

Multilateral Instrument (MLI) – South Africa Publishes 23 English Synthesized Texts

30 January 2023

Report from IBFD Tax Treaties Unit

On 27 January 2023, the South African Revenue Service published 23 synthesized texts in the English language, displaying the modifications made to the treaties by the MLI.

South Africa deposited its instrument of ratification of the MLI on 30 September 2022 and the MLI entered into force for South Africa on 1 January 2023.

MLI affected texts were published by South Africa for the following treaties:

- [Australia - South Africa Income Tax Treaty \(1999\) \(MLI synthesized text 2023\);](#)
- [Austria - South Africa Income and Capital Tax Treaty \(1996\) \(MLI synthesized text 2023\);](#)
- [Bulgaria - South Africa Income Tax Treaty \(2004\) \(MLI synthesized text 2023\);](#)
- [Canada - South Africa Income Tax Treaty \(1995\) \(MLI synthesized text 2023\);](#)
- [Cyprus - South Africa Income and Capital Tax Treaty \(1997\) \(MLI synthesized text 2023\);](#)
- [Czech Republic - South Africa Income Tax Treaty \(1996\) \(MLI synthesized text 2023\);](#)
- [Finland - South Africa Income Tax Treaty \(1995\) \(MLI synthesized text 2023\);](#)
- [India - South Africa Income Tax Treaty \(1996\) \(MLI synthesized text 2023\);](#)
- [Ireland - South Africa Income Tax Treaty \(1997\) \(MLI synthesized text 2023\);](#)
- [Japan - South Africa Income Tax Treaty \(1997\) \(MLI synthesized text 2023\);](#)
- [Korea \(Rep.\) - South Africa Income Tax Treaty \(1995\) \(MLI synthesized text 2023\);](#)
- [Lesotho - South Africa Income Tax Treaty \(2014\) \(MLI synthesized text 2023\);](#)
- [Luxembourg - South Africa Income and Capital Tax Treaty \(1998\) \(MLI synthesized text 2023\);](#)
- [Mauritius - South Africa Income Tax Treaty \(2013\) \(MLI synthesized text 2023\);](#)
- [Norway - South Africa Income Tax Treaty \(1996\) \(MLI synthesized text 2023\);](#)
- [Oman - South Africa Income Tax Treaty \(2002\) \(MLI synthesized text 2023\);](#)
- [Poland - South Africa Income Tax Treaty \(1993\) \(MLI synthesized text 2023\);](#)
- [Qatar - South Africa Income Tax Treaty \(2015\) \(MLI synthesized text 2023\);](#)
- [Saudi Arabia - South Africa Income and Capital Tax Treaty \(2007\) \(MLI synthesized text 2023\);](#)
- [Singapore - South Africa Income Tax Treaty \(2015\) \(MLI synthesized text 2023\);](#)
- [Slovak Republic - South Africa Income Tax Treaty \(1998\) \(MLI synthesized text 2023\);](#)
- [South Africa - Thailand Income Tax Treaty \(1996\) \(MLI synthesized text 2023\);](#) and
- [South Africa - United Arab Emirates Income Tax Treaty \(2015\) \(MLI synthesized text 2023\).](#)

The purpose of the synthesized texts is to facilitate the understanding of the application of the MLI but they are not in themselves a source of law.

South Africa; G20; OECD - Multilateral Instrument (MLI) – South Africa Publishes 23 English Synthesized Texts (30 Jan. 2023),
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