

Multilateral Convention (MLI) – Austria Publishes German Synthesized Text of Austria-South Africa Treaty

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Report from IBFD Tax Treaties Unit

On 20 February 2023, the Austrian government published the German synthesized text of the [Austria - South Africa Income and Capital Tax Treaty \(1996\)](#), as amended by the 2011 protocol, displaying the modifications made to the treaty by the MLI. The document was jointly prepared by the competent authorities of Austria and South Africa and represents their shared understanding of the modifications made to the treaty by the MLI.

Austria and South Africa deposited their instrument of ratification of the MLI on, respectively, 22 September 2017 and 30 September 2022. The MLI therefore entered into force for Austria on 1 July 2018 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 Austria and South Africa in their MLI positions (for earlier reporting, see [Multilateral Convention \(MLI\) – South Africa Publishes English Synthesized Text of Austria-South Africa Treaty \(30 January 2023\)](#)).

For more details, check the English synthesized text on *IBFD's Tax Research Platform*: [Austria - South Africa Income and Capital Tax Treaty \(1996\) \(English MLI synthesized text 2023\)](#).

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.