

No. 45764. South Africa and Malta**N° 45764. Afrique du Sud et Malte**

AGREEMENT BETWEEN SOUTH AFRICA AND MALTA FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME. ROME, 16 MAY 1997 [*United Nations, Treaty Series, vol. 2567, I-45764.*]

ACCORD ENTRE L'AFRIQUE DU SUD ET MALTE TENDANT À ÉVITER LA DOUBLE IMPOSITION ET À PRÉVENIR L'ÉVASION FISCALE EN MATIÈRE D'IMPÔTS SUR LE REVENU. ROME, 16 MAI 1997 [*Nations Unies, Recueil des Traités, vol. 2567, I-45764.*]

PROTOCOL AMENDING THE AGREEMENT BETWEEN THE GOVERNMENT OF THE REPUBLIC OF SOUTH AFRICA AND THE GOVERNMENT OF THE REPUBLIC OF MALTA FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME, SIGNED AT ROME ON 16 MAY 1997. VALLETTA, 24 AUGUST 2012*

PROTOCOLE MODIFIANT L'ACCORD ENTRE LE GOUVERNEMENT DE LA RÉPUBLIQUE SUD-AFRICAINE ET LE GOUVERNEMENT DE LA RÉPUBLIQUE DE MALTE TENDANT À ÉVITER LA DOUBLE IMPOSITION ET À PRÉVENIR L'ÉVASION FISCALE EN MATIÈRE D'IMPÔTS SUR LE REVENU, SIGNÉ À ROME LE 16 MAI 1997. LA VALETTE, 24 AOÛT 2012*

Entry into force: 17 December 2013, in accordance with article V

Entrée en vigueur : 17 décembre 2013, conformément à l'article V

Authentic text: English

Texte authentique : anglais

Registration with the Secretariat of the United Nations: South Africa, 8 October 2014

Enregistrement auprès du Secrétariat des Nations Unies : Afrique du Sud, 8 octobre 2014

*No UNTS volume number has yet been determined for this record. The Text(s) reproduced below, if attached, are the authentic texts of the agreement /action attachment as submitted for registration and publication to the Secretariat. For ease of reference they were sequentially paginated. Translations, if attached, are not final and are provided for information only.

* Numéro de volume RTNU n'a pas encore été établie pour ce dossier. Les textes reproduits ci-dessous, s'ils sont disponibles, sont les textes authentiques de l'accord/pièce jointe d'action tel que soumises pour l'enregistrement et publication au Secrétariat. Pour référence, ils ont été présentés sous forme de la pagination consécutive. Les traductions, s'ils sont inclus, ne sont pas en form finale et sont fournies uniquement à titre d'information.

PROTOCOL

AMENDING THE AGREEMENT

BETWEEN

**THE GOVERNMENT OF THE
REPUBLIC OF SOUTH AFRICA**

AND

**THE GOVERNMENT OF THE
REPUBLIC OF MALTA**

FOR THE AVOIDANCE OF DOUBLE TAXATION

AND

THE PREVENTION OF FISCAL EVASION

WITH RESPECT TO TAXES ON INCOME,

SIGNED AT ROME ON 16 MAY 1997

PREAMBLE

The Government of the Republic of South Africa and the Government of the Republic of Malta;

DESIRING to amend the Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, signed at Rome, Italy on 16 May 1997 (in this Protocol referred to as: “the Agreement”);

HAVE AGREED AS FOLLOWS:

ARTICLE I

Paragraph 1 of Article 4 of the Agreement shall be deleted and replaced by the following paragraph:

- “1. For the purposes of this Agreement, the term “resident of a Contracting State” means any person who, under the laws of that State, is liable to tax therein by reason of that person’s domicile, residence, place of management or any other criterion of a similar nature, and also includes that State and any political subdivision or local authority thereof. This term, however, does not include any person who is liable to tax in that State in respect only of income from sources in that State.”

ARTICLE II

Paragraph 2 of Article 10 of the Agreement shall be deleted and replaced by the following paragraph:

- “2. However, such dividends may also be taxed in the Contracting State of which the company paying the dividends is a resident and according to the laws of that State, but:
- (a) where the dividends are paid by a company which is resident of South Africa to a resident of Malta who is the beneficial owner thereof, the tax so charged shall not exceed:
 - (i) 5 per cent of the gross amount of the dividends if the beneficial owner is a company which holds at least 10 per cent of the capital of the company paying the dividends; or
 - (ii) 10 per cent of the gross amount of the dividends in all other cases.