

Multilateral Convention (MLI) Enters Into Force in Respect of South Africa

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Report from IBFD Tax Treaties Unit

On 1 January 2023, the [Multilateral Convention \(2016\)\(MLI\)](#) entered into force in respect of South Africa. South Africa signed the convention on 7 June 2017 and deposited its final MLI Position on 30 September 2022, including the 76 tax treaties that it wishes to be covered by the MLI. For a treaty to be covered by the MLI, both signatories need to have a) joined the convention, b) included each other in their list of covered tax agreements, and c) deposited their instrument of ratification, acceptance or approval. In the case of South Africa, this means that the following treaties will now be affected by the MLI:

- [Australia - South Africa Income Tax Treaty \(1999\);](#)
- [Austria - South Africa Income and Capital Tax Treaty \(1996\);](#)
- [Belgium - South Africa Income Tax Treaty \(1995\);](#)
- [Bulgaria - South Africa Income Tax Treaty \(2004\);](#)
- [Cameroon - South Africa Income Tax Treaty \(2015\);](#)
- [Canada - South Africa Income Tax Treaty \(1995\);](#)
- [Chile - South Africa Income and Capital Tax Treaty \(2012\);](#)
- [China \(People's Rep.\) - South Africa Income Tax Treaty \(2000\);](#)
- [Croatia - South Africa Income Tax Treaty \(1996\);](#)
- [Cyprus - South Africa Income and Capital Tax Treaty \(1997\);](#)
- [Czech Republic - South Africa Income Tax Treaty \(1996\);](#)
- [Denmark - South Africa Income Tax Treaty \(1995\);](#)
- [Egypt - South Africa Income Tax Treaty \(1997\);](#)
- [Finland - South Africa Income Tax Treaty \(1995\);](#)
- [France - South Africa Income and Capital Tax Treaty \(1993\);](#)
- [Greece - South Africa Income and Capital Tax Treaty \(1998\);](#)
- [Hong Kong - South Africa Income Tax Agreement \(2014\);](#)
- [Hungary - South Africa Income Tax Treaty \(1994\);](#)
- [India - South Africa Income Tax Treaty \(1996\);](#)
- [Indonesia - South Africa Income Tax Treaty \(1997\);](#)
- [Ireland - South Africa Income Tax Treaty \(1997\);](#)
- [Israel - South Africa Income Tax Treaty \(1978\);](#)
- [Japan - South Africa Income Tax Treaty \(1997\);](#)
- [Korea \(Rep.\) - South Africa Income Tax Treaty \(1995\);](#)
- [Lesotho - South Africa Income Tax Treaty \(2014\);](#)
- [Luxembourg - South Africa Income and Capital Tax Treaty \(1998\)](#)
- [Malaysia - South Africa Income Tax Treaty \(2005\);](#)
- [Malta - South Africa Income Tax Treaty \(1997\);](#)

- Mauritius - South Africa Income Tax Treaty (2013);
 - Netherlands - South Africa Income and Capital Tax Treaty (2005);
 - New Zealand - South Africa Income Tax Treaty (2002);
 - Norway - South Africa Income Tax Treaty (1996);
 - Oman - South Africa Income Tax Treaty (2002);
 - Pakistan - South Africa Income Tax Treaty (1998);
 - Poland - South Africa Income Tax Treaty (1993);
 - Portugal - South Africa Income Tax Treaty (2006);
 - Qatar - South Africa Income Tax Treaty (2015);
 - Romania - South Africa Income Tax Treaty (1993);
 - Russia - South Africa Income Tax Treaty (1995);
 - Saudi Arabia - South Africa Income and Capital Tax Treaty (2007);
 - Seychelles - South Africa Income Tax Treaty (1998);
 - Singapore - South Africa Income Tax Treaty (2015);
 - Slovak Republic - South Africa Income Tax Treaty (1998);
 - South Africa - Spain Income and Capital Tax Treaty (2006);
 - South Africa - Sweden Income Tax Treaty (1995);
 - South Africa - Switzerland Income Tax Treaty (2007);
 - South Africa - Thailand Income Tax Treaty (1996);
 - South Africa - Ukraine Income Tax Treaty (2003);
 - South Africa - United Arab Emirates Income Tax Treaty (2015); and
 - South Africa - United Kingdom Income Tax Treaty (2002).
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South Africa; G20; OECD - Multilateral Convention (MLI) Enters Into Force in Respect of South Africa (02 Jan. 2023), News IBFD.

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