

No. 44202. Turkey and South Africa

AGREEMENT BETWEEN THE REPUBLIC OF TURKEY AND THE REPUBLIC OF SOUTH AFRICA FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME. PRETORIA, 3 MARCH 2005 [*United Nations, Treaty Series, vol. 2459, I-44202.*]

PROTOCOL AMENDING THE AGREEMENT BETWEEN THE REPUBLIC OF TURKEY AND THE REPUBLIC OF SOUTH AFRICA FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME, SIGNED AT PRETORIA ON 3 MARCH 2005. ANKARA, 25 DECEMBER 2013*

Entry into force: 15 July 2017, in accordance with article II

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N° 44202. Turquie et Afrique du Sud

ACCORD ENTRE LA RÉPUBLIQUE TURQUE ET LA RÉPUBLIQUE D'AFRIQUE DU SUD TENDANT À ÉVITER LA DOUBLE IMPOSITION ET À PRÉVENIR L'ÉVASION FISCALE EN MATIÈRE D'IMPÔTS SUR LE REVENU. PRETORIA, 3 MARS 2005 [*Nations Unies, Recueil des Traités, vol. 2459, I-44202.*]

PROTOCOLE MODIFIANT L'ACCORD ENTRE LA RÉPUBLIQUE TURQUE ET LA RÉPUBLIQUE D'AFRIQUE DU SUD TENDANT À ÉVITER LA DOUBLE IMPOSITION ET À PRÉVENIR L'ÉVASION FISCALE EN MATIÈRE D'IMPÔTS SUR LE REVENU, SIGNÉ À PRETORIA LE 3 MARS 2005. ANKARA, 25 DÉCEMBRE 2013*

Entrée en vigueur : 15 juillet 2017, conformément à l'article II

Textes authentiques : anglais et turc

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**PROTOCOL AMENDING THE AGREEMENT
BETWEEN
THE REPUBLIC OF TURKEY
AND
THE REPUBLIC OF SOUTH AFRICA
FOR THE AVOIDANCE OF DOUBLE TAXATION
AND
THE PREVENTION OF FISCAL EVASION WITH
RESPECT TO TAXES ON INCOME,
SIGNED AT PRETORIA ON 3 MARCH 2005**

The Republic of Turkey and the Republic of South Africa

DESIRING to amend the Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, signed at Pretoria on 3 March 2005 (hereinafter referred to as "the Agreement");

HAVE AGREED AS FOLLOWS:

ARTICLE I

Article 24 of the Agreement shall be deleted and replaced by the following:

"ARTICLE 24

EXCHANGE OF INFORMATION

1. The competent authorities of the Contracting States shall exchange such information as is foreseeably relevant for carrying out the provisions of this Agreement or to the administration or enforcement of the domestic laws concerning taxes of every kind and description imposed on behalf of the Contracting States, or of their political subdivisions or local authorities, in so far as the taxation thereunder is not contrary to the Agreement. The exchange of information is not restricted by Articles 1 and 2.
2. Any information received under paragraph 1 by a Contracting State shall be treated as secret in the same manner as information obtained under the domestic laws of that State and shall be disclosed only to persons or authorities (including courts and administrative bodies) concerned with the assessment or collection of, the enforcement or prosecution in respect of, the determination of appeals in relation to the taxes referred to in paragraph 1, or the oversight of the above. Such persons or authorities shall use the information only for such purposes. They may disclose the information in public court proceedings or in judicial decisions.
3. In no case shall the provisions of paragraphs 1 and 2 be construed so as to impose on a Contracting State the obligation:
 - (a) to carry out administrative measures at variance with the laws and administrative practice of that or of the other Contracting State;
 - (b) to supply information which is not obtainable under the laws or in the normal course of the administration of that or of the other Contracting State;
 - (c) to supply information which would disclose any trade, business, industrial, commercial or professional secret or trade process, or information, the disclosure of which would be contrary to public policy (ordre public).
4. If information is requested by a Contracting State in accordance with this Article, the other Contracting State shall use its information gathering measures to obtain the