
STATUTORY INSTRUMENTS

2002 No. 3138

INCOME TAX

**The Double Taxation Relief (Taxes
on Income)(South Africa) Order 2002**

Made - - - - 17th December 2002

**THE DOUBLE TAXATION RELIEF (TAXES
ON INCOME)(SOUTH AFRICA) ORDER 2002**

1. This Order may be cited as the Double Taxation Relief...
2. It is hereby declared— (a) that the arrangements specified in...
Signature

SCHEDULE —

**PART I — CONVENTION BETWEEN THE GOVERNMENT OF
THE UNITED KINGDOM OF GREAT BRITAIN AND
NORTHERN IRELAND AND THE GOVERNMENT OF THE
REPUBLIC OF SOUTH AFRICA FOR THE AVOIDANCE OF
DOUBLE TAXATION AND THE PREVENTION OF FISCAL
EVASION WITH RESPECT TO TAXES ON INCOME AND
ON CAPITAL GAINS**

Preamble

The Government of the United Kingdom of Great Britain and...
Have agreed as follows:

Article 1

Persons Covered

This Convention shall apply to persons who are residents of...

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

Article 2

Taxes Covered

1. This Convention shall apply to taxes on income and on...
2. There shall be regarded as taxes on income and on...
3. The existing taxes to which this Convention shall apply are...
4. This Convention shall also apply to any identical or substantially...

Article 3

General Definitions

1. For the purposes of this Convention, unless the context otherwise...
2. As regards the application of the provisions of this Convention...

Article 4

Residence

1. For the purposes of this Convention, the term “resident of...”
2. Where by reason of the provisions of paragraph (1) of...
3. Where by reason of the provisions of paragraph (1) of...

Article 5

Permanent Establishment

1. For the purposes of this Convention, the term “permanent establishment”...
2. The term “permanent establishment” includes especially: (a) a place of...
3. The term “permanent establishment” likewise encompasses: (a) a building site,...
4. Notwithstanding the preceding provisions of this Article, the term “permanent...”
5. Notwithstanding the provisions of paragraphs (1) and (2) of this...
6. An enterprise shall not be deemed to have a permanent...
7. The fact that a company which is a resident of...

Article 6

Income from Immovable Property

1. Income derived by a resident of a Contracting State from...
2. The term “immovable property” shall have the meaning which it...
3. The provisions of paragraph (1) of this Article shall apply...
4. The provisions of paragraphs (1) and (3) of this Article...

Article 7

Business Profits

1. The profits of an enterprise of a Contracting State shall...
2. Subject to the provisions of paragraph (3) of this Article,...
3. In determining the profits of a permanent establishment, there shall...
4. No profits shall be attributed to a permanent establishment by...
5. For the purposes of the preceding paragraphs, the profits to...

6. Where profits include items of income or capital gains which...

Article 8

Shipping and Air Transport

1. Profits of an enterprise of a Contracting State from the...
2. For the purposes of this Article, profits from the operation...
3. The provisions of paragraph (1) of this Article shall also...

Article 9

Associated Enterprises

1. Where: (a) an enterprise of a Contracting State participates directly...
2. Where a Contracting State includes in the profits of an...

Article 10

Dividends

1. Dividends paid by a company which is a resident of...
2. However, such dividends: (a) shall be exempt from tax in...
3. The term “dividends” as used in this Article means income...
4. The provisions of paragraphs (1) and (2) of this Article...
5. Where a company which is a resident of a Contracting...
6. The provisions of this Article shall not apply if it...

Article 11

Interest

1. Interest arising in a Contracting State and paid to a...
2. The term “interest” as used in this Article means income...
3. The provisions of paragraph (1) of this Article shall not...
4. Where, by reason of a special relationship between the payer...
5. The provisions of this Article shall not apply if it...

Article 12

Royalties

1. Royalties arising in a Contracting State and paid to a...
2. The term “royalties” as used in this Article means payments...
3. The provisions of paragraph (1) of this Article shall not...
4. Where, by reason of a special relationship between the payer...
5. The provisions of this Article shall not apply if it...

Article 13

Capital Gains

1. Gains derived by a resident of a Contracting State from...
2. Gains derived by a resident of a Contracting State from...
3. Gains from the alienation of movable property forming part of...
4. Gains derived by a resident of a Contracting State from...

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5. Gains from the alienation of any property other than that...
6. The provisions of paragraph (5) of this Article shall not...

Article 14

Income from Employment

1. Subject to the provisions of Articles 15, 17 and 18...
2. Notwithstanding the provisions of paragraph 1 of this Article, remuneration...
3. Notwithstanding the preceding provisions of this Article, remuneration derived in...

Article 15

Directors' Fees

Directors' fees and other similar payments derived by a resident...

Article 16

Entertainers and Sportspersons

1. Notwithstanding the provisions of Articles 7 and 14 of this...
2. Where income in respect of personal activities exercised by an...
3. The provisions of paragraphs (1) and (2) of this Article...

Article 17

Pensions and Annuities

1. Subject to the provisions of paragraph (2) of Article 18...
2. The term "annuity" means a stated sum payable to an...
3. (a) Contributions borne by an individual who is in employment...

Article 18

Government Service

1. (a) Salaries, wages and other similar remuneration, other than a...
2. (a) Any pension paid by, or out of funds created...
3. The provisions of Articles 14, 15, 16 and 17 of...

Article 19

Students and Apprentices

A student or apprentice who is present in a Contracting...

Article 20

Other Income

1. Items of income of a resident of a Contracting State,...
2. The provisions of paragraph (1) of this Article shall not...
3. Notwithstanding the provisions of paragraphs (1) and (2), items of...

Article 21

Elimination of Double Taxation

1. Subject to the provisions of the law of South Africa...
2. Subject to the provisions of the law of the United...
3. For the purposes of paragraph (2) of this Article, profits,...

Article 22

Limitation of Relief

Where under any provision of this Convention any income or...

Article 23

Non-discrimination

1. Nationals of a Contracting State shall not be subjected in...
2. The taxation on a permanent establishment which an enterprise of...
3. Except where the provisions of paragraph (1) of Article 9,...
4. Enterprises of a Contracting State, the capital of which is...
5. Nothing in this Article shall be construed as obliging either...
6. Nothing in this Article shall prevent South Africa from imposing...
7. The provisions of this Article shall apply to the taxes...

Article 24

Mutual Agreement Procedure

1. Where a resident of a Contracting State considers that the...
2. The competent authority shall endeavour, if the objection appears to...
3. The competent authorities of the Contracting States shall endeavour to...
4. The competent authorities of the Contracting States may communicate with...

Article 25

Exchange of Information

1. The competent authorities of the Contracting States shall exchange such...
2. In no case shall the provisions of paragraph (1) of...

Article 26

Members of Diplomatic or Permanent Missions and Consular Posts

1. Nothing in this Convention shall affect the fiscal privileges of...
2. Notwithstanding the provisions of paragraph (1) of Article 4 of...

Article 27

Entry into Force

1. Each of the Contracting States shall notify to the other,...
2. The Convention between the Government of the Republic of South...

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Article 28

Termination

This Convention shall remain in force until terminated by one...
In witness whereof the undersigned, duly authorised thereto by their...
Done in duplicate at London this fourth day of July...

PART II — EXCHANGE OF NOTES

London

4th July 2002

Excellency

I have the honour to refer to the Convention between...

Article 2 (Taxes Covered) paragraph (3).

If the foregoing proposal is acceptable to the Government of...

I avail myself of this opportunity to extend to Your...

Rt Hon Gordon Brown MP

Chancellor of the Exchequer

Excellency

I have the honour to acknowledge receipt of Your Excellency's...

The foregoing proposal being acceptable to the Government of the...

I take this opportunity to renew to Your Excellency the...

T A Manuel

Minister of Finance of the Republic of South Africa

Explanatory Note