



Government Gazette Staatskoerant

REPUBLIC OF SOUTH AFRICA
REPUBLIEK VAN SUID AFRIKA

Vol. 605

24 November 2015
November

No. 39444

N.B. The Government Printing Works will not be held responsible for the quality of "Hard Copies" or "Electronic Files" submitted for publication purposes

ISSN 1682-5843



9 771682 584003

39444



AIDS HELPLINE: 0800-0123-22 Prevention is the cure

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.

DISCLAIMER:

Government Printing Works reserves the right to apply the 25% discount to all Legal and Liquor notices that comply with the business rules for notice submissions for publication in gazettes.

National, Provincial, Road Carrier Permits and Tender notices will pay the price as published in the Government Gazettes.

For any information, please contact the eGazette Contact Centre on 012-748 6200 or email info.egazette@gpw.gov.za

Contents

<i>No.</i>		<i>Gazette No.</i>	<i>Page No.</i>
GENERAL NOTICES • ALGEMENE KENNISGEWINGS			
South African Revenue Service/ Suid-Afrikaanse Inkomstediens			
1173	Income Tax Act, 1962: Agreement between the Government of the Republic of South Africa and the Government of the Hong Kong Special Administrative Region of the People's Republic of China for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	39444	4
1173	Inkomstebelastingwet, 1962: Ooreenkoms tussen die Regering van die Republiek van Suid-Afrika en die Regering van die Hongkong Spesiale Administratiewe Streek van die Volksrepubliek van China ter vermyding van dubbele belasting en ter voorkoming van fiskale ontduiking met betrekking tot belasting op inkomste.....	39444	5

GENERAL NOTICES • ALGEMENE KENNISGEWINGS

SOUTH AFRICAN REVENUE SERVICE**NOTICE 1173 OF 2015****INCOME TAX ACT, 1962****AGREEMENT BETWEEN THE GOVERNMENT OF THE REPUBLIC OF SOUTH AFRICA AND THE GOVERNMENT OF THE HONG KONG SPECIAL ADMINISTRATIVE REGION OF THE PEOPLE'S REPUBLIC OF CHINA FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME**

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 avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income set out in the Schedule to this Notice has been entered into with the Government of the Hong Kong special administrative region of the People's Republic of China and has been approved by Parliament in terms of section 231(2) of the Constitution.

It is further notified in terms of paragraph 1 of Article 27 of the Protocol that the date of entry into force is 20 October 2015.

SUID-AFRIKAANSE INKOMSTEDIENS
KENNISGEWING 1173 VAN 2015
INKOMSTEBELASTINGWET, 1962

OOREENKOMS TUSSEN DIE REGERING VAN DIE REPUBLIEK VAN SUID-AFRIKA EN DIE REGERING VAN DIE HONGKONG SPESIALE ADMINISTRATIEWE STREEK VAN DIE VOLKSREPUBLIEK VAN CHINA TER VERMYDING VAN DUBBELE BELASTING EN TER VOORKOMING VAN FISKALE ONTDUIKING MET BETREKKING TOT BELASTINGS OP INKOMSTE

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 ter vermyding van dubbele belasting en ter voorkoming van fiskale ontduiking met betrekking tot belastings op inkomste wat in die Bylae tot hierdie Kennisgewing vervat is, aangegaan is met die Regering van die Hongkong spesiale administratiewe streek van die Volksrepubliek van China en deur die Parlement goedgekeur is ingevolge artikel 231(2) van die Grondwet.

Daar word verder bekendgemaak dat ingevolge paragraaf 1 van Artikel 27 van die Ooreenkoms, die datum van inwerkingtreding 20 Oktober 2015 is.

SCHEDULE

AGREEMENT BETWEEN THE GOVERNMENT OF THE REPUBLIC OF SOUTH AFRICA AND THE GOVERNMENT OF THE HONG KONG SPECIAL ADMINISTRATIVE REGION OF THE PEOPLE'S REPUBLIC OF CHINA FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME

PREAMBLE

The Government of the Republic of South Africa and the Government of the Hong Kong Special Administrative Region of the People's Republic of China;

DESIRING to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income;

HAVE AGREED AS FOLLOWS:

ARTICLE 1

PERSONS COVERED

This Agreement shall apply to persons who are residents of one or both of the Contracting Parties.

ARTICLE 2

TAXES COVERED

1. This Agreement shall apply to taxes on income imposed on behalf of a Contracting Party or of its political subdivisions, irrespective of the manner in which they are levied.

2. There shall be regarded as taxes on income all taxes imposed on total income, or on elements of income, including taxes on gains from the alienation of movable or immovable property.

3. The existing taxes to which the Agreement shall apply are:

- (a) in the case of the Hong Kong Special Administrative Region,
 - (i) profits tax;
 - (ii) salaries tax; and
 - (iii) property tax;whether or not charged under personal assessment;

BYLAE**OOREENKOMS TUSSEN DIE REGERING VAN DIE REPUBLIEK VAN SUID-AFRIKA EN DIE REGERING VAN DIE HONGKONG SPESIALE ADMINISTRATIEWE STREEK VAN DIE VOLKSREPUBLIEK VAN CHINA TER VERMYDING VAN DUBBELE BELASTING EN TER VOORKOMING VAN FISKALE ONTDUIKING MET BETREKKING TOT BELASTINGS OP INKOMSTE****AANHEF**

Die Regering van die Republiek van Suid-Afrika en die Regering van die Hongkong Spesiale Administratiewe Streek van die Volksrepubliek van China;

BEGERIG om 'n Ooreenkoms aan te gaan ter vermyding van dubbele belasting en ter voorkoming van fiskale ontduiking ten opsigte van belasting op inkomste;

HET SOOS VOLG OOREENGEKOM:**ARTIKEL 1****PERSONE GEDEK**

Hierdie Ooreenkoms is van toepassing op persone wat inwoners van een van of albei die Kontrakterende Partye is.

ARTIKEL 2**BELASTINGS GEDEK**

1. Hierdie Ooreenkoms is van toepassing op belasting op inkomste wat ten behoeve van 'n Kontrakterende Party of sy staatkundige onderverdelings gehef word, ongeag die wyse waarop dit gehef word.

2. Alle belasting wat op totale inkomste gehef word, of op elemente van inkomste, insluitende belasting op winste uit die vervreemding van roerende of onroerende eiendom, word as belasting op inkomste beskou.

3. Die bestaande belasting waarop die Ooreenkoms van toepassing is, is:-

- (a) in die geval van Hongkong Spesiale Administratiewe Streek,
 - (i) winsbelasting;
 - (ii) salarisbelasting; en
 - (iii) eiendomsbelasting;hetsy gevorder onder persoonlike aanslag al dan nie;

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

4. The Agreement shall apply also to any identical or substantially similar taxes that are imposed after the date of signature of the Agreement in addition to, or in place of, the existing taxes, as well as any other taxes falling within paragraphs 1 and 2 of this Article which a Contracting Party may impose in future. The competent authorities of the Contracting Parties shall notify each other of any significant changes that have been made in their taxation laws.

5. The existing taxes, together with the taxes imposed after the signature of the Agreement, are hereinafter referred to as “Hong Kong Special Administrative Region tax” or “South African tax”, as the context requires.

ARTICLE 3

GENERAL DEFINITIONS

1. For the purposes of this Agreement, unless the context otherwise requires:
 - (a) the term “Hong Kong Special Administrative Region” means any territory where the tax laws of the Hong Kong Special Administrative Region of the People’s Republic of China apply;
 - (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 or jurisdiction;
 - (c) the term “business” includes the performance of professional services and of other activities of an independent character;
 - (d) the term “company” means any body corporate or any entity that is treated as a body corporate for tax purposes;
 - (e) the term “competent authority” means:
 - (i) in the case of the Hong Kong Special Administrative Region, the Commissioner of Inland Revenue or an authorised representative of the Commissioner; and
 - (ii) in the case of South Africa, the Commissioner for the South African Revenue Service or an authorised representative of the Commissioner;
 - (f) the term “Contracting Party” or “the other Contracting Party” means the Hong Kong Special Administrative Region or South Africa, as the context requires;

- (b) in die geval van Suid-Afrika,
 - (i) die normale belasting;
 - (ii) die terughoubelasting op tantième;
 - (iii) die dividendbelasting;
 - (iv) die terughoubelasting op rente; en
 - (v) die belasting op buitelandse vermaaklikheidskunstenaars en sportspersone.

4. Die Ooreenkoms is ook van toepassing op enige identiese of wesenlik soortgelyke belastings wat na die datum van ondertekening van die Ooreenkoms benewens of in die plek van die bestaande belastings gehef word, sowel as enige ander belastings wat onder paragraaf 1 en 2 van hierdie Artikel val wat 'n Kontrakterende Party in die toekoms kan oplê. Die bevoegde owerhede van die Kontrakterende Partye moet mekaar in kennis stel van enige beduidende veranderinge wat aan hulle belastingwette aangebring is.

5. Die bestaande belastings, tesame met die belastings wat gehef is na die ondertekening van die Ooreenkoms, word hieronder na gelang van die samehang "belasting van die Hongkong Spesiale Administratiewe Streek" of "Suid-Afrikaanse belasting" genoem.

ARTIKEL 3

ALGEMENE WOORDOMSKRYWING

1. Vir doeleindes van hierdie Ooreenkoms, tensy dit uit die samehang anders blyk:
 - (a) beteken die uitdrukking "Hongkong Spesiale Administratiewe Streek" enige gebied waar die belastingwette van die Hongkong Spesiale Administratiewe Streek van die Volksrepubliek van China geld;
 - (b) beteken die uitdrukking "Suid-Afrika" die Republiek van Suid-Afrika en, wanneer dit in 'n geografiese sin gebruik word, ook die gebiedswaters daarvan asook enige gebied buite die gebiedswaters, insluitende die vastelandsplat, wat ingevolge die wette van Suid-Afrika en ooreenkomstig die volkereg aangewys is of hierna aangewys word as 'n gebied waarbinne Suid-Afrika soewereine regte of jurisdiksie kan uitoefen;
 - (c) beteken die uitdrukking "besigheid" ook die verrigting van beroepsdienste en van ander bedrywighede van 'n onafhanklike aard;
 - (d) beteken die uitdrukking "maatskappy" enige regspersoon of enige entiteit wat vir belastingdoeleindes as 'n regspersoon behandel word;
 - (e) beteken die uitdrukking "bevoegde owerheid":
 - (i) in die geval van die Hongkong Spesiale Administratiewe Streek, die Kommissaris van Binnelandse Inkomste of 'n gemagtigde verteenwoordiger van die Kommissaris; en
 - (ii) in die geval van Suid-Afrika, die Kommissaris van die Suid-Afrikaanse Inkomstediens of 'n gemagtigde verteenwoordiger van die Kommissaris;
 - (f) beteken die uitdrukking "Kontrakterende Party" of "die ander Kontrakterende Party" die Hongkong Spesiale Administratiewe Streek of Suid-Afrika, na gelang van die samehang;

- (g) the term “enterprise” applies to the carrying on of any business;
- (h) the terms “enterprise of a Contracting Party” and “enterprise of the other Contracting Party” mean respectively an enterprise carried on by a resident of a Contracting Party and an enterprise carried on by a resident of the other Contracting Party;
- (i) the term “international traffic” means any transport by a ship or aircraft operated by an enterprise of a Contracting Party, except when the ship or aircraft is operated solely between places in the other Contracting Party;
- (j) the term “national”, in relation to South Africa means:
 - (i) any individual possessing the nationality or citizenship of South Africa; and
 - (ii) any legal person or association deriving its status as such from the laws in force in South Africa;
- (k) the term “person” includes an individual, a company and any other body of persons that is treated as an entity for tax purposes;
- (l) the term “tax” means the Hong Kong Special Administrative Region tax or South African tax, as the context requires.

2. In the Agreement, the terms “Hong Kong Special Administrative Region tax” and “South African tax” do not include any penalty or interest (however described) imposed under the laws of either Contracting Party relating to the taxes covered by the Agreement.

3. As regards the application of the provisions of the Agreement at any time by a Contracting Party, any term not defined therein shall, unless the context otherwise requires, have the meaning that it has at that time under the law of that Party for the purposes of the taxes to which the Agreement applies, 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

RESIDENT

- 1. For the purposes of this Agreement, the term “resident of a Contracting Party” means:
 - (a) in the case of the Hong Kong Special Administrative Region,
 - (i) any individual who ordinarily resides in the Hong Kong Special Administrative Region;
 - (ii) any individual who stays in the Hong Kong Special Administrative Region for more than 180 days during a year of assessment or for more than 300 days in two consecutive years of assessment one of which is the relevant year of assessment;

- (g) het die uitdrukking "onderneming" betrekking op die dryf van enige besigheid;
- (h) beteken die uitdrukkings "onderneming van 'n Kontrakterende Party" en "onderneming van die ander Kontrakterende Party" onderskeidelik 'n onderneming wat deur 'n inwoner van 'n Kontrakterende Party gedryf word en 'n onderneming wat deur 'n inwoner van die ander Kontrakterende Party gedryf word;
- (i) beteken die uitdrukking "internasionale verkeer" enige vervoer per skip of lugvaartuig wat deur 'n onderneming van 'n Kontrakterende Party bedryf word, uitgesonderd waar die skip of lugvaartuig slegs tussen plekke in die ander Kontrakterende Party bedryf word;
- (j) beteken die uitdrukking "burger" met betrekking tot Suid-Afrika:
 - (i) enige individu wat Suid-Afrikaanse nasionaliteit of burgerskap het; en
 - (ii) enige regspersoon of vereniging wat sy status as sodanig verkry uit die wette wat in Suid-Afrika van krag is;
- (k) beteken die uitdrukking "persoon" ook 'n individu, 'n maatskappy en enige ander liggaam van persone wat vir belastingdoeleindes as 'n entiteit behandel word;
- (l) beteken die uitdrukking "belasting" belasting van die Hongkong Spesiale Administratiewe Streek of Suid-Afrikaanse belasting, na gelang van die samehang.

2. In die Ooreenkoms sluit die uitdrukkings "belasting van die Hongkong Spesiale Administratiewe Streek" en "Suid-Afrikaanse belasting" nie enige boete of rente (hoe ook al beskryf) in wat opgelê is ingevolge die wette van enigeen van die Kontrakterende Partye wat op die belastings gedek deur die Ooreenkoms betrekking het nie.

3. Betreffende die toepassing van die bepalings van die Ooreenkoms te eniger tyd deur 'n Kontrakterende 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 vir doeleindes van die belastings waarop die Ooreenkoms van toepassing is, en geniet enige betekenis ingevolge die toepaslike belastingwette van daardie Staat voorrang bo 'n betekenis wat ingevolge ander wette van daardie Party aan die uitdrukking geheg is.

ARTIKEL 4

INWONER

1. Vir doeleindes van hierdie Ooreenkoms beteken die uitdrukking "inwoner van 'n Kontrakterende Staat":

- (a) in die geval van die Hongkong Spesiale Administratiewe Streek,
 - (i) enige individu wat normaalweg in die Hongkong Spesiale Administratiewe Streek woon;
 - (ii) enige individu wat in die Hongkong Spesiale Administratiewe Streek woon vir meer as 180 dae tydens 'n jaar van aanslag of vir meer as 300 dae in twee opeenvolgende jare van aanslag waarvan een die tersaaklike jaar van aanslag is;

- (iii) a company incorporated in the Hong Kong Special Administrative Region or, if incorporated outside the Hong Kong Special Administrative Region, being normally managed or controlled in the Hong Kong Special Administrative Region;
- (iv) any other person constituted under the laws of the Hong Kong Special Administrative Region or, if constituted outside the Hong Kong Special Administrative Region, being normally managed or controlled in the Hong Kong Special Administrative Region;
- (b) in the case of South Africa, any person who, under the laws of South Africa, is liable to tax therein by reason of that person's domicile, residence, place of management or any other criterion of a similar nature. This term, however, does not include any person who is liable to tax in South Africa in respect only of income from sources in South Africa;
- (c) in the case of either Contracting Party, the Government of that Party and any political subdivision or local authority thereof.

2. Where by reason of the provisions of paragraph 1, an individual is a resident of both Contracting Parties, then that individual's status shall be determined as follows:

- (a) the individual shall be deemed to be a resident only of the Party in which a permanent home is available to the individual; if a permanent home is available to the individual in both Parties, the individual shall be deemed to be a resident only of the Party with which the individual's personal and economic relations are closer (centre of vital interests);
- (b) if the Party in which the centre of vital interests is situated cannot be determined, or if the individual has not a permanent home available in either Party, the individual shall be deemed to be a resident only of the Party in which the individual has an habitual abode;
- (c) if the individual has an habitual abode in both Parties or in neither of them, the individual shall be deemed to be a resident only of the Party in which the individual has the right of abode (in the case of the Hong Kong Special Administrative Region) or of which the individual is a national (in the case of South Africa);
- (d) if the individual has the right of abode in the Hong Kong Special Administrative Region and is also a national of South Africa, or if the individual does not have the right of abode in the Hong Kong Special Administrative Region nor is the individual a national of South Africa, the competent authorities of the Contracting Parties shall settle the question by mutual agreement.

3. Where by reason of the provisions of paragraph 1, a person other than an individual is a resident of both Contracting Parties, then it shall be deemed to be a resident of the Party in which its place of effective management is situated. In cases of doubt, the competent authorities of the Contracting Parties shall endeavour to determine by mutual agreement the Party in which that person's place of effective management is exercised, and in doing so, shall take into account all relevant factors. In the absence of such agreement, that person shall not be entitled to claim any benefits provided by the Agreement, except those provided by Articles 21, 22 and 23.

- (iii) 'n maatskappy wat in die Hongkong Spesiale Administratiewe Streek ingelyf is, of, indien ingelyf buite die Hongkong Spesiale Administratiewe Streek, wat normaalweg in die Hongkong Spesiale Administratiewe Streek bestuur of beheer word;
- (iv) enige ander persoon gekonstitueer ingevolge die wette van die Hongkong Spesiale Administratiewe Streek of, indien gekonstitueer buite die Hongkong Spesiale Administratiewe Streek gekonstitueer is, wat normaalweg in die Hongkong Spesiale Administratiewe Streek bestuur of beheer word;
- (b) in die geval van Suid-Afrika, enige persoon wat ingevolge die wette van Suid-Afrika aanspreeklik is vir belasting daarin as gevolg van daardie persoon se domisilie, verblyf, plek van bestuur of enige ander kriterium van soortgelyke aard. Hierdie uitdrukking sluit egter nie 'n persoon in nie wat in Suid-Afrika belastingpligtig is net ten opsigte van inkomste uit bronne in Suid-Afrika;
- (c) in die geval van enigeen van die Kontrakterende Partye, die Regering van daardie Party en enige staatkundige onderverdeling of plaaslike owerheid daarvan.

2. Waar 'n individu uit hoofde van die bepalings van paragraaf 1 van hierdie Artikel 'n inwoner van albei Kontrakterende Partye is, word daardie individu se status soos volg bepaal:

- (a) die individu word geag 'n inwoner te wees net van die Party waarin 'n permanente tuiste tot die individu se beskikking is; indien 'n permanente tuiste in albei Partye tot die individu se beskikking is, word die individu geag 'n inwoner te wees net van die Party waarmee die individu se persoonlike en ekonomiese betrekkinge die nouste is (tuiste van lewensbelange);
- (b) indien die Party waarin die tuiste van lewensbelange geleë is nie bepaal kan word nie, of indien die individu nie 'n permanente tuiste in enige van die Partye beskikbaar het nie, word die individu geag 'n inwoner te wees van net die Party waarin die individu 'n gebruikelike verblyfplek het;
- (c) indien die individu 'n gebruikelike verblyfplek in albei Partye of in nie een van hulle het nie, word die individu geag 'n inwoner te wees van net die Party waarin die individu verblyfreg het (in die geval van die Hongkong Spesiale Administratiewe Streek) of waarvan die individu 'n burger is (in die geval van Suid-Afrika);
- (d) indien die individu verblyfreg in die Hongkong Spesiale Administratiewe Streek het asook 'n burger van Suid-Afrika is, of indien die individu nóg verblyfreg in die Hongkong Spesiale Administratiewe Streek het nóg 'n burger van Suid-Afrika is, moet die bevoegde owerhede van die Kontrakterende Partye die aangeleentheid deur onderlinge ooreenkoms beslis.

3. Waar uit hoofde van die bepalings van paragraaf 1 'n ander persoon as 'n individu 'n inwoner van albei Kontrakterende Partye is, word hy geag 'n inwoner te wees van die Party waarin sy plek van effektiewe bestuur geleë is. Waar twyfel bestaan, moet die bevoegde owerhede van die Kontrakterende Partye deur onderlinge ooreenkoms poog om die Party te bepaal waarin daardie persoon se plek van effektiewe bestuur geleë is en moet, in die doen daarvan, alle tersaaklike faktore in ag te neem. By ontstentenis van sodanige ooreenkoms, is die persoon nie daarop geregtig om enige voordele te eis wat by die Ooreenkoms bepaal word nie, uitgesonderd daardie bepaal by Artikel 21, 22 en 23.

ARTICLE 5**PERMANENT ESTABLISHMENT**

1. For the purposes of this Agreement, the term “permanent establishment” means a fixed place of business through which the business of an enterprise is wholly or partly carried on.
2. The term “permanent establishment” includes especially:
 - (a) a place of management;
 - (b) a branch;
 - (c) an office;
 - (d) a factory;
 - (e) a workshop; and
 - (f) a mine, an oil or gas well, a quarry or any other place of extraction of natural resources.
3. The term “permanent establishment” also encompasses:
 - (a) a building site, a construction, assembly or installation project or any supervisory activity in connection with such site or project, but only if such site, project or activity continues for a period of more than six months;
 - (b) the furnishing of services by an enterprise through employees or other personnel engaged by the enterprise for such purpose, but only if activities of that nature continue (for the same or a connected project) within a Contracting Party for a period or periods aggregating more than 183 days within any twelve-month period commencing or ending in the taxable period concerned; and
 - (c) for an individual, the performing of services in a Contracting Party by that individual, but only if the individual’s stay in that Party is for a period or periods aggregating more than 183 days within any twelve-month period commencing or ending in the taxable period concerned.
4. Notwithstanding the preceding provisions of this Article, the term “permanent establishment” shall be deemed not to include:
 - (a) the use of facilities solely for the purpose of storage or display of goods or merchandise belonging to the enterprise;
 - (b) the maintenance of a stock of goods or merchandise belonging to the enterprise solely for the purpose of storage or display;
 - (c) the maintenance of a stock of goods or merchandise belonging to the enterprise solely for the purpose of processing by another enterprise;
 - (d) the maintenance of a fixed place of business solely for the purpose of purchasing goods or merchandise, or of collecting information, for the enterprise;

ARTIKEL 5**PERMANENTE SAAK**

1. Vir doeleindes van hierdie Ooreenkoms beteken die uitdrukking "permanente saak" 'n vaste besigheidsplek waardeur die besigheid van 'n onderneming in geheel of gedeeltelik gedryf word.

2. Die uitdrukking "permanente saak" sluit in die besonder in:

- (a) 'n plek van bestuur;
- (b) 'n tak;
- (c) 'n kantoor;
- (d) 'n fabriek;
- (e) 'n werkwinkel; en
- (f) 'n myn, 'n olie- of gasbron, 'n steengroef of enige ander plek van ontginning van natuurlike hulpbronne.

3. Die uitdrukking "permanente saak" behels eweneens:

- (a) 'n bouperseel, 'n konstruksie, 'n monteer- of installeerprojek of enige toesighoudende bedrywigheid in verband met so 'n perseel of projek, maar net waar so 'n perseel, projek of bedrywigheid langer as ses maande duur;
- (b) die lewering van dienste deur 'n onderneming deur middel van werknemers of ander personeel wat vir sodanige doel deur die onderneming in diens geneem word, maar slegs as bedrywigheide van daardie aard voortduur (vir dieselfde of 'n verbonde projek) in die Kontrakterende Party vir 'n tydperk of tydperke wat altesaam meer is as 183 dae in enige twaalfmaandetydperk wat in die betrokke belasbare tydperk begin of eindig; en
- (c) vir 'n individu, die verrigting van dienste in 'n Kontrakterende Party deur daardie individu, maar slegs as die individu se verblyf in daardie Party voortduur vir 'n tydperk of tydperke wat altesaam meer is as 183 dae in enige twaalfmaandetydperk wat in die betrokke belasbare tydperk begin of eindig.

4. Ondanks die voorgaande bepalinge van hierdie Artikel word die uitdrukking "permanente saak" geag nie die volgende in te sluit nie:

- (a) die gebruik van fasiliteite uitsluitlik met die doel om goedere of handelsware wat aan die onderneming behoort, te berg of te vertoon;
- (b) die instandhouding van 'n voorraad goedere of handelsware wat aan die onderneming behoort, uitsluitlik met die doel om dit te berg of te vertoon;
- (c) die instandhouding van 'n voorraad goedere of handelsware wat aan die onderneming behoort, uitsluitlik vir die doel van verwerking deur 'n ander onderneming;
- (d) die instandhouding van 'n vaste besigheidsplek uitsluitlik met die doel om vir die onderneming goedere of handelsware aan te koop of inligting in te win;

- (e) the maintenance of a fixed place of business solely for the purpose of carrying on, for the enterprise, any other activity of a preparatory or auxiliary character;
- (f) the maintenance of a fixed place of business solely for any combination of activities mentioned in sub-paragraphs (a) to (e), provided that the overall activity of the fixed place of business resulting from this combination is of a preparatory or auxiliary character.

5. Notwithstanding the provisions of paragraphs 1 and 2, where a person – other than an agent of an independent status to whom paragraph 6 applies – is acting in a Contracting Party on behalf of an enterprise of the other Contracting Party, that enterprise shall be deemed to have a permanent establishment in the first-mentioned Contracting Party in respect of any activities which that person undertakes for the enterprise, if such a person:

- (a) has and habitually exercises in that Contracting Party an authority to conclude contracts in the name of the enterprise, unless the activities of such person are limited to those mentioned in paragraph 4 which, if exercised through a fixed place of business, would not make this fixed place of business a permanent establishment under the provisions of that paragraph; or
- (b) has no such authority, but habitually maintains in the first-mentioned Contracting Party a stock of goods or merchandise from which the person regularly delivers goods or merchandise on behalf of the enterprise.

6. An enterprise shall not be deemed to have a permanent establishment in a Contracting Party merely because it carries on business in that Party through a broker, general commission agent or any other agent of an independent status, provided that such persons are acting in the ordinary course of their business.

7. The fact that a company which is a resident of a Contracting Party controls or is controlled by a company which is a resident of the other Contracting Party, or which carries on business in that other Party (whether through a permanent establishment or otherwise), shall not of itself constitute either company a permanent establishment of the other.

ARTICLE 6

INCOME FROM IMMOVABLE PROPERTY

1. Income derived by a resident of a Contracting Party from immovable property (including income from agriculture or forestry) situated in the other Contracting Party may be taxed in that other Party.

2. The term “immovable property” shall have the meaning which it has under the law of the Contracting Party in which the property in question is situated. The term shall in any case include property accessory to immovable property, livestock and equipment used in agriculture and forestry, rights to which the provisions of general law respecting landed property apply, usufruct of immovable property and rights to variable or fixed payments as consideration for the working of, or the right to work, mineral deposits, quarries, sources and other natural resources. Ships, boats and aircraft shall not be regarded as immovable property.

- (e) die instandhouding van 'n vaste besigheidsplek uitsluitlik met die doel om vir die onderneming voort te gaan met enige ander bedrywigheid van 'n voorbereidende of bykomstige aard;
- (f) die instandhouding van 'n vaste besigheidsplek uitsluitlik vir enige kombinasie van bedrywigheede in subparagraawe (a) tot (e) genoem, met dien verstande dat die oorkoepelende bedrywigheid van die vaste besigheidsplek wat uit hierdie kombinasie voortspruit, van 'n voorbereidende of bykomstige aard is.

5. Ondanks die bepalings van paragraawe 1 en 2, waar 'n persoon – uitgesonderd 'n agent met onafhanklike status op wie paragraaf 6 van toepassing is – in 'n Kontrakterende Party optree namens 'n onderneming van die ander Kontrakterende Party, word daardie onderneming geag 'n permanente saak in eersgenoemde Kontrakterende Party te hê ten opsigte van enige bedrywigheede wat daardie persoon vir die onderneming onderneem, indien sodanige persoon:-

- (a) in daardie Kontrakterende Party gesag het en gewoonlik uitoefen om kontrakte in die naam van die onderneming aan te gaan, tensy die bedrywigheede van sodanige persoon beperk is tot dié in paragraaf 4 genoem, wat, indien dit deur 'n vaste besigheidsplek uitgeoefen word, hierdie vaste besigheidsplek nie ingevolge die bepalings van daardie paragraaf 'n permanente saak sal maak nie; of
- (b) geen sodanige gesag het nie, maar gewoonlik in die eersgenoemde Kontrakterende Party 'n voorraad goedere of handelsware in stand hou waaruit die persoon gereeld goedere of handelsware namens die onderneming lewer.

6. 'n Onderneming word nie geag 'n permanente saak in 'n Kontrakterende Party te hê bloot omdat hy in daardie Party deur 'n makelaar, algemene kommissieagent of enige ander agent met onafhanklike status besigheid dryf nie, met dien verstande dat sulke persone in die gewone loop van hulle besigheid handel.

7. Die feit dat 'n maatskappy wat 'n inwoner van 'n Kontrakterende Party is, beheer het oor of beheer word deur 'n maatskappy wat 'n inwoner van die ander Kontrakterende Party is, of wat in daardie ander Party besigheid dryf (hetsy deur 'n permanente saak of andersins), beteken nie op sigself dat enigeen van die maatskappye 'n permanente saak van die ander is nie.

ARTIKEL 6

INKOMSTE UIT ONROERENDE EIENDOM

1. Inkomste wat 'n inwoner van 'n Kontrakterende Party verkry uit onroerende eiendom (insluitende inkomste uit landbou of bosbou) wat in die ander Kontrakterende Party geleë is, kan in daardie ander Party belas word.

2. Die uitdrukking "onroerende eiendom" het die betekenis wat daaraan geheg word ingevolge die reg van die Kontrakterende Party waarin die onderhawige eiendom geleë is. Die uitdrukking sluit in elk geval eiendom in bykomstig by onroerende eiendom, lewende hawe en toerusting wat in die landbou en bosbou gebruik word, regte waarop die bepalings van die algemene reg ten opsigte van grondbesit van toepassing is, vruggebruik op onroerende eiendom en regte op veranderlike of vaste betalings as vergoeding vir die ontginning, of die reg op die ontginning, van mineraalafsettings, steengroewe, bronne en ander natuurlike hulpbronne. Skepe, bote en lugvaartuie word nie as onroerende eiendom beskou nie.

3. The provisions of paragraph 1 shall apply to income derived from the direct use, letting or use in any other form of immovable property.

4. The provisions of paragraphs 1 and 3 shall also apply to the income from immovable property of an enterprise.

ARTICLE 7

BUSINESS PROFITS

1. The profits of an enterprise of a Contracting Party shall be taxable only in that Party unless the enterprise carries on business in the other Contracting Party through a permanent establishment situated therein. If the enterprise carries on business as aforesaid, the profits of the enterprise may be taxed in the other Party, but only so much of them as is attributable to that permanent establishment.

2. Subject to the provisions of paragraph 3, where an enterprise of a Contracting Party carries on business in the other Contracting Party through a permanent establishment situated therein, there shall in each Contracting Party be attributed to that permanent establishment the profits which it might be expected to make if it were a distinct and separate enterprise engaged in the same or similar activities under the same or similar conditions and dealing wholly independently with the enterprise of which it is a permanent establishment.

3. In determining the profits of a permanent establishment, there shall be allowed as deductions expenses which are incurred for the purposes of the permanent establishment, including executive and general administrative expenses so incurred, whether in the Party in which the permanent establishment is situated or elsewhere.

4. In so far as it has been customary in a Contracting Party to determine the profits to be attributed to a permanent establishment on the basis of an apportionment of the total profits of the enterprise to its various parts, nothing in paragraph 2 shall preclude that Contracting Party from determining the profits to be taxed by such an apportionment as may be customary. The method of apportionment adopted shall, however, be such that the result shall be in accordance with the principles contained in this Article.

5. No profits shall be attributed to a permanent establishment by reason of the mere purchase by that permanent establishment of goods or merchandise for the enterprise.

6. For the purposes of the preceding paragraphs, the profits to be attributed to the permanent establishment shall be determined by the same method year by year unless there is good and sufficient reason to the contrary.

7. Where profits include items of income which are dealt with separately in other Articles of this Agreement, then the provisions of those Articles shall not be affected by the provisions of this Article.

3. Die bepalings van paragraaf 1 is van toepassing op inkomste verkry uit die regstreekse gebruik, verhuring of gebruik in enige ander vorm van onroerende eiendom.

4. Die bepalings van paragrawe 1 en 3 is ook van toepassing op die inkomste uit die onroerende eiendom van 'n onderneming.

ARTIKEL 7

BESIGHEIDSWINSTE

1. Die winste van 'n onderneming van 'n Kontrakterende Party is net in daardie Party belasbaar, tensy die onderneming in die ander Kontrakterende Party besigheid dryf deur 'n permanente saak wat daarin geleë is. Indien die onderneming besigheid dryf soos voormeld, kan die winste van die onderneming in die ander Party belas word, maar net soveel daarvan as wat aan daardie permanente saak toeskryfbaar is.

2. Behoudens die bepalings van paragraaf 3, waar 'n onderneming van 'n Kontrakterende Party in die ander Kontrakterende Party besigheid dryf deur middel van 'n permanente saak wat daarin geleë is, word daar in elke Kontrakterende Party aan daardie permanente saak die winste toegeskryf wat hy na verwagting sou maak as hy 'n aparte en afsonderlike onderneming was wat met dieselfde of soortgelyke bedrywighede besig is onder dieselfde of soortgelyke omstandighede en heeltemal onafhanklik optree teenoor die onderneming waarvan hy 'n permanente saak is.

3. By die vasstelling van die winste van 'n permanente saak word die uitgawes wat vir die doeleindes van die permanente saak aangegaan is, ook uitvoerende en algemene administratiewe uitgawes aldus aangegaan, as aftrekkings toegelaat, hetsy in die Party waarin die permanente saak geleë is of elders.

4. In soverre dit in 'n Kontrakterende Party gebruiklik is om die winste wat aan 'n permanente saak toegeskryf moet word, vas te stel op die grondslag van 'n toedeling van die totale winste van die onderneming aan sy onderskeie dele, belet niks in paragraaf 2 daardie Kontrakterende Party om die winste wat belas moet word, vas te stel deur sodanige toedeling as wat gebruiklik is nie. Die metode van toedeling wat aanvaar word, moet egter sodanig wees dat die resultaat in ooreenstemming is met die beginsels in hierdie Artikel vervat.

5. Geen winste word aan 'n permanente saak toegeskryf nie as gevolg van die blote aankoop deur daardie permanente saak van goedere of handelsware vir die onderneming.

6. Vir doeleindes van die voorgaande paragrawe word die winste wat aan die permanente saak toegeskryf moet word, jaar na jaar volgens dieselfde metode vasgestel tensy daar goeie en afdoende redes vir die teendeel is.

7. Waar wins inkomste-items insluit wat afsonderlik in ander Artikels van hierdie Ooreenkoms behandel word, word die bepalings van daardie Artikels nie deur die bepalings van hierdie Artikel geraak nie.

ARTICLE 8**SHIPPING AND AIR TRANSPORT**

1. Profits of an enterprise of a Contracting Party from the operation of ships or aircraft in international traffic shall be taxable only in that Party.
2. The provisions of paragraph 1 shall also apply to profits from the participation in a pool, a joint business or an international operating agency.

ARTICLE 9**ASSOCIATED ENTERPRISES**

1. Where
 - (a) an enterprise of a Contracting Party participates directly or indirectly in the management, control or capital of an enterprise of the other Contracting Party, or
 - (b) the same persons participate directly or indirectly in the management, control or capital of an enterprise of a Contracting Party and an enterprise of the other Contracting Party,

and in either case conditions are made or imposed between the two enterprises in their commercial or financial relations which differ from those which would be made between independent enterprises, then any profits which would, but for those conditions, have accrued to one of the enterprises, but, by reason of those conditions, have not so accrued, may be included in the profits of that enterprise and taxed accordingly.

2. Where a Contracting Party includes in the profits of an enterprise of that Party - and taxes accordingly - profits on which an enterprise of the other Contracting Party has been charged to tax in that other Party and the profits so included are profits which would have accrued to the enterprise of the first-mentioned Party if the conditions made between the two enterprises had been those which would have been made between independent enterprises, then that other Party shall make an appropriate adjustment to the amount of the tax charged therein on those profits. In determining such adjustment, due regard shall be had to the other provisions of this Agreement and the competent authorities of the Contracting Parties shall if necessary consult each other.

ARTICLE 10**DIVIDENDS**

1. Dividends paid by a company which is a resident of a Contracting Party to a resident of the other Contracting Party may be taxed in that other Party.

ARTIKEL 8**SKEEPS- EN LUGVERVOER**

1. Winste van 'n onderneming van 'n Kontrakterende Party uit die bedryf van skepe of lugvaartuie in internasionale verkeer is net in daardie Party belasbaar.
2. Die bepalings van paragraaf 1 is ook van toepassing op wins uit deelname aan 'n poel, 'n gesamentlike besigheid of 'n internasionale bedryfsagentskap.

ARTIKEL 9**VERWANTE ONDERNEMINGS**

1. Waar—
 - (a) 'n onderneming van 'n Kontrakterende Party regstreeks of onregstreeks aan die bestuur van, beheer oor of kapitaal van 'n onderneming van die ander Kontrakterende Party deelneem, of
 - (b) dieselfde persone regstreeks of onregstreeks aan die bestuur van, beheer oor of kapitaal van 'n onderneming van 'n Kontrakterende Party en 'n onderneming van die ander Kontrakterende Party deelneem,

en in enigeen van die gevalle voorwaardes tussen die twee ondernemings in hulle handels- of finansiële betrekkinge gestel of opgelê word wat verskil van dié wat tussen onafhanklike ondernemings gestel sou word, kan enige wins wat by ontstentenis van daardie voorwaardes aan een van die ondernemings sou toegeval het, maar as gevolg van daardie voorwaardes nie aldus toegeval het nie, by die wins van daardie onderneming ingesluit en dienooreenkomstig belas word.

2. Waar 'n Kontrakterende Party by die wins van 'n onderneming van daardie Party wins insluit – en dit dienooreenkomstig belas – waarop 'n onderneming van die ander Kontrakterende Party in daardie ander Party belas is en die wins aldus ingesluit wins is wat aan die onderneming van eersgenoemde Party sou toegeval het indien die voorwaardes wat tussen die twee ondernemings gestel is, dieselfde was as dié wat tussen onafhanklike ondernemings gestel sou gewees het, moet daardie ander Party die bedrag van die belasting wat hy op daardie wins hef, toepaslik aanpas. By die vasstelling van sodanige aanpassing moet daar behoorlik ag geslaan word op die ander bepalings van hierdie Ooreenkoms en moet die bevoegde owerhede van die Kontrakterende Partye met mekaar oorleg pleeg indien nodig.

ARTIKEL 10**DIVIDENDE**

1. Dividende wat deur 'n maatskappy wat 'n inwoner van 'n Kontrakterende Party is, aan 'n inwoner van die ander Kontrakterende Party betaal word, kan in daardie ander Party belas word.

2. However, such dividends may also be taxed in the Contracting Party of which the company paying the dividends is a resident and according to the laws of that Party, but if the beneficial owner of the dividends is a resident of the other Contracting Party, the tax so charged shall not exceed:

- (a) 5 per cent of the gross amount of the dividends if the beneficial owner is a company which holds directly at least 10 per cent of the capital of the company paying the dividends;
- (b) 10 per cent of the gross amount of the dividends in all other cases.

The competent authorities of the Contracting Parties shall by mutual agreement settle the mode of application of these limitations.

This paragraph shall not affect the taxation of the company in respect of the profits out of which the dividends are paid.

3. The term "dividends" as used in this Article means income from shares or other rights participating in profits (not being debt-claims), as well as income from other corporate rights which is subjected to the same taxation treatment as income from shares by the laws of the Party of which the company making the distribution is a resident.

4. The provisions of paragraphs 1 and 2 shall not apply if the beneficial owner of the dividends, being a resident of a Contracting Party, carries on business in the other Contracting Party of which the company paying the dividends is a resident through a permanent establishment situated therein and the holding in respect of which the dividends are paid is effectively connected with such permanent establishment. In such case the provisions of Article 7 shall apply.

5. Where a company which is a resident of a Contracting Party derives profits or income from the other Contracting Party, that other Party may not impose any tax on the dividends paid by the company, except in so far as such dividends are paid to a resident of that other Party or in so far as the holding in respect of which the dividends are paid is effectively connected with a permanent establishment situated in that other Party, nor subject the company's undistributed profits to a tax on the company's undistributed profits, even if the dividends paid or the undistributed profits consist wholly or partly of profits or income arising in such other Party.

6. No relief shall be available under this Article if it was the main purpose or one of the main purposes of any person concerned with the creation or assignment of the shares or other rights in respect of which the dividend is paid to take advantage of this Article by means of that creation or assignment.

2. Sodanige dividende kan egter ook belas word in die Kontrakterende Party waarvan die maatskappy wat die dividende betaal 'n inwoner is, en wel ooreenkomstig die wette van daardie Party, maar as die voordelige eienaar van die dividende 'n inwoner van die ander Kontrakterende Party is, moet die belasting aldus opgelê nie meer wees nie as:-

- (a) 5 persent van die bruto bedrag van die dividende indien die voordelige eienaar 'n maatskappy is wat regstreeks minstens 10 persent van die kapitaal van die maatskappy hou wat die dividende betaal;
- (b) 10 persent van die bruto bedrag van die dividende in alle ander gevalle.

Die bevoegde owerhede van die Kontrakterende Partye moet by onderlinge ooreenkoms besluit oor die wyse van toepassing van hierdie beperkings.

Hierdie paragraaf raak nie die belasting van die maatskappy ten opsigte van die wins waaruit die dividende betaal word nie.

3. Die uitdrukking "dividende" soos dit in hierdie Artikel gebruik word, beteken inkomste uit aandele of ander regte wat in winste deel (wat nie skuldeise is nie), asook inkomste uit ander regspersoonsregte wat onderhewig is aan dieselfde belastingbehandeling as inkomste uit aandele ingevolge die wette van die Party waarvan die maatskappy wat die uitkering doen, 'n inwoner is.

4. Die bepalings van paragraaf 1 en 2 is nie van toepassing nie indien die voordelige eienaar van die dividende, wat 'n inwoner van 'n Kontrakterende Party is, in die ander Kontrakterende Party, waarvan die maatskappy wat die dividende betaal 'n inwoner is, besigheid dryf deur middel van 'n permanente saak wat daarin geleë is, en die aandeelhouing ten opsigte waarvan die dividende betaal word, effektief aan sodanige permanente saak verbonde is. In sodanige geval is die bepalings van Artikel 7 van toepassing.

5. Waar 'n maatskappy wat 'n inwoner van 'n Kontrakterende Party is, wins of inkomste uit die ander Kontrakterende Party verkry, mag daardie ander Party geen belasting oplê op die dividende wat deur die maatskappy betaal word nie, uitgesonderd in soverre sodanige dividende aan 'n inwoner van daardie ander Party betaal word of in soverre die aandeelhouing ten opsigte waarvan die dividende betaal word, effektief verbonde is aan 'n permanente saak wat in daardie ander Party geleë is, en onderwerp hy ook nie die maatskappy se onuitgekeerde wins aan 'n belasting op onuitgekeerde wins nie, selfs al bestaan die dividende wat betaal word of die onuitgekeerde wins in geheel of gedeeltelik uit wins of inkomste wat in sodanige ander Party ontstaan.

6. Geen verligting is beskikbaar ingevolge hierdie Artikel indien dit die hoofmerk of een van die hoofmerke was van enige persoon betrokke by die skep of oordrag van die aandele of ander regte ten opsigte waarvan die dividend betaal word, om deur sodanige skepping of oordrag munt te slaan uit hierdie Artikel nie.

ARTICLE 11**INTEREST**

1. Interest arising in a Contracting Party and paid to a resident of the other Contracting Party may be taxed in that other Party.

2. However, such interest may also be taxed in the Contracting Party in which it arises and according to the laws of that Party, but if the beneficial owner of the interest is a resident of the other Contracting Party, the tax so charged shall not exceed 10 per cent of the gross amount of the interest.

The competent authorities of the Contracting Parties shall by mutual agreement settle the mode of application of this limitation.

3. Notwithstanding the provisions of paragraph 2 of this Article, interest arising in a Contracting Party is exempt from tax in that Party, if it is paid:

(a) in the case of the Hong Kong Special Administrative Region,

- (i) to the Government of the Hong Kong Special Administrative Region;
- (ii) to the Hong Kong Monetary Authority;
- (iii) to any institution wholly or mainly owned by the Government of the Hong Kong Special Administrative Region as may be agreed from time to time between the competent authorities of the Contracting Parties;

(b) in the case of South Africa,

- (i) to the Government of South Africa and any political subdivision or local authority thereof;
- (ii) to the Reserve Bank of South Africa;
- (iii) to any institution wholly or mainly owned by the Government of South Africa as may be agreed from time to time between the competent authorities of the Contracting Parties.

4. The term "interest" as used in this Article means income from debt-claims of every kind, whether or not secured by mortgage and whether or not carrying a right to participate in the debtor's profits, and in particular, income from government securities and income from bonds or debentures, including premiums and prizes attaching to such securities, bonds or debentures. Penalty charges for late payment shall not be regarded as interest for the purpose of this Article.

5. The provisions of paragraphs 1, 2 and 3 shall not apply if the beneficial owner of the interest, being a resident of a Contracting Party, carries on business in the other Contracting Party in which the interest arises through a permanent establishment situated therein and the debt-claim in respect of which the interest is paid is effectively connected with such permanent establishment. In such case the provisions of Article 7 shall apply.

6. Interest shall be deemed to arise in a Contracting Party when the payer is a resident of that Party. Where, however, the person paying the interest, whether that person is a resident of a Contracting Party or not, has in a Contracting Party a permanent establishment in connection with which the indebtedness on which the interest is paid was incurred, and such interest is borne by such permanent establishment, then such interest shall be deemed to arise in the Party in which the permanent establishment is situated.

ARTIKEL 11**RENTE**

1. Rente wat in 'n Kontrakterende Party ontstaan en aan 'n inwoner van die ander Kontrakterende Party betaal word, kan in daardie ander Party belas word.

2. Sodanige rente kan egter ook in die Kontrakterende Party waarin dit ontstaan en in ooreenkomstig die wette van daardie Party belas word, maar as die voordelige eienaar van die rente 'n inwoner van die ander Kontrakterende Party is, mag die belasting wat aldus gehef word, nie meer as 10 persent van die bruto bedrag van die rente wees nie.

Die bevoegde owerhede van die Kontrakterende Partye moet deur onderlinge ooreenkoms besluit oor die wyse van toepassing van hierdie beperking.

3. Ondanks die bepalings van paragraaf 2 van hierdie Artikel, word rente wat in 'n Kontrakterende Party ontstaan in daardie Party vrygestel van belasting indien dit betaal is:-

(a) in die geval van die Hongkong Spesiale Administratiewe Streek,

- (i) aan die Regering van die Hongkong Spesiale Administratiewe Streek;
- (ii) aan die Hongkongse Monetêre Owerheid;
- (iii) aan enige instelling wat ten volle of hoofsaaklik besit word deur die Regering van die Hongkong Spesiale Administratiewe Streek soos van tyd tot tyd ooreengekom word deur die bevoegde owerhede van die Kontrakterende Partye;

(b) in die geval van Suid-Afrika,

- (i) aan die Regering van Suid-Afrika en enige staatkundige onderverdeling of plaaslike owerheid daarvan;
- (ii) aan die Suid-Afrikaanse Reserwebank;
- (iii) aan enige instelling wat ten volle of hoofsaaklik besit word deur die Regering van Suid-Afrika soos van tyd tot tyd ooreengekom word deur die bevoegde owerhede van die Kontrakterende Partye.

4. Die uitdrukking "rente" soos dit in hierdie Artikel gebruik word, beteken inkomste uit alle soorte skuldeise, hetsy deur 'n verband gesekureer al dan nie en hetsy dit 'n reg inhou om in die skuldenaar se wins te deel al dan nie, en in die besonder inkomste uit staatseffekte en inkomste uit obligasies of skuldbriewe, insluitende premies en pryse verbonde aan sodanige effekte, obligasies of skuldbriewe. Boeteheffings vir laat betaling word vir die doel van hierdie Artikel nie as rente beskou nie.

5. Die bepalings van paragraaf 1, 2 en 3 is nie van toepassing nie indien die voordelige eienaar van die rente wat 'n inwoner van 'n Kontrakterende Party is, in die ander Kontrakterende Party waarin die rente ontstaan, besigheid dryf deur 'n permanente saak wat daarin geleë is, en die skuldeis ten opsigte waarvan die rente betaal word, effektief aan sodanige permanente saak verbonde is. In sodanige geval is die bepalings van Artikel 7 van toepassing.

6. Rente word geag in 'n Kontrakterende Party te ontstaan wanneer die betaler 'n inwoner van daardie Party is. Waar die persoon wat die rente betaal, hetsy daardie persoon 'n inwoner van 'n Kontrakterende Party is al dan nie, in 'n Kontrakterende Party 'n permanente saak het ten opsigte waarvan die skuld waarop die rente betaal word aangegaan is, en sodanige rente deur daardie permanente saak gedra word, word sodanige rente egter geag te ontstaan in die Party waarin die permanente saak geleë is.

7. Where, by reason of a special relationship between the payer and the beneficial owner or between both of them and some other person, the amount of the interest having regard to the debt-claim for which it is paid, exceeds the amount which would have been agreed upon by the payer and the beneficial owner in the absence of such relationship, the provisions of this Article shall apply only to the last-mentioned amount. In such case, the excess part of the payments shall remain taxable according to the laws of each Contracting Party, due regard being had to the other provisions of this Agreement.

8. No relief shall be available under this Article if it was the main purpose or one of the main purposes of any person concerned with the creation or assignment of the debt-claim in respect of which the interest is paid to take advantage of this Article by means of that creation or assignment.

ARTICLE 12

ROYALTIES

1. Royalties arising in a Contracting Party and paid to a resident of the other Contracting Party may be taxed in that other Party.

2. However, such royalties may also be taxed in the Contracting Party in which they arise and according to the laws of that Party, but if the beneficial owner of the royalties is a resident of the other Contracting Party, the tax so charged shall not exceed 5 per cent of the gross amount of the royalties.

The competent authorities of the Contracting Parties shall by mutual agreement settle the mode of application of this limitation.

3. The term "royalties" as used in this Article means payments of any kind received as a consideration for the use of, or the right to use, any copyright of literary, artistic or scientific work, including cinematograph films and films, tapes or discs for radio or television broadcasting, any patent, trade mark, design or model, plan, secret formula or process, or for information concerning industrial, commercial or scientific experience.

4. The provisions of paragraphs 1 and 2 shall not apply if the beneficial owner of the royalties, being a resident of a Contracting Party, carries on business in the other Contracting Party in which the royalties arise through a permanent establishment situated therein and the right or property in respect of which the royalties are paid is effectively connected with such permanent establishment. In such case the provisions of Article 7 shall apply.

5. Royalties shall be deemed to arise in a Contracting Party when the payer is a resident of that Party. Where, however, the person paying the royalties, whether that person is a resident of a Contracting Party or not, has in a Contracting Party a permanent establishment in connection with which the liability to pay the royalties was incurred, and such royalties are borne by such permanent establishment, then such royalties shall be deemed to arise in the Party in which the permanent establishment is situated.

7. Waar, vanweë 'n besondere verhouding tussen die betaler en die voordelige eienaar of tussen hulle albei en 'n ander persoon, die bedrag van die rente, met inagneming van die skuldeis waarvoor dit betaal word, meer is as die bedrag waarop die betaler en die voordelige eienaar sou ooreengekom het by ontstentenis van so 'n verhouding, is die bepalings van hierdie Artikel net op laasgenoemde bedrag van toepassing. In sodanige geval bly die oormaatdeel van die betalings belasbaar ooreenkomstig die wette van elk van die Kontrakterende Partye, met behoorlike inagneming van die ander bepalings van hierdie Ooreenkoms.

8. Geen verligting is beskikbaar ingevolge hierdie Artikel indien dit die hoofmerk of een van die hoofmerke was van enige persoon betrokke by die skep of oordrag van die skuldeis ten opsigte waarvan die rente betaal word, om by wyse van daardie skepping of oordrag munt te slaan uit hierdie Artikel nie.

ARTIKEL 12

TANTIÈME

1. Tantième wat in 'n Kontrakterende Party ontstaan en aan 'n inwoner van die ander Kontrakterende Party betaal word, kan in daardie ander Party belas word.

2. Sodanige tantième kan egter ook in die Kontrakterende Party waarin dit ontstaan en ooreenkomstig die wette van daardie Party belas word, maar as die voordelige eienaar van die tantième 'n inwoner van die ander Kontrakterende Party is, mag die belasting wat aldus gehef word, nie meer as 5 persent van die bruto bedrag van die tantième wees nie.

Die bevoegde owerhede van die Kontrakterende Partye moet deur onderlinge ooreenkoms besluit oor die wyse van toepassing van hierdie beperking.

3. Die uitdrukking "tantième" soos dit in hierdie Artikel gebruik word, beteken betalings van enige soort wat ontvang word as vergoeding vir die gebruik, of die reg op die gebruik, van enige outeursreg op letterkundige, artistieke of wetenskaplike werk (insluitende kinematograaffilms en films, bande of skywe vir radio- of televisie-uitsending), enige patent, handelsmerk, ontwerp of model, plan, geheime formule of proses, of vir inligting rakende nywerheids-, handels- of wetenskaplike ondervinding.

4. Die bepalings van paragraaf 1 en 2 is nie van toepassing nie indien die voordelige eienaar van die tantième wat 'n inwoner van 'n Kontrakterende Party is, in die ander Kontrakterende Party waarin die tantième ontstaan, besigheid dryf deur middel van 'n permanente saak wat daarin geleë is, en die reg of eiendom ten opsigte waarvan die tantième betaal word, effektief aan sodanige permanente saak verbonde is. In so 'n geval is die bepalings van Artikel 7 van toepassing.

5. Tantième word geag in 'n Kontrakterende Party te ontstaan wanneer die betaler 'n inwoner van daardie Party is. Waar die persoon wat die tantième betaal, hetsy daardie persoon 'n inwoner van 'n Kontrakterende Party is al dan nie, in 'n Kontrakterende Party 'n permanente saak het ten opsigte waarvan die verpligting om die tantième te betaal word aangegaan is en sodanige tantième deur daardie permanente saak gedra word, word sodanige tantième egter geag te ontstaan in die Party waarin die permanente saak geleë is.

6. Where, by reason of a special relationship between the payer and the beneficial owner or between both of them and some other person, the amount of the royalties having regard to the use, right or information for which they are paid, exceeds the amount which would have been agreed upon by the payer and the beneficial owner in the absence of such relationship, the provisions of this Article shall apply only to the last-mentioned amount. In such case, the excess part of the payments shall remain taxable according to the laws of each Contracting Party, due regard being had to the other provisions of this Agreement.

7. No relief shall be available under this Article if it was the main purpose or one of the main purposes of any person concerned with the creation or assignment of the rights in respect of which the royalties are paid to take advantage of this Article by means of that creation or assignment.

ARTICLE 13

CAPITAL GAINS

1. Gains derived by a resident of a Contracting Party from the alienation of immovable property referred to in Article 6 and situated in the other Contracting Party may be taxed in that other Party.

2. Gains from the alienation of movable property forming part of the business property of a permanent establishment which an enterprise of a Contracting Party has in the other Contracting Party, including such gains from the alienation of such a permanent establishment (alone or with the whole enterprise), may be taxed in that other Party.

3. Gains derived by an enterprise of a Contracting Party from the alienation of ships or aircraft operated in international traffic or movable property pertaining to the operation of such ships or aircraft, shall be taxable only in that Party.

4. Gains derived by a resident of a Contracting Party from the alienation of shares deriving more than 50 per cent of their value directly or indirectly from immovable property situated in the other Contracting Party may be taxed in that other Party. However, this paragraph does not apply to gains derived from the alienation of shares:

- (a) quoted on the Stock Exchange of Hong Kong Limited or the Johannesburg Stock Exchange or such other stock exchange as may be agreed between the competent authorities of the Contracting Parties; or
- (b) in a company deriving more than 50 per cent of its asset value from immovable property in which it carries on its business.

5. Gains from the alienation of any property, other than that referred to in paragraphs 1, 2, 3 and 4, shall be taxable only in the Contracting Party of which the alienator is a resident.

6. Waar, as gevolg van 'n spesiale verhouding tussen die betaler en die voordelige eenaar of tussen hulle albei en 'n ander persoon, die bedrag van die tantième, met inagneming van die gebruik, reg of inligting waarvoor dit betaal word, meer is as die bedrag waarop die betaler en die voordelige eenaar sou ooreengekom het by ontstentenis van so 'n verhouding, is die bepaling van hierdie Artikel net op laasgenoemde bedrag van toepassing. In so 'n geval bly die oormaatdeel van die betalings belasbaar ooreenkomstig die wette van elk van die Kontrakterende Partye, met behoorlike inagneming van die ander bepalinge van hierdie Ooreenkoms.

7. Geen verligting is beskikbaar ingevolge hierdie Artikel indien dit die hoofmerk of een van die hoofmerke was van enige persoon betrokke by die skep of oordrag van die regte ten opsigte waarvan die tantième betaal word om by wyse van daardie skepping of oordrag munt te slaan uit hierdie Artikel nie.

ARTIKEL 13

KAPITAALWINS

1. Wins wat 'n inwoner van 'n Kontrakterende Party verkry uit die vervreemding van onroerende eiendom in Artikel 6 bedoel en geleë in die ander Kontrakterende Party, kan in daardie ander Party belas word.

2. Wins uit die vervreemding van roerende eiendom wat deel uitmaak van die besigheidseiendom van 'n permanente saak wat 'n onderneming van 'n Kontrakterende Party in die ander Kontrakterende Party het, insluitende sodanige wins uit die vervreemding van so 'n permanente saak (alleen of met die hele onderneming), kan in daardie ander Party belas word.

3. Wins wat 'n onderneming van 'n Kontrakterende Party verkry uit die vervreemding van skepe of lugvaartuie wat in internasionale verkeer bedryf word of uit roerende eiendom wat op die bedryf van sodanige skepe of lugvaartuie betrekking het, is net in daardie Party belasbaar.

4. Wins wat 'n inwoner van 'n Kontrakterende Party verkry uit die vervreemding van aandele wat meer as 50 persent van hulle waarde regstreeks of onregstreeks uit onroerende eiendom geleë in die ander Kontrakterende Party verkry, kan in die ander Party belas word. Hierdie paragraaf is egter nie van toepassing nie op winste verkry uit die vervreemding van aandele:

- (a) gekwoteer op die Aandelebeurs van Hongkong Beperk of die Johannesburgse Aandelebeurs of sodanige ander aandelebeurs waarop die bevoegde owerhede of die Kontrakterende Partye kan ooreenkom; of
- (b) in 'n maatskappy wat meer as 50 persent van sy batewaarde verkry uit onroerende eiendom waarin hy sy besigheid dryf.

5. Wins uit die vervreemding van enige ander eiendom as dié genoem in paragraaf 1, 2, 3 en 4, is belasbaar net in die Kontrakterende Party waarvan die vervreemder 'n inwoner is.

ARTICLE 14**INCOME FROM EMPLOYMENT**

1. Subject to the provisions of Articles 15, 17 and 18, salaries, wages and other similar remuneration derived by a resident of a Contracting Party in respect of an employment shall be taxable only in that Party unless the employment is exercised in the other Contracting Party. If the employment is so exercised, such remuneration as is derived therefrom may be taxed in that other Party.

2. Notwithstanding the provisions of paragraph 1, remuneration derived by a resident of a Contracting Party in respect of an employment exercised in the other Contracting Party shall be taxable only in the first-mentioned Party if:

- (a) the recipient is present in the other Party for a period or periods not exceeding in the aggregate 183 days in any twelve-month period commencing or ending in the taxable period concerned, and
- (b) the remuneration is paid by, or on behalf of, an employer who is not a resident of the other Party, and
- (c) the remuneration is not borne by a permanent establishment which the employer has in the other Party.

3. Notwithstanding the preceding provisions of this Article, remuneration derived in respect of an employment exercised aboard a ship or aircraft operated in international traffic by an enterprise of a Contracting Party shall be taxable only in that Party.

ARTICLE 15**DIRECTORS' FEES**

Directors' fees and other similar payments derived by a resident of a Contracting Party in that person's capacity as a member of the board of directors of a company which is a resident of the other Contracting Party may be taxed in that other Party.

ARTICLE 16**ENTERTAINERS AND SPORTSPERSONS**

1. Notwithstanding the provisions of Articles 7 and 14, income derived by a resident of a Contracting Party as an entertainer, such as a theatre, motion picture, radio or television artiste, or a musician, or as a sportsperson, from that person's personal activities as such exercised in the other Contracting Party, may be taxed in that other Party.

2. Where income in respect of personal activities exercised by an entertainer or a sportsperson in that person's capacity as such accrues not to the entertainer or sportsperson but to another person, that income may, notwithstanding the provisions of Articles 7 and 14, be taxed in the Contracting Party in which the activities of the entertainer or sportsperson are exercised.

ARTIKEL 14**INKOMSTE UIT DIENS**

1. Behoudens die bepalings van Artikels 15, 17 en 18 is salarisse, lone en ander soortgelyke besoldiging wat 'n inwoner van 'n Kontrakterende Party verkry ten opsigte van 'n diens, net in daardie Party belasbaar, tensy die diens in die ander Kontrakterende Party beoefen word. Indien die diens aldus beoefen word, kan die besoldiging wat daaruit verkry word in daardie ander Party belas word.

2. Ondanks die bepalings van paragraaf 1 is die besoldiging verkry deur 'n inwoner van 'n Kontrakterende Party ten opsigte van diens wat in die ander Kontrakterende Party beoefen word, net in eersgenoemde Party belasbaar indien:-

- (a) die ontvanger in die ander Party teenwoordig is vir 'n tydperk of tydperke van hoogstens altesaam 183 dae in enige twaalfmaandetydperk wat in die betrokke belasbare tydperk begin of eindig, en
- (b) die besoldiging betaal word deur of namens 'n werkgewer wat nie 'n inwoner van die ander Party is nie, en
- (c) die besoldiging nie deur 'n permanente saak wat die werkgewer in die ander Party het, gedra word nie.

3. Ondanks die voorgaande bepalings van hierdie Artikel is besoldiging wat verkry word ten opsigte van diens wat beoefen word aan boord van 'n skip of lugvaartuig wat in internasionale verkeer bedryf word deur 'n onderneming van 'n Kontrakterende Party, slegs in daardie Party belasbaar.

ARTIKEL 15**DIREKTEURSGELDE**

Direkteursgelde en ander soortgelyke betalings wat deur 'n inwoner van 'n Kontrakterende Party verkry word in daardie persoon se hoedanigheid as lid van die direksie van 'n maatskappy wat 'n inwoner van die ander Kontrakterende Party is, kan in daardie ander Party belas word.

ARTIKEL 16**VERMAAKLIKHEIDSKUNSTENAARS EN SPORTLUI**

1. Ondanks die bepalings van Artikels 7 en 14 kan inkomste wat deur 'n inwoner van 'n Kontrakterende Party verkry word as 'n vermaaklikheidskunstenaar, soos 'n teater-, rolprent-, radio- of televisie-arties, of 'n musikant, of as 'n sportpersoon, uit daardie persoon se persoonlike bedrywighede wat as sodanig in die ander Kontrakterende Party beoefen word, in daardie ander Party belas word.

2. Waar inkomste ten opsigte van persoonlike bedrywighede wat deur 'n vermaaklikheidskunstenaar of 'n sportpersoon in daardie persoon se hoedanigheid as sodanig uitgeoefen word, nie aan die vermaaklikheidskunstenaar of sportpersoon toeval nie maar aan 'n ander persoon, kan daardie inkomste, ondanks die bepalings van Artikels 7 en 14, belas word in die Kontrakterende Party waarin die bedrywighede van die vermaaklikheidskunstenaar of sportpersoon beoefen word.

ARTICLE 17**PENSIONS**

Subject to the provisions of paragraph 2 of Article 18, pensions and other similar remuneration (including a lump sum payment) arising in a Contracting Party and paid to a resident of the other Contracting Party in consideration of past employment and social security pensions shall be taxable only in the first-mentioned Party.

ARTICLE 18**GOVERNMENT SERVICE**

1. (a) Salaries, wages and other similar remuneration paid by the Government of a Contracting Party or a political subdivision or a local authority thereof to an individual in respect of services rendered to that Party or subdivision or authority shall be taxable only in that Party.
- (b) However, such salaries, wages and other similar remuneration shall be taxable only in the other Contracting Party if the services are rendered in that Party and the individual is a resident of that Party who:
 - (i) in the case of the Hong Kong Special Administrative Region, has the right of abode therein and in the case of South Africa, is a national thereof; or
 - (ii) did not become a resident of that Party solely for the purpose of rendering the services.
2. (a) Notwithstanding the provisions of paragraph 1, pensions and other similar remuneration (including a lump sum payment) paid by or out of funds created or contributed by, the Government of a Contracting Party or a political subdivision or a local authority thereof to an individual in respect of services rendered to that Party or subdivision or authority shall be taxable only in that Party.
- (b) However, if the individual who rendered the services is a resident of the other Contracting Party and the case falls within subparagraph (b) of paragraph 1 of this Article, any corresponding pension and other similar remuneration (including a lump sum payment) shall be taxable only in that other Contracting Party.
3. The provisions of Articles 14, 15, 16 and 17 shall apply to salaries, wages, pensions and other similar remuneration (including a lump sum payment) in respect of services rendered in connection with a business carried on by the Government of a Contracting Party or a political subdivision or a local authority thereof.

ARTIKEL 17**PENSIOENE**

Behoudens die bepalings van paragraaf 2 van Artikel 18 kan pensioene en ander soortgelyke besoldiging (ook 'n enkelbedragbetaling) wat in 'n Kontrakterende Party ontstaan en aan 'n inwoner van die ander Kontrakterende Party betaal word as vergoeding vir vorige diens, en bestaansveiligheidspensioene, slegs in eersgenoemde Party belas word.

ARTIKEL 18**REGERINGSDIENS**

1. (a) Salarisse, lone en ander soortgelyke besoldiging wat deur die Regering van 'n Kontrakterende Party of 'n staatkundige onderverdeling of 'n plaaslike owerheid daarvan aan 'n individu betaal word ten opsigte van dienste gelewer aan daardie Party of onderverdeling of owerheid, is net in daardie Party belasbaar.
- (b) Sodanige salarisse, lone en ander soortgelyke besoldiging is egter slegs in die ander Kontrakterende Party belasbaar as die dienste in daardie Party gelewer word en die individu 'n inwoner van daardie Party is wat:-
 - (i) in die geval van Hongkong Spesiale Administratiewe Streek, daarin verblyfreg het en in die geval van Suid-Afrika 'n burger daarvan is; of
 - (ii) nie 'n inwoner van daardie Party geword het uitsluitlik met die doel om die dienste te lewer nie.
2. (a) Ondanks die bepalings van paragraaf 1 is pensioene en ander soortgelyke besoldiging (ook 'n enkelbedragbetaling) wat betaal word deur, of uit fondse geskep of waartoe bygedra is deur, die Regering van 'n Kontrakterende Party of 'n staatkundige onderverdeling of 'n plaaslike owerheid daarvan aan 'n individu ten opsigte van dienste gelewer aan daardie Party of onderverdeling of owerheid, net in daardie Party belasbaar.
- (b) As die individu wat die dienste gelewer het 'n inwoner is van die ander Kontrakterende Party en die geval ressorteer onder subparagraaf (b) van paragraaf 1 van hierdie Artikel, is enige ooreenstemmende pensioen en ander soortgelyke vergoeding (ook 'n enkelbedragbetaling) egter net in daardie ander Kontrakterende Party belasbaar.
3. Die bepalings van Artikel 14, 15, 16 en 17 is van toepassing op salarisse, lone, pensioene en ander soortgelyke besoldiging (ook 'n enkelbedragbetaling) ten opsigte van dienste gelewer in verband met 'n besigheid wat gedryf word deur die Regering van 'n Kontrakterende Party of 'n staatkundige onderverdeling of 'n plaaslike owerheid daarvan.

ARTICLE 19**STUDENTS**

A student who is present in a Contracting Party solely for the purpose of the student's education and who is, or immediately before being so present was, a resident of the other Contracting Party, shall be exempt from tax in the first-mentioned Party on payments received from outside that first-mentioned Party for the purposes of the student's maintenance or education.

ARTICLE 20**OTHER INCOME**

1. Items of income of a resident of a Contracting Party, wherever arising, not dealt with in the foregoing Articles of this Agreement shall be taxable only in that Party.

2. The provisions of paragraph 1 shall not apply to income, other than income from immovable property as defined in paragraph 2 of Article 6, if the recipient of such income, being a resident of a Contracting Party, carries on business in the other Contracting Party through a permanent establishment situated therein and the right or property in respect of which the income is paid is effectively connected with such permanent establishment. In such case the provisions of Article 7 shall apply.

3. Notwithstanding the provisions of paragraphs 1 and 2, items of income of a resident of a Contracting Party not dealt with in the foregoing Articles of the Agreement and arising in the other Contracting Party may also be taxed in that other Party.

ARTICLE 21**METHODS FOR ELIMINATION OF DOUBLE TAXATION**

1. Subject to the provisions of the law of the Hong Kong Special Administrative Region relating to the allowance of a credit against Hong Kong Special Administrative Region tax of tax paid in a jurisdiction outside the Hong Kong Special Administrative Region (which shall not affect the general principle of this Article), South African tax paid under the laws of South Africa and in accordance with this Agreement, whether directly or by deduction, in respect of income derived by a person who is a resident of the Hong Kong Special Administrative Region from sources in South Africa, shall be allowed as a credit against Hong Kong Special Administrative Region tax payable in respect of that income, provided that the credit so allowed does not exceed the amount of Hong Kong Special Administrative Region tax computed in respect of that income in accordance with the tax laws of the Hong Kong Special Administrative Region.

ARTIKEL 19**STUDENTE**

'n Student wat in 'n Kontrakterende Party teenwoordig is uitsluitlik vir die doel van die student se opvoeding en wat 'n inwoner van die ander Kontrakterende Party is of was onmiddellik voordat hy of sy aldus teenwoordig was, is in eersgenoemde Party vrygestel van belasting op betalings ontvang van buite daardie eersgenoemde Party vir die doel van die student se onderhoud of opvoeding.

ARTIKEL 20**ANDER INKOMSTE**

1. Inkomste-items van 'n inwoner van 'n Kontrakterende Party, ongeag waar dit ontstaan, wat nie in die voorgaande Artikels van hierdie Ooreenkoms behandel word nie, is net in daardie Party belasbaar.

2. Die bepalings van paragraaf 1 is nie op inkomste van toepassing nie, buiten inkomste uit onroerende eiendom soos omskryf in paragraaf 2 van Artikel 6, indien die ontvanger van sodanige inkomste wat 'n inwoner van 'n Kontrakterende Party is, in die ander Kontrakterende Party besigheid dryf deur middel van 'n permanente saak wat daarin geleë is, en die reg of eiendom ten opsigte waarvan die inkomste betaal word, effektief aan sodanige permanente saak verbonde is. In so 'n geval is die bepalings van Artikel 7 van toepassing.

3. Ondanks die bepalings van paragraaf 1 en 2 kan inkomste-items van 'n inwoner van 'n Kontrakterende Party wat nie in die voorgaande Artikels van die Ooreenkoms behandel word nie en in die ander Kontrakterende Party ontstaan, ook in daardie ander Party belas word.

ARTIKEL 21**METODES VIR UITSKAKELING VAN DUBBELE BELASTING**

1. Behoudens die bepalings van die reg van die Hongkong Spesiale Administratiewe Streek met betrekking tot die toestaan van 'n krediet teen belasting van die Hongkong Spesiale Administratiewe Streek van belasting betaal in 'n land buite die Hongkong Spesiale Administratiewe Streek (wat nie die algemene beginsel van hierdie Artikel raak nie), word Suid-Afrikaanse belasting wat ingevolge die reg van Suid-Afrika en ooreenkomstig hierdie Ooreenkoms betaal word, hetsy regstreeks of deur aftrekking, ten opsigte van inkomste verkry deur 'n persoon wat 'n inwoner van die Hongkong Spesiale Administratiewe Streek is, uit bronne in Suid-Afrika, toegestaan as 'n krediet teen belasting van die Hongkong Spesiale Administratiewe Streek wat ten opsigte van daardie inkomste betaalbaar is, met dien verstande dat die krediet aldus toegestaan nie die bedrag oorskry nie van die belasting van die Hongkong Spesiale Administratiewe Streek wat bereken is ten opsigte van daardie inkomste ooreenkomstig die belastingreg van die Hongkong Spesiale Administratiewe Streek.

2. Subject to the provisions of the law of South Africa regarding the deduction from tax payable in South Africa of tax payable in any country other than South Africa (which shall not affect the general principle hereof), Hong Kong Special Administrative Region tax paid by residents of South Africa in respect of income taxable in the Hong Kong Special Administrative Region, in accordance with the provisions of the Agreement, shall be deducted from the taxes due according to South African fiscal law. Such deduction shall not, however, exceed an amount which bears to the total South African tax payable the same ratio as the income concerned bears to the total income.

ARTICLE 22

NON-DISCRIMINATION

1. Persons who, in the case of the Hong Kong Special Administrative Region, have the right of abode or are incorporated or otherwise constituted therein, and, in the case of South Africa, are South African nationals, shall not be subjected in the other Contracting Party to any taxation or any requirement connected therewith, which is other or more burdensome than the taxation and connected requirements to which persons who have the right of abode or are incorporated or otherwise constituted in that other Party (where that other Party is the Hong Kong Special Administrative Region) or nationals of that other Party (where that other Party is South Africa) in the same circumstances, in particular with respect to residence, are or may be subjected. This provision shall, notwithstanding the provisions of Article 1, also apply to persons who are not residents of one or both of the Contracting Parties.

2. The taxation on a permanent establishment which an enterprise of a Contracting Party has in the other Contracting Party shall not be less favourably levied in that other Party than the taxation levied on enterprises of that other Party carrying on the same activities. This provision shall not be construed as obliging a Contracting Party to grant to residents of the other Contracting Party any personal allowances, reliefs and reductions for taxation purposes on account of civil status or family responsibilities which it grants to its own residents.

3. Except where the provisions of paragraph 1 of Article 9, paragraph 7 of Article 11, or paragraph 6 of Article 12, apply, interest, royalties and other disbursements paid by an enterprise of a Contracting Party to a resident of the other Contracting Party shall, for the purpose of determining the taxable profits of such enterprise, be deductible under the same conditions as if they had been paid to a resident of the first-mentioned Party.

4. Enterprises of a Contracting Party, the capital of which is wholly or partly owned or controlled, directly or indirectly, by one or more residents of the other Contracting Party, shall not be subjected in the first-mentioned Party to any taxation or any requirement connected therewith which is other or more burdensome than the taxation and connected requirements to which other similar enterprises of the first-mentioned Party are or may be subjected.

2. Behoudens die bepalings van die reg van Suid-Afrika betreffende die aftrekking van belasting betaalbaar in Suid-Afrika van belasting betaalbaar in enige ander land as Suid-Afrika (wat nie die algemene beginsel hiervan raak nie), word belasting van die Hongkong Spesiale Administratiewe Streek betaal deur inwoners van Suid-Afrika ten opsigte van inkomste wat in die Hongkong Spesiale Administratiewe Streek belasbaar is, ooreenkomstig die bepalings van hierdie Ooreenkoms, afgetrek van die belastings wat ooreenkomstig die Suid-Afrikaanse fiskale reg verskuldig is. Sodanige aftrekking mag egter nie meer wees nie as 'n bedrag wat tot die totale Suid-Afrikaanse belasting betaalbaar in dieselfde verhouding staan as waarin die betrokke inkomste tot die totale inkomste staan.

ARTIKEL 22

NIEDISKRIMINASIE

1. Persone wat, in die geval van die Hongkong Spesiale Administratiewe Streek, verblyfreg het of ingelyf is of andersins daarin gekonstitueer is, en, in die geval van Suid-Afrika, Suid-Afrikaanse burgers is, word nie in die ander Kontrakterende Party onderwerp aan enige belasting of enige vereiste in verband daarmee wat anders of knellender is as die belasting en verwante vereistes waaraan persone wat verblyfreg het of ingelyf is of andersins in die ander Party gekonstitueer is (waar die ander Party die Hongkong Spesiale Administratiewe Streek is) of burgers van daardie ander Party (waar die ander Party Suid-Afrika is) in dieselfde omstandighede, veral ten opsigte van verblyf, onderwerp is of kan word nie. Hierdie bepaling is ondanks die bepalings van Artikel 1 ook van toepassing op persone wat nie inwoners van een van of albei die Kontrakterende Partye is nie.

2. Die belasting op 'n permanente saak wat 'n onderneming van 'n Kontrakterende Party in die ander Kontrakterende Party het, word nie in daardie ander Party minder gunstig gehef as die belasting wat gehef word op ondernemings van daardie ander Party wat dieselfde bedrywighede beoefen nie. Hierdie bepaling word nie so uitgelê dat dit 'n Kontrakterende Party verplig om aan inwoners van die ander Kontrakterende Party enige persoonlike korting, verligting en vermindering vir belastingdoeleindes toe te staan op grond van burgerlike status of gesinsverantwoordelikhede wat hy aan sy eie inwoners toestaan nie.

3. Uitgesonderd waar die bepalings van paragraaf 1 van Artikel 9, paragraaf 7 van Artikel 11 of paragraaf 6 van Artikel 12 van toepassing is, is rente, tantième en ander betalings deur 'n onderneming van 'n Kontrakterende Party aan 'n inwoner van die ander Kontrakterende Party, met die doel om die belasbare wins van sodanige onderneming te bepaal, aftrekbaar op dieselfde voorwaardes asof dit aan 'n inwoner van eersgenoemde Party betaal is.

4. Ondernemings van 'n Kontrakterende Party, waarvan die kapitaal regstreeks of onregstreeks in geheel of gedeeltelik deur een of meer inwoners van die ander Kontrakterende Party besit of beheer word, word nie in eersgenoemde Party onderwerp aan enige belasting of enige vereiste in verband daarmee wat anders of knellender is as die belasting en verwante vereistes waaraan ander soortgelyke ondernemings van eersgenoemde Party onderhewig is of kan wees nie.

ARTICLE 23

MUTUAL AGREEMENT PROCEDURE

1. Where a person considers that the actions of one or both of the Contracting Parties result or will result for that person in taxation not in accordance with the provisions of this Agreement, that person may, irrespective of the remedies provided by the domestic law of those Parties, present a case to the competent authority of the Contracting Party of which the person is a resident or, if the case comes under paragraph 1 of Article 22, to that of the Contracting Party in which the person has the right of abode or is incorporated or otherwise constituted (in the case of the Hong Kong Special Administrative Region) or of which the person is a national (in the case of South Africa). The case must be presented within three years from the first notification of the action resulting in taxation not in accordance with the provisions of the Agreement.

2. The competent authority shall endeavour, if the objection appears to it to be justified and if it is not itself able to arrive at a satisfactory solution, to resolve the case by mutual agreement with the competent authority of the other Contracting Party, with a view to the avoidance of taxation which is not in accordance with the Agreement. Any agreement reached shall be implemented notwithstanding any time limits in the domestic law of the Contracting Parties.

3. The competent authorities of the Contracting Parties shall endeavour to resolve by mutual agreement any difficulties or doubts arising as to the interpretation or application of the Agreement. They may also consult together for the elimination of double taxation in cases not provided for in the Agreement.

4. The competent authorities of the Contracting Parties may communicate with each other directly, including through a joint commission consisting of themselves or their representatives, for the purpose of reaching an agreement in the sense of the preceding paragraphs.

ARTICLE 24

EXCHANGE OF INFORMATION

1. The competent authorities of the Contracting Parties shall exchange such information as is foreseeably relevant for carrying out the provisions of this Agreement or to the administration or enforcement of the domestic laws of the Contracting Parties concerning taxes covered by the Agreement, in so far as the taxation thereunder is not contrary to the Agreement. The exchange of information is not restricted by Article 1.

2. Any information received under paragraph 1 by a Contracting Party shall be treated as secret in the same manner as information obtained under the domestic laws of that Party and shall be disclosed only to persons or authorities (including courts and administrative bodies) concerned with the assessment or collection of, the enforcement or prosecution in respect of, or the determination of appeals in relation to the taxes referred to in paragraph 1. Such persons or authorities shall use the information only for such purposes. They may disclose the information in public court proceedings or in judicial decisions.

ARTIKEL 23**PROSEDURE VIR ONDERLINGE OOREENKOMS**

1. Waar 'n persoon van mening is dat die optrede van een van of albei die Kontrakterende Partye tot gevolg het of sal hê dat daardie persoon nie ooreenkomstig hierdie Ooreenkoms belas word nie, kan daardie persoon, ongeag die regsmiddels waarvoor die landsreg van daardie Partye voorsiening maak, 'n saak stel aan die bevoegde owerheid van die Kontrakterende Party waarvan die persoon 'n inwoner is of, indien die saak onder paragraaf 1 van Artikel 22 ressorteer, aan dié van die Kontrakterende Staat waarin die persoon verblyfreg het of ingelyf is of andersins gekonstitueer is (in die geval van die Hongkong Spesiale Administratiewe Streek) of waarvan die persoon 'n burger is (in die geval van Suid-Afrika). Die saak moet gestel word binne drie jaar na die eerste kennisgewing van die optrede wat lei tot belasting wat nie ooreenkomstig die bepalings van hierdie Ooreenkoms is nie.

2. Die bevoegde owerheid moet, indien die beswaar na sy oordeel geregverdig voorkom en indien hy self nie 'n bevredigende oplossing kan kry nie, probeer om die saak by onderlinge ooreenkoms met die bevoegde owerheid van die ander Kontrakterende Party te besleg met die oog op die vermyding van belasting wat nie in ooreenstemming met die Ooreenkoms is nie. Enige ooreenkoms wat bereik word, moet toegepas word ondanks enige tydbepelings in die landsreg van die Kontrakterende Partye.

3. Die bevoegde owerhede van die Kontrakterende Partye moet poog om enige moeilikhede of twyfel wat oor die vertolking of toepassing van die Ooreenkoms ontstaan, deur onderlinge ooreenkoms te besleg. Hulle kan ook saam oorleg pleeg vir die uitskakeling van dubbele belasting in gevalle waarvoor hierdie Ooreenkoms nie voorsiening maak nie.

4. Die bevoegde owerhede van die Kontrakterende Partye kan regstreeks, insluitende deur 'n gesamentlike kommissie bestaande uit hulself of hulle verteenwoordigers, met mekaar kommunikeer met die doel om tot 'n ooreenkoms te kom soos in die voorgaande paragrawe beoog.

ARTIKEL 24**UITRUIL VAN INLIGTING**

1. Die bevoegde owerhede van die Kontrakterende Partye moet sodanige inligting uitruil wat voorsienbaar tersaaklik is vir die uitvoering van die bepalings van hierdie Ooreenkoms of vir die administrasie of toepassing van die landsreg van die Kontrakterende Partye rakende belastings gedek deur die Ooreenkoms, in soverre die belasting daarkragtens nie strydig is met die Ooreenkoms nie. Die uitruil van inligting word nie deur Artikel 1 beperk nie.

2. Enige inligting wat ingevolge paragraaf 1 deur 'n Kontrakterende Party ontvang word, word as geheim behandel op dieselfde wyse as inligting wat ingevolge die landsreg van daardie Party verkry is en word slegs openbaar gemaak word aan persone of owerhede (insluitende houe en administratiewe liggame) gemoeid met die aanslaan of invordering van, die afdwing of vervolging ten opsigte van, of die beslissing van appèlle met betrekking tot die belastings in paragraaf 1 bedoel. Sodanige persone of owerhede mag die inligting net vir sodanige doeleindes gebruik. Hulle mag die inligting in openbare hofverrigtinge of by regterlike besluite openbaar maak.

3. In no case shall the provisions of paragraphs 1 and 2 be construed so as to impose on a Contracting Party the obligation:

- (a) to carry out administrative measures at variance with the laws and administrative practice of that or of the other Contracting Party;
- (b) to supply information which is not obtainable under the laws or in the normal course of the administration of that or of the other Contracting Party;
- (c) to supply information which would disclose any trade, business, industrial, commercial or professional secret or trade process, or information the disclosure of which would be contrary to public policy (*ordre public*).

4. If information is requested by a Contracting Party in accordance with this Article, the other Contracting Party shall use its information gathering measures to obtain the requested information, even though that other Party may not need such information for its own tax purposes. The obligation contained in the preceding sentence is subject to the limitations of paragraph 3 but in no case shall such limitations be construed to permit a Contracting Party to decline to supply information solely because it has no domestic interest in such information.

5. In no case shall the provisions of paragraph 3 be construed to permit a Contracting Party to decline to supply information solely because the information is held by a bank, other financial institution, nominee or person acting in an agency or a fiduciary capacity or because it relates to ownership interests in a person.

ARTICLE 25

MEMBERS OF GOVERNMENT MISSIONS

Nothing in this Agreement shall affect the fiscal privileges of members of government missions, including consular posts, under the general rules of international law or under the provisions of special agreements.

ARTICLE 26

MISCELLANEOUS RULES

Nothing in this Agreement shall prejudice the right of each Contracting Party to apply its domestic laws and measures concerning tax avoidance, whether or not described as such.

3. In geen geval word die bepalings van paragraaf 1 en 2 van hierdie Artikel so uitgelê dat dit aan 'n Kontrakterende Party die verpligting oplê:-

- (a) om administratiewe maatreëls uit te voer wat strydig is met die wette en administratiewe praktyk van daardie of van die ander Kontrakterende Party nie;
- (b) om inligting te verskaf wat nie ingevolge die wette of in die normale loop van die administrasie van daardie of die ander Kontrakterende Party verkrygbaar is nie;
- (c) om inligting te verskaf wat enige handels-, besigheids-, industriële, kommersiële of beroepsgeheim of handelsproses openbaar sal maak, of inligting waarvan die openbaarmaking strydig met openbare beleid (*ordre public*) sal wees nie.

4. Indien inligting in ooreenstemming met hierdie Artikel deur 'n Kontrakterende Party aangevra word, moet die ander Kontrakterende Party sy inligtingversamelingsmaatreëls gebruik om die verlangde inligting te verkry, selfs al het daardie ander Party nie sodanige inligting vir sy eie belastingdoeleindes nodig nie. Die verpligting vervat in die voorgaande sin is onderhewig aan die beperkings van paragraaf 3, maar sodanige beperkings mag in geen geval so uitgelê word dat dit 'n Kontrakterende Party in staat stel om te weier om inligting te verstrek bloot omdat hy geen plaaslike belang by sodanige inligting het nie.

5. In geen geval mag die bepalings van paragraaf 3 so uitgelê word dat dit 'n Kontrakterende Party in staat stel om te weier om inligting te verstrek bloot omdat die inligting deur 'n bank, ander finansiële instelling, benoemde of persoon wat in 'n agentskaps- of 'n fidusiële hoedanigheid optree, gehou word of omdat dit met eienaarskapbelange in 'n persoon verband hou nie.

ARTIKEL 25

LEDE VAN DIPLOMATIEKE MISSIES

Niks in hierdie Ooreenkoms raak die fiskale voorregte van lede van diplomatieke missies, ook konsulêre poste, ingevolge die algemene reëls van die volkereg of ingevolge die bepalings van spesiale ooreenkomste nie.

ARTIKEL 26

DIVERSE REËLS

Niks in hierdie Ooreenkoms benadeel die reg van elke Kontrakterende Party om sy landsreg en maatreëls rakende belastingvermyding toe te pas nie, hetsy as sodanig beskryf al dan nie.

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

DONE at Pretoria in the Republic of South Africa on this 30th day of September in the year 2014 and in the Hong Kong Special Administrative Region of the People's Republic of China on this 16th day of October in the year 2014.

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

**FOR THE GOVERNMENT OF THE
HONG KONG SPECIAL
ADMINISTRATIVE REGION OF THE
PEOPLE'S REPUBLIC OF CHINA**

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

GEDOEN te Pretoria in die Republiek van Suid-Afrika op hede die 30^{ste} dag van September in die jaar 2014 en in die Hongkong Spesiale Administratiewe Streek van die Volksrepubliek van China op hede die 16^{de} dag van Oktober in die jaar 2014.

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

**VIR DIE REGERING VAN DIE
HONGKONG SPESIALE
ADMINISTRATIEWE STREEK VAN DIE
VOLKSREPUBLIC VAN CHINA**

PROTOCOL

At the time of signing of the Agreement between the Government of the Republic of South Africa and the Government of the Hong Kong Special Administrative Region of the People's Republic of China for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income ("the Agreement"), the two Governments have agreed on the following provisions which shall form an integral part of the Agreement.

1. With reference to Article 17 (Pensions)

It is understood that in the case of the Hong Kong Special Administrative Region, the term "pensions and other similar remuneration (including a lump sum payment)" includes payments arising from schemes for self-employed individuals.

2. With reference to Article 24 (Exchange of Information)

It is understood that:

- (a) the Article does not require the Contracting Parties to exchange information on an automatic or a spontaneous basis; and
- (b) information exchanged shall not be disclosed to any third jurisdiction.

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

DONE at Pretoria in the Republic of South Africa on this 30th day of September in the year 2014 and in the Hong Kong Special Administrative Region of the People's Republic of China on this 16th day of October in the year 2014.

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

**FOR THE GOVERNMENT OF THE
HONG KONG SPECIAL
ADMINISTRATIVE REGION OF THE
PEOPLE'S REPUBLIC OF CHINA**

PROTOKOL

By ondertekening van die Ooreenkoms aangegaan tussen die Regering van die Republiek van Suid-Afrika en die Regering van die Hongkong Spesiale Administratiewe Streek van die Volksrepubliek van China ter vermyding van dubbele belasting en ter voorkoming van fiskale ontduiking met betrekking tot belastings op inkomste ("die Ooreenkoms"), het die twee Regerings ooreengekom oor die volgende bepalings wat 'n integrale deel van die Ooreenkoms uitmaak.

1. Met betrekking tot Artikel 17 (Pensioene)
Daar word verstaan dat in die geval van die Hongkong Spesiale Administratiewe Streek, die uitdrukking "pensioene en ander soortgelyke vergoeding (ook 'n enkelbedragbetaling)" betalings insluit wat ontstaan uit skemas vir individue in eie diens.
2. Met betrekking tot Artikel 24 (Uitruil van Inligting)
Daar word verstaan dat:-
 - (a) die Artikel nie vereis dat die Kontrakterende Partye inligting op 'n outomatiese of 'n spontane basis uitruil nie; en
 - (b) die inligting wat uitgeruil word nie aan enige derde jurisdiksie openbaar gemaak mag word nie.

TEN BEWYSE WAARVAN die ondergetekendes, behoorlik gemagtig deur hulle onderskeie Regerings, hierdie Protokol geteken het in twee oorspronklike tekste in die Engelse taal, waarvan albei tekste ewe outentiek is.

GEDOEN te Pretoria in die Republiek van Suid-Afrika op hede die 30^{ste} dag van September in die jaar 2014 en in die Hongkong Spesiale Administratiewe Streek van die Volksrepubliek van China op hede die 16^{de} dag van Oktober in die jaar 2014.

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

**VIR DIE REGERING VAN DIE
HONGKONG SPESIALE
ADMINISTRATIEWE STREEK VAN DIE
VOLKSREPUBLIC VAN CHINA**

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.

RULES

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.



eGazette

