
GOVERNMENT NOTICE

SOUTH AFRICAN REVENUE SERVICE

No. 991

23 October 2009

Notice of proposed renegotiation of an Agreement for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income with the Government of the Republic of Mauritius

The Agreement for the Avoidance of Double Taxation between South Africa and Mauritius, which entered into force on 20 June 1997, is scheduled for renegotiation. Discussions at official level are to be held from 2 to 6 November 2009 in order to renegotiate the Agreement for the Avoidance of Double Taxation between South Africa and Mauritius and representations in this respect are invited and should be sent by 30 October 2009 to:

Ms Shelley-Anne Carreira
South African Revenue Service
PO Box 402
Pretoria
0001

Facsimile number: 012-422-5192; or
E-mail address: sacarreira@sars.gov.za

Notes

1. A double taxation treaty aims to eliminate the double taxation of income arising in one State and paid to residents of another State. Without a treaty the income could be taxable both in the State where it arises and in the State of residence of the recipient. Under a double taxation treaty taxing rights are allocated between States in respect of various classes of income and there are provisions to eliminate cases of double taxation that remain. From time to time it is necessary to update Double Taxation Agreements in order to incorporate updated principles.
2. Double taxation treaties provide certainty of treatment for cross-border economic activity. The business community has long welcomed such treaties as an essential part of the framework for international trade. Double taxation treaties also include provisions to counter avoidance and evasion – not least by measures providing for the exchange of information between Revenue Authorities.

G N V Magashula
COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE