

Multilateral Convention (MLI) – Slovak Republic Publishes Details of Amendments to Slovak Republic-South Africa Treaty

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Report from IBFD Tax Treaties Unit

On 29 December 2022, the government of the Slovak Republic published a [document](#), in Slovak, containing details of the amendments made to the [Slovak Republic - South Africa Income Tax Treaty \(1998\)](#), by the MLI.

The Slovak Republic and South Africa deposited their instrument of ratification of the MLI on, respectively, 20 September 2018 and 30 September 2022. The MLI therefore entered into force for the Slovak Republic on 1 January 2019 and for South Africa on 1 January 2023.

Unless stated otherwise in the modifications document, the provisions of the MLI will have effect with respect to the [Slovak Republic - South Africa Income Tax Treaty \(1998\)](#):

- in respect of withholding taxes on amounts paid or credited to non-residents, if the event giving rise to such taxes occurred on or after 1 January 2023; and
- in respect of all other taxes imposed by a contracting state on taxes imposed in respect of tax periods beginning on or after 1 July 2023.