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# IMPORTANT

## Information

### from Government Printing Works

Dear Valued Customers,

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

Please take note of these guidelines when completing your form.



#### GPW Business Rules

1. No hand written notices will be accepted for processing, this includes Adobe forms which have been completed by hand.
2. Notices can only be submitted in Adobe electronic form format to the email submission address [submit.egazette@gpw.gov.za](mailto:submit.egazette@gpw.gov.za). This means that any notice submissions not on an Adobe electronic form that are submitted to this mailbox will be **rejected**. National or Provincial gazette notices, where the Z95 or Z95Prov must be an Adobe form but the notice content (body) will be an attachment.
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5. All notice submissions that do not comply with point 2 will be charged full price for the notice submission.
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7. Incorrectly completed forms and notices submitted in the wrong format will be rejected to the customer to be corrected and resubmitted. Assistance will be available through the Contact Centre should help be required when completing the forms. (012-748 6200 or email [info.egazette@gpw.gov.za](mailto:info.egazette@gpw.gov.za))
8. All re-submissions by customers will be subject to the above cut-off times.
9. All submissions and re-submissions that miss the cut-off will be rejected to the customer to be submitted with a new publication date.
10. Information on forms will be taken as the primary source of the notice to be published. Any instructions that are on the email body or covering letter that contradicts the notice form content will be ignored.

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

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

**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](mailto:info.egazette@gpw.gov.za)

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**GENERAL NOTICES • ALGEMENE KENNISGEWINGS**

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**SOUTH AFRICAN REVENUE SERVICE****NOTICE 1194 OF 2015****INCOME TAX ACT, 1962****PROTOCOL AMENDING THE CONVENTION BETWEEN THE GOVERNMENT OF THE REPUBLIC OF SOUTH AFRICA AND THE GOVERNMENT OF THE REPUBLIC OF BOTSWANA FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME, WITH PROTOCOL**

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 Protocol 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 Republic of Botswana and has been approved by Parliament in terms of section 231(2) of the Constitution.

It is further notified in terms of Article II of the Protocol, that the date of entry into force is 19 August 2015.

**SUID-AFRIKAANSE INKOMSTEDIENS**  
**KENNISGEWING 1194 VAN 2015**  
**INKOMSTEBELASTINGWET, 1962**

**PROTOKOL TOT WYSIGING VAN DIE KONVENSIE TUSSEN DIE REGERING VAN DIE  
REPUBLIEK VAN SUID-AFRIKA EN DIE REGERING VAN DIE REPUBLIEK VAN BOTSWANA  
TER VERMYDING VAN DUBBELE BELASTING EN DIE VOORKOMING VAN FISKALE  
ONTDUIKING MET BETREKKING TOT BELASTINGS OP INKOMSTE, MET PROTOKOL**

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 Protokol ter vermyding van dubbele belasting en die voorkoming van fiskale ontduiking met betrekking tot belasting op inkomste wat in die Bylae tot hierdie Kennisgewing vervat is, aangegaan is met die Regering van die Republiek van Botswana en deur die Parlement goedgekeur is ingevolge artikel 231(2) van die Grondwet.

Daar word verder bekendgemaak dat ingevolge Artikel II van die Protokol, die datum van inwerkingtreding 19 Augustus 2015 is.

**SCHEDULE****PROTOCOL AMENDING THE CONVENTION BETWEEN THE GOVERNMENT OF THE REPUBLIC OF SOUTH AFRICA AND THE GOVERNMENT OF THE REPUBLIC OF BOTSWANA FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME, WITH PROTOCOL**

The Government of the Republic of South Africa and the Government of the Republic of Botswana;

**DESIRING** to amend the Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, with Protocol, signed at Gaborone on 7 August 2003 (in this Protocol referred to as “the Convention”),

**HAVE AGREED AS FOLLOWS:**

**ARTICLE I**

Article 25 of the Convention shall be deleted and replaced by the following:

**“ARTICLE 25****EXCHANGE OF INFORMATION**

1. The competent authorities of the Contracting States shall exchange such information as is foreseeably relevant for carrying out the provisions of this Convention or to the administration or enforcement of the domestic laws concerning taxes of every kind and description imposed on behalf of the Contracting States, or of their political subdivisions, in particular for the prevention of fraud or evasion of such taxes, in so far as the taxation thereunder is not contrary to the Convention. The exchange of information is not restricted by Articles 1 and 2.

2. Any information received under paragraph 1 by a Contracting State shall be treated as secret in the same manner as information obtained under the domestic laws of that State 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, the determination of appeals in relation to the taxes referred to in paragraph 1, or the oversight of the above. 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.

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

- (a) to carry out administrative measures at variance with the laws and administrative practice of that or of the other Contracting State;
- (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 State;

**BYLAE****PROTOKOL TOT WYSIGING VAN DIE KONVENSIE TUSSEN DIE REGERING VAN DIE REPUBLIEK VAN SUID-AFRIKA EN DIE REGERING VAN DIE REPUBLIEK VAN BOTSWANA TER VERMYDING VAN DUBBELE BELASTING EN DIE VOORKOMING VAN FISKALE ONTDUIKING MET BETREKKING TOT BELASTINGS OP INKOMSTE, MET PROTOKOL**

Die Regering van die Republiek van Suid-Afrika en die Regering van die Republiek van Botswana;

**BEGERIC** om die Konvensie ter vermyding van dubbele belasting en ter vermyding van fiskale ontduiking met betrekking tot belasting op inkomste, met Protokol, wat op 7 Augustus 2003 in Gabarone onderteken is (in hierdie Protokol "die Konvensie" genoem), te wysig;

**SOOS VOLG OOREENGEKOM:****ARTIKEL I**

Artikel 25 van die Konvensie word geskrap en deur die volgende vervang:

**"ARTIKEL 25****UITRUIL VAN INLIGTING**

1. Die bevoegde owerhede van die Kontrakterende State moet sodanige inligting uitruil wat voorsienbaar tersaaklik is vir die uitvoering van die bepalings van hierdie Konvensie of by die administrasie of afdwinging van die landsreg met betrekking tot belasting van elke soort en beskrywing wat gehef word ten behoeve van die Kontrakterende State of van hulle staatkundige onderverdelings, veral ten opsigte van die voorkoming van bedrog of die ontduiking van sodanige belasting, in soverre die belasting daarkragtens nie strydig met die Konvensie is nie. Die uitruil van inligting word nie deur Artikels 1 en 2 beperk nie.

2. Enige inligting wat ingevolge paragraaf 1 deur 'n Kontrakterende Staat ontvang word, word as geheim behandel op dieselfde wyse as inligting wat ingevolge die landsreg van daardie Staat verkry word, en mag slegs openbaar gemaak word aan persone of owerhede (ook howe en administratiewe liggame) wat gemoeid is met die aanslag of invordering van, die afdwinging van of vervolging in verband met, of die beslissing van appèlle rakende die belasting in paragraaf 1 bedoel, of met toesig oor voornoemde. Sodanige persone of owerhede mag die inligting slegs vir sodanige doeleindes gebruik. Hulle mag die inligting in openbare hofverrigtinge of in regterlike beslissings openbaar maak.

3. In geen geval mag die bepalings van paragraaf 1 en 2 so uitgelê word dat dit'n verpligting plaas op 'n Kontrakterende Staat om:

- (a) administratiewe maatreëls toe te pas wat strydig is met die wette en administratiewe praktyk van daardie of die ander Kontrakterende Staat;
- (b) inligting te verskaf wat nie kragtens die wette of in die gewone loop van die administrasie van daardie of die ander Kontrakterende Staat bekombaar is nie;

- (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 State in accordance with this Article, the other Contracting State shall use its information gathering measures to obtain the requested information, even though that other State 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 State 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 State 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 II

1. Each of the Contracting States shall notify to the other in writing, through the diplomatic channel, of the completion of the procedures required by its law for the bringing into force of this Protocol, which shall form an integral part of the Convention. The Protocol shall enter into force on the date of receipt of the later of these notifications.

2. The provisions of the Protocol shall thereupon have effect beginning on the first day of January next following the year in which the Protocol enters into force.

## ARTICLE III

This Protocol shall remain in force as long as the Convention remains in force.

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

**DONE** at Pretoria on 21<sup>st</sup> day of May in the year 2013.

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

**FOR THE GOVERNMENT OF THE  
REPUBLIC OF BOTSWANA**



- (c) inligting te verskaf wat 'n handels-, sake-, nywerheids, kommersiële of beroepsgeheim of handelsproses sou openbaar maak, of inligting te verskaf waarvan die openbaarmaking strydig met die openbare beleid (*ordre public*) sal wees.

4. Indien inligting ooreenkomstig hierdie Artikel deur 'n Kontrakterende Staat aangevra word, gebruik die ander Kontrakterende Staat sy inligtingversamelmaatreëls om die aangevraagde inligting te bekom, selfs al het daardie ander Staat nie sodanige inligting vir sy eie belastingdoeleindes nodig nie. Die verpligting vervat in die voorafgaande sin is onderworpe aan die beperkings van paragraaf 3, maar daardie beperkings word in geen geval so uitgelê dat dit 'n Kontrakterende Staat toelaat om die verskaffing van inligting van die hand te wys bloot omdat hy geen plaaslike belang by daardie inligting het nie.

5. In geen geval word die bepalings van paragraaf 3 so uitgelê dat dit 'n Kontrakterende Staat toelaat om die verskaffing van inligting van die hand te wys bloot omdat die inligting gehou word deur 'n bank, 'n ander finansiële instelling, 'n benoemde of 'n persoon wat in 'n agentskap- of 'n fidusiêre hoedanigheid optree, of omdat dit op eienaarsbelange in 'n persoon betrekking het.

## ARTIKEL II

1. Elk van die Kontrakterende State moet die ander deur middel van diplomatieke kanaal skriftelik kennis gee van die afhandeling van die prosedures wat sy reg vereis om hierdie Protokol, wat 'n integrale deel van die Konvensie vorm, in werking te stel. Die Protokol tree in werking op die datum van ontvangs van die laaste van hierdie kennisgewings.

2. Die bepalings van die Protokol is daarna van krag beginnende op die eerste dag van Januarie wat eerste volg op die jaar waarin die Protokol in werking tree.

## ARTIKEL III

Hierdie Protokol bly van krag solank die Konvensie van krag bly.

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

**GEDOEN** te Pretoria, op hede die 21ste dag van Mei in die jaar 2013.

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

**VIR DIE REGERING VAN DIE  
REPUBLIC VAN BOTSWANA**





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