

Multilateral Convention (MLI) – South Africa Publishes English Synthesized Text of Netherlands-South Africa Treaty

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Report from IBFD Tax Treaties Unit

On 1 February 2024, the South African Revenue Service published the English synthesized text of the [Netherlands - South Africa Income and Capital Tax Treaty \(2005\)](#), displaying the modifications made to the treaty by the MLI.

South Africa and the Netherlands deposited their instrument of ratification of the MLI on, respectively, 30 September 2022 and 29 March 2019. The MLI therefore entered into force for South Africa on 1 January 2023 and for the Netherlands on 1 July 2019.

The Netherlands expanded the application of the Multilateral BEPS Convention on its existing treaties on 25 November 2021 (see [Multilateral Instrument \(MLI\) – Netherlands Extends List of Treaties To Be Covered by MLI \(26 November 2021\)](#)).

Unless stated otherwise in the synthesized text, the provisions of the MLI (other than article 16 regarding the Mutual Agreement Procedure) will have generally effect with respect to the [Netherlands - South Africa Income and Capital Tax Treaty \(2005\)](#):

In South Africa and the Netherlands:

- 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 2023; and
- with respect to all other taxes levied by each contracting state, for taxes levied with respect to taxable periods beginning on or after 1 July 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.