



# international relations & cooperation

Department:  
International Relations and Cooperation  
**REPUBLIC OF SOUTH AFRICA**

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For Attention: Mr. Z.M. Dasa  
Directorate: West Africa II  
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## **DRAFT AGREEMENT BETWEEN THE GOVERNMENT OF THE REPUBLIC OF SOUTH AFRICA AND THE GOVERNMENT OF THE REPUBLIC OF LIBERIA FOR THE EXCHANGE OF INFORMATION RELATING TO TAX MATTERS**

- 1) Your request for legal advice received on 06 April 2011 in connection with the abovementioned matter bears reference.
- 2) We took note of the comments by the Department of Justice and Constitutional Development regarding this matter. We also studied the Agreement with the view to establish its consistency with international law and South Africa's international obligations. We note that this is an Agreement falling under section 231(2) of the Constitution, which requires Parliamentary approval to be binding on the Republic. As a result, we are of the view that the Agreement is consistent with international law and South Africa's international obligations.
- 3) The Desk is also reminded that the Agreement needs to be bound before signature. An appointment for this purpose must be made with the Treaty Section, at (012) 351 0872/0851/0837. Furthermore, the originally signed Agreement must be deposited with the Treaty Section for safekeeping immediately after signature.
- 4) Please do not hesitate to contact our Office for further details concerning this matter.

**MR. MICHAEL KABAI**  
**ASSISTANT STATE LAW ADVISER (IL)**

**08 APRIL 2011**  
**PRETORIA**

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