

No. 45788

**South Africa
and
Uganda**

Convention between the Government of the Republic of Uganda and the Government of the Republic of South Africa for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income. Cape Town, 27 May 1997

Entry into force: *9 April 2001 by notification, in accordance with article 29*

Authentic text: *English*

Registration with the Secretariat of the United Nations: *South Africa, 2 February 2009*

**Afrique du Sud
et
Ouganda**

Convention entre le Gouvernement de la République de l'Ouganda et le Gouvernement de la République sud-africaine tendant à éviter la double imposition et à prévenir l'évasion fiscale en matière d'impôts sur le revenu. Le Cap, 27 mai 1997

Entrée en vigueur : *9 avril 2001 par notification, conformément à l'article 29*

Texte authentique : *anglais*

Enregistrement auprès du Secrétariat des Nations Unies : *Afrique du Sud, 2 février 2009*

[ENGLISH TEXT – TEXTE ANGLAIS]

CONVENTION

BETWEEN

THE GOVERNMENT OF THE REPUBLIC OF UGANDA

AND

THE GOVERNMENT OF THE REPUBLIC OF SOUTH AFRICA

FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE

PREVENTION OF FISCAL EVASION WITH RESPECT TO

TAXES ON INCOME

Preamble

The Government of the Republic of Uganda and the Government of the Republic of South Africa desiring to promote and strengthen the economic relations between the two countries, and to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,

Have agreed as follows:

Article 1

Personal Scope

This Convention shall apply to persons who are residents of one or both of the Contracting States.

Article 2

Taxes Covered

1. This Convention shall apply to taxes on income imposed on behalf of a Contracting State or of its political subdivisions or local authorities, irrespective of the manner in which they are levied.
2. There shall be regarded as taxes on income all taxes imposed on total income or on elements of income, including taxes on gains from the alienation of movable or immovable property and taxes on the total amounts of wages or salaries paid by enterprises.

3. The existing taxes to which this Convention shall apply are:

(a) in South Africa:

- (i) the normal tax; and
- (ii) the secondary tax on companies;

(hereinafter referred to as "South African tax"); and

(b) in Uganda, the income tax (including the income tax charged on corporations);

(hereinafter referred to as "Ugandan tax").

4. The Convention shall apply also to any identical or substantially similar taxes which are imposed by either Contracting State after the date of signature of the Convention in addition to, or in place of, the existing taxes. The competent authorities of the Contracting States shall notify each other of any significant changes which have been made in their respective taxation laws.

Article 3

General Definitions

1. For the purposes of this Convention, unless the context otherwise requires:
 - (a) the term "South Africa" means the Republic of South Africa and, when used in a geographical sense, includes the territorial sea thereof as well as any area outside the territorial sea, including the continental shelf, which has been or may hereafter be designated, under the laws of South Africa and in accordance with international law, as an area within which South Africa may exercise sovereign rights or jurisdiction;
 - (b) the term "Uganda" means the Republic of Uganda;
 - (c) the terms "a Contracting State" and "the other Contracting State" mean South Africa or Uganda, as the context requires;
 - (d) the term "company" means any body corporate or any entity which is treated as a company or body corporate for tax purposes;
 - (e) the term "competent authority" means:
 - (i) in South Africa, the Commissioner for Inland Revenue or his authorised representative; and
 - (ii) in Uganda, the Commissioner for the Internal Revenue Department of the Uganda Revenue Authority or his authorised representative;