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SOUTH AFRICA



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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 Estates of
Deceased Persons and on Gifts

Pretoria, 31 July 1978

[Instruments of ratification were exchanged on 5 April 1979 and the Convention entered into force on 6 May 1979]

*Presented to Parliament
by the Secretary of State for Foreign and Commonwealth Affairs
by Command of Her Majesty
November 1979*

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**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 ESTATES OF DECEASED PERSONS AND ON GIFTS**

The Government of the United Kingdom of Great Britain and Northern Ireland and the Government of the Republic of South Africa;

Desiring to conclude a new Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on estates of deceased persons and on gifts;

Have agreed as follows:—

ARTICLE 1

Scope

This Convention shall apply to any person who is within the scope of a tax which is the subject of this Convention.

ARTICLE 2

Taxes covered

(1) The taxes which are the subject of this Convention are:

- (a) in the United Kingdom, the capital transfer tax;
- (b) in South Africa, the estate duty and the donations tax.

(2) This Convention shall also apply to any identical or substantially similar taxes which are imposed by either Contracting State after the date of signature of this Convention in addition to, or in place of, the existing taxes.

ARTICLE 3

General definitions

(1) In this Convention, unless the context otherwise requires:

- (a) the term "United Kingdom" means Great Britain and Northern Ireland;
- (b) the term "South Africa" means the Republic of South Africa;
- (c) the term "nationals" means:
 - (i) in relation to the United Kingdom, any citizen of the United Kingdom and Colonies, or any British subject not possessing that citizenship or the citizenship of any other Commonwealth country

**KONVENSIE TUSSEN DIE REGERING
VAN DIE VERENIGDE KONINKRYK VAN GROOT-BRITTANJE
EN NOORD-IERLAND EN DIE REGERING VAN DIE
REPUBLIEK VAN SUID-AFRIKA VIR DIE VERMYDING VAN
DUBBELE BELASTING EN DIE VOORKOMING VAN FISCALE
ONTDUIKING MET BETREKKING TOT BELASTING OP
BOEDELS VAN GESTORWE PERSONE EN OP GESKENKE**

Die Regering van die Verenigde Koninkryk van Groot-Brittanje en Noord-Ierland en die Regering van die Republiek van Suid-Afrika het;

Uit 'n begeerte om 'n nuwe Konvensie ter vermyding van dubbele belasting en die voorkoming van fiskale ontduiking met betrekking tot belasting op boedels van gestorwe persone en op geskenke aan te gaan;

As volg ooreengekom :—

ARTIKEL 1

Bestek

Hierdie Konvensie is van toepassing op enige persoon wat binne die bestek val van 'n belasting wat die onderwerp van hierdie Konvensie is.

ARTIKEL 2

Belastings gedek

- (1) Die belastings wat die onderwerp van hierdie Konvensie uitmaak, is :
- (a) in die Verenigde Koninkryk, die kapitaaloordragbelasting;
 - (b) in Suid-Afrika, die boedelbelasting en die belasting op geskenke.

(2) Hierdie Konvensie is ook van toepassing op enige identiese of wesenlik soortgelyke belastings wat deur enigeen van die Kontrakterende State bykomend by, of in plaas van, die bestaande belastings opgelê word na die datum van ondertekening van hierdie Konvensie.

ARTIKEL 3

Algemene woordskrywing

- (1) In hierdie Konvensie, tensy die samehang anders vereis, beteken :
- (a) die uitdrukking "Verenigde Koninkryk" Groot-Brittanje en Noord-Ierland;
 - (b) die uitdrukking "Suid-Afrika" die Republiek van Suid-Afrika;
 - (c) die uitdrukking "burgers" ;
 - (i) met betrekking tot die Verenigde Koninkryk, enige burger van die Verenigde Koninkryk en Kolonies, of enige Britse onderdaan wat nie daardie burgerskap of die burgerskap van enige ander

or territory, provided in either case he had the right of abode in the United Kingdom at the time of the death or transfer or other material time;

- (ii) in relation to South Africa, any citizen of South Africa;
- (d) the term "tax" means:
 - (i) the capital transfer tax imposed in the United Kingdom, or
 - (ii) the estate duty or the donations tax imposed in South Africa, or
 - (iii) any other tax imposed by a Contracting State to which this Convention applies by virtue of the provisions of paragraph (2) of Article 2,
as the context requires;
- (e) the terms "a Contracting State" and "the other Contracting State" mean the United Kingdom or South Africa, as the context requires;
- (f) the term "competent authority" means, in the case of the United Kingdom, the Commissioners of Inland Revenue or their authorised representative, and in the case of South Africa, the Secretary for Inland Revenue or his authorised representative;
- (g) the term "transfer" includes, in the case of South Africa, a donation and the term "transferor" shall be construed accordingly.

(2) As regards the application of this Convention by a Contracting State any term not otherwise defined shall, unless the context otherwise requires, have the meaning which it has under the law of that Contracting State relating to the taxes which are the subject of this Convention.

ARTICLE 4

Fiscal domicile

- (1) For the purposes of this Convention an individual was domiciled:
 - (a) in the United Kingdom if he was domiciled in the United Kingdom in accordance with the law of the United Kingdom or is treated as so domiciled for the purposes of a tax which is the subject of this Convention;
 - (b) in South Africa if he was ordinarily resident in South Africa.
- (2) Subject to the provisions of paragraph (4) of this Article, where by reason of the provisions of paragraph (1) of this Article an individual was at any time domiciled in both Contracting States, and
 - (a) was a national of the United Kingdom but not of South Africa, and

Statebondsland of gebied besit nie, met dien verstande dat hy in albei gevalle die reg op verblyf in die Verenigde Koninkryk het ten tyde van die dood of oordrag of ander tersaaklike tydstop;

- (ii) met betrekking tot Suid-Afrika, enige burger van Suid-Afrika;
- (d) die uitdrukking “belasting”:
 - (i) die kapitaaloordragbelasting wat in die Verenigde Koninkryk opgelê word, of
 - (ii) die boedelbelasting of belasting op geskenke wat in Suid-Afrika opgelê word, of
 - (iii) enige ander belasting wat deur 'n Kontrakterende Staat opgelê word en waarop hierdie Konvensie van toepassing is uit hoofde van die bepalings van paragraaf (2) van Artikel 2, na gelang die samehang vereis;
- (e) die uitdrukking “Kontrakterende Staat” en “die ander Kontrakterende Staat” die Verenigde Koninkryk of Suid-Afrika, na gelang die samehang vereis;
- (f) die uitdrukking “bevoegde owerheid”, in die geval van die Verenigde Koninkryk, die Kommissarisse van Binnelandse Inkomste of hulle gemagtigde verteenwoordiger, en in die geval van Suid-Afrika, die Sekretaris van Binnelandse Inkomste of sy gemagtigde verteenwoordiger;
- (g) die uitdrukking “oordrag”, in die geval van Suid-Afrika, ook 'n skenking en word die uitdrukking “oordraer” dienooreenkomstig uitgelê.

(2) By die toepassing van hierdie Konvensie deur 'n Kontrakterende Staat het enige uitdrukking wat nie anders omskryf is nie, tensy die samehang anders vereis, die betekenis wat daaraan geheg word ingevolge die wet van daardie Kontrakterende Staat met betrekking tot die belastings wat die onderwerp van hierdie Konvensie uitmaak.

ARTIKEL 4

Fiskale domisilie

- (1) Vir die toepassing van hierdie Konvensie was 'n individu gedomisilieer;
 - (a) in die Verenigde Koninkryk as hy in die Verenigde Koninkryk gedomisilieer was kragtens die wet van die Verenigde Koninkryk of as aldus gedomisilieer beskou word vir die doeleindes van 'n belasting wat die onderwerp van hierdie Konvensie uitmaak;
 - (b) in Suid-Afrika as hy gewoonlik in Suid-Afrika woonagtig was.
- (2) Waar 'n individu uit hoofde van die bepalings van paragraaf (1) van hierdie Artikel, met inagneming van die bepalings van paragraaf (4) van hierdie Artikel, op enige tydstop in albei Kontrakterende State gedomisilieer was, en
 - (a) 'n burger van die Verenigde Koninkryk maar nie van Suid-Afrika was nie, en

- (b) had not been resident or ordinarily resident in South Africa in seven or more of the ten income tax years of assessment immediately preceding that time,

then he shall be deemed to be domiciled at that time in the United Kingdom.

(3) Subject to the provisions of paragraph (4) of this Article, where by reason of the provisions of paragraph (1) of this Article an individual was at any time domiciled in both Contracting States, and

- (a) was a national of South Africa but not of the United Kingdom, and

- (b) had not been resident or ordinarily resident in the United Kingdom in seven or more of the ten income tax years of assessment ending with the year of assessment in which that time falls,

then he shall be deemed to be domiciled at that time in South Africa. For the purposes of this paragraph the question whether an individual was resident or ordinarily resident in the United Kingdom shall be determined as for the purposes of income tax, but without regard to any dwelling-house available in the United Kingdom for his use.

(4) An individual shall not, by virtue of paragraph (2) or (3) of this Article, be deemed to be domiciled at any time in a Contracting State if, under the law of that Contracting State other than its law relating to a tax which is the subject of this Convention, he had ceased to be domiciled in that Contracting State more than three years before that time.

(5) Where by reason of the provisions of paragraph (1) of this Article an individual was domiciled in both Contracting States, then, subject to the provisions of paragraphs (2), (3) and (4) of this Article, his status shall be determined as follows:

- (a) He shall be deemed to be domiciled in the Contracting State in which he had a permanent home available to him. If he had a permanent home available to him in both Contracting States, the domicile shall be deemed to be in the Contracting State with which his personal and economic relations were closer (centre of vital interests);
- (b) if the Contracting State in which he had his centre of vital interests cannot be determined, or if he had not a permanent home available to him in either Contracting State, the domicile shall be deemed to be in the Contracting State in which he had an habitual abode;
- (c) if he had an habitual abode in both Contracting States or in neither of them, the domicile shall be deemed to be in the Contracting State of which he was a national; and
- (d) if he was a national of both Contracting States or of neither of them, the competent authorities of the Contracting States shall settle the question by mutual agreement.

- (b) nie in sewe of meer van die tien inkomstebelastingjare van aanslag wat daardie tyd onmiddellik voorafgegaan het in Suid-Afrika gewoon het of gewoonlik woonagtig was nie,

dan word hy geag op daardie tydstip in die Verenigde Koninkryk gedomisileer te wees.

(3) Waar 'n individu uit hoofde van die bepalings van paragraaf (1) van hierdie Artikel, met inagneming van die bepalings van paragraaf (4) van hierdie Artikel, op enige tydstip in albei Kontrakterende State gedomisileer was, en

- (a) 'n burger van Suid-Afrika maar nie van die Verenigde Koninkryk was nie, en

- (b) nie in sewe of meer van die tien inkomstebelastingjare van aanslag wat eindig met die jaar van aanslag waarin daardie tyd val in die Verenigde Koninkryk gewoon het of gewoonlik woonagtig was nie,

dan word hy geag op daardie tydstip in Suid-Afrika gedomisileer te wees. Vir die toepassing van hierdie paragraaf moet die vraag of 'n individu in die Verenigde Koninkryk gewoon het of gewoonlik woonagtig was soos vir doeleindes van inkomstebelasting bepaal word maar sonder inagneming van enige woonhuis wat in die Verenigde Koninkryk vir sy gebruik beskikbaar is.

(4) 'n Individu word nie, uit hoofde van paragraaf (2) of (3) van hierdie Artikel, geag op enige tydstip in 'n Kontrakterende Staat gedomisileer te wees nie indien hy ingevolge die wet van daardie Kontrakterende Staat, uitgesonderd die wet wat betrekking het op 'n belasting wat die onderwerp van hierdie Konvensie uitmaak, meer as drie jaar voor daardie tyd opgehou het om in daardie Kontrakterende Staat gedomisileer te wees.

(5) Waar 'n individu uit hoofde van die bepalings van paragraaf (1) van hierdie Artikel in albei Kontrakterende State gedomisileer was, dan word sy status, behoudens die bepalings van paragrawe (2), (3) en (4) van hierdie Artikel, soos volg vasgestel:

- (a) Hy word geag gedomisileer te wees in die Kontrakterende Staat waarin hy 'n permanente tuiste tot sy beskikking gehad het. As hy 'n permanente tuiste in albei Kontrakterende State tot sy beskikking gehad het, word die domisilie geag te wees in die Kontrakterende Staat waarmee sy persoonlike en ekonomiese betrekkinge die nouste was (middelpunt van lewensbelange);

- (b) indien daar nie vasgestel kan word in watter Kontrakterende Staat hy die middelpunt van sy lewensbelange gehad het nie, of indien hy nie 'n permanente tuiste tot sy beskikking in enigeen van die Kontrakterende State gehad het nie, word die domisilie geag te wees in die Kontrakterende Staat waarin hy 'n gewoontelike verblyfplek het;

- (c) indien hy 'n gewoontelike verblyfplek in beide Kontrakterende State of nie in enigeen van hulle gehad het nie, word die domisilie geag te wees in die Kontrakterende Staat waarvan hy 'n burger is; en

- (d) indien hy 'n burger van beide Kontrakterende State of nie van enigeen van hulle is nie, moet die bevoegde owerhede van die Kontrakterende State die saak deur onderlinge ooreenkoms besleg.

ARTICLE 5

General taxing rights

(1) Subject to the provisions of Articles 6, 7, 8 and 9 and the following paragraphs of this Article, if the deceased or the transferor was domiciled in one of the Contracting States at the time of the death or transfer, property shall not be taxable in the other Contracting State unless he had been domiciled in the other Contracting State within the ten years immediately preceding the death or transfer.

(2) Paragraph (1) of this Article shall not apply in the United Kingdom to property comprised in a settlement; but, subject to the provisions of Articles 6, 7, 8 and 9, such property shall not be taxable in the United Kingdom if at the time when the settlement was made the settlor was domiciled in South Africa and had not been domiciled in the United Kingdom within the immediately preceding ten years.

(3) If by reason of paragraph (1) of this Article any property would be taxable only in one Contracting State and tax, though chargeable, is not paid (otherwise than as a result of a specific exemption, deduction, credit or allowance) in that Contracting State, tax may be imposed by reference to that property in the other Contracting State notwithstanding that paragraph.

ARTICLE 6

Immovable property

(1) Immovable property may be taxed in the Contracting State in which such property is situated.

(2) The term "immovable property" shall have the meaning which it has under the law of the Contracting State in which the property in question is situated provided always that debts secured by mortgage or otherwise shall not be regarded as immovable property. The terms shall in any case include property accessory to immovable property, livestock and equipment used in agriculture and forestry, rights to which the provisions of general law respecting landed property apply, usufruct of immovable property and rights to variable or fixed payments as consideration for the working of, or the right to work, mineral deposits, sources and other natural resources; ships, boats and aircraft shall not be regarded as immovable property.

(3) The provisions of paragraphs (1) and (2) of this Article shall also apply to immovable property of an enterprise and to immovable property used for the performance of independent personal services.

ARTIKEL 5

Algemene belastingregte

(1) Behoudens die bepalinge van Artikels 6, 7, 8 en 9 en die volgende paragrafe van hierdie Artikel, is eiendom, indien die oorede of oordraer in een van die Kontrakterende State gedomiseer was tydens die dood of oordrag, nie in die ander Kontrakterende Staat belasbaar nie tensy hy in die ander Kontrakterende Staat gedomiseer was binne die tien jaar wat die dood of oordrag onmiddellik voorafgegaan het.

(2) Paragraaf (1) van hierdie Artikel is nie in die Verenigde Koninkryk van toepassing op eiendom wat in 'n oormaking vervat is nie; maar, behoudens die bepalinge van Artikels 6, 7, 8 en 9 is daardie eiendom nie in die Verenigde Koninkryk belasbaar nie indien die persoon wat die oormaking bewerkstellig het op die tydstip toe die oormaking geskied het in Suid-Afrika gedomiseer was en nie binne die onmiddellik voorafgaande tien jare in die Verenigde Koninkryk gedomiseer was nie.

(3) Indien enige eiendom op grond van paragraaf (1) van hierdie Artikel slegs in een Kontrakterende Staat belasbaar sou wees en belasting, ofskoon hefbaar, nie in daardie Kontrakterende Staat betaal word nie (anders as gevolg van 'n uitdruklike vrystelling, aftrekking, krediet of toelae) kan belasting ondanks die bepalinge van daardie paragraaf, in die ander Kontrakterende Staat opgelê word met betrekking tot daardie eiendom.

ARTIKEL 6

Onroerende eiendom

(1) Onroerende eiendom kan belas word in die Kontrakterende Staat waarin sodanige eiendom geleë is.

(2) Die uitdrukking "onroerende eiendom" het die betekenis wat daaraan geheg word ingevolge die wet van die Kontrakterende Staat waarin die betrokke eiendom geleë is, altyd met dien verstande dat skulde wat deur 'n verband of andersins verseker is nie as onroerende eiendom beskou word nie. Die uitdrukking omvat in elk geval eiendom wat bykomend by onroerende eiendom is, lewende hawe en uitrusting gebruik in landbou en bosbou, regte waarop die bepalinge van die algemene reg betreffende vaste eiendom van toepassing is, vruggebruik van onroerende eiendom en regte op wisselende of vaste betalings as vergoeding vir die ontginning, of reg op ontginning van minerale afsettings, bronne en ander natuurlike hulpbronne; skepe, bote en lugvaartuie word nie onroerende eiendom geag te wees nie.

(3) Die bepalinge van paragrafe (1) en (2) van hierdie Artikel is ook van toepassing op onroerende eiendom van 'n onderneming en op onroerende eiendom wat gebruik word vir die verrigting van onafhanklike persoonlike dienste.

ARTICLE 7

Business property of a permanent establishment and assets pertaining to a fixed base used for the performance of independent personal services

(1) Except for assets referred to in Articles 6, 8 and 9, assets forming part of the business property of a permanent establishment of an enterprise may be taxed in the Contracting State in which the permanent establishment is situated.

(2) (a) For the purposes of this Convention, the term "permanent establishment" means a fixed place of business through which the business of an enterprise is wholly or partly carried on.

(b) The term "permanent establishment" includes especially:

- (i) a place of management;
- (ii) a branch;
- (iii) an office;
- (iv) a factory;
- (v) a workshop;
- (vi) a mine, an oil or gas well, a quarry, or any other place of extraction of natural resources; and
- (vii) a building site or construction or installation project which exists for more than 12 months.

(c) Notwithstanding the preceding provisions of this paragraph, the term "permanent establishment" shall be deemed not to include:

- (i) the use of facilities solely for the purpose of storage, display, or delivery of goods or merchandise belonging to the enterprise;
- (ii) the maintenance of a stock of goods or merchandise belonging to the enterprise solely for the purpose of storage, display or delivery;
- (iii) the maintenance of a stock of goods or merchandise belonging to the enterprise solely for the purpose of processing by another enterprise;
- (iv) the maintenance of a fixed place of business solely for the purpose of purchasing goods or merchandise or of collecting information, for the enterprise;
- (v) the maintenance of a fixed place of business solely for the purpose of carrying on, for the enterprise, any other activity of a preparatory or auxiliary character; or
- (vi) the maintenance of a fixed place of business solely for any combination of activities mentioned in (i) to (v) of this subparagraph provided that the overall activity of the fixed place of business resulting from this combination is of a preparatory or auxiliary character.

ARTIKEL 7

Besigheidseiendom van 'n permanente saak en bates wat betrekking het op 'n vaste basis wat gebruik word vir die verrigting van onafhanklike persoonlike dienste

(1) Bates wat deel uitmaak van die besigheidseiendom van 'n permanente saak van 'n onderneming, uitgesonderd bates in Artikels 6, 8 en 9 bedoel, kan belas word in die Kontrakterende Staat waarin die permanente saak geleë is.

(2) (a) Vir die toepassing van hierdie Konvensie beteken die uitdrukking "permanente saak" 'n vaste plek van besigheid waardeur die besigheid van 'n onderneming ten volle of gedeeltelik gedryf word.

(b) Die uitdrukking "permanente saak" sluit veral in:

- (i) 'n plek van bestuur;
- (ii) 'n tak;
- (iii) 'n kantoor;
- (iv) 'n fabriek;
- (v) 'n werkswinkel;
- (vi) 'n myn, 'n olie- of gasbron, 'n steengroef, of enige ander plek van ontginning van natuurlike hulpbronne; en
- (vii) 'n bouterrein of konstruksie- of installasieprojek wat meer as 12 maande bestaan.

(c) Ondanks die voorafgaande bepalinge van hierdie paragraaf, word geag word dat die uitdrukking "permanente saak" nie die volgende insluit nie:

- (i) Die gebruik van fasiliteite alleenlik om goedere of handelsware wat aan die onderneming behoort, op te berg, te vertoon of af te lewer;
- (ii) die instandhouding van 'n voorraad goedere of handelsware wat aan die onderneming behoort alleenlik met die doel om dit op te berg, te vertoon of af te lewer;
- (iii) die instandhouding van 'n voorraad goedere of handelsware wat aan die onderneming behoort alleenlik met die oog op die verwerking daarvan deur 'n ander onderneming;
- (iv) die instandhouding van 'n vaste besigheidsplek alleenlik met die doel om vir die onderneming goedere of handelsware aan te koop of inligting in te win;
- (v) die instandhouding van 'n vaste besigheidsplek alleenlik met die doel om enige ander aktiwiteit van 'n voorlopige of bykomstige aard vir die onderneming te verrig; of
- (vi) die instandhouding van 'n vaste besigheidsplek alleenlik vir enige kombinasie van aktiwiteite genoem in (i) tot (v) van hierdie subparagraaf, met dien verstande dat die algehele aktiwiteit van die vaste besigheidsplek wat uit hierdie kombinasie voortvloei, van 'n voorlopige of bykomstige aard is.

- (d) Notwithstanding the provisions of subparagraphs (a) and (b), where a person—other than an agent of an independent status to whom subparagraph (e) applies— is acting on behalf of an enterprise and has, and habitually exercises in a Contracting State, an authority to conclude contracts in the name of the enterprise, that enterprise shall be deemed to have a permanent establishment in that State in respect of any activities which that person undertakes for the enterprise, unless the activities of such person are limited to those mentioned in subparagraph (c) which, if exercised through a fixed place of business, would not make this fixed place of business a permanent establishment under the provisions of that subparagraph.
- (e) An enterprise shall not be deemed to have a permanent establishment in a Contracting State merely because it carries on business in that State through a broker, general commission agent or any other agent of an independent status, provided that such persons are acting in the ordinary course of their business.
- (f) The fact that a company which is a resident of a Contracting State controls or is controlled by a company which is a resident of the other Contracting State, or which carries on business in that other State (whether through a permanent establishment or otherwise), shall not of itself constitute either company a permanent establishment of the other.

(3) Except for assets described in Article 6, assets pertaining to a fixed base used for the performance of independent personal services may be taxed in the Contracting State in which the fixed base is situated.

ARTICLE 8

Ships and aircraft

Ships and aircraft operated in international traffic and movable property pertaining to the operation of such ships and aircraft may be taxed in the Contracting State in which the place of effective management of the enterprise is situated.

ARTICLE 9

Shares, debentures and unit trust holdings

Property consisting of

- (a) shares, stock, debentures and debenture stock issued by companies incorporated in one of the Contracting States (including any such property falling within the provisions of Article 7), and
- (b) rights of unit holders in any unit trust scheme where the register of unit holders is kept in one of the Contracting States,

may be taxed by that Contracting State.

- (d) Ondanks die bepalings van subparagrafe (a) en (b), waar 'n persoon—uitgesonderd 'n agent met 'n onafhanklike status op wie subparagraaf (e) van toepassing is—namens 'n onderneming optree en magtiging het, en dit gewoonlik in 'n Kontrakterende Staat uitoefen, om ooreenkomste in die naam van die onderneming te sluit, word daardie onderneming geag 'n permanente saak in daardie Staat te hê met betrekking tot enige bedrywighede wat daardie persoon namens die onderneming onderneem, tensy die bedrywighede van sodanige persoon beperk is tot dié in subparagraaf (c) genoem wat, indien deur 'n vaste besigheidsplek uitgeoefen, nie hierdie vaste besigheidsplek 'n permanente saak maak ooreenkomstig die bepalings van daardie subparagraaf nie.
- (e) 'n Onderneming word nie geag 'n permanente saak in 'n Kontrakterende Staat te hê nie bloot omdat dit in daardie Staat handel dryf deur bemiddeling van 'n makelaar, algemene kommissie-agent of ander agent met onafhanklike status, waar sodanige persone in die gewone loop van hul besigheid optree.
- (f) Die feit dat 'n maatskappy wat 'n inwoner van 'n Kontrakterende Staat is, beheer het oor of beheer word deur 'n maatskappy wat 'n inwoner van die ander Kontrakterende Staat is of wat in daardie ander Staat besigheid dryf (hetsy deur bemiddeling van 'n permanente saak of andersins) beteken nie op sigself dat enigen van die maatskappye 'n permanente saak van die ander is nie.

(3) Bates wat betrekking het op 'n vaste basis wat vir die verrigting van onafhanklike persoonlike dienste gebruik word, uitgesonderd bates wat in Artikel 6 beskrywe word, kan belas word in die Kontrakterende Staat waarin die vaste basis geleë is.

ARTIKEL 8

Skepe en lugvaartuie

Die eksploitasie van skepe en lugvaartuie in internasionale verkeer en roerende eiendom wat behoort by die eksploitasie van sodanige skepe en lugvaartuie kan belas word in die Kontrakterende Staat waarin die plek van effektiewe bestuur van die onderneming geleë is.

ARTIKEL 9

Aandele, skuldbriewe en effekte-trustskemabesit

Eiendom bestaande uit

- (a) aandele, effekte, skuldbriewe en obligasies uitgegee deur maatskappye met regs persoonlikheid in een van die Kontrakterende State (met inbegrip van enige sodanige eiendom wat binne die bepalings van Artikel 7 val), en
- (b) regte van besitters van onderaandele in enige effekte-trustskema waar die register van besitters van onderaandele in een van die Kontrakterende State gehou word,

kan deur daardie Kontrakterende State belas word.

ARTICLE 10

Conflict as to the nature of property

(1) If the deceased or the transferor was domiciled in one of the Contracting States at the time of death or transfer, and

(a) by the law of that Contracting State any right or interest is regarded as property not falling within Articles 6, 7, 8 or 9, but

(b) by the law of the other Contracting State that right is regarded as property falling within those Articles,

then the Article of the Convention under which the property falls shall be determined by the law of the other Contracting State.

(2) If the deceased or the transferor was domiciled in neither Contracting State at the time of the death or transfer, and each Contracting State would regard any property as situated in its territory and in consequence tax would be imposed in both Contracting States, the competent authorities shall determine the *situs* of the property by mutual agreement.

ARTICLE 11

Deductions, allowances, etc.

(1) In determining the amount on which tax is to be computed permitted deductions shall be allowed in accordance with the law in force in the territory in which the tax is imposed.

(2) Nothing contained in this Convention shall be construed as obliging either Contracting State to grant to individuals not domiciled in that Contracting State, or to the estates of such individuals, any of the personal allowances, reliefs, and reductions for tax purposes which are granted to individuals so domiciled, or to their estates.

ARTICLE 12

Credit provisions

(1) Where a Contracting State imposes tax in connection with any event by reference to any property which the other Contracting State may tax in accordance with Articles 6, 7, 8 or 9, the former Contracting State shall allow against so much of its tax (as otherwise computed) as is attributable to such property a credit (not exceeding the amount of tax so attributable) equal to so much of the tax imposed in the other Contracting State in connection with the same event as is attributable to such property.

(2) Subject to paragraph (3) of this Article, where a Contracting State imposes tax in connection with any event by reference to any property not referred to in paragraph (1) of this Article and the deceased or transferor was domiciled in the other Contracting State at the time of the death or transfer, the first-mentioned Contracting State shall allow against so much of its tax (as otherwise computed) as is attributable to such property a credit (not exceeding the amount of tax so attributable) equal to so much of the tax

ARTIKEL 10

Strydigheid aangaande die aard van eiendom

(1) Indien die oorledene of oordraer ten tyde van dood of oordrag in een van die Kontrakterende State gedomisilieer was, en

(a) enige reg of belange ooreenkomstig daardie Kontrakterende Staat se wet as eiendom beskou word wat nie binne Artikels 6, 7, 8 of 9 val nie, maar

(b) daardie reg ooreenkomstig die ander Kontrakterende Staat se wet as eiendom beskou word wat binne daardie Artikels val,

dan word die Artikel van die Konvensie waaronder die eiendom val ooreenkomstig die wet van die ander Kontrakterende Staat bepaal.

(2) Indien die oorledene of oordraer ten tyde van dood of oordrag in geeneen van die Kontrakterende State gedomisilieer was nie, en elke Kontrakterende Staat enige eiendom as binne sy gebied geleë sou beskou en belasting gevolglik in albei Kontrakterende State opgelê sou word, bepaal die bevoegde owerhede die situs van die eiendom deur onderlinge ooreenkoms.

ARTIKEL 11

Aftrakkings, toelaes, ens.

(1) By die vasstelling van die bedrag waarop belasting bereken moet word, word veroorloofde aftrakkings toegelaat ooreenkomstig die wet wat in die gebied waarin die belasting opgelê word van krag is.

(2) Niks in hierdie Konvensie vervat, word uitgelê as sou dit 'n verpligting lê op enigeen van die Kontrakterende State om aan individue wat nie in daardie Kontrakterende Staat gedomisilieer is of aan die boedels van sodanige individue enige van die persoonlike toelaes, verligtings en verminderings vir belastingdoeleindes toe te staan wat aan individue wat aldus gedomisilieer is, of aan hulle boedels toegestaan word nie.

ARTIKEL 12

Kreditebepalings

(1) Waar 'n Kontrakterende Staat belasting hef in verband met enige geval met verwysing na enige eiendom wat die ander Kontrakterende Staat ooreenkomstig Artikels 6, 7, 8 of 9 kan belas, moet die eersgenoemde Kontrakterende Staat teen soveel van sy belasting (soos anders bereken) wat aan daardie eiendom toe te skryf is 'n krediet (wat nie die bedrag van die belasting aldus toe te skryf, te bowe gaan nie) toelaat gelyk aan soveel van die belasting gehef in die ander Kontrakterende Staat in verband met dieselfde geval wat aan sodanige eiendom toe te skryf is.

(2) Waar 'n Kontrakterende Staat, behoudens paragraaf (3) van hierdie Artikel, belasting hef in verband met enige geval met verwysing na enige eiendom nie in paragraaf (1) van hierdie Artikel bedoel nie en die oorledene of oordraer ten tyde van die dood of oordrag in die ander Kontrakterende Staat gedomisilieer was, moet die eersgenoemde Kontrakterende Staat teen soveel van sy belasting (soos anders bereken) wat aan daardie eiendom toe te skryf is 'n krediet (wat nie die bedrag van die belasting aldus toe te skryf, te bowe gaan nie) toelaat gelyk aan soveel van die belasting gehef

imposed in the other Contracting State in connection with the same event as is attributable to such property.

(3) Where

(a) under paragraph (2) of Article 5 the United Kingdom imposes tax in connection with any event by reference to any property which is not referred to in paragraph (1) of this Article and which is comprised in a settlement in which an interest in possession subsists, and

(b) at the time of the event giving rise to the liability to tax the individual entitled to that interest was domiciled in South Africa,

the United Kingdom shall allow against so much of its tax (as otherwise computed) as is attributable to such property a credit (not exceeding the amount of tax so attributable) equal to so much of the tax imposed in South Africa in connection with the same event as is attributable to such property.

(4) For the purposes of this Article:

(a) the tax attributable to any property imposed in a Contracting State is tax as reduced by the amount of any credit allowed by that Contracting State in respect of tax attributable to that property imposed in a territory other than a Contracting State;

(b) tax is imposed in a Contracting State if it is chargeable under the law of that Contracting State and duly paid; and

(c) where tax is imposed on the death of a transferor by reason of a transfer made within the three years immediately preceding the death, whether in consequence of the inclusion of property affected by the transfer in the transferor's estate or otherwise with respect to the transfer, that tax shall be treated as if it were imposed in connection with that transfer.

ARTICLE 13

Time limit

Any claim for a credit or for a repayment of tax founded on the provisions of this Convention shall be made within six years from the date of the event giving rise to a liability to tax or, where later, within one year from the last date on which tax for which credit is given is due. The competent authority of a Contracting State may, in appropriate circumstances, extend this time limit where the final determination or the payment of tax in the other Contracting State is delayed.

ARTICLE 14

Non-discrimination

(1) The nationals of a Contracting State shall not be subjected in the other Contracting State to any taxation or any requirement connected therewith which is other or more burdensome than the taxation and connected requirements to which nationals of that other Contracting State in the same circumstances are or may be subjected.

in die ander Kontrakterende Staat in verband met dieselfde geval wat aan sodanige eiendom toe te skryf is.

(3) Waar

- (a) die Verenigde Koninkryk kragtens paragraaf (2) van Artikel 5 belasting hef in verband met enige geval met verwysing na enige eiendom wat nie in paragraaf (1) van hierdie Artikel bedoel is nie en wat vervat is in 'n oormaking waarin 'n belang in besitreg bestaan, en
- (b) die individu wat aanspraak op die belang het in Suid-Afrika gedomisileer was ten tyde van die geval wat aanleiding tot die aanspreeklikheid vir belasting gegee het,

moet die Verenigde Koninkryk teen soveel van sy belasting (soos anders bereken) wat aan daardie eiendom toe te skryf is 'n krediet (wat nie die bedrag van die belasting aldus toe te skryf, te bowe gaan nie) toelaat gelyk aan soveel van die belasting in Suid-Afrika gehef in verband met dieselfde geval wat aan sodanige eiendom toe te skryf is.

(4) Vir die toepassing van hierdie Artikel geld die volgende :

- (a) die belasting wat toe te skryf is aan enige eiendom en wat in 'n Kontrakterende Staat gehef word, is die belasting soos verminder deur die bedrag van enige krediet deur daardie Kontrakterende Staat toegelaat in verband met belasting toe te skryf aan daardie eiendom gehef in 'n ander gebied as 'n Kontrakterende Staat;
- (b) belasting word in 'n Kontrakterende Staat gehef as dit ooreenkomstig die wet van daardie Kontrakterende Staat hefbaar en betaal is; en
- (c) belasting gehef by die dood van 'n oordraer weens 'n oordrag wat gedoen is binne die drie jare wat die dood onmiddellik voorafgegaan het, hetsy as gevolg van die insluiting van eiendom geraak deur die oordrag in die oordraer se boedel of andersins ten opsigte van die oordrag, word behandel asof dit in verband met daardie oordrag gehef is.

ARTIKEL 13

Tydsbeperking

Enige eis vir 'n krediet of vir 'n terugbetaling van belasting, wat gegrond is op die bepalings van hierdie Konvensie moet ingestel word binne 6 jaar vanaf die datum van die geval wat aanleiding gegee het tot 'n aanspreeklikheid vir belasting of, indien later, binne een jaar vanaf die laaste datum waarop belasting waarvoor krediet gegee word, verskuldig is. Die bevoegde owerheid van 'n Kontrakterende Staat kan, in toepaslike omstandighede, hierdie tydsbeperking verleng waar die finale vasstelling of betaling van belasting in die ander Kontrakterende Staat vertraag word.

ARTIKEL 14

Nie-diskriminasie

(1) Die burgers van 'n Kontrakterende Staat word nie in die ander Kontrakterende Staat onderwerp aan enige belasting of enige vereiste daaraan verbonde wat anders is of swaarder druk as die belasting en die daaraan verbonde vereistes waaraan burgers van daardie ander Kontrakterende Staat in dieselfde omstandighede onderwerp is of onderwerp kan word nie.

(2) The taxation on a permanent establishment which an enterprise of a Contracting State has in the other Contracting State shall not be less favourably levied in that other Contracting State than the taxation levied on enterprises of that other Contracting State carrying on the same activities.

(3) Enterprises of a Contracting State, the capital of which is wholly or partly owned or controlled, directly or indirectly, by one or more residents of the other Contracting State, shall not be subjected in the first-mentioned Contracting State to any taxation or any requirement connected therewith which is other or more burdensome than the taxation and connected requirements to which other similar enterprises of that first-mentioned State are or may be subjected.

(4) Nothing contained in this Article shall be construed as restricting the provisions of paragraph (2) of Article 11.

(5) In this Article the term "taxation" means taxes covered by this Convention.

ARTICLE 15

Mutual agreement procedure

(1) Where a person considers that the actions of one or both of the Contracting States result or will result for him in taxation not in accordance with the provisions of this Convention, he may, irrespective of the remedies provided by the domestic laws of those Contracting States, present his case to the competent authority of either Contracting State.

(2) The competent authority shall endeavour, if the objection appears to it to be justified and if it is not itself able to arrive at a satisfactory solution, to resolve the case by mutual agreement with the competent authority of the other Contracting State, with a view to the avoidance of taxation which is not in accordance with the provisions of this Convention.

(3) The competent authorities of the Contracting States shall endeavour to resolve by mutual agreement any difficulties or doubts arising as to the interpretation or application of this Convention.

(4) The competent authorities of the Contracting States may communicate with each other directly for the purpose of reaching an agreement in the sense of the preceding paragraphs.

ARTICLE 16

Exchange of information

(1) The competent authorities of the Contracting States shall exchange such information as is necessary for carrying out the provisions of this Convention or for the prevention of fraud or the administration of statutory provisions against legal avoidance in relation to the taxes which are the

(2) Die belasting op 'n permanente saak wat 'n onderneming van 'n Kontrakterende Staat in die ander Kontrakterende Staat het, word nie in daardie ander Kontrakterende Staat op 'n minder gunstige wyse gehef nie as die belasting wat gehef word op ondernemings van daardie ander Kontrakterende Staat wat dieselfde bedrywighede uitoefen.

(3) Ondernemings van 'n Kontrakterende Staat waarvan die kapitaal uitsluitlik of gedeeltelik, regstreeks of onregstreeks, die eiendom is van of beheer word deur een of meer inwoners van die ander Kontrakterende Staat, mag nie in die eersgenoemde Kontrakterende Staat onderwerp word aan enige belasting of enige vereiste daaraan verbonde wat anders is of swaarder druk as die belasting en die daaraan verbonde vereistes waaraan ander soortgelyke ondernemings van daardie eersgenoemde Kontrakterende Staat onderwerp is of onderwerp kan word nie.

(4) Niks in hierdie Artikel vervat, word uitgelê as sou dit 'n beperking op die bepalings van paragraaf (2) van Artikel 11 plaas nie.

(5) Die uitdrukking "belasting" in hierdie Artikel beteken belasting deur hierdie Konvensie gedek.

ARTIKEL 15

Prosedure vir onderlinge ooreenkoms

(1) Waar 'n persoon van mening is dat die optrede van een van of albei die Kontrakterende State tot gevolg het of tot gevolg sal hê dat hy nie ooreenkomstig die bepalings van hierdie Konvensie belas word nie, kan hy, ondanks die regsmiddels waarvoor voorsiening gemaak word deur die landswette van daardie Kontrakterende State, sy saak stel aan die bevoegde owerheid van enigeen van die Kontrakterende State.

(2) Die bevoegde owerheid moet, indien die beswaar vir hom geregverdig voorkom en hy nie self in staat is om 'n bevredigende oplossing te vind nie, probeer om die saak deur onderlinge ooreenkoms met die bevoegde owerheid van die ander Kontrakterende Staat te besleg ten einde belasting te vermy wat nie in ooreenstemming met die bepalings van hierdie Konvensie is nie.

(3) Die bevoegde owerhede van die Kontrakterende State moet probeer om enige moeilikhede of twyfel wat ontstaan in verband met die uitleg of toepassing van hierdie Konvensie deur onderlinge ooreenkoms uit die weg te ruim.

(4) Die bevoegde owerhede van die Kontrakterende State kan regstreeks met mekaar in verbinding tree ten einde tot 'n ooreenkoms te geraak soos in die voorafgaande paragrawe beoog.

ARTIKEL 16

Uitruil van inligting

(1) Die bevoegde owerhede van die Kontrakterende State ruil sodanige inligting uit as wat nodig is vir die uitvoering van die bepalings van hierdie Konvensie of ter voorkoming van bedrog of vir die toepassing van wetsbepalings teen wetlike ontduiking in verband met die belastings wat die

subject of this Convention. Any information so exchanged shall be treated as secret and shall not be disclosed to any persons other than persons (including a Court of administrative body) concerned with the assessment or collection of, or prosecution in respect of, or the determination of appeals in relation to, the taxes which are the subject of this Convention.

(2) In no case shall the provisions of paragraph (1) of this Article be construed so as to impose on the competent authority of either Contracting State the obligation:

- (a) to carry out administrative measures at variance with the laws or administrative practice prevailing in either Contracting State;
- (b) to supply particulars which are not obtainable under the laws or in the normal course of the administration of that or of the other Contracting State;
- (c) to supply information which would disclose any trade, business, industrial, commercial or professional secret or trade process, or information, the disclosure of which would be contrary to public policy.

ARTICLE 17

Diplomatic and consumer officials

Nothing in this Convention shall affect the fiscal privileges of diplomatic or consular officials under the general rules of international law or under the provisions of special agreements.

ARTICLE 18

Entry into force

(1) This Convention shall be subject to ratification in accordance with the applicable procedures of each Contracting State and instruments of ratification shall be exchanged at London as soon as possible.

(2) This Convention shall enter into force immediately after the expiration of 30 days following the date on which the instruments of ratification are exchanged⁽¹⁾, and shall thereupon have effect:

- (a) in the United Kingdom in respect of property by reference to which there is a charge to tax which arises on or after 1 January 1978;
- (b) in South Africa in respect of donations taking effect on or after 1 January 1978 and the estates of persons dying on or after that date.

(3) Subject to the provisions of paragraphs (4) and (5) of this Article, the Convention between the United Kingdom and the Union of South Africa for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Estate Duty signed at London on 14 October 1946⁽²⁾ (hereinafter referred to as "the 1946 Convention"), as amended by the Protocol

⁽¹⁾ The Convention entered into force on 6 May 1979.

⁽²⁾ Schedule to SI (1947), No. 314.

onderwerp van hierdie Konvensie uitmaak. Enige inligting aldus uitgeruil, moet as geheim behandel word en mag nie aan enige persone openbaar gemaak word nie, uitgesonderd persone (met inbegrip van 'n hof of administratiewe liggaam) wat te doen het met die aanslaan of invordering van, of vervolging ten opsigte van, of die beslissing van appèlle in verband met, die belastings wat die onderwerp van hierdie Konvensie uitmaak.

(2) In geen geval word die bepalings van paragraaf (1) van hierdie Artikel uitgelê as sou dit die bevoegde owerheid van enigen van die Kontrakterende State die verpligting oplê:

- (a) om administratiewe maatreëls uit te voer wat met die geldende wette of administratiewe gebruik van 'n Kontrakterende Staat strydig is nie;
- (b) om besonderhede te verstrek wat nie kragtens die wette of in die normale loop van die administrasie van daardie of die ander Kontrakterende Staat verkry kan word nie;
- (c) om inligting te verstrek wat enige handels-, besigheids-, nywerheids-, kommersiële of professionele geheim of handelsproses, of inligting, aan die lig sou bring waarvan die openbaarmaking teen die openbare beleid sou wees nie.

ARTIKEL 17

Diplomatiese en konsulêre beamptes

Niks in hierdie Konvensie raak die fiskale voorregte van diplomatieke of konsulêre beamptes ingevolge die algemene reëls van die volkereg of ingevolge die bepalings van spesiale ooreenkomste nie.

ARTIKEL 18

Inwerkingtreding

(1) Hierdie Konvensie is aan bekragtiging onderworpe in ooreenstemming met die toepaslike prosedures van elke Kontrakterende Staat en die bekragtigingsoorkondes word so spoeding moontlik te Londen uitgeruil.

(2) Hierdie Konvensie tree in werking onmiddellik na die verstryking van 30 dae wat volg op die datum waarop die bekragtigingsoorkondes uitgeruil is en is daarna van krag:

- (a) in die Verenigde Koninkryk, met betrekking tot eiendom ten opsigte waarvan aanspreeklikheid vir belasting op of na 1 Januarie 1978 ontstaan;
- (b) in Suid-Afrika, met betrekking tot skenkings wat op of na 1 Januarie 1978 van krag word en die boedels van persone wat op of na daardie datum sterf.

(3) Behoudens die bepalings van paragrawe (4) en (5) van hierdie Artikel hou die Konvensie tussen die Verenigde Koninkryk en die Unie van Suid-Afrika vir die Vermyding van Dubbele Belasting en die Voorkoming van Fiskale Ontduiking met betrekking tot Boedelbelasting geteken te Londen op 14 Oktober 1946 (hieronder genoem "die 1946-Konvensie"),

signed at Pretoria on 22 December 1954⁽³⁾ (hereinafter referred to as "the 1954 Protocol") shall cease to have effect in respect of property or estates to which this Convention in accordance with the provisions of paragraph (2) of this Article applies.

(4) Where on a death on or after 1 January 1978 and before the entry into force of this Convention any provision of the 1946 Convention as amended by the 1954 Protocol would have afforded any greater relief than this Convention, that provision shall continue to have effect on that death.

(5) Where on a death after the entry into force of this Convention and before 27 March 1981 any provision of the 1946 Convention as amended by the 1954 Protocol would have afforded any greater relief than this Convention in respect of

(a) any gift inter vivos made by the deceased before 27 March 1974, or

(b) any settled property in which the deceased had a beneficial interest in possession before 27 March 1974 but not at any time thereafter,

that provision shall continue to have effect in the United Kingdom in relation to that gift or settled property.

(6) The 1946 Convention as amended by the 1954 Protocol shall terminate on the last date on which it has effect in accordance with the foregoing provisions of this Article.

ARTICLE 19

Termination

(1) This Convention shall remain in force until terminated by one of the Contracting States. Either Contracting State may terminate this Convention at any time after 5 years from the date on which the Convention enters into force provided that at least 6 months' prior notice has been given through the diplomatic channel. In such event the Convention shall cease to have effect at the end of the period specified in the notice but shall continue to apply in respect of the estate of any person dying before the end of that period and in respect of any event (other than death) occurring before the end of that period and giving rise to liability to tax under the laws of either Contracting State.

(2) The termination of the present Convention shall not have the effect of reviving any treaty or arrangement abrogated by the present Convention or by treaties previously concluded between the Contracting States.

⁽³⁾ Schedule to SI (1955), No. 424.

soos gewysig by die Protokol geteken te Pretoria op 22 Desember 1954 (hieronder genoem "die 1954-Protokol") op om van krag te wees met betrekking tot eiendom of boedels waarop hierdie Konvensie ingevolge die bepaling van paragraaf (2) van hierdie Artikel van toepassing is.

(4) Waar enige bepaling van die 1946-Konvensie, soos by die 1954-Protokol gewysig, by 'n dood op of na 1 Januarie 1978 en voor inwerking-treding van hierdie Konvensie, enige groter verligting as hierdie Konvensie sou verskaf het, hou daardie bepaling aan om van krag te wees by daardie dood.

(5) Waar by 'n dood na die inwerking-treding van hierdie Konvensie en voor 27 Maart 1981 enige bepaling van die 1946-Konvensie, soos by die 1954-Protokol gewysig, enige groter verligting as hierdie Konvensie sou verskaf het met betrekking tot

(a) enige geskenk inter vivos deur die oorledene voor 27 Maart 1974 gemaak; of

(b) enige oorgemaakte eiendom waarin die oorledene 'n voordelige belang besit het voor 27 Maart 1974 maar nie op enige latere tyd-stip nie,

hou daardie bepaling aan om in die Verenigde Koninkryk van krag te wees met betrekking tot daardie geskenk of oorgemaakte eiendom.

(6) Die 1946-Konvensie, soos by die 1954-Protokol gewysig, eindig op die laaste datum waarop dit van krag is in ooreenstemming met die vooraf-gaande bepaling van hierdie Artikel.

ARTIKEL 19

Opsegging

(1) Hierdie Konvensie bly van krag totdat dit deur een van die Kontrakterende State opgesê word. Enigeen van die Kontrakterende State kan hierdie Konvensie opsê op enige tyd-stip na 5 jaar vanaf die datum waarop hierdie Konvensie van krag geword het, met dien verstande dat kennis van beëindiging minstens 6 maande voor die tyd langs die diplomatieke kanale gegee is. In daardie geval hou die Konvensie op om van krag te wees aan die einde van die tydperk in die kennisgewing aangedui maar bly nog van krag met betrekking tot die boedel van enige persoon wat voor die einde van daardie tydperk sterf met betrekking tot enige ander gebeure (uitgesonderd dood) wat plaasvind voor die einde van daardie tydperk en aanleiding gee tot belastingaanspreeklikheid ooreenkomstig die wette van enigeen van die Kontrakterende State.

(2) Die opsegging van hierdie Konvensie hernuwe nie enige verdrag of reëling herroep by hierdie Konvensie of by verdrae voorheen tussen die Kontrakterende State gesluit.

In witness whereof the undersigned, duly authorised thereto by their respective Governments, have signed this Convention.

Done in duplicate at Pretoria this Thirty-first day of July 1978, in the English and Afrikaans languages, both texts being equally authoritative.

For the Government of the United Kingdom of Great Britain and Northern Ireland:

DAVID SCOTT

For the Government of the Republic of South Africa:

O. P. F. HORWOOD

Ten bewyse waarvan die ondergetekendes, behoorlik daartoe gemagtig deur hul onderskeie Regerings, hierdie Konvensie onderteken het.

Gedoen, in duplo, te Pretoria op hede die Een en dertigste dag van Julie 1978, in die Afrikaanse en die Engelse taal, waarvan beide tekste ewe outentiek is.

Vir die Regering van die Verenigde Koninkryk van Groot-Brittanje en Noord-Ierland:

DAVID SCOTT

Vir die Regering van die Republiek van Suid-Afrika:

O. P. F. HORWOOD