

No. 47519

**South Africa
and
Russian Federation**

Agreement between the Government of the Republic of South Africa and the Government of the Russian Federation for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income (with protocol). Pretoria, 27 November 1995

Entry into force: *9 July 2003 by notification, in accordance with article 27*

Authentic texts: *English and Russian*

Registration with the Secretariat of the United Nations: *South Africa, 18 May 2010*

**Afrique du Sud
et
Fédération de Russie**

Accord entre le Gouvernement de la République sud-africaine et le Gouvernement de la Fédération de Russie tendant à éviter la double imposition et à prévenir l'évasion fiscale en matière d'impôts sur le revenu (avec protocole). Pretoria, 27 novembre 1995

Entrée en vigueur : *9 juillet 2003 par notification, conformément à l'article 27*

Textes authentiques : *anglais et russe*

Enregistrement auprès du Secrétariat des Nations Unies : *Afrique du Sud, 18 mai 2010*

[ENGLISH TEXT – TEXTE ANGLAIS]

AGREEMENT

BETWEEN

THE GOVERNMENT OF THE REPUBLIC OF SOUTH AFRICA

AND

THE GOVERNMENT OF THE RUSSIAN FEDERATION

FOR THE AVOIDANCE OF DOUBLE TAXATION

AND THE PREVENTION OF FISCAL EVASION

WITH RESPECT TO TAXES ON INCOME

The Government of the Republic of South Africa and the Government of the Russian Federation desiring to promote and strengthen the relations between the two countries,

Have agreed as follows:

Article 1

Personal Scope

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

Article 2

Taxes Covered

1. This Agreement shall apply to taxes on income imposed in a Contracting State 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 income from the alienation of movable or immovable property.
3. The existing taxes to which the Agreement shall apply are in particular:
 - (a) in Russia - taxes imposed in accordance with the following Laws of the Russian Federation:

- (i) "On taxes on profits of enterprises and organisations";
- (ii) "On the income tax on individuals";

(hereinafter referred to as "Russian tax");

(b) in South Africa:

- (i) the normal tax;
- (ii) the non-resident shareholders' tax;
- (iii) the secondary tax on companies;

(hereinafter referred to as "South African tax").

4. This Agreement shall also apply to any other taxes of a substantially similar character which are subsequently imposed in addition to, or in place of, the taxes mentioned in paragraph 3.
5. The competent authorities of the Contracting States shall notify each other of any substantial changes which have been made in their respective taxation laws.

Article 3

General Definitions

1. For the purposes of this Agreement, unless the context otherwise requires:
 - (a) the term "Russia" means the Russian Federation and when used in a geographical sense, means its territory, including internal waters and territorial sea, airspace above them as well as exclusive economic zone and continental shelf where the Russian Federation exercises sovereign rights and jurisdiction in conformity with federal and international law;

- (b) the term "South Africa" means the Republic of South Africa and, when used in a geographical sense, means its territory including the territorial sea thereof as well as any area outside the territorial sea which has been or may hereafter be designated, under the laws of South Africa and international law, as areas within which South Africa may exercise sovereign rights or jurisdiction;
- (c) the terms "Contracting State" and "the other Contracting State" mean Russia or South Africa as the context requires;
- (d) the term "person" comprises an individual, an enterprise, a company and any other body of persons;
- (e) the term "company" means any body corporate or any entity which is treated as a body corporate for tax purposes;
- (f) the terms "enterprise of a Contracting State" and "enterprise of the other Contracting State" mean respectively an enterprise carried on by a resident of a Contracting State and an enterprise carried on by a resident of the other Contracting State;
- (g) the term "competent authority" means:
 - (i) in the case of Russia, the Ministry of Finance of the Russian Federation or its authorised representative; and
 - (ii) in the case of South Africa, the Commissioner for Inland Revenue or his authorised representative;
- (h) the term "international traffic" means any transport by ship or aircraft operated by a resident of a Contracting State, except when the ship or aircraft is operated solely between places in a single Contracting State.