

South Africa

A. Progress in the implementation of the minimum standard

South Africa has 79 tax agreements in force, as reported in its response to the Peer Review questionnaire.

South Africa signed the MLI in 2017 and has not listed its agreements with Germany, Grenada, Sierra Leone and Zambia. It indicated in its response to the Peer Review questionnaire that bilateral negotiations would be used with respect to its agreements with Brazil, Germany and Zambia. These agreements will therefore not, at this stage, be modified by the MLI.

South Africa is implementing the minimum standard through the inclusion of the preamble statement and the PPT.¹³⁵

The agreements that will be modified by the MLI will come into compliance with the minimum standard once the provisions of the MLI take effect.

B. Implementation issues

South Africa's listed agreements under the MLI will start to be compliant after South Africa's ratification of the MLI. South Africa is encouraged to ratify the MLI as soon as possible.

As mentioned above, South Africa has not listed its agreements with Grenada and Sierra Leone under the MLI. Listing the agreements under the MLI or entering into bilateral renegotiations to implement the minimum standard would ensure that the minimum standard could be implemented in those non-covered agreements.

Summary of the jurisdiction response – South Africa

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)	Comments
1	Algeria*	No	N/A	Yes	N/A	
2	Australia	No	N/A	Yes	N/A	
3	Austria	No	N/A	Yes	N/A	
4	Belarus*	No	N/A	Yes	N/A	
5	Belgium	No	N/A	Yes	N/A	
6	Botswana	No	N/A	Yes	N/A	
7	Brazil	No	N/A	Yes	N/A	
8	Bulgaria	No	N/A	Yes	N/A	
9	Cameroon	No	N/A	Yes	N/A	
10	Canada	No	N/A	Yes	N/A	
11	Chile	No	N/A	Yes	N/A	
12	China (People's Republic of)	No	N/A	Yes	N/A	
13	Chinese Taipei*	No	N/A	Yes	N/A	

¹³⁵ For its agreements listed under the MLI, South Africa is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI).

14	Croatia	No	N/A	Yes	N/A	
15	Cyprus*	No	N/A	Yes	N/A	
16	Czech Republic	No	N/A	Yes	N/A	
17	Democratic Republic of the Congo	No	N/A	Yes	N/A	
18	Denmark	No	N/A	Yes	N/A	
19	Egypt	No	N/A	Yes	N/A	
20	Eswatini	No	N/A	Yes	N/A	
21	Ethiopia*	No	N/A	Yes	N/A	
22	Finland	No	N/A	Yes	N/A	
23	France	No	N/A	Yes	N/A	
24	Germany	No	N/A	No	N/A	
25	Ghana*	No	N/A	Yes	N/A	
26	Greece	No	N/A	Yes	N/A	
27	Grenada	No	N/A	No	N/A	
28	Hong Kong (China)	No	N/A	Yes	N/A	
29	Hungary	No	N/A	Yes	N/A	
30	India	No	N/A	Yes	N/A	
31	Indonesia	No	N/A	Yes	N/A	
32	Iran*	No	N/A	Yes	N/A	
33	Ireland	No	N/A	Yes	N/A	
34	Israel	No	N/A	Yes	N/A	
35	Italy	No	N/A	Yes	N/A	
36	Japan	No	N/A	Yes	N/A	
37	Kenya	No	N/A	Yes	N/A	
38	Korea	No	N/A	Yes	N/A	
39	Kuwait*	No	N/A	Yes	N/A	
40	Lesotho*	No	N/A	Yes	N/A	
41	Luxembourg	No	N/A	Yes	N/A	
42	Malawi*	No	N/A	No	N/A	
43	Malaysia	No	N/A	Yes	N/A	
44	Malta	No	N/A	Yes	N/A	
45	Mauritius	No	N/A	Yes	N/A	
46	Mexico	No	N/A	Yes	N/A	
47	Mozambique*	No	N/A	Yes	N/A	
48	Namibia	No	N/A	Yes	N/A	
49	Netherlands	No	N/A	Yes	N/A	
50	New Zealand	No	N/A	Yes	N/A	
51	Nigeria	No	N/A	Yes	N/A	
52	Norway	No	N/A	Yes	N/A	
53	Oman	No	N/A	Yes	N/A	
54	Pakistan	No	N/A	Yes	N/A	
55	Poland	No	N/A	Yes	N/A	
56	Portugal	No	N/A	Yes	N/A	
57	Qatar	No	N/A	Yes	N/A	
58	Romania	No	N/A	Yes	N/A	
59	Russia	No	N/A	Yes	N/A	
60	Rwanda*	No	N/A	Yes	N/A	
61	Saudi Arabia	No	N/A	Yes	N/A	
62	Seychelles	No	N/A	Yes	N/A	
63	Sierra Leone	No	N/A	No	N/A	
64	Singapore	No	N/A	Yes	N/A	
65	Slovak Republic	No	N/A	Yes	N/A	

66	Spain	No	N/A	Yes	N/A	
67	Sweden	No	N/A	Yes	N/A	
68	Switzerland	No	N/A	Yes	N/A	
69	Tanzania*	No	N/A	Yes	N/A	
70	Thailand	No	N/A	Yes	N/A	
71	Tunisia	No	N/A	Yes	N/A	
72	Turkey	No	N/A	Yes	N/A	
73	Uganda*	No	N/A	Yes	N/A	
74	Ukraine	No	N/A	Yes	N/A	
75	United Arab Emirates	No	N/A	Yes	N/A	
76	United Kingdom	No	N/A	Yes	N/A	
77	United States	No	N/A	Yes	N/A	
78	Zambia	No	N/A	No	N/A	
79	Zimbabwe*	No	N/A	Yes	N/A	



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