

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. None of those agreements comply with the minimum standard.

South Africa signed the MLI in 2017. 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. 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.¹⁵⁹

B. Conclusion

South Africa is currently developing a plan, in consultation with the Secretariat, for the implementation of the minimum standard in its agreements with Grenada and Sierra Leone.

Recommendation

It is recommended that South Africa completes the steps to have the MLI take effect with respect to its agreements listed under the MLI as those agreements will only be modified by the MLI (and come into compliance with the minimum standard) once the provisions of the MLI take effect.

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	No	Yes MLI	PPT
3	Austria	No	Yes MLI	PPT
4	Belarus	No	No	PPT
5	Belgium	No	Yes MLI	PPT
6	Botswana	No	No	PPT
7	Brazil	No	No	PPT
8	Bulgaria	No	Yes MLI	PPT
9	Cameroon	No	Yes MLI	PPT

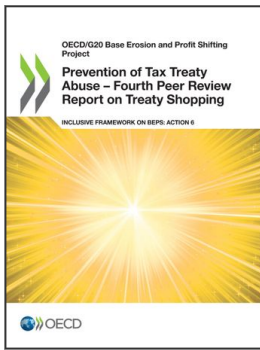
¹⁵⁹ For its agreements listed under the MLI, South Africa is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI).

10	Canada	No	Yes MLI	PPT
11	Chile	No	Yes MLI	PPT
12	China (People's Republic of)	No	Yes MLI	PPT
13	Chinese Taipei*	No	No	PPT
14	Croatia	No	Yes MLI	PPT
15	Cyprus*	No	Yes MLI	PPT
16	Czech Republic	No	Yes MLI	PPT
17	Democratic Republic of the Congo	No	No	PPT
18	Denmark	No	Yes MLI	PPT
19	Egypt	No	Yes MLI	PPT
20	Eswatini	No	No	PPT
21	Ethiopia*	No	No	PPT
22	Finland	No	Yes MLI	PPT
23	France	No	Yes MLI	PPT
24	Germany	No	No	PPT
25	Ghana*	No	No	PPT
26	Greece	No	Yes MLI	PPT
27	Hong Kong (China)	No	Yes MLI	PPT
28	Hungary	No	Yes MLI	PPT
29	India	No	Yes MLI	PPT
30	Indonesia	No	Yes MLI	PPT
31	Iran*	No	No	PPT
32	Ireland	No	Yes MLI	PPT
33	Israel	No	Yes MLI	PPT
34	Italy	No	Yes MLI	PPT
35	Japan	No	Yes MLI	PPT
36	Kenya	No	Yes MLI	PPT
37	Korea	No	Yes MLI	PPT
38	Kuwait*	No	Yes MLI	PPT
39	Lesotho*	No	No	PPT
40	Luxembourg	No	Yes MLI	PPT
41	Malawi*	No	No	PPT
42	Malaysia	No	Yes MLI	PPT
43	Malta	No	Yes MLI	PPT
44	Mauritius	No	Yes MLI	PPT
45	Mexico	No	Yes MLI	PPT
46	Mozambique*	No	No	PPT
47	Namibia	No	No	PPT
48	Netherlands	No	Yes MLI	PPT
49	New Zealand	No	Yes MLI	PPT
50	Nigeria	No	Yes MLI	PPT
51	Norway	No	Yes MLI	PPT
52	Oman	No	Yes MLI	PPT
53	Pakistan	No	Yes MLI	PPT
54	Poland	No	Yes MLI	PPT
55	Portugal	No	Yes MLI	PPT
56	Qatar	No	Yes MLI	PPT
57	Romania	No	Yes MLI	PPT
58	Russian Federation	No	Yes MLI	PPT
59	Rwanda*	No	No	PPT
60	Saudi Arabia	No	Yes MLI	PPT
61	Seychelles	No	Yes MLI	PPT
62	Singapore	No	Yes MLI	PPT

63	Slovak Republic	No	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	No	No	PPT
69	Tunisia	No	Yes MLI	PPT
70	Turkey	No	Yes MLI	PPT
71	Uganda*	No	No	PPT
72	Ukraine	No	Yes MLI	PPT
73	United Arab Emirates	No	Yes MLI	PPT
74	United Kingdom	No	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



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