

**No. 53974\***

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**South Africa  
and  
Hong Kong Special Administrative Region (under authorization  
by the Government of the People's Republic of China)**

**Agreement between the Government of the Republic of South Africa and the Government of the Hong Kong Special Administrative Region of the People's Republic of China for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income (with protocol). Pretoria, 30 September 2014, and Hong Kong, 16 October 2014**

**Entry into force:** 20 October 2015, in accordance with article 27

**Authentic text:** English

**Registration with the Secretariat of the United Nations:** South Africa, 20 October 2016

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**Afrique du Sud  
et  
Région administrative spéciale de Hong Kong (par autorisation  
du Gouvernement de la République populaire de Chine)**

**Accord entre le Gouvernement de la République sud-africaine et le Gouvernement de la Région Administrative Spéciale de Hong Kong de la République populaire de Chine tendant à éviter la double imposition et à prévenir l'évasion fiscale en matière d'impôts sur le revenu (avec protocole). Pretoria, 30 septembre 2014, et Hong Kong, 16 octobre 2014**

**Entrée en vigueur :** 20 octobre 2015, conformément à l'article 27

**Texte authentique :** anglais

**Enregistrement auprès du Secrétariat des Nations Unies :** Afrique du Sud, 20 octobre 2016

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[ ENGLISH TEXT – TEXTE ANGLAIS ]

**AGREEMENT**

**BETWEEN**

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

**AND**

**THE GOVERNMENT OF THE HONG KONG  
SPECIAL ADMINISTRATIVE REGION OF THE  
PEOPLE'S REPUBLIC OF CHINA**

**FOR THE AVOIDANCE OF DOUBLE TAXATION**

**AND THE**

**PREVENTION OF FISCAL EVASION WITH RESPECT**

**TO TAXES ON INCOME**

**PREAMBLE**

The Government of the Republic of South Africa and the Government of the Hong Kong Special Administrative Region of the People's Republic of China;

**DESIRING** to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income;

**HAVE AGREED AS FOLLOWS:**

**ARTICLE 1**

**PERSONS COVERED**

This Agreement shall apply to persons who are residents of one or both of the Contracting Parties.

**ARTICLE 2**

**TAXES COVERED**

1. This Agreement shall apply to taxes on income imposed on behalf of a Contracting Party or of its political subdivisions, irrespective of the manner in which they are levied.
2. There shall be regarded as taxes on income all taxes imposed on total income, or on elements of income, including taxes on gains from the alienation of movable or immovable property.
3. The existing taxes to which the Agreement shall apply are:
  - (a) in the case of the Hong Kong Special Administrative Region,
    - (i) profits tax;

- (ii) salaries tax; and
    - (iii) property tax;whether or not charged under personal assessment;
  - (b) in the case of South Africa,
    - (i) the normal tax;
    - (ii) the withholding tax on royalties;
    - (iii) the dividend tax;
    - (iv) the withholding tax on interest; and
    - (v) the tax on foreign entertainers and sportspersons.
4. The Agreement shall apply also to any identical or substantially similar taxes that are imposed after the date of signature of the Agreement in addition to, or in place of, the existing taxes, as well as any other taxes falling within paragraphs 1 and 2 of this Article which a Contracting Party may impose in future. The competent authorities of the Contracting Parties shall notify each other of any significant changes that have been made in their taxation laws.
5. The existing taxes, together with the taxes imposed after the signature of the Agreement, are hereinafter referred to as “Hong Kong Special Administrative Region tax” or “South African tax”, as the context requires.

### ARTICLE 3

#### GENERAL DEFINITIONS

1. For the purposes of this Agreement, unless the context otherwise requires:
- (a) the term “Hong Kong Special Administrative Region” means any territory where the tax laws of the Hong Kong Special Administrative Region of the People’s Republic of China apply;
  - (b) the term “South Africa” means the Republic of South Africa and, when used in a geographical sense, includes the territorial sea thereof as well as any area outside the territorial sea, including the continental shelf, which has been or may hereafter be designated, under the laws of South Africa and in accordance with international law, as an area within which South Africa may exercise sovereign rights or jurisdiction;

- (c) the term “business” includes the performance of professional services and of other activities of an independent character;
- (d) the term “company” means any body corporate or any entity that is treated as a body corporate for tax purposes;
- (e) the term “competent authority” means:
  - (i) in the case of the Hong Kong Special Administrative Region, the Commissioner of Inland Revenue or an authorised representative of the Commissioner; and
  - (ii) in the case of South Africa, the Commissioner for the South African Revenue Service or an authorised representative of the Commissioner;
- (f) the term “Contracting Party” or “the other Contracting Party” means the Hong Kong Special Administrative Region or South Africa, as the context requires;
- (g) the term “enterprise” applies to the carrying on of any business;
- (h) the terms “enterprise of a Contracting Party” and “enterprise of the other Contracting Party” mean respectively an enterprise carried on by a resident of a Contracting Party and an enterprise carried on by a resident of the other Contracting Party;
- (i) the term “international traffic” means any transport by a ship or aircraft operated by an enterprise of a Contracting Party, except when the ship or aircraft is operated solely between places in the other Contracting Party;
- (j) the term “national”, in relation to South Africa means:
  - (i) any individual possessing the nationality or citizenship of South Africa; and
  - (ii) any legal person or association deriving its status as such from the laws in force in South Africa;
- (k) the term “person” includes an individual, a company and any other body of persons that is treated as an entity for tax purposes;