



REPUBLIC OF NAMIBIA
Ministry of Finance

Status of List of Reservations and Notifications at the Time of Signature

This document contains a provisional list of expected reservations and notifications to be made by the Republic of Namibia pursuant to Articles 28(7) and 29(4) of the Convention.

Article 2 – Interpretation of Terms

Notification - Agreements Covered by the Convention

Pursuant to Article 2(1)(a)(ii) of the Convention, Namibia wishes the following agreements to be covered by the Convention:

No	Title	Other Contracting Jurisdiction	Original/Amending Instrument	Date of Signature	Date of Entry into Force
1	Convention between the Government of the Republic of Namibia and the Government of the Republic of Botswana for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to taxes on income and capital gains	Botswana	Original	16-06-2004	14-10-2005
2	Convention between the Government of the Republic of Namibia and the Government of the French Republic for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to taxes on income and on capital	France	Original	29-05-1996	01-05-1999
3	Agreement between the Republic of Namibia and the Federal Republic of Germany for the Avoidance of Double Taxation with respect to taxes on income and capital	Germany	Original	02-12-1993	27-07-1995
4	Convention between the Government of the Republic of Namibia and the Government of the Republic of India for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to taxes on income and capital gains	India	Original	15-02-1997	22-01-1999

5	Agreement between the Government of the Republic of Namibia and the Government of Malaysia for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to taxes on income	Malaysia	Original	28-07-1998	13-12-2004
6	Agreement between the Government of the Republic of Namibia and the Government of the Republic of Mauritius for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to taxes on income and capital gains	Mauritius	Original	04-03-1995	25-07-1996
7	Convention between the Government of the Republic of Namibia and the Government of Romania for the Avoidance of Double Taxation with respect to taxes on income and capital	Romania	Original	25-02-1998	05-08-1999
8	Agreement between the Government of the Republic of Namibia and the Government of the Russian Federation for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to taxes on income	Russian Federation	Original	30-03-1998	23-06-2000
9	Agreement between the Republic of Namibia and the Republic of South Africa for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to taxes on income and capital gains	South Africa	Original	18-05-1998	11-04-1999

10	Convention between the Government of the Republic of Namibia and the Government of the Kingdom of Sweden for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to taxes on income	Sweden	Original	16-07-1993	26-06-1995
11	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	United Kingdom	Original	28-05-1962	27-09-1962
			Amending instrument (a)	08-08-1962	19-12-1962
			Amending instrument (b)	14-06-1967	27-11-1967

Article 3 – Transparent Entities

Notification of Existing Provisions in Listed Agreements

Pursuant to Article 3(6) of the Convention, Namibia considers that the following agreements contain a provision described in Article 3(4) that is not subject to a reservation under Article 3(5)(c) through (e). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
2.	France	Article 28(3)
10.	Sweden	Article 4(1)(b)

Article 4 – Dual Resident Entities

Notification of Existing Provisions in Listed Agreements

Pursuant to Article 4(4) of the Convention, Namibia considers that the following agreements contain a provision described in Article 4(2) that is not subject to a reservation under Article 4(3)(b) through (d). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1.	Botswana	Article 4(3)
2.	France	Article 4(3)
3.	Germany	Article 4(3)
4.	India	Article 4(3)
5.	Malaysia	Article 4(3)
6.	Mauritius	Article 4(3)
7.	Romania	Article 4(3)
8.	Russian Federation	Article 4(3)
9.	South Africa	Article 4(3)
10.	Sweden	Article 4(3)
11.	United Kingdom	Article II(1)(h)(iii)

Article 5 – Application of Methods for Elimination of Double Taxation

Notification of Choice of Optional Provisions

Pursuant to Article 5(10) of the Convention, Namibia hereby chooses under Article 5(1) to apply Option C of that Article.

Notification of Existing Provisions in Listed Agreements

Pursuant to Article 5(10) of the Convention, Namibia considers that the following agreements contain a provision described in Article 5(7). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
3.	Germany	Article 23(2)
11.	United Kingdom	Article XX(2)

Article 6 – Purpose of a Covered Tax Agreement

Notification of Choice of Optional Provisions

Pursuant to Article 6(6) of the Convention, Namibia hereby chooses to apply Article 6(3).

Notification of Existing Preamble Language in Listed Agreements

Pursuant to Article 6(5) of the Convention, Namibia considers that the following agreements are not within the scope of a reservation under Article 6(4) and contain preamble language described in Article 6(2). The text of the relevant preambular paragraph is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Preamble Text
1.	Botswana	are desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and capital gains
2.	France	desiring to conclude a convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
4.	India	desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and capital gains,
5.	Malaysia	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
8.	Russian Federation	desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
10.	Sweden	desiring to conclude a convention for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income,
11.	United Kingdom	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income;

Notification of Listed Agreements Not Containing Existing Preamble Language

Pursuant to Article 6(6) of the Convention, Namibia considers that the following agreements do not contain preamble language referring to a desire to develop an economic relationship or to enhance co-operation in tax matters.

Listed Agreement Number	Other Contracting Jurisdiction
1	Botswana
2	France
3	Germany

4	India
5	Malaysia
6	Mauritius
7	Romania
8	Russian Federation
9	South Africa
10	Sweden
11	United Kingdom

Article 7 – Prevention of Treaty Abuse

Statement of Acceptance of the PPT as an Interim Measure

Pursuant to Article 7(17)(a) of the Convention, Namibia hereby expresses a statement that while Namibia accepts the application of Article 7(1) alone as an interim measure, it intends where possible to adopt a limitation on benefits provision, in addition to or in replacement of Article 7(1), through bilateral negotiation.

Notification of Choice of Optional Provisions

Pursuant to Article 7(17)(c) of the Convention, Namibia hereby chooses to apply the Simplified Limitation on Benefits pursuant to Article 7(6).

Article 8 – Dividend Transfer Transactions

Notification of Existing Provisions in Listed Agreements

Pursuant to Article 8(4) of the Convention, Namibia considers that the following agreements contain a provision described in Article 8(1) that is not subject to a reservation described in Article 8(3)(b). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
2	France	Article 10(2)(a)
3	Germany	Article 10(1)(a)
5	Malaysia	Article 10(2)(a)
6	Mauritius	Article 10(2)(a)
8	Russian Federation	Article 10(2)(a)
9	South Africa	Article 10(2)(a)
10	Sweden	Article 10(2)(a)
11	United Kingdom	Article VI(1)(a)

Article 9 – Capital Gains from Alienation of Shares or Interests of Entities Deriving their Value Principally from Immovable Property

Notification of Choice of Optional Provisions

Pursuant to Article 9(8) of the Convention, Namibia hereby chooses to apply Article 9(4).

Notification of Existing Provisions in Listed Agreements

Pursuant to Article 9(7) of the Convention, Namibia considers that the following agreements contain a provision described in Article 9(1). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Botswana	Article 13(1)
2	France	Article 13(1)(b)
4	India	Article 13(1) and (4)
7	Romania	Article 13(4)
8	Russian Federation	Article 13(1)
10	Sweden	Article 13(1)

Article 12 – Artificial Avoidance of Permanent Establishment Status through Commissionnaire Arrangements and Similar Strategies

Notification of Existing Provisions in Listed Agreements

Pursuant to Article 12(5) of the Convention, Namibia considers that the following agreements contain a provision described in Article 12(3)(a). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Botswana	Article 5(5)(a)
2	France	Article 5(5)
3	Germany	Article 5(5)
4	India	Article 5(5)(a)
5	Malaysia	Article 5(4)(a)
6	Mauritius	Article 5(5)(a)
7	Romania	Article 5(5)(a)
8	Russian Federation	Article 5(5)(a)
9	South Africa	Article 5(4)(a)
10	Sweden	Article 5(5)(a)
11	United Kingdom	Article II(1)(k)(v)

Pursuant to Article 12(6) of the Convention, Namibia considers that the following agreements contain a provision described in Article 12(3)(b). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Botswana	Article 5(6)
2	France	Article 5(6)
3	Germany	Article 5(6)
4	India	Article 5(6)
5	Malaysia	Article 5(5)
6	Mauritius	Article 5(6)
7	Romania	Article 5(7)
8	Russian Federation	Article 5(6)
9	South Africa	Article 5(5)
10	Sweden	Article 5(6)
11	United Kingdom	Article II(1)(k)(vi)

Article 13 – Artificial Avoidance of Permanent Establishment Status through the Specific Activity Exemptions

Notification of Choice of Optional Provisions

Pursuant to Article 13(7) of the Convention, Namibia hereby chooses to apply Option A under Article 13(1).

Notification of Existing Provisions in Listed Agreements

Pursuant to Article 13(7) of the Convention, Namibia considers that the following agreements contain a provision described in Article 13(5)(a). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Botswana	Article 5(4)
2	France	Article 5(4)
3	Germany	Article 5(4)
4	India	Article 5(4)
5	Malaysia	Article 5(3)
6	Mauritius	Article 5(4)
7	Romania	Article 5(4)
8	Russian Federation	Article 5(4)
9	South Africa	Article 5(3)
10	Sweden	Article 5(4)
11	United Kingdom	Article II(1)(k)(iii)

Article 16 – Mutual Agreement Procedure

Notification of Existing Provisions in Listed Agreements

Pursuant to Article 16(6)(a) of the Convention, Namibia considers that the following agreements contain a provision described in Article 16(4)(a)(i). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Botswana	Article 25(1), first sentence
2	France	Article 25(1), first sentence
3	Germany	Article 25(1), first sentence
4	India	Article 26(1), first sentence
5	Malaysia	Article 25(1), first sentence
6	Mauritius	Article 25(1), first sentence
7	Romania	Article 26(1), first sentence
8	Russian Federation	Article 24(1), first sentence
9	South Africa	Article 25(1), first sentence
10	Sweden	Article 25(1), first sentence

Pursuant to Article 16(6)(b)(ii) of the Convention, Namibia considers that the following agreements contain a provision that provides that a case referred to in the first sentence of Article 16(1) must be presented within a specific time period that is at least three years from the first notification of the action resulting in taxation not in accordance with the provisions of the Covered Tax Agreement. The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Botswana	Article 25(1), second sentence
2	France	Article 25(1), second sentence
3	Germany	Article 25(1), second sentence
4	India	Article 26(1), second sentence
5	Malaysia	Article 25(1), second sentence
6	Mauritius	Article 25(1), second sentence
7	Romania	Article 26(1), second sentence
8	Russian Federation	Article 24(1), second sentence
9	South Africa	Article 25(1), second sentence
10	Sweden	Article 25(1), second sentence

Notification of Listed Agreements Not Containing Existing Provisions

Pursuant to Article 16(6)(c)(i) of the Convention, Namibia considers that the following agreement does not contain a provision described in Article 16(4)(b)(i).

Listed Agreement Number	Other Contracting Jurisdiction
11	United Kingdom

Pursuant to Article 16(6)(c)(ii) of the Convention, Namibia considers that the following agreement does not contain a provision described in Article 16(4)(b)(ii).

Listed Agreement Number	Other Contracting Jurisdiction
11	United Kingdom

Pursuant to Article 16(6)(d)(i) of the Convention, Namibia considers that the following agreement does not contain a provision described in Article 16(4)(c)(i).

Listed Agreement Number	Other Contracting Jurisdiction
11	United Kingdom

Pursuant to Article 16(6)(d)(ii) of the Convention, Namibia considers that the following agreement does not contain a provision described in Article 16(4)(c)(ii).

Listed Agreement Number	Other Contracting Jurisdiction
11	United Kingdom

Article 17 – Corresponding Adjustments

Notification of Existing Provisions in Listed Agreements

Pursuant to Article 17(4) of the Convention, Namibia considers that the following agreements contain a provision described in Article 17(2). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Botswana	Article 9(2)
2	France	Article 9(2)
4	India	Article 9(2)
6	Mauritius	Article 9(2)
8	Russian Federation	Article 9(2)
10	Sweden	Article 9(2)

Article 18 - Choice to Apply Part VI

Notification of Choice of Optional Provisions

Pursuant to Article 18 of the Convention, Namibia hereby chooses to apply Part VI.

Article 19 – Mandatory Binding Arbitration

Reservation

Pursuant to Article 19(11) of the Convention, for purposes of applying Article 19 to its Covered Tax Agreements, Namibia reserves the right to replace the two-year period set forth in Article 19(1)(b) with a three-year period.

Article 23 – Type of Arbitration Process

Notification of Choice of Optional Provisions

Pursuant to Article 23(4) of the Convention, Namibia hereby chooses to apply Article 23(5).

Article 24 – Agreement on a Different Resolution

Notification of Choice of Optional Provisions

Pursuant to Article 24(1) of the Convention, Namibia hereby chooses to apply Article 24(2).

Article 35 – Entry into Effect

Notification of Choice of Optional Provisions

Pursuant to Article 35(2) of the Convention, solely for the purpose of its own application of Article 35(1)(a) and (5)(a), Namibia hereby chooses to substitute “taxable period” for “calendar year”.

Pursuant to Article 35(3) of the Convention, solely for the purpose of its own application of Article 35(1)(b) and (5)(b), Namibia hereby chooses to replace the reference to “taxable periods beginning on or after the expiration of a period” with a reference to “taxable periods beginning on or after 1 January of the next year beginning on or after the expiration of a period”.