

**No. 54494\***

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**South Africa  
and  
St. Kitts and Nevis**

**Agreement between the Government of the Republic of South Africa and the Government of Saint Christopher (Saint Kitts) and Nevis for the exchange of information relating to tax matters. Basseterre, 7 April 2015**

**Entry into force:** *25 February 2017, in accordance with article 12*

**Authentic text:** *English*

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**Afrique du Sud  
et  
Saint-Kitts-et-Nevis**

**Accord entre le Gouvernement de la République sud-africaine et le Gouvernement de Saint-Christophe (Saint-Kitts)-et-Nevis relatif à l'échange de renseignements en matière fiscale. Basseterre, 7 avril 2015**

**Entrée en vigueur :** *25 février 2017, conformément à l'article 12*

**Texte authentique :** *anglais*

**Enregistrement auprès du Secrétariat des Nations Unies :** *Afrique du Sud, 8 juin 2017*

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**AGREEMENT**  
**BETWEEN**  
**THE GOVERNMENT OF THE**  
**REPUBLIC OF SOUTH AFRICA**  
**AND**  
**THE GOVERNMENT OF**  
**SAINT CHRISTOPHER (SAINT KITTS)**  
**AND NEVIS**  
**FOR THE EXCHANGE OF INFORMATION**  
**RELATING TO TAX MATTERS**

## **PREAMBLE**

**Whereas** the Government of the Republic of South Africa and the Government of Saint Christopher (Saint Kitts) and Nevis (“the Contracting Parties”) have long been active in international efforts in the fight against financial and other crimes, including the targeting of terrorist financing, and the Parties wish to facilitate the exchange of information with respect to taxes;

**NOW THEREFORE** the Contracting Parties have agreed to conclude the following Agreement which contains obligations on the part of the Contracting Parties only,

**HAVE AGREED AS FOLLOWS:**

## **ARTICLE 1**

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

The Contracting Parties through their competent authorities 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 the taxes covered by this Agreement. Such information shall include information that is foreseeably relevant to the determination, assessment and collection of such taxes, the recovery and enforcement of tax claims, or the investigation or prosecution of tax matters. 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. This Agreement shall apply to the following taxes imposed by the Contracting Parties:
  - (a) in the case of Saint Kitts and Nevis:
    - (i) the income tax;
    - (ii) the withholding tax;
    - (iii) the unincorporated business tax; and
    - (iv) the value added tax;
  - (b) in the case of South Africa:
    - (i) the normal tax;
    - (ii) the dividends tax;
    - (iii) the withholding tax on royalties;
    - (iv) the withholding tax on interest
    - (v) the tax on foreign entertainers and sportspersons; and
    - (vi) the value added tax.
2. This Agreement shall apply also to any identical taxes imposed after the date of signature of the Agreement in addition to or in place of the existing taxes. This Agreement shall also apply to any substantially similar taxes imposed after the date of signature of the Agreement in addition to or in place of the existing taxes if the competent authorities of the Contracting Parties so agree. Furthermore, the taxes covered may be expanded or modified by mutual agreement of the Contracting Parties in the form of exchange of letters. The competent authorities of the Contracting Parties shall notify each other of any substantial changes to the taxation and related information gathering measures covered by the Agreement.

### **ARTICLE 4**

#### **DEFINITIONS**

1. In this Agreement:
  - (a) the term “Saint Kitts and Nevis” means the twin island Federation of Saint Kitts (Saint Christopher) and Nevis and when used in a geographical sense, means the territories of Saint Kitts and Nevis;
  - (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 “collective investment fund or scheme” means any pooled investment vehicle, irrespective of legal form. The term “public collective investment 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 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;
- (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 Saint Kitts and Nevis, the Financial Secretary or the Financial Secretary’s authorised representative;
  - (ii) in the case of South Africa, the Commissioner of the South African Revenue Service or an authorised representative of the Commissioner;
- (f) the term “Contracting Party” means St. Kitts and Nevis or the Republic of South Africa as the context requires;
- (g) the term “criminal laws” means all criminal laws designated as such under domestic law, irrespective of whether such are contained in the tax laws or other statutes;
- (h) the term “criminal tax matters” means tax matters involving intentional conduct whether before or after the entry into force of this Agreement which is liable to prosecution under the criminal laws of the requesting Party;
- (i) the term “information” means any fact, statement, document or record in any form whatsoever;
- (j) the term “information gathering measures” means laws and administrative or judicial procedures enabling a requested Party to obtain and provide the requested information ;
- (k) the term “person” includes an individual, a company or any other body or group of persons;
- (l) the term “publicly traded company” means any company whose principal class of shares is listed on a recognised stock exchange 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;