



## **The Republic of South Africa**

### **Status of List of Reservations and Notifications upon Deposit of the Instrument of Ratification, Acceptance or Approval**

This document contains the list of reservations and notifications made by the Republic of South Africa as confirmed upon deposit of the instrument of ratification, acceptance or approval pursuant to Articles 28(6) and 29(3) of the Convention.

**Article 2 – Interpretation of Terms*****Notification - Agreements Covered by the Convention***

Pursuant to Article 2(1)(a)(ii) of the Convention, the Republic of South Africa 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 South Africa and the Government of the Democratic People's Republic of Algeria for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	Algeria	Original	28-04-1998	12-06-2000
2	Agreement between the Government of the Republic of South Africa and the Government of Australia for the Avoidance of Double Taxation and the Prevention of fiscal evasion with respect to taxes on income	Australia	Original	01-07-1999	21-12-1999
			Amending Instrument (a)	31-3-2008	12-11-2008
3	Convention between the Republic of South Africa and the Republic of Austria for the Avoidance of Double Taxation with respect to taxes on income and on capital	Austria	Original	04-03-1996	06-02-1997
			Amending Instrument (a)	22-08-2011	01-03-2012
4	Agreement between the Government of the Republic of South Africa and the Government of the Republic of Belarus for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to taxes on income and on capital (property)	Belarus	Original	18-09-2002	29-12-2003
5	Convention between the Republic of South Africa and the Kingdom of Belgium for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to taxes on income	Belgium	Original	01-02-1995	09-10-1998

No	Title	Other Contracting Jurisdiction	Original/ Amending Instrument	Date of Signature	Date of Entry into Force
6	Convention between the Government of the Republic of South Africa 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	Botswana	Original	07-08-2003	20-04-2004
			Amending Instrument (a)	21-05-2013	19-08-2015
7	Convention between the Government of the Republic of South Africa and the Government of the Federative Republic of Brazil for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to taxes on income	Brazil	Original	08-11-2003	24-07-2006
			Amending Instrument (a)	31-07-2015	10-02-2018
8	Convention between the Republic of South Africa and the Republic of Bulgaria for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to taxes on income	Bulgaria	Original	29-04-2004	27-10-2004
9	Convention between the Government of the Republic of Cameroon 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	Cameroon	Original	19-02-2015	13-07-2017
10	Convention between the Government of the Republic of South Africa and the Government of Canada for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to taxes on income	Canada	Original	27-11-1995	30-04-1997
11	Convention between the Republic of South Africa and the Republic of Chile for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to taxes on income and on capital	Chile	Original	11-07-2012	11-08-2016

No	Title	Other Contracting Jurisdiction	Original/ Amending Instrument	Date of Signature	Date of Entry into Force
12	Agreement between the Government of the Republic of South Africa and the Government of the People's Republic of China for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to taxes on income	China (PRC)	Original	25-04-2000	07-01-2001
13	Agreement between the Republic of South Africa and the Republic of Croatia for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to taxes on income	Croatia	Original	18-11-1996	07-11-1997
14	Agreement between the Government of the Republic of South Africa and the Government of the Republic of Cyprus for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to taxes on income and on capital	Cyprus	Original	26-11-1997	08-12-1998
			Amending Instrument (a)	01-04-2015	18-09-2015
15	Convention between the Republic of South Africa and the Czech Republic for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to taxes on income	Czech Republic	Original	11-11-1996	03-12-1997
16	Convention between the Government of the Republic of South Africa and the Government of the Democratic Republic of Congo for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to taxes on income	Democratic Republic of Congo (DRC)	Original	29-04-2005	18-07-2012
17	Convention between the Government of the Republic of South Africa and the Government of the Kingdom of Denmark for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to taxes on income	Denmark	Original	21-06-1995	21-12-1995

No	Title	Other Contracting Jurisdiction	Original/ Amending Instrument	Date of Signature	Date of Entry into Force
18	Agreement between the Government of the Republic of South Africa and the Government of the Arab Republic of Egypt for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to taxes on income	Egypt	Original	26-08-1997	16-12-1998
19	Agreement between the Republic of South Africa and the Federal Democratic Republic of Ethiopia for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to taxes on income	Ethiopia	Original	17-03-2004	04-01-2006
20	Agreement between the Republic of South Africa and the Republic of Finland for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to taxes on income	Finland	Original	26-05-1995	12-12-1995
21	Convention between the Government of the Republic of South Africa 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	08-11-1993	01-11-1995
22	Convention between the Government of the Republic of South Africa and the Government of the Republic of Gabon for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to taxes on income	Gabon	Original	22-03-2005	N/A
23	Convention between the Government of the Republic of South Africa and the Government of the Republic of Ghana for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to taxes on income and on capital gains	Ghana	Original	02-11-2004	23-04-2007

No	Title	Other Contracting Jurisdiction	Original/ Amending Instrument	Date of Signature	Date of Entry into Force
24	Convention between the Republic of South Africa and the Hellenic Republic for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to taxes on income and on capital	Greece	Original	19-11-1998	14-02-2003
25	Agreement between the Government of the Republic of South Africa and the Government of the Hong Kong Special Administrative Region of the People's Republic of China for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to taxes on income	Hong Kong	Original	30-09-2014 and 16-10-2014	20-10-2015
26	Convention between the Republic of South Africa and the Republic of Hungary for the Avoidance of Double Taxation with respect to taxes on income	Hungary	Original	04-03-1994	05-05-1996
27	Agreement between the Government of the Republic of South Africa 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	India	Original	04-12-1996	28-11-1997
			Amending Instrument (a)	26-07-2013	26-11-2014
28	Agreement between the Government of the Republic of South Africa and the Government of the Republic of Indonesia for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to taxes on income	Indonesia	Original	15-07-1997	23-11-1998
29	Agreement between the Government of the Republic of South Africa and the Government of the Islamic Republic of Iran for the Avoidance of Double Taxation and the exchange of information with respect to taxes on income	Iran	Original	03-11-1997	23-11-1998

No	Title	Other Contracting Jurisdiction	Original/ Amending Instrument	Date of Signature	Date of Entry into Force
30	Convention between the Government of the Republic of South Africa and the Government of Ireland for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to taxes on income and capital gains	Ireland	Original	07-10-1997	05-12-1997
			Amending Instrument (a)	17-03-2010	10-02-2012
31	Convention between the Republic of South Africa and the State of Israel for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to taxes on income and capital gains	Israel	Original	10-02-1978	27-05-1980
32	Convention between the Government of the Republic of South Africa and the Government of the Italian Republic for the Avoidance of Double Taxation with respect to taxes on income and for the Prevention of Fiscal Evasion	Italy	Original	16-11-1995	02-03-1999
33	Convention between the Government of the Republic of South Africa and the Government of Japan for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to taxes on income	Japan	Original	07-03-1997	05-11-1997
34	Agreement between the Government of the Republic of South Africa and the Government of the Republic of Kenya for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to taxes on income	Kenya	Original	26-11-2010	19-06-2015
35	Convention between the Republic of South Africa and the Republic of Korea for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to taxes on income	Korea	Original	07-07-1995	07-01-1996

No	Title	Other Contracting Jurisdiction	Original/ Amending Instrument	Date of Signature	Date of Entry into Force
36	Agreement between the Government of the Republic of South Africa and the Government of the State of Kuwait for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to taxes on income	Kuwait	Original	17-02-2004	25-04-2006
37	Agreement between the Government of the Republic of South Africa and the Government of the Kingdom of Lesotho for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to taxes on income	Lesotho	Original	18-09-2014	27-05-2016
38	Convention between the Republic of South Africa and the Grand Duchy of Luxembourg for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to taxes on income and on capital	Luxembourg	Original	23-11-1998	08-09-2000
39	Agreement between the Government of the Republic of South Africa 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	26-07-2005	17-03-2006
			Amending Instrument (a)	05-04-2011	06-03-2012
40	Agreement between South Africa and Malta for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to taxes on income	Malta	Original	16-05-1997	12-11-1997
			Amending Instrument (a)	24-08-2012	17-12-2013
41	Agreement between the Government of the Republic of South Africa 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	Mauritius	Original	17-05-2013	28-05-2015
42	Agreement between the Republic of South Africa and the United Mexican States for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to taxes on income	Mexico	Original	19-02-2009	22-07-2010



No	Title	Other Contracting Jurisdiction	Original/ Amending Instrument	Date of Signature	Date of Entry into Force
43	Convention between the Republic of South Africa and the Republic of Mozambique for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to taxes on income	Mozambique	Original	18-09-2007	19-02-2009
44	Agreement between the Republic of South Africa and the Republic of Namibia for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to taxes on income and capital gains	Namibia	Original	18-05-1998	11-04-1999
45	Convention between the Republic of South Africa and the Kingdom of the Netherlands for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to taxes on income and on capital	Netherlands	Original	10-10-2005	28-12-2008
			Amending Instrument (a)	08-07-2008	28-12-2008
46	Agreement between the Government of the Republic of South Africa and the Government of New Zealand for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to taxes on income	New Zealand	Original	06-02-2002	23-07-2004
47	Agreement between the Government of the Republic of South Africa and the Government of the Federal Republic of Nigeria for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to taxes on income and on capital gains	Nigeria	Original	29-04-2000	05-07-2008
48	Convention between the Republic of South Africa and the Kingdom of Norway for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to taxes on income	Norway	Original	12-02-1996	12-09-1996
			Amending Instrument (a)	16-07-2012	20-11-2015
49	Agreement between the Government of the Republic of South Africa and the Government of the Sultanate of Oman for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to taxes on income	Oman	Original	09-10-2002	29-12-2003
			Amending Instrument (a)	15-11-2011	05-11-2013

No	Title	Other Contracting Jurisdiction	Original/ Amending Instrument	Date of Signature	Date of Entry into Force
50	Convention between the Government of the Republic of South Africa and the Government of the Islamic Republic of Pakistan for the Avoidance of Double Taxation and the prevention of fiscal evasion with respect to taxes on income	Pakistan	Original	26-01-1998	09-03-1999
51	Agreement between the Government of the Republic of South Africa and the Government of the Republic of Poland for the Avoidance of Double Taxation with respect to taxes on income	Poland	Original	10-11-1993	05-12-1995
52	Convention between the Republic of South Africa and the Portuguese Republic for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to taxes on income	Portugal	Original	13-11-2006	22-10-2008
53	Agreement between the Government of the Republic of South Africa and the Government of the State of Qatar for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to taxes on income	Qatar	Original	06-03-2015	02-12-2015
54	Agreement between the Republic of South Africa and Romania for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to taxes on income and capital gains	Romania	Original	12-11-1993	21-10-1995
55	Agreement between the Government of the Republic of South Africa 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	27-11-1995	26-06-2000
56	Agreement between the Government of the Republic of South Africa and the Government of the Republic of Rwanda for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to taxes on income	Rwanda	Original	05-12-2002	03-08-2010

No	Title	Other Contracting Jurisdiction	Original/ Amending Instrument	Date of Signature	Date of Entry into Force
57	Convention between the Government of the Republic of South Africa and the Government of the Kingdom of Saudi Arabia for the Avoidance of Double Taxation and the Prevention of Tax Evasion with respect to taxes on income and on capital	Saudi Arabia	Original	13-03-2007	01-05-2008
58	Agreement between the Government of the Republic of South Africa and the Government of the Republic of Seychelles for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to taxes on income	Seychelles	Original	26-08-1998	29-07-2002
			Amending Instrument (a)	04-04-2011	15-05-2012
59	Agreement between the Government of the Republic of South Africa and the Government of the Republic of Singapore for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to taxes on income	Singapore	Original	23-11-2015 and 30-11-2015	16-12-2016
60	Convention between the Republic of South Africa and the Slovak Republic for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to taxes on income	Slovak Republic	Original	28-05-1998	30-06-1999
61	Convention between the Republic of South Africa and the Kingdom of Spain for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to taxes on income and on capital	Spain	Original	23-06-2006	28-12-2007
62	Agreement between the Government of the Republic of South Africa and the Government of the Republic of the Sudan for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to taxes on income	Sudan	Original	07-11-2007	N/A

No	Title	Other Contracting Jurisdiction	Original/ Amending Instrument	Date of Signature	Date of Entry into Force
63	Agreement between the Government of the Republic of South Africa and the Government of the Kingdom of Swaziland for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to taxes on income	Eswatini	Original	23-01-2004	08-02-2005
64	Convention between the Republic of South Africa and the Kingdom of Sweden for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to taxes on income	Sweden	Original	24-05-1995	25-12-1995
			Amending Instrument (a)	07-07-2010	18-03-2012
65	Convention between the Republic of South Africa and the Swiss Confederation for the Avoidance of Double Taxation with respect to taxes on income	Switzerland	Original	08-05-2007	27-01-2009
66	Agreement between the Republic of South Africa and the Republic of China for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to taxes on income	Taiwan (Republic of China)	Original	14-02-1994	12-09-1996
67	Agreement between the Government of the Republic of South Africa and the Government of the United Republic of Tanzania for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to taxes on income	Tanzania	Original	22-09-2005	15-06-2007
68	Convention between the Government of the Republic of South Africa and the Government of the Kingdom of Thailand for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to taxes on income	Thailand	Original	12-02-1996	27-08-1996
69	Convention between the Republic of South Africa and the Republic of Tunisia for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to taxes on income	Tunisia	Original	02-02-1999	10-12-1999

No	Title	Other Contracting Jurisdiction	Original/ Amending Instrument	Date of Signature	Date of Entry into Force
70	Agreement between the Republic of South Africa and the Republic of Turkey for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to taxes on income	Turkey	Original	03-03-2005	06-12-2006
			Amending Instrument (a)	25-12-2013	15-07-2017
71	Convention between the Government of the Republic of South Africa and the Government of the Republic of Uganda for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to taxes on income	Uganda	Original	27-05-1997	09-04-2001
72	Convention between the Government of the Republic of South Africa and the Cabinet Ministers of Ukraine for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to taxes on income	Ukraine	Original	28-08-2003	29-12-2004
73	Agreement between the Government of the Republic of South Africa and the Government of the United Arab Emirates for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to taxes on income	United Arab Emirates	Original	23-11-2015	23-11-2016
74	Convention between the Government of the Republic of South Africa and the Government of the United Kingdom of Great Britain and Northern Ireland for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to taxes on income and on capital gains	United Kingdom	Original	04-07-2002	17-12-2002
			Amending Instrument (a)	08-11-2010	13-10-2011
75	Convention between the Republic of South Africa and the United States of America for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to taxes on income and capital gains	United States of America	Original	17-02-1997	28-12-1997

No	Title	Other Contracting Jurisdiction	Original/ Amending Instrument	Date of Signature	Date of Entry into Force
76	Agreement between the Government of the Republic of South Africa and the Government of the Republic of Zimbabwe for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to taxes on income	Zimbabwe	Original	04-08-2015	01-12-2016

## Article 3 – Transparent Entities

### *Notification of Existing Provisions in Listed Agreements*

Pursuant to Article 3(6) of the Convention, the Republic of South Africa 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
11	Chile	Article 4(3)
42	Mexico	Article 4(4)
75	United States of America	Article 4(1)(d)

## Article 4 – Dual Resident Entities

### *Notification of Existing Provisions in Listed Agreements*

Pursuant to Article 4(4) of the Convention, the Republic of South Africa 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	Algeria	Article 4(3)
2	Australia	Article 4(4)
3	Austria	Article 4(3)
4	Belarus	Article 4(3)
5	Belgium	Article 4(3)
6	Botswana	Article 4(3)
7	Brazil	Article 4(3)
8	Bulgaria	Article 4(3) and (4)
9	Cameroon	Article 4(3)
10	Canada	Article 4(3) and (4)
11	Chile	Article 4(4)
12	China (PRC)	Article 4(3)
13	Croatia	Article 4(3)
14	Cyprus	Article 4(3)
15	Czech Republic	Article 4(3)
16	Democratic Republic of Congo (DRC)	Article 4(3)
17	Denmark	Article 4(3)
18	Egypt	Article 4(3)
19	Ethiopia	Article 4(3)
20	Finland	Article 4(3)
21	France	Article 4(3)
22	Gabon	Article 4(3)
23	Ghana	Article 4(3)
24	Greece	Article 4(3)
25	Hong Kong	Article 4(3)
26	Hungary	Article 4(3)
27	India	Article 4(3)
28	Indonesia	Article 4(3)
29	Iran	Article 4(3)
30	Ireland	Article 4(3)
31	Israel	Article 4(3)
32	Italy	Article 4(3)
33	Japan	Article 4(3)
34	Kenya	Article 4(3)
35	Korea	Article 4(3)
36	Kuwait	Article 4(4)
37	Lesotho	Article 4(3)
38	Luxembourg	Article 4(3)
39	Malaysia	Article 4(3)



Listed Agreement Number	Other Contracting Jurisdiction	Provision
40	Malta	Article 4(3)
41	Mauritius	Article 4(3)
42	Mexico	Article 4(3)
43	Mozambique	Article 4(3)
44	Namibia	Article 4(3)
45	Netherlands	Article 4(3)
46	New Zealand	Article 4(3)
47	Nigeria	Article 4(3)
48	Norway	Article 4(3)
49	Oman	Article 4(3)
50	Pakistan	Article 4(3)
51	Poland	Article 4(3)
52	Portugal	Article 4(3)
53	Qatar	Article 4(3)
54	Romania	Article 4(3)
55	Russian Federation	Article 4(3)
56	Rwanda	Article 4(3)
57	Saudi Arabia	Article 4(3)
58	Seychelles	Article 4(3)
59	Singapore	Article 4(3)
60	Slovak Republic	Article 4(3)
61	Spain	Article 4(3)
62	Sudan	Article 4(3)
63	Eswatini	Article 4(3)
64	Sweden	Article 4(3)
65	Switzerland	Article 4(3)
66	Taiwan (Republic of China)	Article 4(3)
67	Tanzania	Article 4(3)
68	Thailand	Article 4(3)
69	Tunisia	Article 4(3)
70	Turkey	Article 4(3)
71	Uganda	Article 4(3)
72	Ukraine	Article 4(3)
73	United Arab Emirates	Article 4(3)
74	United Kingdom	Article 4(3)
75	United States of America	Article 4(3) and (4)
76	Zimbabwe	Article 4(3)

## **Article 5 – Application of Methods for Elimination of Double Taxation**

### ***Reservation***

Pursuant to Article 5(8) of the Convention, the Republic of South Africa reserves the right for the entirety of Article 5 not to apply with respect to all of its Covered Tax Agreements.

## Article 6 – Purpose of a Covered Tax Agreement

### *Notification of Choice of Optional Provisions*

Pursuant to Article 6(6) of the Convention, the Republic of South Africa hereby chooses to apply Article 6(3).

### *Notification of Existing Preamble Language in Listed Agreements*

Pursuant to Article 6(5) of the Convention, the Republic of South Africa 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	Algeria	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 <in order to promote and strengthen the economic relations between the two countries,>
2	Australia	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
3	Austria	desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital,
4	Belarus	DESIRING to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital (property),
5	Belgium	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
6	Botswana	desiring to conclude a Convention for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income,
7	Brazil	desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
8	Bulgaria	desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income <in order to promote and strengthen the economic relations between the two countries,>
9	Cameroon	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income;
10	Canada	desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
11	Chile	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,
12	China (PRC)	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
13	Croatia	desiring to conclude an Agreement for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income,

Listed Agreement Number	Other Contracting Jurisdiction	Preamble Text
14	Cyprus	desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital <and with a view to promote and strengthen the economic relations between the two countries,>
16	Democratic Republic of Congo (DRC)	desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
19	Ethiopia	desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
20	Finland	<desiring to promote and strengthen the economic relations between the two countries and> desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
21	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,
22	Gabon	<desiring to promote and strengthen the economic relations between the two countries and> to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion and fraud with respect to taxes on income,
23	Ghana	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 gains,
24	Greece	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,
25	Hong Kong	DESIRING to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income;
26	Hungary	desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income <and to further develop and facilitate their relationship,>
27	India	desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
28	Indonesia	desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income <and to promote and strengthen the economic relations between the two countries,>
29	Iran	Desiring to conclude an Agreement for the avoidance of double taxation and the exchange of information with respect to taxes on income.
30	Ireland	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 <and to promote and strengthen the economic relations between the two countries,>
31	Israel	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;
32	Italy	<desiring to promote and strengthen the economic relations between the two countries,> to avoid double taxation with respect to taxes on income and prevent fiscal evasion,

Listed Agreement Number	Other Contracting Jurisdiction	Preamble Text
33	Japan	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
34	Kenya	of desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
36	Kuwait	<Desiring to promote their mutual economic relations> through the conclusion between them of an agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income
37	Lesotho	desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
38	Luxembourg	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,
39	Malaysia	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
40	Malta	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
41	Mauritius	DESIRING to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income;
42	Mexico	desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
45	Netherlands	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 <in order to promote and strengthen the economic relations between the two countries,>
46	New Zealand	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
47	Nigeria	desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital gains,
48	Norway	desiring to conclude a Convention for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income,
49	Oman	desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income <and to promote and strengthen the economic relations between the two countries,>
50	Pakistan	and the desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income <and to promote and strengthen the economic relations between the two countries,>
52	Portugal	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, <and to promote and strengthen the economic relations between the two countries,>

Listed Agreement Number	Other Contracting Jurisdiction	Preamble Text
53	Qatar	desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income <and to promote and strengthen the economic relations between the two countries,>
57	Saudi Arabia	DESIRING to conclude a Convention for the avoidance of double taxation and the prevention of tax evasion with respect to taxes on income and on capital,
59	Singapore	desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
61	Spain	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 <in order to promote and strengthen the economic relations between the two countries,>
62	Sudan	desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
65	Switzerland	DESIRING to conclude a Convention for the avoidance of double taxation with respect to taxes on income,
66	Taiwan (Republic of China)	desirous of concluding an agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income;
68	Thailand	desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
69	Tunisia	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
70	Turkey	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
71	Uganda	<desiring to promote and strengthen the economic relations between the two countries, and> to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
72	Ukraine	desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income <and desiring to develop mutual economic relations,>
73	United Arab Emirates	<desiring to promote and strengthen their economic relations> by concluding an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income
74	United Kingdom	<desiring to promote and strengthen the economic relations between the two countries >by the conclusion of a new Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital gains,
76	Zimbabwe	DESIRING to conclude an Agreement 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, the Republic of South Africa 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	Algeria
2	Australia
3	Austria
4	Belarus
5	Belgium
6	Botswana
7	Brazil
8	Bulgaria
9	Cameroon
10	Canada
11	Chile
12	China (PRC)
13	Croatia
14	Cyprus
15	Czech Republic
16	Democratic Republic of Congo (DRC)
17	Denmark
18	Egypt
19	Ethiopia
20	Finland
21	France
22	Gabon
23	Ghana
24	Greece
25	Hong Kong
26	Hungary
27	India
28	Indonesia
29	Iran
30	Ireland
31	Israel
32	Italy
33	Japan
34	Kenya
35	Korea
36	Kuwait
37	Lesotho
38	Luxembourg
39	Malaysia
40	Malta
41	Mauritius
42	Mexico
43	Mozambique

Listed Agreement Number	Other Contracting Jurisdiction
44	Namibia
45	Netherlands
46	New Zealand
47	Nigeria
48	Norway
49	Oman
50	Pakistan
51	Poland
52	Portugal
53	Qatar
54	Romania
55	Russian Federation
56	Rwanda
57	Saudi Arabia
58	Seychelles
59	Singapore
60	Slovak Republic
61	Spain
62	Sudan
63	Eswatini
64	Sweden
65	Switzerland
66	Taiwan (Republic of China)
67	Tanzania
68	Thailand
69	Tunisia
70	Turkey
71	Uganda
72	Ukraine
73	United Arab Emirates
74	United Kingdom
75	United States of America
76	Zimbabwe



**Article 7 – Prevention of Treaty Abuse*****Notification of Existing Provisions in Listed Agreements***

Pursuant to Article 7(17)(a) of the Convention, the Republic of South Africa considers that the following agreements are not subject to a reservation described in Article 7(15)(b) and contain a provision described in Article 7(2). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
2	Australia	Articles 10(7), 11(9) and 12(7)
7	Brazil	Articles 10(7), 11(9) and 12(7)
8	Bulgaria	Articles 10(6), 11(8) and 12(7)
11	Chile	Articles 10(6), 11(7) and 12(7)
25	Hong Kong	Articles 10(6), 11(8) and 12(7)
33	Japan	Article 22 and Protocol (2)
45	Netherlands	Article 10(8)
47	Nigeria	Articles 10(6), 11(8) and 12(7)
49	Oman	Articles 10(8), 11(6) and 12(7)
53	Qatar	Articles 10(7), 11(9) and 12(7)
59	Singapore	Articles 10(8), 11(10) and 12(7)
73	United Arab Emirates	Articles 10(6), 11(7) and 12(7)
74	United Kingdom	Articles 10(6), 11(5) and 12(5)

## Article 8 – Dividend Transfer Transactions

### *Notification of Existing Provisions in Listed Agreements*

Pursuant to Article 8(4) of the Convention, the Republic of South Africa 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
1	Algeria	Article 10(2)(a)
2	Australia	Article 10(2)(a)
3	Austria	Article 10(2)(a)
4	Belarus	Article 10(2)(a)
5	Belgium	Article 10(2)(a)
6	Botswana	Article 10(2)(a)
7	Brazil	Article 10(2)(a)
8	Bulgaria	Article 10(2)(a)
9	Cameroon	Article 10(2)(a)
10	Canada	Article 10(2)(a)
11	Chile	Article 10(2)(a)
13	Croatia	Article 10(2)(a)
14	Cyprus	Article 10(2)(a)
15	Czech Republic	Article 10(2)(a)
16	Democratic Republic of Congo (DRC)	Article 10(2)(a)
17	Denmark	Article 10(2)(a)
20	Finland	Article 10(2)(a)
21	France	Article 10(2)(a)
22	Gabon	Article 10(2)(a)
23	Ghana	Article 10(2)(a)
24	Greece	Article 10(2)(a)
25	Hong Kong	Article 10(2)(a)
26	Hungary	Article 10(2)(a)
28	Indonesia	Article 10(2)(a)
30	Ireland	Article 10(2)(a)
32	Italy	Article 10(2)(a)
33	Japan	Article 10(2)(a)
35	Korea	Article 10(2)(a)
37	Lesotho	Article 10(2)(a)
38	Luxembourg	Article 10(2)(a)
39	Malaysia	Article 10(2)(a)
40	Malta	Article 10(2)(a)(i)
41	Mauritius	Article 10(2)(a)
42	Mexico	Article 10(2)(a)
43	Mozambique	Article 10(2)(a)
44	Namibia	Article 10(2)(a)
45	Netherlands	Article 10(2)(a)
46	New Zealand	Article 10(2)(b)(i)
47	Nigeria	Article 10(2)(a)

Listed Agreement Number	Other Contracting Jurisdiction	Provision
48	Norway	Article 10(2)(a)
49	Oman	Article 10(2)(a)
50	Pakistan	Article 10(2)(a)
51	Poland	Article 10(2)(a)
52	Portugal	Article 10(2)(b)
53	Qatar	Article 10(2)(a)
55	Russian Federation	Article 10(2)(a)
56	Rwanda	Article 10(2)(a)
57	Saudi Arabia	Article 10(2)(a)
58	Seychelles	Article 10(2)(a)
59	Singapore	Article 10(2)(a)
60	Slovak Republic	Article 10(2)(a)
61	Spain	Article 10(2)(a)
62	Sudan	Article 10(2)(a)
63	Eswatini	Article 10(2)(a)
64	Sweden	Article 10(2)(a)
65	Switzerland	Article 10(2)(a)
66	Taiwan (Republic of China)	Article 10(2)(a)
67	Tanzania	Article 10(2)(a)
68	Thailand	Article 10(2)(a)
70	Turkey	Article 10(2)(a)
71	Uganda	Article 10(2)(a)
72	Ukraine	Article 10(2)(a)
73	United Arab Emirates	Article 10(2)(a)
74	United Kingdom	Article 10(2)(a)
75	United States of America	Article 10(2)(a)
76	Zimbabwe	Article 10(2)(a)

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

### ***Reservation***

Pursuant to Article 9(6)(a) of the Convention, the Republic of South Africa reserves the right for Article 9(1) not to apply to its Covered Tax Agreements.

### ***Notification of Choice of Optional Provisions***

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

### ***Notification of Existing Provisions in Listed Agreements***

Pursuant to Article 9(8) of the Convention, the Republic of South Africa considers that the following agreements contain a provision described in Article 9(5). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
2	Australia	Article 13(4)
4	Belarus	Article 13(4)
6	Botswana	Article 13(1)
7	Brazil	Article 13(4)
8	Bulgaria	Article 13(4)
9	Cameroon	Article 13(4)
10	Canada	Article 13(4)
12	China (PRC)	Article 13(4)
15	Czech Republic	Article 13(4)
16	Democratic Republic of Congo (DRC)	Article 13(4)
18	Egypt	Article 13(4)
19	Ethiopia	Article 13(4)
20	Finland	Article 13(2)
21	France	Article 13(1)(b), first sentence
22	Gabon	Article 13(4)
23	Ghana	Article 13(4)
25	Hong Kong	Article 13(4), first sentence
27	India	Article 13(4)
29	Iran	Article 13(4)
30	Ireland	Article 13(2)
31	Israel	Article 13(1), second and third sentences
34	Kenya	Article 13(4)
37	Lesotho	Article 14(4)
39	Malaysia	Article 14(4)
40	Malta	Article 13(2)
41	Mauritius	Article 13(4)
42	Mexico	Article 13(4)
43	Mozambique	Article 13(4)
46	New Zealand	Article 13(4)
49	Oman	Article 13(5)

Listed Agreement Number	Other Contracting Jurisdiction	Provision
52	Portugal	Article 13(4)
53	Qatar	Article 13(4), first sentence
56	Rwanda	Article 13(4)
57	Saudi Arabia	Article 13(4)
58	Seychelles	Article 13(4)
59	Singapore	Article 13(4)
61	Spain	Article 13(4)
62	Sudan	Article 13(4)
63	Eswatini	Article 14(4)
64	Sweden	Part of Article 13(1)
65	Switzerland	Article 13(4)
67	Tanzania	Article 13(4)
70	Turkey	Article 13(4)
72	Ukraine	Article 13(2)
74	United Kingdom	Article 13(2)
76	Zimbabwe	Part of Article 14(1)

**Article 10 – Anti-abuse Rule for Permanent Establishments Situated in Third Jurisdictions**

***Reservation***

Pursuant to Article 10(5)(a) of the Convention, the Republic of South Africa reserves the right for the entirety of Article 10 not to apply to its Covered Tax Agreements.

## **Article 11 – Application of Tax Agreements to Restrict a Party's Right to Tax its Own Residents**

### ***Notification of Existing Provisions in Listed Agreements***

Pursuant to Article 11(4) of the Convention, the Republic of South Africa considers that the following agreement contain a provision described in Article 11(2). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
10	Canada	Article 27(2)
21	France	Article 28(1)
75	United States of America	Article 1(4) and (5)

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

***Reservation***

Pursuant to Article 12(4) of the Convention, the Republic of South Africa reserves the right for the entirety of Article 12 not to apply to its Covered Tax Agreements.



## 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, the Republic of South Africa 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, the Republic of South Africa 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	Algeria	Article 5(4)
2	Australia	Article 5(6)
3	Austria	Article 5(4)
4	Belarus	Article 5(4)
5	Belgium	Article 5(4)
6	Botswana	Article 5(4)
7	Brazil	Article 5(4)
8	Bulgaria	Article 5(4)
9	Cameroon	Article 5(4)
10	Canada	Article 5(4)
11	Chile	Article 5(4)
12	China (PRC)	Article 5(4)
13	Croatia	Article 5(4)
14	Cyprus	Article 5(4)
15	Czech Republic	Article 5(4)
16	Democratic Republic of Congo (DRC)	Article 5(4)
17	Denmark	Article 5(4)
18	Egypt	Article 5(4)
19	Ethiopia	Article 5(4)
20	Finland	Article 5(4)
21	France	Article 5(4)
22	Gabon	Article 5(4)
23	Ghana	Article 5(4)
24	Greece	Article 5(5)
25	Hong Kong	Article 5(4)
26	Hungary	Article 5(4)
27	India	Article 5(4)
28	Indonesia	Article 5(4)
29	Iran	Article 5(4)
30	Ireland	Article 5(4)
31	Israel	Article 5(3)
32	Italy	Article 5(3)
33	Japan	Article 5(4)
34	Kenya	Article 5(4)
35	Korea	Article 5(4)

Listed Agreement Number	Other Contracting Jurisdiction	Provision
36	Kuwait	Article 5(6)
37	Lesotho	Article 5(4)
38	Luxembourg	Article 5(4)
39	Malaysia	Article 5(4)
40	Malta	Article 5(5)
41	Mauritius	Article 5(4)
42	Mexico	Article 5(4)
43	Mozambique	Article 5(4)
44	Namibia	Article 5(3)
45	Netherlands	Article 5(4)
46	New Zealand	Article 5(7)
47	Nigeria	Article 5(4)
48	Norway	Article 5(4)
49	Oman	Article 5(4)
50	Pakistan	Article 5(4)
51	Poland	Article 5(4)
52	Portugal	Article 5(4)
53	Qatar	Article 5(4)
54	Romania	Article 5(3)
55	Russian Federation	Article 5(3)
56	Rwanda	Article 5(4)
57	Saudi Arabia	Article 5(4)
58	Seychelles	Article 5(4)
59	Singapore	Article 5(4)
60	Slovak Republic	Article 5(4)
61	Spain	Article 5(4)
62	Sudan	Article 5(4)
63	Eswatini	Article 5(3)
64	Sweden	Article 5(4)
65	Switzerland	Article 5(4)
66	Taiwan (Republic of China)	Article 5(3)
67	Tanzania	Article 5(4)
68	Thailand	Article 5(3)
69	Tunisia	Article 5(4)
70	Turkey	Article 5(3)
71	Uganda	Article 5(4)
72	Ukraine	Article 5(4)
73	United Arab Emirates	Article 5(4)
74	United Kingdom	Article 5(4)
75	United States of America	Article 5(3)
76	Zimbabwe	Article 5(4)

## **Article 14 – Splitting-up of Contracts**

### ***Reservation***

Pursuant to Article 14(3)(a) of the Convention, the Republic of South Africa reserves the right for the entirety of Article 14 not to apply to its Covered Tax Agreements.

## Article 16 – Mutual Agreement Procedure

### *Reservation*

Pursuant to Article 16(5)(a) of the Convention, the Republic of South Africa reserves the right for the first sentence of Article 16(1) not to apply to its Covered Tax Agreements on the basis that it intends to meet the minimum standard for improving dispute resolution under the OECD/G20 BEPS Package by ensuring that under each of its Covered Tax Agreements (other than a Covered Tax Agreement that permits a person to present a case to the competent authority of either Contracting Jurisdiction), where a person considers that the actions of one or both of the Contracting Jurisdictions result or will result for that person in taxation not in accordance with the provisions of the Covered Tax Agreement, irrespective of the remedies provided by the domestic law of those Contracting Jurisdictions, that person may present the case to the competent authority of the Contracting Jurisdiction of which the person is a resident or, if the case presented by that person comes under a provision of a Covered Tax Agreement relating to non-discrimination based on nationality, to that of the Contracting Jurisdiction of which that person is a national; and the competent authority of that Contracting Jurisdiction will implement a bilateral notification or consultation process with the competent authority of the other Contracting Jurisdiction for cases in which the competent authority to which the mutual agreement procedure case was presented does not consider the taxpayer's objection to be justified.

### *Notification of Existing Provisions in Listed Agreements*

Pursuant to Article 16(6)(b)(i) of the Convention, the Republic of South Africa 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 shorter than 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
7	Brazil	Article 25(1), second sentence
10	Canada	Article 24(1), second sentence
28	Indonesia	Article 24(1), second sentence
29	Iran	Article 24(1), second sentence
50	Pakistan	Article 24(1), second sentence
58	Seychelles	Article 25(1), second sentence
70	Turkey	Article 25(1), second sentence

Pursuant to Article 16(6)(b)(ii) of the Convention, the Republic of South Africa 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	Algeria	Article 25(1), second sentence
2	Australia	Article 24(1), second sentence
3	Austria	Article 25(1), second sentence
4	Belarus	Article 24(1), second sentence
5	Belgium	Article 24(1), second sentence

Listed Agreement Number	Other Contracting Jurisdiction	Provision
6	Botswana	Article 24(1), second sentence
8	Bulgaria	Article 24(1), second sentence
9	Cameroon	Article 26(1), second sentence
11	Chile	Article 24(1), second sentence
12	China (PRC)	Article 25(1), second sentence
13	Croatia	Article 24(1), second sentence
14	Cyprus	Article 25(1), second sentence
15	Czech Republic	Article 24(1), second sentence
16	Democratic Republic of Congo (DRC)	Article 23(1), second sentence
17	Denmark	Article 25(1), second sentence
18	Egypt	Article 24(1), second sentence
19	Ethiopia	Article 24(1), second sentence
20	Finland	Article 24(1), second sentence
21	France	Article 25(1), second sentence
22	Gabon	Article 23(1), second sentence
23	Ghana	Article 26(1), second sentence
24	Greece	Article 25(1), second sentence
25	Hong Kong	Article 23(1), second sentence
26	Hungary	Article 25(1), second sentence
27	India	Article 24(1), second sentence
30	Ireland	Article 25(1), second sentence
32	Italy	Article 25(1), second sentence
33	Japan	Article 24(1), second sentence
34	Kenya	Article 25(1), second sentence
35	Korea	Article 25(1), second sentence
36	Kuwait	Article 25(1), second sentence
37	Lesotho	Article 25(1), second sentence
38	Luxembourg	Article 25(1), second sentence
39	Malaysia	Article 25(1), second sentence
40	Malta	Article 24(1), second sentence
41	Mauritius	Article 24(1), second sentence
42	Mexico	Article 24(1), second sentence
43	Mozambique	Article 24(1), second sentence
44	Namibia	Article 25(1), second sentence
45	Netherlands	Article 26(1), second sentence
46	New Zealand	Article 23(1), second sentence
47	Nigeria	Article 24(1), second sentence
48	Norway	Article 25(1), second sentence
49	Oman	Article 23(1), second sentence
51	Poland	Article 25(1), second sentence
52	Portugal	Article 25(1), second sentence
53	Qatar	Article 23(1), second sentence
54	Romania	Article 25(1), second sentence
55	Russian Federation	Article 24(1), second sentence
56	Rwanda	Article 24(1), second sentence
57	Saudi Arabia	Article 25(1), second sentence
59	Singapore	Article 23(1), second sentence
60	Slovak Republic	Article 24(1), second sentence

Listed Agreement Number	Other Contracting Jurisdiction	Provision
61	Spain	Article 24(1), second sentence
62	Sudan	Article 25(1), second sentence
63	Eswatini	Article 24(1), second sentence
64	Sweden	Article 24(1), second sentence
65	Switzerland	Article 24(1), second sentence
66	Taiwan (Republic of China)	Article 24(1), second sentence
67	Tanzania	Article 23(1), second sentence
69	Tunisia	Article 24(1), second sentence
71	Uganda	Article 25(1), second sentence
72	Ukraine	Article 23(1), second sentence
73	United Arab Emirates	Article 24(1), second sentence
75	United States of America	Article 25(1), second sentence
76	Zimbabwe	Article 24(1), second sentence

### ***Notification of Listed Agreements Not Containing Existing Provisions***

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

Listed Agreement Number	Other Contracting Jurisdiction
42	Mexico

Pursuant to Article 16(6)(c)(ii) of the Convention, the Republic of South Africa considers that the following agreements do not contain a provision described in Article 16(4)(b)(ii).

Listed Agreement Number	Other Contracting Jurisdiction
5	Belgium
7	Brazil
10	Canada
11	Chile
28	Indonesia
31	Israel
32	Italy
42	Mexico
51	Poland
54	Romania
58	Seychelles
65	Switzerland
66	Taiwan (Republic of China)
68	Thailand
69	Tunisia
70	Turkey
74	United Kingdom

Pursuant to Article 16(6)(d)(i) of the Convention, the Republic of South Africa considers that the following agreement do not include the provisions described in Article 16(4)(c)(i).

Listed Agreement Number	Other Contracting Jurisdiction
31	Israel

Pursuant to Article 16(6)(d)(ii) of the Convention, the Republic of South Africa considers that the following agreements do not contain a provision described in Article 16(4)(c)(ii).

Listed Agreement Number	Other Contracting Jurisdiction
5	Belgium
7	Brazil
11	Chile
46	New Zealand
49	Oman
72	Ukraine

## Article 17 – Corresponding Adjustments

### *Notification of Existing Provisions in Listed Agreements*

Pursuant to Article 17(4) of the Convention, the Republic of South Africa 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
2	Australia	Article 9(3)
3	Austria	Article 9(2)
9	Cameroon	Article 9(2)
10	Canada	Article 9(2)
11	Chile	Article 9(2)
12	China (PRC)	Article 9(2)
14	Cyprus	Article 9(2)
17	Denmark	Article 9(2)
18	Egypt	Article 9(2)
20	Finland	Article 9(2)
21	France	Article 9(2)
25	Hong Kong	Article 9(2)
26	Hungary	Article 9(2)
27	India	Article 9(2)
30	Ireland	Article 9(2)
32	Italy	Protocol (3)
33	Japan	Article 9(2)
34	Kenya	Article 9(2)
35	Korea	Article 9(2)
37	Lesotho	Article 9(2)
38	Luxembourg	Article 9(2)
40	Malta	Article 9(2)
41	Mauritius	Article 9(2)
42	Mexico	Article 9(2)
45	Netherlands	Article 9(2)
49	Oman	Article 9(2)
51	Poland	Article 9(2)
52	Portugal	Article 9(2)
54	Romania	Article 9(2)
55	Russian Federation	Article 9(2)
57	Saudi Arabia	Article 9(2)
59	Singapore	Article 9(2)
62	Sudan	Article 9(2)
64	Sweden	Article 9(2)
65	Switzerland	Article 9(2)
66	Taiwan (Republic of China)	Article 9(2)
70	Turkey	Article 9(2)
71	Uganda	Article 9(2)
74	United Kingdom	Article 9(2)
75	United States of America	Article 9(2)
76	Zimbabwe	Article 9(2)