



the doj & cd

Department:
Justice and Constitutional Development
REPUBLIC OF SOUTH AFRICA

OFFICE OF THE CHIEF STATE LAW ADVISER

Private Bag X81, PRETORIA, 0001, Tel: (012) 315 1130, Fax: (012) 315 1743, E-mail: OCSLAPretoria@justice.gov.za
Momentum Centre East Tower 12th Floor, Pretorius Street

Ref: 388/2010
Enq: Adv MM Khoza
Tel: (012) 315 1129
E-mail: Mmkhoza@justice.gov.za
Website: <http://www.doj.gov.za>

Date: 15 September 2010

Manager: International Development & Treaties Legislative Research & Policy

South African Revenue Service

P.O. Box 402

PRETORIA

0001

Attention: Oshna Maharaj

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: YOUR DRAFT LIBERIA TIEA DATED 7 SEPTEMBER 2010

1. We have scrutinized the draft "Agreement between the Government of the Republic of South Africa and the Government of the Republic of Liberia relating to Tax Matters" with a view to possible conflict with the domestic law of the Republic of South Africa only, and since it would appear that the Agreement will be subject to the domestic law of the State Parties, we are of the opinion that the provisions of the Agreement appear not to be in conflict with the South African law.
2. We assume that the relevant authorities have been consulted with regard to provisions of the Agreement with financial implications such as Article 8.
3. We are of the opinion that it would be in the interest of both parties to insert a provision in the Agreement dealing with amendment thereof.

4. The South African Revenue Service is drawn to the provisions of section 231 of the Constitution of the Republic of South Africa, 1996 (Act No. 108 of 1996) which must be complied with.



OFFICE OF THE CHIEF STATE LAW ADVISER
MM KHOZA / MP TLADI