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- ☐ All documents must be attached separately in your email to GPW.
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- ☐ Please submit your notice **ONLY ONCE**.
- ☐ Requests for information, quotations and inquiries must be sent to the Contact Centre **ONLY**.
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GOVERNMENT NOTICES • GOEWERMENTSKENNISGEWINGS

SOUTH AFRICAN REVENUE SERVICE**NO. 164****11 FEBRUARY 2016****INCOME TAX ACT, 1962****AGREEMENT BETWEEN THE GOVERNMENT OF THE REPUBLIC OF SOUTH AFRICA AND THE GOVERNMENT OF THE STATE OF QATAR 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 State of Qatar 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 26 of the Agreement that the date of entry into force is 2 December 2015.

SUID-AFRIKAANSE INKOMSTEDIENS**NO. 164****11 FEBRUARIE 2016****INKOMSTEBELASTINGWET, 1962****OOREENKOMS TUSSEN DIE REGERING VAN DIE REPUBLIEK VAN SUID-AFRIKA EN DIE REGERING VAN DIE STAAT VAN KATAR VIR DIE 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 Ooreenkoms vir die 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 Staat van Katar en deur die Parlement goedgekeur is ingevolge artikel 231(2) van die Grondwet.

Daar word verder bekendgemaak dat ingevolge paragraaf 1 van Artikel 26 van die Ooreenkoms, die datum van inwerkingtreding 2 Desember 2015 is.

SCHEDULE**AGREEMENT BETWEEN THE GOVERNMENT OF THE REPUBLIC OF SOUTH AFRICA AND THE GOVERNMENT OF THE STATE OF QATAR 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 State of Qatar desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and to promote and strengthen the economic relations between the two countries,

HAVE AGREED AS FOLLOWS:**ARTICLE 1****PERSONS COVERED**

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

ARTICLE 2**TAXES COVERED**

1. This Agreement shall apply to taxes on income imposed on behalf of a Contracting State or of its local authorities or 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 State of Qatar, the taxes on income;

(hereinafter referred to as "Qatari tax"); and

(b) in South Africa:

- (i) the normal tax;
- (ii) the withholding tax on royalties;
- (iii) the dividends tax;
- (iv) the withholding tax on interest and
- (v) the tax on foreign entertainers and sportspersons;

(hereinafter referred to as "South African tax").

BYLAE**OOREENKOMS TUSSEN DIE REGERING VAN DIE REPUBLIEK VAN SUID-AFRIKA EN DIE REGERING VAN DIE STAAT VAN KATAR VIR DIE VERMYDING VAN DUBBELE BELASTING EN DIE VOORKOMING VAN FISKALE ONTDUIKING MET BETREKKING TOT BELASTINGS OP INKOMSTE****AANHEF**

Die Regering van die Republiek van Suid-Afrika en die Regering van die Staat Katar, begerig om 'n Ooreenkoms aan te gaan vir die vermyding van dubbele belasting en die voorkoming van fiskale ontduiking met betrekking tot belasting op inkomste, en om die ekonomiese betrekkinge tussen die twee lande te bevorder en te versterk,

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

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

ARTIKEL 2**BELASTINGS GEDEK**

1. Hierdie Ooreenkoms is van toepassing op belasting op inkomste wat ten behoeve van 'n Kontrakterende Staat of sy staatkundige onderverdelings of plaaslike owerhede 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 Staat van Katar, die belasting op inkomste;

(hieronder die "Katarese belasting" genoem); en

(b) in 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 sportpersone;

(hieronder die "Suid-Afrikaanse belasting" genoem).

4. The Agreement shall apply also to any identical or substantially similar taxes that are imposed by either Contracting State after the date of signature of the Agreement in addition to, or in place of, the existing taxes. The competent authorities of the Contracting States shall notify each other of any substantial changes that have been made in their respective taxation laws.

ARTICLE 3

GENERAL DEFINITIONS

1. For the purposes of this Agreement, unless the context otherwise requires:
 - (a) the term “Qatar” means the State of Qatar and when used in the geographical sense it means the State of Qatar’s lands, internal waters, territorial sea including its bed and subsoil, the air space over them, the exclusive economic zone and the continental shelf, over which the State of Qatar exercises sovereign rights and jurisdiction in accordance with the provisions of International law and Qatar’s national laws and regulations;
 - (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 terms “a Contracting State” and “the other Contracting State” mean Qatar or South Africa, as the context requires;
 - (d) the term “business” includes the performance of professional services and of other activities of an independent character;
 - (e) the term “company” means any body corporate or any legal entity that is treated as a company or body corporate for tax purposes;
 - (f) the term “competent authority” means:
 - (i) in Qatar, the Minister of Finance or an authorised representative; and
 - (ii) in South Africa, the Commissioner for the South African Revenue Service or an authorised representative;
 - (g) the term “enterprise” applies to the carrying on of any business;
 - (h) the terms “enterprise of a Contracting State” and “enterprise of the other Contracting State” mean respectively an enterprise carried on by a resident of a Contracting State and an enterprise carried on by a resident of the other Contracting State;
 - (i) the term “international traffic” means any transport by a ship or aircraft operated by an enterprise that has its place of effective management in a Contracting State, except when the ship or aircraft is operated solely between places in the other Contracting State;

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. Die bevoegde owerhede van die Kontrakterende State moet mekaar in kennis stel van enige beduidende veranderinge wat aan hulle onderskeie belastingwette aangebring is.

ARTIKEL 3

ALGEMENE WOORDOMSKRYWING

1. Vir doeleindes van hierdie Ooreenkoms, tensy dit uit die samehang anders blyk:
 - (a) beteken die uitdrukking "Katar" die Staat Katar en, wanneer dit in 'n geografiese sin gebruik word, die Staat Katar se grond, binnelandse waters, gebiedswaters, ingesluit die seebodem en ondergrond daarvan, die lugruim daaroor, die eksklusiewe ekonomiese sone en die vastelandsplat, waaroor Katar ooreenkomstig die bepalings van die volkereg en Katar se nasionale statute en regulasies soewereine regte en jurisdiksie uitoefen;
 - (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 territoriale waters, insluitende die vastelandsplat, wat ingevolge die wette van Suid-Afrika en ooreenkomstig die volkereg aangewys is of hierna aangewys word as 'n gebied waarin Suid-Afrika soewereine regte of jurisdiksie kan uitoefen;
 - (c) beteken die uitdrukking "'n Kontrakterende Staat" en "die ander Kontrakterende Staat" Katar of Suid-Afrika, na gelang van die samehang;
 - (d) beteken die uitdrukking "besigheid" ook die verrigting van beroepsdienste en van ander bedrywighede van 'n onafhanklike aard;
 - (e) beteken die uitdrukking "maatskappy" enige regspersoon of enige regsentiteit wat vir belastingdoeleindes as 'n maatskappy of regspersoon behandel word;
 - (f) beteken die uitdrukking "bevoegde owerheid":
 - (i) in Katar, die Minister van Finansies of 'n gemagtigde verteenwoordiger van die Minister; en
 - (ii) in Suid-Afrika, die Kommissaris van die Suid-Afrikaanse Inkomstediens of 'n gemagtigde verteenwoordiger van die Kommissaris;
 - (g) het die uitdrukking "onderneming" betrekking op die dryf van enige besigheid;
 - (h) beteken die uitdrukking "onderneming van 'n Kontrakterende Staat" en "onderneming van die ander Kontrakterende Staat" onderskeidelik 'n onderneming wat deur 'n inwoner van 'n Kontrakterende Staat gedryf word en 'n onderneming wat deur 'n inwoner van die ander Kontrakterende Staat gedryf word;
 - (i) beteken die uitdrukking "internasionale verkeer" enige vervoer per skip of lugvaartuig wat deur 'n onderneming bedryf word wat sy plek van doeltreffende bestuur in 'n Kontrakterende Staat het, uitgesonderd waar die skip of lugvaartuig slegs tussen plekke in die ander Kontrakterende Staat bedryf word;

- (j) the term “national” means:
 - (i) any individual possessing the nationality of a Contracting State;
 - (ii) any legal person or association deriving its status as such from the laws in force in a Contracting State;
- (k) the term “person” includes an individual, a company and any other body of persons that is treated as an entity for tax purposes; and
- (l) the term “tax” means Qatari tax or South African tax, as the context requires.

2. As regards the application of the provisions of the Agreement at any time by a Contracting State, 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 State for the purposes of the taxes to which the Agreement applies, any meaning under the applicable tax laws of that State prevailing over a meaning given to the term under other laws of that State.

ARTICLE 4

RESIDENT

1. For the purposes of this Agreement, the term “resident of a Contracting State” means:
 - (a) in the case of Qatar, any individual who has a permanent home, his centre of vital interest, or habitual abode in Qatar, and a company having its place of effective management in Qatar. The term also includes the State of Qatar and any local authority, political subdivision or statutory body thereof;
 - (b) in 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, and also includes South Africa and any political subdivision or local authority thereof. This term, however, does not include any person who is liable to tax in South Africa in respect only of income from sources therein.
2. Where by reason of the provisions of paragraph 1 an individual is a resident of both Contracting States, then that individual’s status shall be determined as follows:
 - (a) the individual shall be deemed to be a resident solely of the State in which a permanent home is available to the individual; if a permanent home is available to the individual in both States, the individual shall be deemed to be a resident solely of the State with which the individual’s personal and economic relations are closer (centre of vital interests);
 - (b) if sole residence cannot be determined under the provisions of subparagraph (a), or if the individual has not a permanent home available in either State, the individual shall be deemed to be a resident solely of the State in which the individual has an habitual abode;

- (j) beteken die uitdrukking "burger":
 - (i) enige individu wat burgerskap van 'n Kontrakterende Staat het;
 - (ii) enige regspersoon of vereniging wat sy status as sodanig verkry uit die wette wat in 'n Kontrakterende Staat 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; en
- (l) beteken die uitdrukking "belasting" Suid-Afrikaanse of Katarese belasting, na gelang van die geval.

2. Betreffende die toepassing van die bepalings van die Ooreenkoms te eniger tyd deur 'n Kontrakterende Staat het enige 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 Staat het vir doeleindes van die belastingen waarop die Ooreenkoms van toepassing is, en geniet enige betekenis ingevolge die toepaslike belastingreg van daardie Staat voorrang bo 'n betekenis wat ingevolge ander wette van daardie Staat 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 Katar, enige individu wat 'n permanente tuiste, sy tuiste van lewensbelange of gebruiklike verblyfplek in Katar het, en 'n maatskappy wat sy plek van doeltreffende bestuur in Katar het. Die uitdrukking sluit ook die Staat Katar en enige plaaslike owerheid, staatkundige onderverdeling of statutêre liggaam daarvan in;
- (b) in 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, en sluit dit ook Suid-Afrika en enige staatkundige onderverdeling of plaaslike owerheid daarvan in. Hierdie uitdrukking sluit egter nie 'n persoon in wat in Suid-Afrika belastingpligtig is net ten opsigte van inkomste uit bronne daarin nie.

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

- (a) die individu word geag 'n inwoner te wees net van die Staat waarin 'n permanente tuiste tot die individu se beskikking is; indien 'n permanente tuiste in albei State tot die individu se beskikking is, word die individu geag 'n inwoner te wees net van die Staat waarmee die individu se persoonlike en ekonomiese betrekkinge die nouste is (tuiste van lewensbelange);
- (b) indien uitsluitlike inwonerskap ingevolge die bepalings van subparagraaf (a) nie bepaal kan word nie of indien die individu nie in een van die State 'n permanente tuiste tot sy beskikking het nie, word die individu geag 'n inwoner te wees net van die Staat waarin die individu 'n gebruiklike verblyfplek het;

- (c) if the individual has an habitual abode in both States or in neither of them, the individual shall be deemed to be a resident solely of the State of which the individual is a national;
- (d) if the individual is a national of both States or of neither of them, the competent authorities of the Contracting States 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 States, then it shall be deemed to be a resident solely of the State in which its place of effective management is situated.

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;
- (f) a mine, an oil or gas well, a quarry or any other place of exploration, extraction or exploitation of natural resources;
- (g) a warehouse, where storage facilities are provided to parties other than the enterprise;
- (h) a sales outlet;
- (i) a farm, plantation or orchard.

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 where such site, project or activity continues for a period of more than six months;
- (b) the furnishing of services, including consultancy services, by an enterprise through employees or other personnel engaged by an enterprise for such purpose, but only where activities of that nature continue (for the same or a connected project) within the Contracting State for a period or periods exceeding in the aggregate 183 days in any twelve-month period commencing or ending in the fiscal year concerned; and
- (c) the performance of professional services or other activities of an independent character by an individual, but only where those services or activities continue within a Contracting State for a period or periods exceeding in the aggregate 183 days in any twelve-month period commencing or ending in the fiscal year concerned.

- (c) indien die individu 'n gebruikelike verblyfplek in albei State of in nie een van hulle het nie, word die individu geag 'n inwoner te wees net van die Staat waarvan die individu 'n burger is;
- (d) indien die individu 'n burger van albei State of van nie een van hulle is nie, moet die bevoegde owerhede van die Kontrakterende State die saak 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 State is, word hy geag 'n inwoner te wees net van die Staat waarin sy plek van doeltreffende bestuur geleë is.

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 veral in:

- (a) 'n plek van bestuur;
- (b) 'n tak;
- (c) 'n kantoor;
- (d) 'n fabriek;
- (e) 'n werkwinkel;
- (f) 'n myn, 'n olie- of gasbron, 'n steengroef of enige ander plek van ontginning, herwinning of eksploitasie van natuurlike hulpbronne;
- (g) 'n pakhuis waar stoorfasiliteite aan ander partye as die onderneming verskaf word;
- (h) 'n verkoopspunt;
- (i) 'n plaas, plantasie of boord.

3. Die uitdrukking "permanente saak" behels eweneens:

- (a) 'n bouverseel, 'n konstruksie-, 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, ook konsultasiedienste, deur 'n onderneming deur middel van werknemers of ander personeel wat vir sodanige doel deur 'n onderneming in diens geneem word, maar slegs as bedrywigheid van daardie aard in die Kontrakterende Staat voortduur (vir dieselfde of 'n daaraan verbonde projek) vir 'n tydperk of tydperke wat altesaam meer is as 183 dae in enige twaalfmaandetydperk wat in die betrokke fiskale jaar begin of eindig; en
- (c) die verrigting van beroepsdienste of ander bedrywigheid van 'n onafhanklike aard deur 'n individu, maar net indien daardie dienste of bedrywigheid in 'n Kontrakterende Staat voortduur vir 'n tydperk of tydperke wat altesaam meer is as 183 dae in enige twaalfmaandetydperk wat in die betrokke fiskale jaar begin of eindig.

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, display or delivery 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, display or delivery;
- (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;
- (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; and
- (f) the maintenance of a fixed place of business solely for any combination of activities mentioned in subparagraphs (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 7 applies – is acting on behalf of an enterprise and has, and habitually exercises, in a Contracting State an authority to conclude contracts in the name of the enterprise, that enterprise shall be deemed to have a permanent establishment in that State in respect of any activities which that person undertakes for 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.

6. Notwithstanding the preceding provisions of this Article, an insurance enterprise of a Contracting State shall, except in regard to reinsurance, be deemed to have a permanent establishment in the other Contracting State if it collects premiums in the territory of that other Contracting State or insures risks situated therein through a person other than an agent of an independent status to whom paragraph 7 applies.

7. An enterprise shall not be deemed to have a permanent establishment in a Contracting State merely because it carries on business in that State 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.

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

4. Ondanks die voorgaande bepalings van hierdie Artikel word die uitdrukking "permanente saak" nie geag 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 stoor, ten toon te stel of te lewer;
- (b) die instandhouding van 'n voorraad goedere of handelsware wat aan die onderneming behoort, uitsluitlik met die doel om dit te stoor, ten toon te stel of te lewer;
- (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) die instandhouding van 'n vaste besigheidsplek uitsluitlik met die doel om enige ander bedrywigheid van 'n voorbereidende of bykomstige aard vir die onderneming te beoefen; en
- (f) die instandhouding van 'n vaste besigheidsplek uitsluitlik vir enige kombinasie van bedrywighede in subparagrafe (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 paragrafe 1 en 2, waar 'n persoon – uitgesonderd 'n agent met onafhanklike status op wie paragraaf 7 van toepassing is – namens 'n onderneming optree en in 'n Kontrakterende Staat 'n bevoegdheid het en gewoonlik uitoefen om kontrakte in die naam van die onderneming aan te gaan, word daardie onderneming geag 'n permanente saak in daardie Staat te hê ten opsigte van enige bedrywighede wat daardie persoon vir die onderneming hanteer, tensy die bedrywighede van sodanige persoon beperk is tot daardie 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 maak nie.

6. Ondanks die voorgaande bepalings van hierdie Artikel word 'n versekeringsonderneming van 'n Kontrakterende Staat, uitgesonderd met betrekking tot herversekering, geag 'n permanente saak in die ander Kontrakterende Staat te hê indien hy premies invorder in die gebied van daardie ander Kontrakterende Staat of risiko's geleë daarin verseker deur 'n ander persoon as 'n agent met onafhanklike status op wie paragraaf 7 van toepassing is.

7. 'n Onderneming word nie geag 'n permanente saak in 'n Kontrakterende Staat te hê bloot omdat hy in daardie Staat 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.

8. Die feit dat 'n maatskappy wat 'n inwoner van 'n Kontrakterende Staat is, beheer het oor of beheer word deur 'n maatskappy wat 'n inwoner van die ander Kontrakterende Staat is of wat in daardie ander Staat 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.

ARTICLE 6

INCOME FROM IMMOVABLE PROPERTY

1. Income derived by a resident of a Contracting State from immovable property, including income from agriculture or forestry, situated in the other Contracting State may be taxed in that other State.
2. The term “immovable property” shall have the meaning which it has under the law of the Contracting State 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, sources and other natural resources. Ships and aircraft shall not be regarded as immovable property.
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 State shall be taxable only in that State unless the enterprise carries on business in the other Contracting State 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 State 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 State carries on business in the other Contracting State through a permanent establishment situated therein, there shall in each Contracting State 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 Contracting State in which the permanent establishment is situated or elsewhere, which are allowed under the provisions of the domestic law of the Contracting State in which the permanent establishment is situated.
4. Insofar as it has been customary in a Contracting State 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 State 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.

ARTIKEL 6**INKOMSTE UIT ONROERENDE EIENDOM**

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

2. Die uitdrukking "onroerende eiendom" het die betekenis wat daaraan geheg word ingevolge die reg van die Kontrakterende Staat waarin die betrokke 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, bronne en ander natuurlike hulpbronne. Skepe en lugvaartuie word nie as onroerende eiendom beskou nie.

3. Die bepalings van paragraaf 1 is van toepassing op inkomste wat verkry word 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 Staat is net in daardie Staat belasbaar, tensy die onderneming in die ander Kontrakterende Staat besigheid dryf deur 'n permanente saak wat daarin geleë is. Indien die onderneming besigheid dryf soos in die laaste deel van die voorgaande sin genoem, kan die winste van die onderneming in die ander Staat 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 Staat in die ander Kontrakterende Staat besigheid dryf deur middel van 'n permanente saak wat daarin geleë is, word daar in elke Kontrakterende Staat aan daardie permanente saak die winste toegeskryf wat hy na verwagting sou kon maak as hy 'n aparte en afsonderlike onderneming was wat met dieselfde of soortgelyke bedrywighede besig is onder dieselfde of soortgelyke toestande 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 uitgawes wat vir die doel van die besigheid van die permanente saak aangegaan is, ook uitvoerende en algemene administratiewe uitgawes aldus aangegaan, hetsy in die Staat waarin die permanente saak geleë is of elders, as aftrekkings toegelaat, wat ingevolge die bepalings van die landsreg van die Kontrakterende Staat waarin die permanente saak geleë is toelaatbaar is.

4. In soverre dit in 'n Kontrakterende Staat 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 Staat 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 wat in hierdie Artikel vervat is.

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.

ARTICLE 8

SHIPPING AND AIR TRANSPORT

1. Profits of an enterprise of a Contracting State from the operation of ships or aircraft in international traffic shall be taxable only in the State in which the place of effective management of the enterprise is situated.

2. For the purposes of this Article, profits from the operation of ships or aircraft in international traffic shall include profits derived from the rental on a bare boat basis of ships or aircraft used in international traffic, if such profits are incidental to the profits to which the provisions of paragraph 1 apply.

3. Profits of an enterprise of a Contracting State from the use or rental of containers (including trailers, barges and related equipment for the transport of containers) used for the transport in international traffic of goods or merchandise shall be taxable only in the State in which the place of effective management of the enterprise is situated.

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

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.

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

6. Vir doeleindes van die voorgaande paragrafe 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 winste 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.

ARTIKEL 8

SKEEPS- EN LUGVERVOER

1. Die winste van 'n onderneming van 'n Kontrakterende Staat uit die bedryf van skepe of lugvaartuie in internasionale verkeer is net in die Staat belasbaar waarin die plek van doeltreffende bestuur van die onderneming geleë is.

2. Vir die doeleindes van hierdie Artikel sal wins uit die bedryf van skepe of lugvaartuie in internasionale verkeer, winste wat verkry is uit die verhuring op 'n sonder-bemannings-basis van skepe of lugvaartuie wat in internasionale verkeer gebruik word insluit, indien sodanige winste bykomstig is by die wins waarop die bepalings van paragraaf 1 van toepassing is.

3. Die winste van 'n onderneming van 'n Kontrakterende Staat uit die gebruik of verhuring van houters (ook treilers, vragskuite en verwante toerusting vir die vervoer van houters) wat vir die vervoer van goedere of handelsware in internasionale verkeer gebruik word, is net belasbaar in die Staat waarin die plek van doeltreffende bestuur van die onderneming geleë is.

4. 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 Staat regstreeks of onregstreeks aan die bestuur van, beheer oor of kapitaal van 'n onderneming van die ander Kontrakterende Staat deelneem, of

(b) dieselfde persone regstreeks of onregstreeks aan die bestuur van, beheer oor of kapitaal van 'n onderneming van 'n Kontrakterende Staat en 'n onderneming van die ander Kontrakterende Staat 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 winste van daardie onderneming ingesluit en dienooreenkomstig belas word.

2. Where a Contracting State includes in the profits of an enterprise of that State – and taxes accordingly – profits on which an enterprise of the other Contracting State has been charged to tax in that other State and the profits so included are profits which would have accrued to the enterprise of the first-mentioned State if the conditions made between the two enterprises had been those which would have been made between independent enterprises, then that other State may 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 States shall if necessary consult each other.

ARTICLE 10

DIVIDENDS

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

2. However, such dividends may also be taxed in the Contracting State of which the company paying the dividends is a resident and according to the laws of that State, but if the beneficial owner of the dividends is a resident of the other Contracting State, 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 (other than a partnership) which holds at least 10 per cent of the capital of the company paying the dividends; or
- (b) 10 per cent of the gross amount of the dividends in all other cases.

The competent authorities of the Contracting States 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. Notwithstanding the provisions of paragraph 2, dividends shall not be subject to tax in the Contracting State of which the company paying the dividends is a resident if the dividends are paid to the other Contracting State or a local authority, political subdivision or statutory body thereof.

4. 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 Contracting State of which the company making the distribution is a resident.

5. The provisions of paragraph 1 shall not apply if the beneficial owner of the dividends, being a resident of a Contracting State, carries on business in the other Contracting State 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.

2. Waar 'n Kontrakterende Staat by die winste van 'n onderneming van daardie Staat wins insluit – en dit dienooreenkomstig belas – waarop 'n onderneming van die ander Kontrakterende Staat in daardie ander Staat belas is en die wins aldus ingesluit wins is wat aan die onderneming van eersgenoemde Staat 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 Staat die bedrag van die belasting wat hy daarin 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 State, indien nodig, met mekaar oorleg pleeg.

ARTIKEL 10

DIVIDENDE

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

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

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

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

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

3. Ondanks die bepalings van paragraaf 2, word dividende nie in die Kontrakterende Staat waarvan die maatskappy wat die dividende betaal 'n inwoner is, aan belasting onderwerp nie, indien die dividende aan die ander Kontrakterende Staat of 'n plaaslike owerheid, staatkundige onderverdeling of 'n statutêre liggaam daarvan betaal word.

4. Die uitdrukking "dividende" soos in hierdie Artikel gebruik, 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 reg van die Kontrakterende Staat waarvan die maatskappy wat die uitkering doen, 'n inwoner is.

5. Die bepalings van paragraaf 1 is nie van toepassing nie indien die voordelige eienaar van die dividende, wat 'n inwoner van 'n Kontrakterende Staat is, in die ander Kontrakterende Staat waarvan die maatskappy wat die dividende betaal 'n inwoner is, besigheid dryf deur middel van 'n permanente saak wat daarin geleë is en die aandeelhouding 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.

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

7. The provisions of this Article shall not apply 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.

ARTICLE 11

INTEREST

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

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

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

3. Notwithstanding the provisions of paragraph 2, interest arising in a Contracting State shall be exempt from tax in that State if:

- (a) the payer of the interest is the Government of that Contracting State or a political subdivision or a local authority thereof; or
- (b) the interest is paid to the Government of the other Contracting State or a political subdivision or a local authority thereof; or
- (c) the interest is paid by the Central Bank of that Contracting State or the Central Bank of the other Contracting State; or
- (d) the interest is paid to any institution or body which is wholly owned, directly or indirectly, by the other Contracting State or a political subdivision or local authority thereof; or
- (e) the interest arises in respect of any debt instrument listed on a recognised stock exchange.

6. Waar 'n maatskappy wat 'n inwoner van 'n Kontrakterende Staat is, wins of inkomste uit die ander Kontrakterende Staat verkry, hef daardie ander Staat geen belasting op die dividende wat deur die maatskappy betaal word nie, uitgesonderd in soverre sodanige dividende aan 'n inwoner van daardie ander Staat betaal word of in soverre die aandeelhouding ten opsigte waarvan die dividende betaal word, effektief verbonde is aan 'n permanente saak wat in daardie ander Staat 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 Staat ontstaan.

7. Die bepalings van hierdie Artikel is nie van toepassing nie indien dit die hoofogmerk of een van die hoofogmerke was van enige persoon betrokke by die skep of toedeling van die aandele of ander regte, ten opsigte waarvan die dividende betaal word om by wyse van daardie skepping of toedeling voordeel te trek uit hierdie Artikel.

ARTIKEL 11

RENTE

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

2. Sodanige rente kan egter ook in die Kontrakterende Staat waarin dit ontstaan en ooreenkomstig die reg van daardie Staat belas word, maar as die voordelige eienaar van die rente 'n inwoner van die ander Kontrakterende Staat 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 State moet deur onderlinge ooreenkoms besluit oor die wyse van toepassing van hierdie beperking.

3. Ondanks die bepalings van paragraaf 2, word rente wat in 'n Kontrakterende Staat ontstaan in daardie Staat van belasting vrygestel indien:

- (a) die betaler van die rente die Regering van daardie Kontrakterende Staat of 'n staatkundige onderverdeling of 'n plaaslike owerheid daarvan is; of
- (b) die rente betaal word aan die Regering van die ander Kontrakterende Staat of 'n staatkundige onderverdeling of 'n plaaslike owerheid daarvan; of
- (c) die rente betaal word deur die Sentrale Bank van daardie Kontrakterende Staat of die Sentrale Bank van die ander Kontrakterende Staat; of
- (d) die rente betaal word aan enige instelling of liggaam wat, regstreeks of onregstreeks, in geheel besit word deur die ander Kontrakterende Staat of 'n staatkundige onderverdeling of 'n plaaslike owerheid daarvan; of
- (e) die rente ontstaan ten opsigte van enige skuldinstrument wat op 'n erkende aandeelbeurs genoteer is.

4. For the purpose of paragraph 3(e), the term “a recognised stock exchange” means:
- (a) in South Africa, the Johannesburg Stock Exchange;
 - (b) in Qatar, the Qatar Exchange;
 - (c) any other stock exchange agreed upon by the competent authorities of the Contracting States.

5. 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 purposes of this Article.

6. The provisions of paragraph 1 shall not apply if the beneficial owner of the interest, being a resident of a Contracting State, carries on business in the other Contracting State 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.

7. Interest shall be deemed to arise in a Contracting State when the payer is a resident of that State. Where, however, the person paying the interest, whether that person is a resident of a Contracting State or not, has in a Contracting State 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 State in which the permanent establishment is situated.

8. 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 State, due regard being had to the other provisions of this Agreement.

9. The provisions of this Article shall not apply 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 State and paid to a resident of the other Contracting State may be taxed in that other State.

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

4. Vir die doeleindes van paragraaf 3(e), beteken die uitdrukking "erkende aandelebeurs":
- (a) in Suid-Afrika, die Johannesburgse Effektebeurs;
 - (b) in Katar, die Katarese Beurs;
 - (c) enige ander aandelebeurs waarop die bevoegde owerhede van die Kontrakterende State ooreenkom.

5. 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 nie vir die doel van hierdie Artikel as rente beskou nie.

6. Die bepaling van paragraaf 1 is nie van toepassing nie indien die voordelige eienaar van die rente wat 'n inwoner van 'n Kontrakterende Staat is, in die ander Kontrakterende Staat 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 bepaling van Artikel 7 van toepassing.

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

8. 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 bepaling van hierdie Artikel net op laasgenoemde bedrag van toepassing. In sodanige geval bly die oormaatdeel van die betalings belasbaar ooreenkomstig die wette van elke Kontrakterende Staat, met behoorlike inagneming van die ander bepaling van hierdie Ooreenkoms.

9. Die bepaling van hierdie Artikel is nie van toepassing nie indien dit die hoofogmerk of een van die hoofogmerke was van enige persoon betrokke by die skep of toekenning van die skuldeis ten opsigte waarvan die rente betaal word om by wyse van daardie skepping of toekenning voordeel te trek uit hierdie Artikel.

ARTIKEL 12

TANTIÈME

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

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

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 State, carries on business in the other Contracting State 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 State when the payer is a resident of that State. Where, however, the person paying the royalties, whether that person is a resident of a Contracting State or not, has in a Contracting State a permanent establishment with which the right or property in respect of which the royalties are paid is effectively connected, and such royalties are borne by such permanent establishment, then such royalties shall be deemed to arise in the State in which the permanent establishment is situated.

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 State, due regard being had to the other provisions of this Agreement.

7. The provisions of this Article shall not apply 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 State from the alienation of immovable property referred to in Article 6 and situated in the other Contracting State may be taxed in that other State.

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

3. Gains 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 the Contracting State in which the place of effective management of the enterprise is situated.

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 paragrawe 1 en 2 is nie van toepassing nie indien die voordelige eienaar van die tantième wat 'n inwoner van 'n Kontrakterende Staat is, in die ander Kontrakterende Staat 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 verbonde is aan sodanige permanente saak. In so 'n geval is die bepalings van Artikel 7 van toepassing.

5. Tantième word geag in 'n Kontrakterende Staat te ontstaan wanneer die betaler 'n inwoner van daardie Staat is. Waar die persoon wat die tantième betaal, hetsy daardie persoon 'n inwoner van 'n Kontrakterende Staat is al dan nie, in 'n Kontrakterende Staat 'n permanente saak het waaraan die reg of eiendom ten opsigte waarvan die tantième betaal word, effektief verbonde is, en sodanige tantième deur sodanige permanente saak gedra word, word sodanige tantième geag te ontstaan in die Staat waarin die permanente saak geleë is.

6. Waar, as gevolg van 'n spesiale verhouding tussen die betaler en die voordelige eienaar 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 eienaar sou ooreengekom het by ontstentenis van so 'n verhouding, is die bepalings 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 State, met behoorlike inagneming van die ander bepalings van hierdie Ooreenkoms.

7. Die bepalings van hierdie Artikel is nie van toepassing nie indien dit die hoofogmerk of een van die hoofogmerke 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 voordeel te trek uit hierdie Artikel.

ARTIKEL 13

KAPITAALWINS

1. Wins wat 'n inwoner van 'n Kontrakterende Staat verkry uit die vervreemding van onroerende eiendom wat in Artikel 6 bedoel word en in die ander Kontrakterende Staat geleë is, kan in daardie ander Staat 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 Staat in die ander Kontrakterende Staat het, insluitende die wins uit die vervreemding van so 'n permanente saak (alleen of met die hele onderneming), kan in daardie ander Staat belas word.

3. Wins uit die vervreemding van skepe of lugvaartuie wat in internasionale verkeer bedryf word of roerende eiendom wat op die bedryf van sodanige skepe of lugvaartuie betrekking het, is net in die Kontrakterende Staat belasbaar waarin die plek van doeltreffende bestuur van die onderneming geleë is.

4. Gains from the alienation of shares of the capital stock of a company the property of which consists directly or indirectly wholly or mainly of immovable property situated in a Contracting State may be taxed in that State. The provisions of this paragraph shall not apply, however, if the immovable property is used for the purposes of carrying on an industrial or manufacturing activity.

5. Gains from the alienation of any property other than that referred to in the preceding paragraphs of this Article, shall be taxable only in the Contracting State of which the alienator is a resident.

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 State in respect of an employment shall be taxable only in that State unless the employment is exercised in the other Contracting State. If the employment is so exercised, such remuneration as is derived therefrom may be taxed in that other State.

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

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

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 State shall be taxable only in the Contracting State in which the place of effective management of the enterprise is situated.

4. Salaries, wages and other similar remuneration received by an employee of an air transport enterprise of a Contracting State who is stationed in the other Contracting State and who is not a national or a resident of that other State shall be taxable only in the first-mentioned State for a period of four years commencing on the date on which that employee first performs duties in that other State, provided that:

- (a) the employee is not a national of that other State, and
- (b) was not a resident of that other State immediately prior to commencing employment in that other State.

4. Wins uit die vervreemding van aandele van die aandeelkapitaal van 'n maatskappy waarvan die eiendom regstreeks of onregstreeks in geheel of gedeeltelik bestaan uit onroerende eiendom wat in 'n Kontrakterende Staat geleë is, kan in daardie Staat belas word. Die bepalings van hierdie paragraaf is egter nie van toepassing nie indien die onroerende eiendom gebruik word met die doel om 'n nywerheids- of vervaardigingsbedrywigheid uit te oefen.

5. Wins uit die vervreemding van enige ander eiendom as dié in die voorgaande paragrawe van hierdie Artikel bedoel, is belasbaar net in die Kontrakterende Staat waarvan die vervreemder 'n inwoner is.

ARTIKEL 14

INKOMSTE UIT DIENSBETREKKING

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

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

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

3. Ondanks die voorgaande bepalings van hierdie Artikel kan besoldiging wat ten opsigte van 'n diensbetrekking verkry word, wat uitgeoefen word aan boord van 'n skip of 'n lugvaartuig wat deur 'n onderneming van 'n Kontrakterende Staat in internasionale verkeer bedryf word, net in die Kontrakterende Staat waarin die onderneming se plek van doeltreffende bestuur geleë is, belas word.

4. Salarisse, lone en ander soortgelyke besoldiging wat ontvang word deur 'n werknemer van 'n lugvervoeronderneming van 'n Kontrakterende Staat, wat in die ander Kontrakterende Staat gestasioneer is en wat nie 'n burger of inwoner van daardie ander Staat is nie, is net in die eersgenoemde Staat belasbaar vir 'n tydperk van vier jaar wat begin op die datum waarop daardie werknemer vir die eerste keer pligte in daardie ander Staat verrig, met dien verstande dat:

- (a) die werknemer nie 'n burger van daardie ander Staat is nie, en
- (b) die werknemer nie onmiddellik voor die aanvang van diens in daardie ander Staat 'n inwoner van daardie ander Staat was nie.

ARTICLE 15**DIRECTORS' FEES**

1. Directors' fees and similar payments derived by a resident of a Contracting State in that person's capacity as a member of the board of directors of a company which is a resident of the other Contracting State may be taxed in that other State.
2. Salaries, wages and other similar remuneration derived by a resident of a Contracting State in that person's capacity as an official in a top-level managerial position of a company which is a resident of the other Contracting State may be taxed in that other State.

ARTICLE 16**ENTERTAINERS AND SPORTSPERSONS**

1. Notwithstanding the provisions of Articles 7 and 14, income derived by a resident of a Contracting State 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 State, may be taxed in that other State.
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 State in which the activities of the entertainer or sportsperson are exercised.
3. Income derived by a resident of a Contracting State from activities exercised in the other Contracting State as envisaged in paragraphs 1 and 2 of this Article, shall be exempt from tax in that other State if the visit to that other State is supported wholly or mainly by public funds of the first-mentioned Contracting State, a political subdivision, a local authority or a statutory body thereof, or takes place under a cultural agreement or arrangement between the Governments of the Contracting States.

ARTICLE 17**PENSIONS AND ANNUITIES**

1. Subject to the provisions of paragraph 2 of Article 18, pensions and other similar remuneration, and annuities, arising in a Contracting State and paid to a resident of the other Contracting State, may be taxed in the first-mentioned State.
2. The term "annuity" means a stated sum payable periodically at stated times during life or during a specified or ascertainable period of time under an obligation to make the payments in return for adequate and full consideration in money or money's worth.

ARTIKEL 15**DIREKTEURSGELDE**

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

2. Salarisse, lone en ander soortgelyke vergoeding verkry deur 'n inwoner van 'n Kontrakterende Staat in daardie persoon se hoedanigheid van amptenaar in 'n bestuursposisie op die hoogste vlak van 'n maatskappy wat 'n inwoner van die ander Kontrakterende Staat is, kan in daardie ander Staat belas word.

ARTIKEL 16**VERMAAKLIKHEIDSKUNSTENAARS EN SPORTPERSONE**

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

2. Waar inkomste ten opsigte van persoonlike bedrywighede wat deur 'n vermaaklikheidskunstenaar of 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 Artikel 7 en 14, belas word in die Kontrakterende Staat waarin die bedrywighede van die vermaaklikheidskunstenaar of sportpersoon beoefen word.

3. Inkomste wat 'n inwoner van 'n Kontrakterende Staat verkry uit bedrywighede wat in die ander Kontrakterende Staat beoefen word soos beoog in paragrafe 1 en 2 van hierdie Artikel, is vrygestel van belasting in daardie ander Staat indien die besoek aan daardie ander Staat in geheel of hoofsaaklik gesteun word deur openbare fondse van eersgenoemde Kontrakterende Staat, 'n staatkundige onderverdeling of 'n plaaslike owerheid daarvan, of plaasvind kragtens 'n kulturele ooreenkoms of reëling tussen die Regerings van die Kontrakterende State.

ARTIKEL 17**PENSIOENE EN ANNUÏTEITE**

1. Behoudens die bepalings van paragraaf 2 van Artikel 18 kan pensioene en ander soortgelyke besoldiging, en annuïteite, wat in 'n Kontrakterende Staat ontstaan en aan 'n inwoner van die ander Kontrakterende Staat betaal word, in eersgenoemde Staat belas word.

2. Die uitdrukking "annuïteit" beteken 'n vermelde bedrag wat periodiek op vermelde tye gedurende 'n persoon se lewe of gedurende 'n gespesifiseerde of vasstelbare tydperk betaalbaar word ingevolge 'n verpligting om die betalings te doen in ruil vir voldoende en volle teenprestasie in geld of geldwaarde.

ARTICLE 18**GOVERNMENT SERVICE**

1. (a) Salaries, wages and other similar remuneration, other than a pension, paid by a Contracting State, a political subdivision, a local authority or a statutory body thereof to an individual in respect of services rendered to that State or subdivision or authority shall be taxable only in that State.
- (b) However, such salaries, wages and other similar remuneration shall be taxable only in the other Contracting State if the services are rendered in that State and the individual is a resident of that State who:
 - (i) is a national of that State; or
 - (ii) did not become a resident of that State solely for the purpose of rendering the services.
2. (a) Any pension paid by, or out of funds created by, a Contracting State, a political subdivision, a local authority or a statutory body thereof to an individual in respect of services rendered to that State or subdivision or authority shall be taxable only in that State.
- (b) However, such pension shall be taxable only in the other Contracting State if the individual is a resident of, and a national of, that State.
3. The provisions of Articles 14, 15, 16 and 17 shall apply to salaries, wages and other similar remuneration, and to pensions, in respect of services rendered in connection with a business carried on by a Contracting State, a political subdivision, a local authority or a statutory body thereof.

ARTICLE 19**STUDENTS, APPRENTICES AND BUSINESS TRAINEES**

Students, apprentices or business trainees who are present in a Contracting State solely for the purpose of their education or training and who are, or immediately before being so present were residents of the other Contracting State, shall be exempt from tax in the first-mentioned State on payments received from outside that first-mentioned State for the purpose of their maintenance, education or training.

ARTIKEL 18**REGERINGSDIENS**

1. (a) Salarisse, lone en ander soortgelyke besoldiging, uitgesonderd 'n pensioen, wat deur 'n Kontrakterende Staat, 'n staatkundige onderverdeling, 'n plaaslike owerheid of 'n statutêre liggaam daarvan aan 'n individu betaal word ten opsigte van dienste gelewer aan daardie Staat of onderverdeling of owerheid, is net in daardie Staat belasbaar.
- (b) Sodanige salarisse, lone en ander soortgelyke besoldiging is egter net in die ander Kontrakterende Staat belasbaar as die dienste in daardie Staat gelewer word en die individu 'n inwoner van daardie Staat is wat:-
 - (i) 'n burger van daardie Staat is; of
 - (ii) nie 'n inwoner van daardie Staat geword het uitsluitlik met die doel om die dienste te lewer nie.
2. (a) Enige pensioen wat betaal word deur, of uit fondse geskep deur, 'n Kontrakterende Staat, 'n staatkundige onderverdeling, 'n plaaslike owerheid of 'n statutêre liggaam daarvan aan 'n individu ten opsigte van dienste gelewer aan daardie Staat of onderverdeling of owerheid, is net in daardie Staat belasbaar.
- (b) Sodanige pensioen is egter net in die ander Kontrakterende Staat belasbaar indien die individu 'n inwoner en 'n burger van daardie Staat is.
3. Die bepalings van Artikel 14, 15, 16 en 17 is van toepassing op salarisse, lone en ander soortgelyke besoldiging, en op pensioene, ten opsigte van dienste gelewer in verband met 'n besigheid wat gedryf word deur 'n Kontrakterende Staat, 'n staatkundige onderverdeling, 'n plaaslike owerheid of 'n statutêre liggaam daarvan.

ARTIKEL 19**STUDENTE, VAKLEERLINGE EN BESIGHEIDSLEERLINGE**

Studente, vakleerlinge of besigheidsleerlinge wat in 'n Kontrakterende Staat aanwesig is uitsluitlik vir die doel van hulle onderwys of opleiding en wat 'n inwoner is, of onmiddellik voor sodanige aanwesigheid 'n inwoner was, van die ander Kontrakterende Staat, is in eersgenoemde Staat vrygestel van belasting op betalings wat van buite daardie eersgenoemde Staat vir die doel van die student se onderhoud, onderwys of opleiding ontvang word.

ARTICLE 20**OTHER INCOME**

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

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 State, carries on business in the other Contracting State 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 State not dealt with in the foregoing Articles of the Agreement and arising in the other Contracting State may also be taxed in that other State.

ARTICLE 21**ELIMINATION OF DOUBLE TAXATION**

Without prejudice to the general principle hereof, double taxation shall be eliminated as follows:

- (a) in Qatar, where a resident of Qatar derives income which in accordance with the provisions of this Agreement, is taxable in South Africa, then Qatar shall allow as a deduction from the tax on the income of that resident an amount equal to the South African tax paid provided that such deduction shall not exceed that part of the tax, as computed before the deduction is given, which is attributable to the income derived in South Africa; and
- (b) in South Africa, 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, Qatari tax paid by residents of South Africa in respect of income taxable in Qatar, in accordance with the provisions of this 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. Nationals of a Contracting State shall not be subjected in the other Contracting State to any taxation or any requirement connected therewith which is other or more burdensome than the taxation and connected requirements to which nationals of that other State 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 States.

ARTIKEL 20**ANDER INKOMSTE**

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

2. Die bepalings van paragraaf 1 is nie op inkomste van toepassing nie, uitgesonder inkomste uit onroerende eiendom soos in paragraaf 2 van Artikel 6 omskryf, indien die ontvanger van sodanige inkomste wat 'n inwoner van 'n Kontrakterende Staat is, in die ander Kontrakterende Staat 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 paragrawe 1 en 2 kan inkomste-items van 'n inwoner van 'n Kontrakterende Staat wat nie in die voorgaande Artikels van die Ooreenkoms behandel word nie en in die ander Kontrakterende Staat ontstaan, ook in daardie ander Staat belas word.

ARTIKEL 21**UITSKAKELING VAN DUBBELE BELASTING**

Sonder benadeling van die algemene beginsel hiervan, word dubbele belasting soos volg uitgeskakel:

- (a) in Katar, waar 'n inwoner van Katar inkomste verkry wat ooreenkomstig die bepalings van hierdie Ooreenkoms in Suid-Afrika belasbaar is, moet Katar 'n bedrag wat gelyk is aan die Suid-Afrikaanse belasting wat betaal is, toestaan as 'n aftrekking vanaf die belasting op die inkomste van daardie inwoner, met dien verstande dat sodanige aftrekking nie meer mag wees nie as daardie deel van die belasting, soos bereken voordat 'n aftrekking toegestaan is, wat toeskryfbaar is aan die inkomste wat uit Suid-Afrika verkry is; en
- (b) in Suid-Afrika, behoudens die bepalings van die reg van Suid-Afrika betreffende die aftrekking vanaf belasting betaalbaar in Suid-Afrika van belasting betaalbaar in enige ander land as Suid-Afrika, word Katarese belasting wat deur inwoners van Suid-Afrika betaal word ten opsigte van inkomste wat in Katar 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. Die burgers van 'n Kontrakterende Staat mag nie in die ander Kontrakterende Staat onderwerp word aan enige belasting of enige vereiste in verband daarmee wat anders of knellender is as die belasting en verwante vereistes waaraan burgers van daardie ander Staat in dieselfde omstandighede, in die besonder met betrekking tot 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 State is nie.

2. The taxation on a permanent establishment which an enterprise of a Contracting State has in the other Contracting State shall not be less favourably levied in that other State than the taxation levied on enterprises of that other State carrying on the same activities. This provision shall not be construed as obliging a Contracting State to grant to residents of the other Contracting State 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 5 of Article 11 or paragraph 6 of Article 12 apply, interest, royalties and other disbursements paid by an enterprise of a Contracting State to a resident of the other Contracting State 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 State.

4. Enterprises of a Contracting State, the capital of which is wholly or partly owned or controlled, directly or indirectly, by one or more residents of the other Contracting State, shall not be subjected in the first-mentioned State 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 that first-mentioned State are or may be subjected.

5. The non taxation of Qatari nationals under Qatari tax law shall not be regarded as discrimination under the provisions of this Article.

6. The provisions of this Article shall, notwithstanding the provisions of Article 2, apply to taxes of every kind and description.

ARTICLE 23

MUTUAL AGREEMENT PROCEDURE

1. Where a person considers that the actions of one or both of the Contracting States result or will result for that person in taxation not in accordance with this Agreement, that person may, irrespective of the remedies provided by the domestic law of those States, present a case to the competent authority of the Contracting State of which the person is a resident or, if the case comes under paragraph 1 of Article 22, to that of the Contracting State of which the person is a national. 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 State, 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 States.

3. The competent authorities of the Contracting States 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.

2. Die belasting op 'n permanente saak wat 'n onderneming van 'n Kontrakterende Staat in die ander Kontrakterende Staat het, word nie in daardie ander Staat minder gunstig gehef as die belasting wat gehef word op ondernemings van daardie ander Staat wat dieselfde bedrywighede beoefen nie. Hierdie bepaling word nie so uitgelê dat dit 'n Kontrakterende Staat verplig om aan inwoners van die ander Kontrakterende Staat 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 5 van Artikel 11 of paragraaf 6 van Artikel 12 van toepassing is, is rente, tantième en ander betalings deur 'n onderneming van 'n Kontrakterende Staat aan 'n inwoner van die ander Kontrakterende Staat met die doel om die belasbare wins van sodanige onderneming te bepaal, aftrekbaar op dieselfde voorwaardes asof dit aan 'n inwoner van eersgenoemde Staat betaal is.

4. Ondernemings van 'n Kontrakterende Staat, waarvan die kapitaal regstreeks of onregstreeks in geheel of gedeeltelik deur een of meer inwoners van die ander Kontrakterende Staat besit of beheer word, word nie in eersgenoemde Staat 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 Staat onderhewig is of kan word nie.

5. Die niebelasting van Katarese burgers ingevolge die Katarese reg word nie as diskriminasie beskou ingevolge die bepalings van hierdie Artikel nie.

6. Die bepalings van hierdie Artikel is ondanks die bepalings van Artikel 2 van toepassing op belastingen van elke soort en beskrywing.

ARTIKEL 23

PROSEDURE VIR ONDERLINGE OOREENKOMS

1. Waar 'n persoon van mening is dat die optrede van een van of albei die Kontrakterende State tot gevolg het of sal hê dat daardie persoon nie ooreenkomstig die bepalings van hierdie Ooreenkoms belas word nie, kan daardie persoon, ongeag die regsmiddels waarvoor die landsreg van daardie State voorsiening maak, 'n saak stel aan die bevoegde owerheid van die Kontrakterende Staat waarvan die persoon 'n inwoner is of, indien die saak onder paragraaf 1 van Artikel 22 ressorteer, aan dié van die Kontrakterende Staat waarvan die persoon 'n burger is. 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 die 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 deur onderlinge ooreenkoms met die bevoegde owerheid van die ander Kontrakterende Staat 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 tydsbeperkings in die landsreg van die Kontrakterende State.

3. Die bevoegde owerhede van die Kontrakterende State 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 die Ooreenkoms nie voorsiening maak nie.

4. The competent authorities of the Contracting States 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 States 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 concerning taxes of every kind and description imposed on behalf of the Contracting States, or of their political subdivisions in so far as the taxation thereunder is not contrary to the Agreement. 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 of this Article 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 of this Article 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.

4. Die bevoegde owerhede van die Kontrakterende State kan regstreeks, ook deur 'n gesamentlike kommissie bestaande uit hulself of hulle verteenwoordigers, met mekaar kommunikeer vir die doel van die bereiking van 'n ooreenkoms soos in die voorgaande paragrawe beoog.

ARTIKEL 24

UITRUIL VAN INLIGTING

1. Die bevoegde owerhede van die Kontrakterende State moet sodanige inligting uitruil wat voorsienbaar tersaaklik is om die bepalings van hierdie Ooreenkoms uit te voer of vir die administrasie of toepassing van hul landsreg rakende belastinge van elke soort en beskrywing wat namens die Kontrakterende State of hulle staatkundige onderverdelings gehef word, in soverre die belasting daarkragtens nie strydig met die Ooreenkoms is nie. Die uitruil van inligting word nie deur Artikel 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 is, en mag slegs bekend 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, die beslissing van appèlle met betrekking tot die belastinge in paragraaf 1 bedoel, of toesig oor die voorgaande. Sodanige persone of owerhede mag die inligting net vir sodanige doeleindes gebruik. Hulle mag die inligting in openbare hofverrigtinge of by regterlike beslissings openbaar maak.

3. In geen geval word die bepalings van paragrawe 1 en 2 so uitgelê nie dat dit aan 'n Kontrakterende Staat die verpligting oplê om:-

- (a) administratiewe maatreëls uit te voer wat strydig is met die wette en administratiewe praktyk van daardie of van die ander Kontrakterende Staat;
- (b) inligting te verskaf wat nie ingevolge die wette of in die normale loop van administrasie van daardie of die ander Kontrakterende Staat verkrygbaar is nie;
- (c) inligting te verstrek wat enige handels-, sake-, nywerheids-, kommersiële of beroepsgeheim of handelsproses openbaar sal maak, of inligting 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 verlangde inligting te verkry, al het daardie ander Staat 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 word in geen geval so uitgelê dat dit 'n Kontrakterende Staat 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 word die bepalings van paragraaf 3 so uitgelê dat dit 'n Kontrakterende Staat 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 agentskap- of 'n fidusiêre hoedanigheid optree, gehou word of omdat dit met eienaarskapbelange in 'n persoon verband hou nie.

ARTICLE 25**MEMBERS OF DIPLOMATIC MISSIONS AND CONSULAR POSTS**

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

ARTICLE 26**ENTRY INTO FORCE**

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

2. The provisions of the Agreement shall apply:

- (a) with regard to taxes withheld at source, in respect of amounts paid or credited on or after the first day of January immediately following the date upon which the Agreement enters into force; and
- (b) with regard to other taxes, in respect of taxable years beginning on or after the first day of January immediately following the date upon which the Agreement enters into force.

ARTICLE 27**TERMINATION**

1. This Agreement shall remain in force indefinitely but either of the Contracting States may terminate the Agreement through the diplomatic channel, by giving to the other Contracting State written notice of termination not later than 30 June of any calendar year starting five years after the year in which the Agreement entered into force.

2. In such event the Agreement shall cease to apply:

- (a) with regard to taxes withheld at source, in respect of amounts paid or credited after the end of the calendar year in which such notice is given; and
- (b) with regard to other taxes, in respect of taxable years beginning after the end of the calendar year in which such notice is given.

ARTIKEL 25**LEDE VAN DIPLOMATIEKE MISSIES EN KONSULÊRE POSTE**

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

ARTIKEL 26**INWERKINGTREDING**

1. Elk van die Kontrakterende State stel die ander skriftelik deur middel van die diplomatieke kanaal in kennis van die afhandeling van die prosedures wat ingevolge sy reg vir die inwerkingtreding van hierdie Ooreenkoms vereis word. Die Ooreenkoms tree in werking op die datum van ontvangs van die laaste van hierdie kennisgewings.

2. Die bepalings van die Ooreenkoms is van toepassing:-

- (a) met betrekking tot belastinge wat by die bron teruggehou word, ten opsigte van bedrae wat betaal of gekrediteer word op of na die eerste dag van Januarie wat eerste volg op die datum waarop die Ooreenkoms van krag geword het; en
- (b) met betrekking tot ander belastinge, ten opsigte van jare van aanslag wat begin op of na die eerste dag van Januarie wat eerste volg op die datum waarop die Ooreenkoms van krag geword het.

ARTIKEL 27**OPSEGGING**

1. Hierdie Ooreenkoms bly onbepaald van krag, maar enigeen van die Kontrakterende State kan die Ooreenkoms deur middel van die diplomatieke kanaal opsê deur aan die ander Kontrakterende Staat skriftelik kennis van opsegging te gee nie later nie as 30 Junie van enige kalenderjaar wat begin vyf jaar na die jaar waarin die Ooreenkoms in werking getree het.

2. In so 'n geval hou die Ooreenkoms op om van toepassing te wees:-

- (a) met betrekking tot belastinge wat by die bron teruggehou word, ten opsigte van bedrae wat betaal of gekrediteer word na die einde van die kalenderjaar waarin sodanige kennis gegee is; en
- (b) met betrekking tot ander belastinge, ten opsigte van jare van aanslag wat begin na die einde van die kalenderjaar waarin sodanige kennis gegee is.

IN WITNESS WHEREOF the undersigned, being duly authorised thereto by their respective Governments, have signed and sealed this Agreement.

DONE in duplicate at Pretoria, this 6th day of March 2015, in the English and Arabic languages, both texts being equally authentic.

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

**FOR THE GOVERNMENT OF
THE STATE OF QATAR**

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

GEDOEN te Pretoria, op hede die 6^{de} dag van Maart in die jaar 2015, in twee oorspronklike eksemplare, waarvan albei tekste ewe outentiek is, in die Engelse en Arabiese taal.

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

**VIR DIE REGERING VAN DIE
STAAT KATAR**

PROTOCOL

At the time of signing of the Agreement between the Government of the State of Qatar and the Government of the Republic of South Africa for the Avoidances of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income, the undersigned have agreed upon the following provision which shall form an integral part of the Agreement:

With reference to Articles 10 and 11:

It is understood that the exemptions provided for in paragraph 3 of Article 10 and paragraph 3(d) of Article 11 apply to Qatar Investment Authority, Qatar Holding and their subsidiaries as long as they are wholly owned, directly or indirectly, by the State of Qatar.

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

DONE in duplicate at Pretoria, this 6th day of March 2015, in the English and Arabic languages, both texts being equally authentic.

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

**FOR THE GOVERNMENT OF
THE STATE OF QATAR**

PROTOKOL

By die ondertekening van die Ooreenkoms tussen die Regering van die Republiek van Suid-Afrika en die Regering van die Staat Katar vir die vermyding van dubbele belasting en die voorkoming van fiskale ontduiking met betrekking tot belasting op inkomste, het die ondergetekendes ooreengekom dat die volgende bepaling 'n integrerende deel van die Ooreenkoms uitmaak:

Met betrekking tot Artikels 10 en 11:

Daar word verstaan dat die vrystellings, waarvoor daar in paragraaf 3 van Artikel 10 en paragraaf 3(d) van Artikel 11 voorsiening gemaak word, van toepassing is op Katar Beleggingsowerheid, Katar Beherend en hulle filiale solank hulle regstreeks of onregstreeks ten volle deur die Staat Katar besit word.

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

GEDOEN te Pretoria, op hede die 6^{de} dag van Maart in die jaar 2015, in twee oorspronklike eksemplare, waarvan albei tekste ewe outentiek is, in die Engelse en Arabiese taal.

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

**VIR DIE REGERING VAN DIE
STAAT KATAR**

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