



Government Gazette Staatskoerant

REPUBLIC OF SOUTH AFRICA
REPUBLIEK VAN SUID AFRIKA

Vol. 606

11 December 2015
Desember

No. 39486

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ISSN 1682-5843



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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. 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.
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)
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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

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GENERAL NOTICES • ALGEMENE KENNISGEWINGS

SOUTH AFRICAN REVENUE SERVICE**NOTICE 1195 OF 2015****INCOME TAX ACT, 1962****PROTOCOL AMENDING THE CONVENTION BETWEEN THE REPUBLIC OF SOUTH AFRICA AND THE KINGDOM OF NORWAY 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 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 Kingdom of Norway 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 20 November 2015.

SUID-AFRIKAANSE INKOMSTEDIENS
KENNISGEWING 1195 VAN 2015
INKOMSTEBELASTINGWET, 1962

PROTOKOL TOT WYSIGING VAN DIE KONVENSIE TUSSEN DIE REPUBLIEK VAN SUID-AFRIKA EN DIE KONINKRYK VAN NOORWEË TER VERMYDING VAN DUBBELE BELASTING EN DIE 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 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 Koninkryk van Noorweë 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 20 November 2015 is.

PROTOCOL AMENDING THE CONVENTION BETWEEN THE REPUBLIC OF SOUTH AFRICA AND THE KINGDOM OF NORWAY FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME

The Government of the Republic of South Africa and the Government of the Kingdom of Norway;

DESIRING to amend the Convention for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income signed at Cape Town on 12 February 1996 (in this Protocol referred to as “the Convention”),

HAVE AGREED AS FOLLOWS:

ARTICLE I

Article 26 of the Convention shall be deleted and replaced by the following:

“ARTICLE 26

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 or local authorities, 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. Notwithstanding the foregoing, information received by a Contracting State may be used for other purposes when such information may be used for such other purposes under the laws of both States and the competent authority of the supplying State authorises such use.

PROTOKOL TOT WYSIGING VAN DIE KONVENSIË TUSSEN DIE REPUBLIEK VAN SUID-AFRIKA EN DIE KONINKRYK VAN NOORWEEË TER VERMYDING VAN DUBBELE BELASTING EN DIE VOORKOMING VAN FISKALE ONTDUIKING MET BETREKKING TOT BELASTINGS OP INKOMSTE

Die Regering van die Republiek van Suid-Afrika en die Regering van die Koninkryk van Noorweë ;

BEGERIC om die Konvensie ter Vermyding van Dubbele Belasting en die Voorkoming van Fiskale Ontduiking met betrekking tot Belastings op Inkomste, wat op 12 Februarie 1996 in Kaapstad onderteken is (in hierdie Protokol "die Konvensie" genoem), te wysig;

SOOS VOLG OOREENGEKOM:

ARTIKEL I

Artikel 26 van die Konvensie word geskrap en deur die volgende vervang:

"ARTIKEL 26

UITRUIL VAN INLIGTING

1. Die bevoegde owerhede van die Kontrakterende State sal 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 belastings 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 belastings, 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, sal as geheim behandelword 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 belastings 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. Ondanks die voorgaande, kan die inligting wat deur 'n Kontrakterende Staat ontvang word, vir ander doeleindes gebruik word wanneer daardie inligting ingevolge die wette van albei State vir sodanige ander doeleindes gebruik mag word en die bevoegde owerheid van die Staat wat die inligting verskaf sodanige gebruik magtig.

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;
- (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.

2. The Protocol shall enter into force on the date of receipt of the later of these notifications and shall thereupon have effect on that date.

ARTICLE III

This Protocol shall remain in force as long as the Convention remains in force and shall apply as long as the Convention itself is applicable.

3. In geen geval sal 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) 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 fidusiêrehoedanigheid optree, of omdat dit op eienaarsbelange in 'n persoon betrekking het.

ARTIKEL II

1. Elk van die Kontrakterende State moet die ander langs die 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.

2. Die Protokol tree in werking op die datum van ontvangs van die laaste van hierdie kennisgewings en is vervolgens op daardie datum van krag.

ARTIKEL III

Hierdie Protokol bly van krag solank die Konvensie van krag bly en is van toepassing solank die Konvensie self van toepassing is.

IN WITNESS WHEREOF the undersigned, duly authorised thereto by their respective Governments, have signed this Protocol.

DONE in two originals at Pretoria, this 16th day of July 2012, in the English language.

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

**FOR THE GOVERNMENT OF THE
KINGDOM OF NORWAY**

TEN BEWYSE WAARVAN die ondergetekendes, behoorlik daartoe gemagtig deur hulle onderskeie Regerings, hierdie Protokol geteken het.

GEDOEN in twee oorspronklike eksimplare te Pretoria, op hede die 16de dag van Julie 2012, in die Engelse taal.

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

**VIR DIE REGERING VAN DIE
KONINKRYK VAN NOORWEË**

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