

## INSTRUMENT OF RATIFICATION

**WHEREAS** the Convention on Mutual Administrative Assistance in Tax Matters as amended by the Protocol amending the Convention on Mutual Administrative Assistance in Tax Matters (hereinafter referred to as the "Convention") was adopted on 1 June 2011 by the Organisation for Economic Cooperation and Development (OECD);

**AND WHEREAS** the Government of the Republic of South Africa has signed the Convention on 3 November 2011;

**AND WHEREAS** Article 28 of the Convention provides for the ratification thereof;

**AND WHEREAS** the South African Parliament in accordance with the requirements of South African law has approved the ratification of the Convention, subject to the following notifications, declarations and reservations:

### **Notifications**

#### **ANNEX A - Taxes to which the Convention would apply:**

##### **Article 2, paragraph 1.a.i:**

- income tax;
- withholding tax on royalties;
- tax on foreign entertainers and sportspersons;
- turnover tax on micro businesses;
- secondary tax on companies, terminated as from 31 March 2012;
- dividend tax, effective date 1 April 2012;
- withholding tax on interest, effective date 1 January 2013;

##### **Article 2, paragraph 1.a.ii:**

- capital gains;

**Article 2, paragraph 1.b.iii.A:**

- estate duty;
- donations tax;

**Article 2, paragraph 1.b.iii.B:**

- transfer duty;

**Article 2, paragraph 1.b.iii.C:**

- value-added tax;

**Article 2, paragraph 1.b.iii.D:**

- excise tax; and

**Article 2, paragraph 1.b.iii.G:**

- securities transfer tax.

**Notification**

**ANNEX B – Competent Authority:**

The Commissioner for the South African Revenue Service or an authorised representative of the Commissioner.

**Declaration**

**ANNEX C – Definition of the term “national” for the purposes of the Convention:**

Any individual possessing the nationality or citizenship of South Africa and any legal person, partnership, association, or other entity deriving its status as such from the laws in force in South Africa.

**Reservation**

Pursuant to Article 30, paragraph 1.a of the Convention, the Republic of South Africa enters a reservation and will not provide any form of assistance in relation to the taxes of the other Parties included in the following categories of Article 2, paragraph 1:

Article 2, paragraph 1.b.i;  
Article 2, paragraph 1.b.ii;  
Article 2, paragraph 1.b.iii.E;  
Article 2, paragraph 1.b.iii.F; and  
Article 2, paragraph 1.b.iv.

**Reservation**

Pursuant to Article 30, paragraph 1.d of the Convention, South Africa enters a reservation and will not provide assistance with regard to the service of documents

as described in Article 17 of the Convention. This reservation does not apply to the service of documents as described in Article 17, paragraph 3 of the Convention;

**NOW THEREFORE** the Government of the Republic of South Africa, having considered the Convention, hereby confirms and ratifies the same.

**IN WITNESS WHEREOF I, MAITE NKOANA-MASHABANE**, Minister of International Relations and Cooperation of the Republic of South Africa, have signed this Instrument of Ratification at \_\_\_\_\_ on this the \_\_\_\_\_ day of \_\_\_\_\_ Two Thousand and Twelve.

\_\_\_\_\_  
**MAITE NKOANA-MASHABANE**

**MINISTER OF INTERNATIONAL RELATIONS AND COOPERATION**

**TEXT OF *NOTE VERBALE* TO BE SENT BY SOUTH AFRICAN  
EMBASSY, PARIS, TO THE OECD**

The Embassy of the Republic of South Africa to the Republic of France presents its compliments to the Organisation for Economic Co-operation and Development and has the honour to herewith transmit the South African Instrument of Ratification for the Convention on Mutual Administrative Assistance in Tax Matters as amended by the Protocol amending the Convention on Mutual Administrative Assistance in Tax Matters.

The Embassy of the Republic of South Africa to the Republic of France avails itself of the opportunity to renew to the Organisation for Economic Cooperation and Development the assurances of its highest consideration.

PARIS

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