

No. 45154. South Africa and Brazil

CONVENTION BETWEEN THE GOVERNMENT OF THE REPUBLIC OF SOUTH AFRICA AND THE GOVERNMENT OF THE FEDERATIVE REPUBLIC OF BRAZIL FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME. PRETORIA, 8 NOVEMBER 2003 [*United Nations, Treaty Series, vol. 2529, I-45154.*]

PROTOCOL AMENDING THE CONVENTION BETWEEN THE GOVERNMENT OF THE REPUBLIC OF SOUTH AFRICA AND THE GOVERNMENT OF THE FEDERATIVE REPUBLIC OF BRAZIL FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME, SIGNED AT PRETORIA ON 8 NOVEMBER 2003. PRETORIA, 31 JULY 2015*

Entry into force: 10 February 2018, in accordance with article II

Authentic texts: English and Portuguese

Registration with the Secretariat of the United Nations: South Africa, 25 January 2019

*No UNTS volume number has yet been determined for this record. The Text(s) reproduced below, if attached, are the authentic texts of the agreement /action attachment as submitted for registration and publication to the Secretariat. For ease of reference they were sequentially paginated. Translations, if attached, are not final and are provided for information only.

N° 45154. Afrique du Sud et Brésil

CONVENTION ENTRE LE GOUVERNEMENT DE LA RÉPUBLIQUE SUD-AFRICAINE ET LE GOUVERNEMENT DE LA RÉPUBLIQUE FÉDÉRATIVE DU BRÉSIL TENDANT À ÉVITER LA DOUBLE IMPOSITION ET À PRÉVENIR L'ÉVASION FISCALE EN MATIÈRE D'IMPÔTS SUR LE REVENU. PRETORIA, 8 NOVEMBRE 2003 [*Nations Unies, Recueil des Traités, vol. 2529, I-45154.*]

PROTOCOLE MODIFIANT LA CONVENTION ENTRE LE GOUVERNEMENT DE LA RÉPUBLIQUE SUD-AFRICAINE ET LE GOUVERNEMENT DE LA RÉPUBLIQUE FÉDÉRATIVE DU BRÉSIL TENDANT À ÉVITER LA DOUBLE IMPOSITION ET À PRÉVENIR L'ÉVASION FISCALE EN MATIÈRE D'IMPÔTS SUR LE REVENU, SIGNÉE À PRÉTORIA LE 8 NOVEMBRE 2003. PRETORIA, 31 JUILLET 2015*

Entrée en vigueur : 10 février 2018, conformément à l'article II

Textes authentiques : anglais et portugais

Enregistrement auprès du Secrétariat de l'Organisation des Nations Unies : Afrique du Sud, 25 janvier 2019

*Aucun numéro de volume n'a encore été attribué à ce dossier. Les textes disponibles qui sont reproduits ci-dessous sont les textes originaux de l'accord ou de l'action tels que soumis pour enregistrement. Par souci de clarté, leurs pages ont été numérotées. Les traductions qui accompagnent ces textes ne sont pas définitives et sont fournies uniquement à titre d'information.

PROTOCOL AMENDING THE CONVENTION

BETWEEN

**THE GOVERNMENT OF THE
REPUBLIC OF SOUTH AFRICA**

AND

**THE GOVERNMENT OF THE FEDERATIVE
REPUBLIC OF BRAZIL**

FOR THE AVOIDANCE OF DOUBLE TAXATION

AND

**THE PREVENTION OF FISCAL EVASION WITH
RESPECT TO TAXES ON INCOME,**

SIGNED AT PRETORIA ON 8 NOVEMBER 2003

PREAMBLE

The Government of the Republic of South Africa and the Government of the Federative Republic of Brazil;

DESIRING to amend the Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, signed at Pretoria on 8 November 2003 (hereinafter referred to as "the Convention");

HAVE AGREED AS FOLLOWS:

ARTICLE I

Article 26 of the Convention shall be deleted and replaced by the following:

"ARTICLE 26

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 Convention or to the administration or enforcement of the domestic laws concerning taxes of every kind and description imposed on behalf of the Contracting States, in so far as the taxation thereunder is not contrary to the Convention. The exchange of information is not restricted by Articles 1 and 2, but it covers only federal taxes in the case of Brazil and national taxes in the case of South Africa.
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;