

# Multilateral Instrument (MLI) – Hong Kong Publishes English Synthesized Text of Hong Kong-South Africa Tax Agreement

10 May 2023

Report from IBFD Tax Treaties Unit

On 2 May 2023, the Inland Revenue Department of Hong Kong published the English synthesized text of the [Hong Kong - South Africa Income Tax Agreement \(2014\)](#), displaying the modifications made to the agreement by the MLI.

The instrument of approval for the MLI was deposited by China (People's Rep.), on behalf of Hong Kong, on 25 May 2022. South Africa deposited its instrument of ratification of the MLI on 30 September 2022. The MLI therefore entered into force for Hong Kong on 1 September 2022 and for South Africa on 1 January 2023.

China (People's Rep.), on behalf of Hong Kong, deposited a notification on 21 February 2023 confirming the completion of its internal procedures for the entry into effect of the MLI provisions pursuant to article 35(7)(b) of the MLI (see [Multilateral Instrument \(MLI\) – Hong Kong Deposits Notification of Completion of Internal Procedures Under Article 35\(7\)\(b\) with OECD \(22 February 2023\)](#)).

Unless stated otherwise in the synthesized text, the provisions of the MLI will generally have effect with respect to the [Hong Kong - South Africa Income Tax Agreement \(2014\)](#):

In Hong Kong:

- with respect to taxes withheld at source on amounts paid or credited to non-residents, where the event giving rise to such taxes occurs on or after 1 April 2023; and
- with respect to all other taxes levied by Hong Kong, for taxes levied with respect to years of assessment beginning on or after 1 April 2024.

In South Africa:

- with respect to taxes withheld at source on amounts paid or credited to non-residents, where the event giving rise to such taxes occurs on or after 1 January 2024; and
- with respect to all other taxes levied by South Africa, for taxes levied with respect to taxable periods beginning on or after 23 September 2023.

The purpose of the synthesized text is to facilitate the understanding of the application of the MLI but it is not in itself a source of law.

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Hong Kong; South Africa; G20; OECD - Multilateral Instrument (MLI) – Hong Kong Publishes English Synthesized Text of Hong Kong-South Africa Tax Agreement (10 May 2023), News IBFD.

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