

Summary of all Agreements for the Avoidance of Double Taxation

Multilateral Convention to implement tax treaty related measures to prevent base erosion and profit shifting (MLI) Synthesised Texts

| Jurisdiction | Agreements in process of negotiation or finalised but not yet signed | Signed not Ratified | Ratified in South Africa | Ratified in the other jurisdiction | Date of Entry into Force | Date of Entry into Effect |
|---------------------------|---|----------------------------|---------------------------------|---|---------------------------------|----------------------------------|
| South Africa | - | 7 June 2017 | - | - | - | - |
| Australia | - | 7 June 2017 | - | X | - | - |
| Austria | - | 7 June 2017 | - | X | - | - |
| Belgium | - | 7 June 2017 | - | X | - | - |
| Canada | - | 7 June 2017 | - | X | - | - |
| Chile | - | 7 June 2017 | - | X | - | - |
| Croatia | - | 7 June 2017 | - | X | - | - |
| Cyprus | - | 7 June 2017 | - | X | - | - |
| Czech Republic | - | 7 June 2017 | - | X | - | - |
| Denmark | - | 7 June 2017 | - | X | - | - |
| Egypt | - | 7 June 2017 | - | X | - | - |
| Finland | - | 7 June 2017 | - | X | - | - |
| France | - | 7 June 2017 | - | X | - | - |
| Greece | - | 7 June 2017 | - | X | - | - |
| Hungary | - | 7 June 2017 | - | X | - | - |
| India | - | 7 June 2017 | - | X | - | - |
| Ireland | - | 7 June 2017 | - | X | - | - |
| Israel | - | 7 June 2017 | - | X | - | - |
| Japan | - | 7 June 2017 | - | X | - | - |
| Korea (Republic of Korea) | - | 7 June 2017 | - | X | - | - |
| Luxembourg | - | 7 June 2017 | - | X | - | - |
| Malaysia | - | 24 January 2018 | - | X | - | - |
| Malta | - | 7 June 2017 | - | X | - | - |
| Mauritius | - | 5 July 2017 | - | X | - | - |
| Netherlands | - | 7 June 2017 | - | X | - | - |
| New Zealand | - | 7 June 2017 | - | X | - | - |
| Norway | - | 7 June 2017 | - | X | - | - |
| Oman | - | 26 November 2019 | - | X | - | - |

| Jurisdiction | Agreements in process of negotiation or finalised but not yet signed | Signed not Ratified | Ratified in South Africa | Ratified in the other jurisdiction | Date of Entry into Force | Date of Entry into Effect |
|----------------------|--|---------------------|--------------------------|------------------------------------|--------------------------|---------------------------|
| Pakistan | - | 7 June 2017 | - | X | - | - |
| Poland | - | 7 June 2017 | - | X | - | - |
| Qatar | - | 4 December 2018 | - | X | - | - |
| Russia | - | 7 June 2017 | - | X | - | - |
| Saudi Arabia | - | 18 September 2018 | - | X | - | - |
| Singapore | - | 7 June 2017 | - | X | - | - |
| Slovak Republic | - | 7 June 2017 | - | X | - | - |
| Spain | - | 7 June 2017 | - | X | - | - |
| Sweden | - | 7 June 2017 | - | X | - | - |
| Switzerland | - | 7 June 2017 | - | X | - | - |
| Ukraine | - | 23 July 2019 | - | X | - | - |
| United Arab Emirates | - | 27 June 2018 | - | 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 South Africa | Ratified in the other jurisdiction | Published in Government Gazette | Date of Entry into Force |
|----------------------|--|---------------------|--------------------------|------------------------------------|---------------------------------|--------------------------|
| Algeria | - | - | - | - | 21303 dd 21/06/2000 | 12 June 2000 |
| 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 |

| Jurisdiction | Agreements in process of negotiation or finalised but not yet signed | Signed not Ratified | Ratified in South Africa | Ratified in the other jurisdiction | Published in Government Gazette | Date of Entry into Force |
|--|--|-------------------------------|--------------------------|------------------------------------|---|--------------------------|
| Botswana (Protocol) | - | - | - | - | 39485 dd 10/12/2015- | 19 August 2015 |
| 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 | - | - | - |
| 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 |

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|---------------------------|--|-----------------------------|--------------------------|------------------------------------|---------------------------------|--------------------------|
| 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) | - | 1 April 2021 in Kuwait City | - | - | - | - |
| 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 |
| 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 |

| Jurisdiction | Agreements in process of negotiation or finalised but not yet signed | Signed not Ratified | Ratified in South Africa | Ratified in the other jurisdiction | Published in Government Gazette | Date of Entry into Force |
|----------------------------|--|--------------------------------|--------------------------|------------------------------------|---|--------------------------|
| 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 |
| 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 | - | - | - | - | - |

| Jurisdiction | Agreements in process of negotiation or finalised but not yet signed | Signed not Ratified | Ratified in South Africa | Ratified in the other jurisdiction | Published in Government Gazette | Date of Entry into Force |
|--------------------------------|--|---------------------|--------------------------|------------------------------------|---|--------------------------|
| 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 |