difficulty.

7. The competent authority of the requested Party shall acknowledge receipt of the request to the competent authority of the requesting Party and shall use its best endeavours to forward the requested information to the requesting Party with the least possible delay.

5. Hierdie Ooreenkoms skep nie 'n verpligting vir 'n Party om inligting oor eienaarskap met betrekking tot openbaar verhandelde maatskappye of openbare kollektiewe beleggingskemas te bekom of te verskaf nie, tensy sodanige inligting bekom kan word sonder om tot buitensporige probleme aanleiding te gee.

6. Enige versoek om inligting moet so breedvoerig as moontlik geformuleer word en die volgende skriftelik uiteensit:

- (a) die identiteit van die persoon wie se sake nagegaan of wat ondersoek word;
- (b) die tydperk waarvoor die inligting versoek word;
- (c) die aard van die inligting wat verlang word en die vorm waarin die versoekende Party verkies om die inligting te ontvang;
- (d) die belastingdoel waarvoor die inligting verlang word;
- (e) die redes waarom vermoed word dat die aangevraagde inligting voorsienbaar tersaaklik is vir die belastingadministrasie en -afdwinging van die versoekende Party ten opsigte van die persoon wat in subparagraaf (a) van hierdie paragraaf geïdentifiseer is;
- (f) gronde waarom vermoed word dat die aangevraagde inligting in die versoekte Party aanwesig is, of in besit of verkrygbaar is deur 'n persoon binne die jurisdiksie van die versoekte Party;
- (g) in soverre dit bekend is, die naam en adres van 'n persoon wat vermoedelik in besit is van die aangevraagde inligting of in staat is om sodanige inligting te bekom;
- (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 bekom ingevolge die reg van die versoekende Party of in die gewone loop van administratiewe praktyk 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.

7. Die bevoegde owerheid van die versoekte Party moet ontvangs van die versoek aan die bevoegde owerheid van die versoekende Party erken, en moet alles in sy vermoë doen om die verlangde inligting met die mins moontlike vertraging aan die versoekende Party te versend.

ARTICLE 5**TAX EXAMINATIONS ABROAD**

1. With reasonable notice, the requesting Party may request that the requested Party allow representatives of the competent authority of the requesting Party to enter the territory of the requested Party, to the extent permitted under its domestic laws, to interview individuals and examine records with the prior written consent of the individuals or other persons concerned. The competent authority of the requesting Party shall notify the competent authority of the requested Party of the time and place of the intended meeting with the individuals concerned.
2. At the request of the competent authority of the requesting Party, the competent authority of the requested Party may permit representatives of the competent authority of the requesting Party to attend a tax examination in the territory of the requested Party.
3. If the request referred to in paragraph 2 is granted, the competent authority of the requested Party conducting the examination shall, as soon as possible, notify the competent authority of the requesting Party of the time and place of the examination, the authority or person authorised to carry out the examination and the procedures and conditions required by the requested Party for the conduct of the examination. All decisions regarding the conduct of the examination shall be made by the requested Party conducting the examination.

ARTICLE 6**POSSIBILITY OF DECLINING A REQUEST**

1. The competent authority of the requested Party may decline to assist:
 - (a) where the request is not made in conformity with this Agreement;
 - (b) where the requesting 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) where the disclosure of the information requested would be contrary to public policy of the requested Party.
2. This Agreement shall not impose upon a requested Party any obligation to provide items subject to legal privilege, or any trade, business, industrial, commercial or professional secret or trade process, provided that information described in Article 4, paragraph 4, shall not by reason of that fact alone be treated as such a secret or trade process.
3. A request for information shall not be refused on the ground that the tax claim giving rise to the request is disputed.

ARTIKEL 5**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 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 toestemming van die betrokke individue of ander persone. Die bevoegde owerheid van die versoekende Party moet die bevoegde owerheid van versoekte Party in kennis stel van die tyd en plek van die voorgenome 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 laasgenoemde Party toelaat om 'n belastingondersoek in die gebied van die versoekte Party by te woon.

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 persoon wat gemagtig is om die ondersoek uit te voer, en die prosedures en voorwaardes wat die versoekte Party vir die uitvoer van die ondersoek voorskryf. Alle besluite betreffende die uitvoer van die ondersoek word geneem deur die versoekte Party wat die ondersoek uitvoer.

ARTIKEL 6**MOONTLIKHEID VAN WEIERING VAN 'N VERSOEK**

1. Die bevoegde owerheid van die versoekte Party kan weier om bystand te verleen:

- (a) wanneer die versoek nie in ooreenstemming met hierdie Ooreenkoms gerig is nie;
- (b) wanneer die versoekende Party nie al die metodes in sy eie gebied tot sy beskikking nagevolg het om die inligting te bekom nie, uitgesonderd waar toegang tot sodanige metodes tot buitensporige probleme aanleiding sou gee; of
- (c) waar die openbaarmaking van die verlangde inligting strydig sou wees met die openbare beleid van die versoekte Party.

2. Hierdie Ooreenkoms lê nie 'n verpligting op 'n versoekte Party om items onderhewig aan regsprivilegie of enige handels-, sake-, nywerheids-, kommersiële of beroepsgeheim of handelsproses te verskaf nie, met dien verstande dat inligting wat in Artikel 4, paragraaf 4, beskryf word, nie bloot omrede daardie feit as so 'n geheim of handelsproses gehanteer word 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. The requested Party shall not be required to obtain and provide information which, if the requested information was within the jurisdiction of the requesting Party, the competent authority of the requesting Party would not be able to obtain under its laws or in the normal course of administrative practice.

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

ARTICLE 7

CONFIDENTIALITY

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

2. Such information shall be disclosed only to persons or authorities (including courts and administrative bodies) concerned with the purposes specified in Article 1, and used by such persons or authorities only for such purposes, including the determination of any appeal. For these purposes, information may be disclosed 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 provided to a requesting Party under this Agreement may not be disclosed to any other jurisdiction.

ARTICLE 8

COSTS

Unless the competent authorities of the Parties otherwise agree, indirect costs incurred in providing assistance shall be borne by the requested Party, and direct costs incurred in providing assistance (including costs of engaging external advisors in connection with litigation or otherwise) shall be borne by the requesting Party. 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 requesting Party in advance if the costs of providing information with respect to a specific request are expected to be significant.

4. Daar word nie van die versoekte Party vereis om inligting te bekom en te verskaf wat, sou die verlangde inligting binne die jurisdiksie van die versoekende Party wees, die bevoegde owerheid van die versoekende Party nie ingevolge sy reg of in die gewone verloop van administratiewe praktyk sou kon bekom nie.

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 of onderdaan van die versoekte Party vergeleke met 'n burger of onderdaan van die versoekende Party in dieselfde omstandighede.

ARTIKEL 7

VERTROULIKHEID

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

2. Sodanige inligting moet slegs openbaar gemaak word aan persone of owerhede (ook howe en administratiewe liggame) wat gemoeid is met die doeleindes in Artikel 1 vermeld, en moet deur sodanige persone of owerhede vir slegs sodanige doeleindes gebruik word, insluitende die bepaling van enige appèl. Inligting mag, vir hierdie doeleindes, in openbare hofverrigtinge of in geregtelike beslissings openbaar gemaak 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 aan 'n versoekende Party verskaf word, mag aan geen ander jurisdiksie openbaar gemaak word nie.

ARTIKEL 8

KOSTE

Tensy die bevoegde owerhede van die Partye anders ooreenkom, word die onregstreekse koste wat by die verskaffing van bystand aangegaan is, deur die versoekte Party gedra, en word die regstreekse koste wat by die verskaffing van bystand aangegaan is (ook die koste om eksterne adviseurs in verband met litigasie of andersins te bekom), deur die versoekende Party gedra. Die 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 9

MUTUAL AGREEMENT PROCEDURE

1. Where difficulties or doubts arise between the Parties regarding the implementation or interpretation of this Agreement, the respective competent authorities shall use their best efforts to resolve the matter by mutual agreement.
2. In addition to the agreements referred to in paragraph 1, the competent authorities of the Parties may mutually agree on the procedures to be used under Articles 4, 5 and 8.
3. The competent authorities of the Parties may communicate with each other directly for purposes of reaching agreement under this Article.
4. The Parties shall agree on other forms of dispute resolution should this become necessary.

ARTICLE 10

ENTRY INTO FORCE

This Agreement shall enter into force thirty (30) days after receipt of written notification by the latter Party of completion of all legal formalities required for entry into force. Upon the date of entry into force, it shall have effect:

- (a) for criminal tax matters on that date; and
- (b) for all other matters covered in Article 1 on that date, but only in respect of taxable periods beginning on or after that date or, where there is no taxable period, all charges to tax arising on or after that date.

ARTICLE 11

TERMINATION

1. This Agreement shall remain in force until terminated by either Party.
2. Either Party may terminate this Agreement by giving notice of termination in writing. Such termination shall become effective on the first day of the month following the expiration of a period of three (3) months' after the date of receipt of notice of termination by the other Party. All requests received up to the effective date of termination will be dealt with in accordance with the terms of this Agreement.
3. If the Agreement is terminated the Parties shall remain bound by the provisions of Article 7 with respect to any information obtained under this Agreement.

ARTIKEL 9**PROSEDURE VIR ONDERLINGE OOREENKOMS**

1. Waar probleme of twyfel tussen die Partye ontstaan betreffende die uitvoering of vertolking van hierdie 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 Partye onderling ooreenkom oor die prosedures wat ingevolge Artikel 4, 5 en 8 gebruik moet word.
3. Die bevoegde owerhede van die Partye kan regstreeks met mekaar kommunikeer vir doeleindes van die bereiking van 'n ooreenkoms ingevolge hierdie Artikel.
4. Die Kontrakterende Partye moet, indien nodig, oor ander vorme van geskilbeslegting ooreenkom.

ARTIKEL 10**INWERKINGTREDING**

Hierdie Ooreenkoms tree in werking dertig (30) dae na ontvangs van skriftelike kennisgewing deur die laaste Party van afhandeling van alle regsformaliteite wat vir inwerkingtreding vereis word. Op die datum van inwerkingtreding is dit van toepassing:

- (a) op strafregtelike belastingaangeleenthede op daardie datum; en
- (b) op alle ander aangeleenthede wat op daardie datum in Artikel 1 gedek word, maar slegs ten opsigte van belasbare tydperke wat op of na daardie datum begin of, waar daar geen belasbare tydperk is nie, alle heffings op belasting wat op of na daardie datum ontstaan.

ARTIKEL 11**BEËINDIGING**

1. Hierdie Ooreenkoms bly van krag totdat dit deur enige van die Partye beëindig word.
2. Enige Party kan hierdie Ooreenkoms beëindig deur skriftelik kennis van beëindiging te gee. Sodanige beëindiging word van krag op die eerste dag van die maand ná verstryking van 'n tydperk van drie (3) maande na die datum van ontvangs van kennis van beëindiging deur die ander Party. Alle versoeke wat tot op die effektiewe datum van beëindiging ontvang is, moet ooreenkomstig die bepalings van hierdie Ooreenkoms gehanteer word.
3. Indien die Ooreenkoms beëindig word, bly die Partye gebind deur die bepalings van Artikel 7 ten opsigte van enige inligting wat kragtens hierdie Ooreenkoms bekom is.

IN WITNESS WHEREOF the undersigned, being duly authorised thereto by their respective Governments, have signed and sealed this Agreement in two originals in the English language, both texts being equally authentic.

DONE at Belmopan on 6th day of May in the year 2014.

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

**FOR THE GOVERNMENT OF
BELIZE**

TEN BEWYSE WAARVAN die ondergetekendes, behoorlik daartoe gemagtig deur hulle onderskeie Regerings, hierdie Ooreenkoms in twee oorspronklike eksemplare in die Engelse taal, waarvan albei tekste ewe outentiek is, onderteken en geseël het.

GEDOEN te Belmopan op hede die 6^{de} dag van Mei 2014.

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

**VIR DIE REGERING VAN
BELIZE**

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. 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)
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)
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.



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