

No. 54497*

**South Africa
and
Zimbabwe**

Agreement between the Government of the Republic of South Africa and the Government of the Republic of Zimbabwe for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income. Bulawayo, 4 August 2015

Entry into force: *1 December 2016 by notification, in accordance with article 28*

Authentic text: *English*

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**Afrique du Sud
et
Zimbabwe**

Accord entre le Gouvernement de la République sud-africaine et le Gouvernement de la République du Zimbabwe tendant à éviter la double imposition et à prévenir l'évasion fiscale en matière d'impôts sur le revenu. Bulawayo, 4 août 2015

Entrée en vigueur : *1^{er} décembre 2016 par notification, conformément à l'article 28*

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AGREEMENT

BETWEEN

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

AND

**THE GOVERNMENT OF THE
REPUBLIC OF ZIMBABWE**

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 Republic of Zimbabwe;

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 States.

ARTICLE 2

TAXES COVERED

1. This Agreement shall apply to taxes on income imposed on behalf of a Contracting State 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 this Agreement shall apply are:
 - (a) in South Africa:
 - (i) the normal tax;
 - (ii) the dividends tax;
 - (iii) the withholding tax on royalties;
 - (iv) the tax on foreign entertainers and sportspersons; and
 - (v) the withholding tax on interest;(hereinafter referred to as “South African tax”);
 - (b) in Zimbabwe:
 - (i) the income tax;
 - (ii) the non-resident shareholders’ tax;
 - (iii) the non-residents’ tax on fees;
 - (iv) the non-residents’ tax on royalties;
 - (v) the capital gains tax; and
 - (vi) the residents’ tax on interest;(hereinafter referred to as “Zimbabwean tax”).
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. The competent authorities of the Contracting States shall notify each other of any significant changes that have been made in their respective taxation laws.

ARTICLE 3

GENERAL DEFINITIONS

1. For the purposes of this Agreement, unless the context otherwise requires:
 - (a) 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;

- (b) the term “Zimbabwe” means the Republic of Zimbabwe;
- (c) the terms “a Contracting State” and “the other Contracting State” mean South Africa or Zimbabwe, as the context requires;
- (d) the term “business” includes the performance of professional services and of other activities of an independent character;
- (e) the term “company” means any body corporate or any entity that is treated as a body corporate for tax purposes;
- (f) the term “competent authority” means:
 - (i) in South Africa, the Commissioner for the South African Revenue Service or an authorised representative of the Commissioner; and
 - (ii) in Zimbabwe, the Commissioner General of the Zimbabwe Revenue Authority or an authorised representative of the Commissioner General;
- (g) the term “enterprise” applies to the carrying on of any business;
- (h) the terms “enterprise of a Contracting State” and “enterprise of the other Contracting State” mean respectively an enterprise carried on by a resident of a Contracting State and an enterprise carried on by a resident of the other Contracting State;
- (i) the term “international traffic” means any transport by ship, aircraft, or road or rail transport vehicle operated by an enterprise of a Contracting State, except when the ship, aircraft, or road or rail transport vehicle is operated solely between places in the other Contracting State;
- (j) the term “national”, in relation to a Contracting State, means:
 - (i) any individual possessing the nationality of that Contracting State; and