

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

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Report from IBFD Tax Treaties Unit

On 27 January 2023, the South African Revenue Service published the English synthesized text of the [Lesotho - South Africa Income Tax Treaty \(2014\)](#), displaying the modifications made to the treaty by the MLI.

South Africa and Lesotho deposited their instrument of ratification of the MLI on, respectively, 30 September 2022 and 28 July 2022. The MLI therefore entered into force for South Africa on 1 January 2023 and for Lesotho on 1 November 2022.

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 [Lesotho - South Africa Income Tax Treaty \(2014\)](#):

In South Africa and Lesotho:

- 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.