

Multilateral Convention (MLI) – China (People's Rep.) Publishes English Synthesized Text of China (People's Rep.)-South Africa Treaty

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Report from IBFD Tax Treaties Unit

The State Tax Administration of China (People's Rep.) recently published the English synthesized text of the [China \(People's Rep.\) - South Africa Income Tax Treaty \(2000\)](#), displaying the modifications made to the treaty by the MLI.

China (People's Rep.) and South Africa deposited their instrument of ratification or approval of the MLI on, respectively, 25 May 2022 and 30 September 2022. The MLI therefore entered into force for China (People's Rep.) on 1 September 2022 and for South Africa on 1 January 2023.

Each of the MLI provisions could take effect on different dates, depending on the types of taxes involved (taxes withheld at source or other taxes levied) and on the choices made by China (People's Rep.) and South Africa in their MLI positions (for earlier reporting, see [Multilateral Convention \(MLI\) – China \(People's Rep.\) Publishes Chinese Synthesized Text of China \(People's Rep.\)-South Africa Treaty \(9 June 2023\)](#)).

For more details, check the English synthesized text on *IBFD's Tax Research Platform*: [China \(People's Rep.\) - South Africa Income Tax Treaty \(2000\) \(English MLI synthesized text 2023\)](#).

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.