

South Africa

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Items	Contents
Competent Authority	<p><u>Double taxation cases and exchange of information:</u> <i>Mr. Mike Milner</i> Enforcement Division South African Revenue Service Private Bag X923 Pretoria 0001 SOUTH AFRICA Tel: +27 (12) 422 6826 Fax: +27 (12) 422 4443</p> <p><u>Treaty interpretation and treaty other issues</u> <i>Mr. Ron van der Merwe</i> Manager: International Treaties South African Revenue Service PO Box 402 Pretoria 0001 SOUTH AFRICA Telephone: +27(12) 422 5144 FAX: +27(12)422-5192</p>
Organization	<p>MAP <u>All matters related to MAP and treaty issues:</u> International Treaties Section: South African Revenue Service</p>
Scope of MAP & MAP APA	<ul style="list-style-type: none"> - Relief of double taxation (specific cases): Enforcement Division - Application or interpretation of particular tax treaty: International Treaties Section - South Africa does not provide APA's
Domestic guidelines & administrative arrangements	<p>MAP procedures: Application in writing to the International Treaties Section Double Taxation cases: Application in writing to the Enforcement Division</p>
Time for filing	<p>MAP: Depends on the specific treaty and/or domestic time limitations.</p>
Form of request	<p>MAP: No specific form</p>
Documentation requirement	<p>MAP No specific documentation requirement.</p>
User fees	<p>MAP: None</p>

<p><i>Tax collection / penalty / interest</i></p>	<ul style="list-style-type: none"> • Collection: There are no specific provisions under our conventions related to collection when a case is being considered under the MAP. The Commissioner for SARS may domestically, in certain circumstances, exercise his discretion to suspend payment of tax in dispute pending the finalisation of an objection or appeal by a taxpayer against tax assessed. • Interest or penalty: Competent authority does not have the authority under our conventions to waive interest or penalties resulting from reassessment. Even where SARS grants a suspension of the payment of a disputed amount, interest will continue to be levied from the due date of an assessment. Where a taxpayer is reassessed and the tax liability is adjusted, the amounts of interest and penalty will be adjusted based on the reassessed tax liability.
<p><i>Other dispute resolution mechanisms</i></p>	<ul style="list-style-type: none"> • Arbitration provision in one other treaty negotiated since 2001 but not yet ratified.
<p><i>Government Website</i></p>	<p>http://www.sars.gov.za</p>