

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

2 February 2024

Report from IBFD Tax Treaties Unit

On 1 February 2024, the South African Revenue Service published the English synthesized text of the [South Africa - Ukraine Income Tax Treaty \(2003\)](#), displaying the modifications made to the treaty by the MLI.

South Africa and Ukraine deposited their instrument of ratification of the MLI on, respectively, 30 September 2022 and 8 August 2019. The MLI therefore entered into force for South Africa on 1 January 2023 and for Ukraine on 1 December 2019.

Ukraine confirmed the entry into force of a tax agreement notified pursuant to Article 2 of the MLI on 13 November 2023, as communicated by the OECD Depositary 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 [South Africa - Ukraine Income Tax Treaty \(2003\)](#):

In South Africa and Ukraine:

- 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 accordance with [paragraph 4 of article 35](#) of the MLI, [article 16](#) (Mutual Agreement Procedure) of the MLI has effect with respect to this 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 this 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.

---

South Africa; Ukraine - Multilateral Convention (MLI) – South Africa Publishes English Synthesized Text of South Africa-Ukraine Treaty (02 Feb. 2024), News IBFD.

Exported / Printed on 10 Mar. 2024 by hkermadi@deloitte.lu.