

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

18 July 2023

Report from IBFD Tax Treaties Unit

On 18 July 2023, the South African Revenue Service published the English synthesized text of the [Pakistan - South Africa Income Tax Treaty \(1998\)](#), displaying the modifications made to the treaty by the MLI.

South Africa and Pakistan deposited their instrument of ratification of the MLI on, respectively, 30 September 2022 and 18 December 2020. The MLI therefore entered into force for South Africa on 1 January 2023 and for Pakistan on 1 April 2021.

Unless stated otherwise in the synthesized text, the provisions of the MLI will generally have effect (other than article 16 regarding the Mutual Agreement Procedure) with respect to the [Pakistan - South Africa Income Tax Treaty \(1998\)](#):

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 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.

In Pakistan:

- 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 the first day of the taxable period that begins 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.

In accordance with [paragraph 4 of article 35](#) of the MLI, [article 16](#) (Mutual Agreement Procedure) of the MLI has effect with respect to the treaty for a case presented to the competent authority of a contracting state on or after 1 January 2023, except for cases that were not eligible to be presented as of that date under the treaty prior to its modification by the MLI, without regard to the taxable period to which the case relates.

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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