

Multilateral Convention (MLI) – South Africa Publishes English Synthesized Text of France-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 [France - South Africa Income and Capital Tax Treaty \(1993\)](#), displaying the modifications made to the treaty by the MLI.

South Africa and France deposited their instrument of ratification of the MLI on, respectively, 30 September 2022 and 26 September 2018. The MLI therefore entered into force for South Africa on 1 January 2023 and for France on 1 January 2019.

France expanded the application of the Multilateral BEPS Convention on its existing treaties on 22 September 2020 (see [Multilateral Instrument \(MLI\) – France Expands Application of MLI on Existing Treaties \(23 September 2020\)](#)). France confirmed the entry into force of a tax agreement notified pursuant to article 2 of the MLI on 16 November 2023, as communicated by the OECD Depository on 1 December 2023 (see [Multilateral Instrument \(MLI\) – OECD Publishes Additional Information on Entry Into Force of Tax Agreements Notified Pursuant to Article 2 \(4 December 2023\)](#)).

Unless stated otherwise in the synthesized text, the provisions of the MLI (other than article 16 regarding the Mutual Agreement Procedure) will generally have effect with respect to the [France - South Africa Income and Capital Tax Treaty \(1993\)](#):

In South Africa and France:

- 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.

