

No. 55622*

**South Africa
and
Cameroon**

Convention between the Government of the Republic of South Africa and the Government of the Republic of Cameroon for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income (with protocol). Yaoundé, 19 February 2015

Entry into force: *13 July 2017 by notification, in accordance with article 29*

Authentic texts: *English and French*

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**Afrique du Sud
et
Cameroun**

Convention entre le Gouvernement de la République sud-africaine et le Gouvernement de la République du Cameroun tendant à éviter la double imposition et à prévenir l'évasion fiscale en matière d'impôts sur le revenu (avec protocole). Yaoundé, 19 février 2015

Entrée en vigueur : *13 juillet 2017 par notification, conformément à l'article 29*

Textes authentiques : *anglais et français*

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CONVENTION

BETWEEN

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

AND

**THE GOVERNMENT OF THE
REPUBLIC OF CAMEROON**

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 South Africa and the Government of the Republic of Cameroon;

DESIRING 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

PERSONS COVERED

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 amount of wages or salaries.
3. The existing taxes to which the Convention shall apply are, in particular:
 - (a) in Cameroon:
 - (i) the personal income tax;
 - (ii) the company tax;
 - (iii) the minimum tax on companies and individuals;
 - (iv) the special tax on income; and
 - (v) the housing loans fund tax and the employment fund tax;

as well as prepayments, other withholding taxes and surcharges to the said taxes;

(hereinafter referred to as "Cameroonian tax"); and

(b) in South Africa:

- (i) the normal tax;
- (ii) the secondary tax on companies;
- (iii) the withholding tax on royalties; and
- (iv) the tax on foreign entertainers and sportspersons;

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

4. The Convention shall apply also to any identical or substantially similar taxes that are imposed 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 that have been made in their taxation laws.

ARTICLE 3

GENERAL DEFINITIONS

1. For the purposes of this Convention, unless the context otherwise requires:
- (a) the term "Cameroon" means the territory of the Republic of Cameroon, and when used in a geographical sense, includes the territorial sea and any area adjacent to the coast beyond the territorial waters, over which Cameroon exercises sovereign rights, in accordance with Cameroonian legislation and international law, and which has been or may hereafter be designated as an area within which Cameroon may exercise rights with respect to the sea bed and subsoil and their natural resources;
 - (b) 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;
 - (c) the terms "a Contracting State" and "the other Contracting State" mean Cameroon or South Africa, as the context requires;
 - (d) the term "company" means any body corporate or any entity that is treated as a body corporate for tax purposes;
 - (e) the term "competent authority" means:
 - (i) in Cameroon, the Minister in charge of Finance or an authorised representative of the Minister; and
 - (ii) in South Africa, the Commissioner for the South African Revenue Service or an authorised representative of the Commissioner;

- (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 “international traffic” means any transport by a ship or aircraft operated by an enterprise of a Contracting State, except when the ship or aircraft is operated solely between places in the other Contracting State;
 - (h) the term “national”, in relation to a Contracting State, means:
 - (i) any individual possessing the nationality or citizenship of that Contracting State; and
 - (ii) any legal person, partnership or association deriving its status as such from the laws in force in that Contracting State;
 - (i) the term “person” includes an individual, a company and any other body of persons that is treated as an entity for tax purposes; and
 - (j) the term “tax” means Cameroonian tax or South African tax, as the context requires.
2. As regards the application of the provisions of the Convention at any time by a Contracting State, any term not defined therein shall, unless the context otherwise requires, have the meaning that it has at that time under the law of that State for the purposes of the taxes to which the Convention applies, any meaning under the applicable tax laws of that State prevailing over a meaning given to the term under other laws of that State.

ARTICLE 4

RESIDENT

1. For the purposes of this Convention, the term “resident of a Contracting State” means any person who, under the laws of that State, is liable to tax therein by reason of that person’s domicile, residence, place of management or any other criterion of a similar nature, and also includes that State and any political subdivision or local authority thereof. This term, however, does not include any person who is liable to tax in that State in respect only of income from sources therein.