

Summary of all Agreements for the Avoidance of Double Taxation

Multilateral Convention

Jurisdiction	Agreements in process of negotiation or finalised but not yet signed	Signed not Ratified	Ratified in SA	Ratified in the other jurisdiction	Published in Government Gazette	Date of Entry into Force
Multilateral Convention to implement tax treaty related measures to prevent base erosion and profit shifting (MLI)	-	7 June 2017 in Paris	-	-	-	-
Australia	-	7 June 2017	-	X	-	-
Austria	-	7 June 2017	-	X	-	-
Finland	-	7 June 2017	-	X	-	-
France	-	7 June 2017	-	X	-	-
Ireland	-	7 June 2017	-	X	-	-
Israel	-	7 June 2017	-	X	-	-
Japan	-	7 June 2017	-	X	-	-
Malta	-	7 June 2017	-	X	-	-
New Zealand	-	7 June 2017	-	X	-	-
Poland	-	7 June 2017	-	X	-	-
Singapore	-	7 June 2017	-	X	-	-
Slovak Republic	-	7 June 2017	-	X	-	-
Sweden	-	7 June 2017	-	X	-	-
United Kingdom	-	7 June 2017	-	X	-	-

Bilateral Double Taxation Agreements and Protocols amending the Double Taxation Agreements

Jurisdiction	Agreements in process of negotiation or finalised but not yet signed	Signed not Ratified	Ratified in SA	Ratified in the other jurisdiction	Published in Government Gazette	Date of Entry into Force
Algeria	-	-	-	-	21303 dd 21/06/2000	12 June 2000

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Australia	-	-	-	-	20761 dd 24/12/1999	21 December 1999
Australia (Protocol)	-	-	-	-	31721 dd 23/12/2008	12 November 2008
Austria	-	-	-	-	17965 dd 30/04/1997	6 February 1997
Austria (Protocol)	-	-	-	-	35049 dd 28/02/2012	1 March 2012
Belarus	-	-	-	-	25914 dd 15/01/2004	29 December 2003
Belgium	-	-	-	-	19437 dd 02/11/1998	9 October 1998
Botswana	-	-	-	-	26342 dd 12/05/2004	20 April 2004
Botswana (Protocol)	-	-	-	-	39485 dd 10/12/2015-	19 August 2015
Botswana (Protocol)	X	-	-	-	-	-
Brazil	-	-	-	-	29073 dd 28/07/2006	24 July 2006
Brazil (Protocol)	-	-	-	-	41432 dd 09/02/2018	10 February 2018
Bulgaria	-	-	-	-	27517 dd 22/04/2005	27 October 2004
Cameroon	-	-	-	-	41082 dd 01/09/2017	13 July 2017
Canada	-	-	-	-	17985 dd 07/05/1997	30 April 1997
Chile	-	-	-	-	40262 dd 09/09/2016	11 August 2016
China (People's Republic of China PRC)	-	-	-	-	22041 dd 02/02/2001	7 January 2001
Croatia	-	-	-	-	18460 dd 21/11/1997	7 November 1997
Cyprus	-	-	-	-	19638 dd 22/12/1998	8 December 1998
Cyprus (Protocol)	-	-	-	-	39295 dd 16/10/2015	18 September 2015
Czech Republic	-	-	-	-	18603 dd 07/01/1998	3 December 1997
Democratic Republic of Congo (DRC)	-	-	-	-	35805 dd 24/10/2012	18 July 2012
Denmark	-	-	-	-	16891 dd 22/12/1995	21 December 1995
Egypt	-	-	-	-	19706 dd 22/01/1999	16 December 1998
Ethiopia	-	-	-	-	28494 dd 10/02/2006	4 January 2006
Finland	-	-	-	-	16862 dd 01/12/1995	12 December 1995
France	-	-	-	-	16681 dd 27/09/1995	1 November 1995
Gabon	-	22 March 2005 in Pretoria	X	-	-	-
Germany	-	-	-	-	3898 dd 25/05/1973	28 February 1975
Germany (Renegotiated)	-	9 September 2008 in Berlin	X	-	-	-

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Germany (Protocol)	X	-	-	-	-	-
Ghana	-	-	-	-	29856 dd 18/05/2007	23 April 2007
Greece	-	-	-	-	24996 dd 03/03/2003	14 February 2003
Grenada	-	-	-	-	Proclamation 229 of 1946; Proclamation 271 of 1954 and Proclamation 32 of 1961	5 October 1960
Hong Kong	-	-	-	-	39444 dd 24/11/2015	20 October 2015
Hungary	-	-	-	-	17438 dd 13/09/1996	5 May 1996
India	-	-	-	-	18545 dd 12/12/1997	28 November 1997
India (Protocol)	-	-	-	-	38440 dd 3/2/2015	26 November 2014
Indonesia	-	-	-	-	19766 dd 16/02/1999	23 November 1998
Iran	-	-	-	-	19637 dd 22/12/1998	23 November 1998
Ireland	-	-	-	-	18552 dd 15/12/1997	5 December 1997
Ireland (Protocol)	-	-	-	-	35134 dd 22/03/2012	10 February 2012
Israel	-	-	-	-	6577 dd 13/07/1979	27 May 1980
Italy	-	-	-	-	19823 dd 08/03/1999	2 March 1999
Japan	-	-	-	-	18391 dd 27/10/1997	5 November 1997
Kenya	-	-	-	-	39422 19/11/2015	19 June 2015
Korea (Republic of Korea)	-	-	-	-	16918 dd 26/01/1996	7 January 1996
Kuwait	-	-	-	-	29815 dd 20/04/2007	25 April 2006
Kuwait (Protocol)	X	-	-	-	-	-
Lesotho	-	-	-	-	17948 dd 22/04/1997	9 January 1997
Lesotho (Renegotiated)	-	-	-	-	40088 dd 24/06/2016	27 May 2016
Luxembourg	-	-	-	-	21852 dd 06/12/2000	8 September 2000
Luxembourg (Protocol)	X	-	-	-	-	-
Malawi	-	-	-	-	1479 dd 13/08/1971	2 September 1971
Malawi (Renegotiated)	X	-	-	-	-	-
Malaysia	-	-	-	-	29021 dd 13/07/2006	17 March 2006
Malaysia (Protocol)	-	-	-	-	35190 dd 29/03/2012	6 March 2012
Malta	-	-	-	-	18461 dd 21/11/1997	12 November 1997
Malta (Protocol)	-	-	-	-	37243 dd 24/1/2014	17 December 2013

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Mauritius	-	-	-	-	18111 dd 02/07/1997	20 June 1997
Mauritius (Renegotiated)	-	-	-	-	38862 dd 17/06/2015	28 May 2015
Mexico	-	-	-	-	33460 dd 24/08/2010	22 July 2010
Mozambique	-	-	-	-	31983 dd 13/03/2009	19 February 2009
Mozambique (Protocol)	X	-	-	-	-	-
Namibia	-	-	-	-	19780 dd 19/02/1999	11 April 1999
Netherlands	-	-	-	-	3153 dd 18/06/1971	20 January 1972
Netherlands (Renegotiated)	-	-	-	-	31797 dd 23/1/2009	28 December 2008
Netherlands (Protocol)	-	-	-	-	31795 dd 23/1/2009	28 December 2008
Netherlands (Protocol)	X	-	-	-	-	-
New Zealand	-	-	-	-	26798 dd 17/09/2004	23 July 2004
Nigeria	-	-	-	-	31241 dd 22/7/2008	5 July 2008
Norway	-	-	-	-	17504 dd 15/10/1996	12 September 1996
Norway (Protocol)	-	-	-	-	39486 dd 11/12/2015-	20 November 2015
Oman	-	-	-	-	25913 dd 15/01/2004	29 December 2003
Oman (Protocol)	-	-	-	-	37244 dd 29/1/2014	5 November 2013
Pakistan	-	-	-	-	19849 dd 17/03/1999	9 March 1999
Poland	-	-	-	-	17201 dd 16/05/1996	5 December 1995
Portugal	-	-	-	-	31720 dd 23/12/2008	22 October 2008
Qatar	-	-	-	-	39674 dd 11/02/2016	2 December 2015
Romania	-	-	-	-	16680 dd 27/09/1995	21 October 1995
Russian Federation	-	-	-	-	21395 dd 20/07/2000	26 June 2000
Rwanda	-	-	-	-	33475 dd 27/08/2010	3 August 2010
Saudi Arabia	-	-	-	-	31796 dd 23/01/2009	1 May 2008
Senegal	X	-	-	-	-	-
Seychelles	-	-	-	-	25646 dd 30/10/2003	29 July 2002
Seychelles (Protocol)	-	-	-	-	35396 dd 06/06/2012	15 May 2012
Sierra Leone	-	-	-	-	Proclamation 229 of 1946; Proclamation 271 of 1954 and Proclamation 32 of 1961	5 October 1960
Singapore	-	-	-	-	18599 dd 02/01/1998	5 December 1997

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Singapore (Renegotiated)	-	-	-	-	40577 dd 27/01/2017	16 December 2016
Slovak Republic	-	-	-	-	20409 dd 25/08/1999	30 June 1999
Spain	-	-	-	-	30837 dd 12/03/2008	28 December 2007
Sudan (Republic of Sudan)	-	7 November 2007 in Pretoria	X	-	-	-
Swaziland	-	-	-	-	27637 dd 01/06/2005	8 February 2005
Swaziland (Protocol)	X	-	-	-	-	-
Sweden	-	-	-	-	16890 dd 27/12/1995	25 December 1995
Sweden (Protocol)	-	-	-	-	35268 dd 23/04/2012	18 March 2012
Switzerland	-	-	-	-	850 dd 29/09/1967	11 July 1968
Switzerland (Renegotiated)	-	-	-	-	31967 dd 06/03/2009	27 January 2009
Switzerland (Protocol)	X	-	-	-	-	-
Taiwan (Republic of China ROC)	-	-	-	-	17408 dd 03/09/1996	12 September 1996
Tanzania	-	-	-	-	30039 dd 04/07/2007	15 June 2007
Thailand	-	-	-	-	17409 dd 03/09/1996	27 August 1996
Tunisia	-	-	-	-	20728 dd 15/12/1999	10 December 1999
Turkey	-	-	-	-	29464 dd 11/12/2006	6 December 2006
Turkey (Protocol)	-	-	-	-	41009 dd 28/07/2017-	15 July 2017
Uganda	-	-	-	-	22313 dd 24/05/2001	9 April 2001
Ukraine	-	-	-	-	27150 dd 10/01/2005	29 December 2004
United Arab Emirates	-	-	-	-	40496 dd 15/12/2016	23 November 2016
United Kingdom	-	-	-	-	24335 dd 31/01/2003	17 December 2002
United Kingdom (Protocol)	-	-	-	-	34971 dd 02/02/2012	13 October 2011
United States of America	-	-	-	-	18553 dd 15/12/1997	28 December 1997
Zambia	-	-	-	-	Proclamations No 174 of 1956 and 60 of 1960	31 August 1956
Zambia (Renegotiated)	X	-	-	-	-	-
Zimbabwe	-	-	-	-	1234 dd 24/09/1965	3 September 1965
Zimbabwe (Renegotiated)	-	-	-	-	40577 dd 27/01/2017-	1 December 2016