

**No. 53979\***

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**South Africa  
and  
Liechtenstein**

**Agreement between the Government of the Republic of South Africa and the Government of the Principality of Liechtenstein for the exchange of information relating to tax matters (with protocol). Pretoria, 29 November 2013, and Vaduz, 29 November 2013**

**Entry into force:** *22 May 2015, in accordance with article 12*

**Authentic texts:** *English and German*

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

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**Afrique du Sud  
et  
Liechtenstein**

**Accord entre le Gouvernement de la République sud-africaine et la Principauté du Liechtenstein sur l'échange de renseignements en matière fiscale (avec protocole). Pretoria, 29 novembre 2013, et Vaduz, 29 novembre 2013**

**Entrée en vigueur :** *22 mai 2015, conformément à l'article 12*

**Textes authentiques :** *anglais et allemand*

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

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**AGREEMENT**  
**BETWEEN**  
**THE GOVERNMENT OF THE**  
**REPUBLIC OF SOUTH AFRICA**  
**AND**  
**THE GOVERNMENT OF THE**  
**PRINCIPALITY OF LIECHTENSTEIN**  
**FOR THE EXCHANGE OF INFORMATION**  
**RELATING TO TAX MATTERS**

## **PREAMBLE**

The Government of the Republic of South Africa and the Government of the Principality of Liechtenstein, hereinafter referred to as “the Contracting Parties”, –

**WHEREAS** the Contracting Parties recognise that the well-developed economic ties between the Contracting Parties call for further cooperation;

**WHEREAS** the Contracting Parties wish to develop their relationship further by cooperating to their mutual benefits in the field of taxation;

**WHEREAS** the Contracting Parties wish to strengthen the ability of both Contracting Parties to enforce their respective tax laws; and

**WHEREAS** the Contracting Parties wish to establish the terms and conditions governing the exchange of information on tax matters –

**HAVE AGREED AS FOLLOWS:**

## **ARTICLE 1**

### **OBJECT AND SCOPE OF THE AGREEMENT**

The competent authorities of the Contracting Parties shall provide assistance through exchange of information that is foreseeably relevant to the administration and enforcement of the domestic laws of the Contracting Parties concerning taxes covered by this Agreement, including information that is foreseeably relevant to the determination, assessment and collection of such taxes with respect to persons subject to such taxes, the recovery and enforcement of tax claims, or the investigation or prosecution of tax matters in relation to such persons. Information shall be exchanged in accordance with the provisions of this Agreement and shall be treated as confidential in the manner provided in Article 8. The rights and safeguards secured to persons by the laws or administrative practice of the requested Party remain applicable to the extent that they do not unduly prevent or delay effective exchange of information.

## **ARTICLE 2**

### **JURISDICTION**

A requested Party is not obligated to provide information which is neither held by its authorities nor in the possession or control of persons who are within its territorial jurisdiction.

### ARTICLE 3

#### TAXES COVERED

1. The taxes which are the subject of this Agreement are:
  - (a) in the Principality of Liechtenstein:
    - (i) the personal income tax (Erwerbssteuer);
    - (ii) the corporate income tax (Ertragssteuer);
    - (iii) the corporation taxes (Gesellschaftssteuern);
    - (iv) the real estate capital gains tax (Grundstücksgewinnsteuer);
    - (v) the wealth tax (Vermögenssteuer);
    - (vi) the coupon tax (Couponsteuer); and
    - (vii) the value added tax (Mehrwertsteuer).
  - (b) in the Republic of South Africa:
    - (i) the normal tax;
    - (ii) the secondary tax on companies;
    - (iii) the withholding tax on royalties;
    - (iv) the dividend tax;
    - (v) the tax on foreign entertainers and sportspersons;
    - (vi) the value-added tax; and
    - (vii) the withholding tax on interest.
2. This Agreement shall apply also to any identical or substantially similar taxes that are imposed after the date of signature of this Agreement in addition to, or in place of, the existing taxes, if the competent authorities of the Contracting Parties so agree. The competent authorities of the Contracting Parties shall notify each other of any substantial changes to the taxes covered by this Agreement and the related information gathering measures.

### ARTICLE 4

#### DEFINITIONS

1. For the purposes of this Agreement, unless otherwise defined,
  - (a) the term "Principality of Liechtenstein" means, when used in a geographical sense, the area of the sovereign territory of the Principality of Liechtenstein;
  - (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 of jurisdiction;

- (c) the term “competent authority” means:
  - (i) in the case of the Principality of Liechtenstein, the Government of the Principality of Liechtenstein or its authorised representative; and
  - (ii) in the case of South Africa, the Commissioner of the South African Revenue Service or an authorised representative of the Commissioner;
- (d) the term “person” includes an individual, a company, a dormant inheritance and any other body of persons;
- (e) the term “company” means anybody corporate as well as entities and special asset dedications that are treated as a body corporate for tax purposes;
- (f) the term “publicly traded company” means any company whose principal class of shares is listed on a recognised stock exchange, in the case of Liechtenstein, that fulfils the material requirements of Article 4 of the directive 2004/39/EC of the European Parliament and of the Council of 21 April 2004, provided its listed shares can be readily purchased or sold by the public. Shares can be purchased or sold “by the public” if the purchase or sale of shares is not implicitly or explicitly restricted to a limited group of investors;
- (g) the term “principal class of shares” means the class or classes of shares representing a majority of the statutory capital and value of the company;
- (h) the term “recognised stock exchange” means any stock exchange agreed upon by the competent authorities of the Parties;
- (i) the term “collective investment fund or scheme” means any pooled investment vehicle, irrespective of legal form. The term “public collective investment fund or scheme” means any collective investment fund or scheme provided the units, shares or other interests in the fund or scheme can be readily purchased, sold or redeemed by the public. Units, shares or other interests in the fund or scheme can be readily purchased, sold or redeemed “by the public” if the purchase, sale or redemption is not implicitly or explicitly restricted to a limited group of investors;
- (j) the term “tax” means any tax to which this Agreement applies;
- (k) the term “applicant Party” means the Contracting Party requesting information;
- (l) the term “requested Party” means the Contracting Party requested to provide information;
- (m) the term “information gathering measures” means laws and administrative or judicial procedures that enable a Contracting Party to obtain and provide the requested information;
- (n) the term “information” means any fact, statement or record in any form whatever;
- (o) the term “tax matters” means all tax matters, including criminal tax matters;