

**No. 55623\***

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**South Africa  
and  
Uruguay**

**Agreement between the Government of the Republic of South Africa and the Government of the Oriental Republic of Uruguay for the exchange of information relating to tax matters. Pretoria, 7 August 2015**

**Entry into force:** *6 October 2017, in accordance with article 11*

**Authentic texts:** *English and Spanish*

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

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**Afrique du Sud  
et  
Uruguay**

**Accord entre le Gouvernement de la République sud-africaine et le Gouvernement de la République orientale de l'Uruguay relatif à l'échange de renseignements en matière fiscale. Pretoria, 7 août 2015**

**Entrée en vigueur :** *6 octobre 2017, conformément à l'article 11*

**Textes authentiques :** *anglais et espagnol*

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

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**AGREEMENT**

**BETWEEN**

**THE GOVERNMENT OF THE**

**REPUBLIC OF SOUTH AFRICA**

**AND**

**THE GOVERNMENT OF THE**

**ORIENTAL REPUBLIC OF URUGUAY**

**FOR THE EXCHANGE OF INFORMATION**

**RELATING TO TAX MATTERS**

## **PREAMBLE**

**WHEREAS** the Government of the Republic of South Africa and the Government of the Oriental Republic of Uruguay ("the Parties") have long been active in international efforts in the fight against financial and other crimes, including the targeting of terrorist financing;

**WHEREAS** the Parties wish to enhance and facilitate the terms and conditions governing the exchange of information relating to taxes;

**DESIRING THEREFORE** the Parties in concluding the following Agreement which contains obligations on the part of the Parties only,

**HAVE AGREED AS FOLLOWS:**

## **ARTICLE 1**

### **SCOPE OF THE AGREEMENT**

The Parties through their competent authorities shall provide assistance through exchange of information that is foreseeably relevant to the administration and enforcement of the domestic laws of the Parties concerning the taxes covered by this Agreement, including information that is foreseeably relevant to the determination, assessment, and collection of such taxes, the recovery and enforcement of tax claims with respect to persons subject to such taxes, or to the investigation of tax matters or the prosecution of criminal tax matters in relation to such persons. Information shall be exchanged in accordance with the provisions of this Agreement and shall be treated as confidential in the manner provided in Article 8. The rights and safeguards secured to persons by the laws or administrative practice of the requested Party remain applicable to the extent that they do not unduly prevent or delay effective exchange of information.

## **ARTICLE 2**

### **JURISDICTION**

A requested Party is not obligated to provide information which is neither held by its authorities nor in the possession or control of persons who are within its territorial jurisdiction.

## **ARTICLE 3**

### **TAXES COVERED**

1. This Agreement shall apply to the following taxes imposed by the Parties:
  - (a) in the case of Uruguay, all taxes imposed or administered by the Government of Uruguay; and
  - (b) in the case of South Africa:
    - (i) the normal tax;
    - (ii) the withholding tax on royalties;
    - (iii) the dividend tax;
    - (iv) the withholding tax on interest;
    - (v) the tax on foreign entertainers and sportspersons; and
    - (vi) the value-added tax.
2. This Agreement shall apply also to any identical taxes imposed after the date of signature of the Agreement in addition to or in place of the existing taxes, or any substantially similar taxes if the Parties so agree. The competent authority of each Party shall notify the other of substantial changes in laws which may affect the obligations of that Party pursuant to this Agreement.

## ARTICLE 4

### GENERAL DEFINITIONS

1. In this Agreement:
  - (a) the term “Uruguay” means the territory of the Oriental Republic of Uruguay, and when used in a geographical sense, means the territory on which the tax laws are applied, including the maritime areas under Uruguayan sovereign rights or jurisdiction in accordance with international law and national law; and
  - (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 of jurisdiction;
  - (c) the term “company” means any body corporate or any entity that is treated as a body corporate for tax purposes;
  - (d) the term “competent authority” means:
    - (i) in the case of Uruguay, the Minister of Economy and Finance or an authorised representative of the Minister; and
    - (ii) in the case of South Africa, the Commissioner of the South African Revenue Service or an authorised representative of the Commissioner;
  - (e) the term “criminal laws” means all criminal laws designated as such under domestic law, irrespective of whether such are contained in the tax laws, the criminal code or other statutes;
  - (f) the term “criminal tax matters” means tax matters involving intentional conduct which is liable to prosecution under the criminal laws of the requesting Party;
  - (g) the term “information” means any fact, statement, document or record in whatever form;