

# South Africa

## A. Progress in the implementation of the minimum standard

South Africa has 79 tax agreements in force as reported in its response to the Peer Review questionnaire. Forty-four of those agreements comply with the minimum standard.

South Africa signed the MLI in 2017 and deposited its instrument of ratification on 30 September 2022. The MLI enters into force for South Africa on 1 January 2023. The agreements modified by the MLI come into compliance with the minimum standard once the provisions of the MLI take effect.

South Africa has not listed its agreements with Germany, Grenada, Sierra Leone and Zambia under the MLI. These agreements will therefore not, at this stage, be modified by the MLI.

South Africa indicated in its response to the Peer Review questionnaire that steps have been taken (other than under the MLI) to implement the minimum standard in its agreements with Germany, Malawi\* and Zambia.

South Africa is implementing the minimum standard through the inclusion of the preamble statement and the PPT.<sup>132</sup>

## B. Conclusion

South Africa has developed a plan for the implementation of the minimum standard in its agreements with Grenada and Sierra Leone. South Africa indicated in its response to the Peer Review questionnaire that bilateral negotiations would be pursued with respect to those agreements.

## Summary of the jurisdiction response – South Africa

	1. Treaty partners	2. Compliance with the standard	3. Signature of a complying instrument	4. Minimum standard provision used
1	Algeria*	No	No	PPT
2	Australia	Yes MLI		PPT
3	Austria	Yes MLI		PPT
4	Belarus	No	No	PPT
5	Belgium	Yes MLI		PPT
6	Botswana	No	No	PPT
7	Brazil	No	No	PPT
8	Bulgaria	Yes MLI		PPT
9	Cameroon	Yes MLI		PPT
10	Canada	Yes MLI		PPT
11	Chile	Yes MLI		PPT
12	China (People's Republic of)	Yes MLI		PPT
13	Chinese Taipei*	No	No	PPT
14	Croatia	Yes MLI		PPT
15	Cyprus*	Yes MLI		PPT

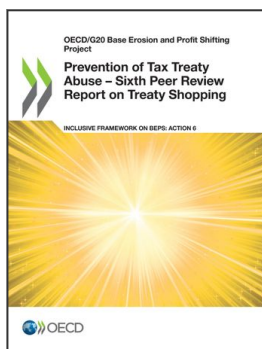
<sup>132</sup> For its agreements listed under the MLI, South Africa is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI).

16	Czechia	Yes MLI		PPT
17	Democratic Republic of the Congo	No	No	PPT
18	Denmark	Yes MLI		PPT
19	Egypt	Yes MLI		PPT
20	Eswatini	No	No	PPT
21	Ethiopia*	No	No	PPT
22	Finland	Yes MLI		PPT
23	France	Yes MLI		PPT
24	Germany	No	No	PPT
25	Ghana*	No	No	PPT
26	Greece	Yes MLI		PPT
27	Hong Kong (China)	Yes MLI		PPT
28	Hungary	Yes MLI		PPT
29	India	Yes MLI		PPT
30	Indonesia	No	Yes MLI	PPT
31	Iran*	No	No	PPT
32	Ireland	Yes MLI		PPT
33	Israel	Yes MLI		PPT
34	Italy	No	Yes MLI	PPT
35	Japan	Yes MLI		PPT
36	Kenya	No	Yes MLI	PPT
37	Korea	Yes MLI		PPT
38	Kuwait	No	Yes MLI	PPT
39	Lesotho*	Yes MLI		PPT
40	Luxembourg	Yes MLI		PPT
41	Malawi*	No	No	PPT
42	Malaysia	Yes MLI		PPT
43	Malta	Yes MLI		PPT
44	Mauritius	Yes MLI		PPT
45	Mexico	No	Yes MLI	PPT
46	Mozambique*	No	No	PPT
47	Namibia	No	No	PPT
48	Netherlands	Yes MLI		PPT
49	New Zealand	Yes MLI		PPT
50	Nigeria	No	Yes MLI	PPT
51	Norway	Yes MLI		PPT
52	Oman	Yes MLI		PPT
53	Pakistan	Yes MLI		PPT
54	Poland	Yes MLI		PPT
55	Portugal	Yes MLI		PPT
56	Qatar	Yes MLI		PPT
57	Romania	No	Yes MLI	PPT
58	Russian Federation	No	Yes MLI	PPT
59	Rwanda*	No	No	PPT
60	Saudi Arabia	Yes MLI		PPT
61	Seychelles	Yes MLI		PPT
62	Singapore	Yes MLI		PPT
63	Slovak Republic	Yes MLI		PPT
64	Spain	No	Yes MLI	PPT
65	Sweden	No	Yes MLI	PPT
66	Switzerland	No	Yes MLI	PPT
67	Tanzania*	No	No	PPT
68	Thailand	Yes MLI		PPT

69	Tunisia	No	Yes MLI	PPT
70	Türkiye	No	Yes MLI	PPT
71	Uganda*	No	No	PPT
72	Ukraine	Yes MLI		PPT
73	United Arab Emirates	Yes MLI		PPT
74	United Kingdom	Yes MLI		PPT
75	United States	No	No	LOB included in DTA
76	Zambia	No	No	PPT
77	Zimbabwe*	No	No	PPT

## Other agreements

	1. Treaty partners	2. Inclusive Framework member
1	Grenada	Yes
2	Sierra Leone	Yes



**From:**  
**Prevention of Tax Treaty Abuse – Sixth Peer  
Review Report on Treaty Shopping**  
Inclusive Framework on BEPS: Action 6

**Access the complete publication at:**

<https://doi.org/10.1787/36cebf8e-en>

**Please cite this chapter as:**

OECD (2024), "South Africa", in *Prevention of Tax Treaty Abuse – Sixth Peer Review Report on Treaty Shopping: Inclusive Framework on BEPS: Action 6*, OECD Publishing, Paris.

DOI: <https://doi.org/10.1787/0f4cf46c-en>

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