

UK/NAMIBIA DOUBLE TAXATION CONVENTION
SIGNED 14 JUNE 1967
Protocol to the 1962 Convention, and Notes

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CONTENTS

	Page No
Article I	4
Article II	5
Exchange of Notes	6

**PROTOCOL AMENDING THE 1962 CONVENTION FOR THE AVOIDANCE OF
DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH
RESPECT TO TAXES ON INCOME**

The Government of the United Kingdom of Great Britain and Northern Ireland and
the Government of the Republic of South Africa,

Desiring to conclude a Protocol to amend the Convention between the Contracting
Parties for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with
respect to Taxes on Income, signed at Cape Town on the 28th May, 1962 (hereinafter
referred to as "the Convention");

Have agreed as follows:

Article I

The second sentence of paragraph (1) of Article XX of the Convention (which sentence begins with the words "Where such income is an ordinary dividend" and ends with the words "the dividend exceeds that fixed rate") shall be deleted and the following substituted:

"Where such income is a dividend paid by a company which is a resident of South Africa to a company which is a resident of the United Kingdom which controls directly or indirectly not less than one-tenth of the voting power in the former company, the credit shall take into account (in addition to any South African tax payable in respect of the dividend) the South African tax payable by that former company in respect of its profits."

Article II

(1) This Protocol shall be ratified and the instruments of ratification shall be exchanged at London as soon as possible.

(2) This Protocol shall enter into force on the date on which the instruments of ratification are exchanged and shall thereupon have effect in relation only to

(a) Dividends payable after the specified date, and

(b) Dividends payable on or before the specified date which are chargeable to United Kingdom tax for a year of assessment which commences after the specified date,

and in relation to such dividends this Protocol shall be regarded as an integral part of the Convention. In this paragraph the term "specified date" means the date of entry into force of this Protocol.

In witness whereof the undersigned, duly authorised thereto, have signed this Protocol.

Done in duplicate at Cape Town this Fourteenth day of June, One Thousand Nine Hundred and Sixty-seven, in the English and Afrikaans languages, both texts being equally authoritative.

FOR THE GOVERNMENT OF THE UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND:

John Nicholls

FOR THE GOVERNMENT OF THE REPUBLIC OF SOUTH AFRICA:

H. Muller

EXCHANGE OF NOTES

HER MAJESTY'S AMBASSADOR AT CAPE TOWN TO THE SOUTH AFRICAN
MINISTER FOR FOREIGN AFFAIRS

Cape Town,
14 June, 1967

Monsieur le Ministre,

I have the honour to refer to the Exchange of Notes of the 8th of August 1962, between the Government of the United Kingdom of Great Britain and Northern Ireland and the Government of the Republic of South Africa extending to the territory of South West Africa the Convention for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income, signed at Cape Town on the 28th of May 1962.

On signing this day the Protocol amending Article XX of the Convention, I have the honour to propose on behalf of the Government of the United Kingdom that the provisions of the Protocol shall also apply to the extension to South West Africa of the Convention as if,

(i) In the Protocol any reference to "South Africa" were a reference to "the territory of South West Africa", and

(ii) In the Protocol any reference to "South African tax" were a reference to the taxes which are levied in the territory of South West Africa and to which the extension of the Convention applies.

If the foregoing proposal is acceptable to the Government of the Republic of South Africa, I have the honour to suggest that the present Note and Your Excellency's reply to that effect shall be regarded as constituting an agreement between the two Governments which shall enter into force when each of the Governments shall have notified in writing to the other Government that the necessary measures have been taken on its side to give the extension hereby effected the force of law, and, if such notifications are not given on the same date, on the date of the later notification.

I have the honour to be, with the highest consideration, Monsieur le Ministre,

Your Excellency's obedient
Servant,
John Nicholls

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THE SOUTH AFRICAN MINISTER FOR FOREIGN AFFAIRS TO HER MAJESTY'S
AMBASSADOR AT CAPE TOWN

Cape Town,
14th June, 1967

Your Excellency,

I have the honour to acknowledge receipt of your Note of today's date which reads as follows:

"I have the honour to refer to the Exchange of Notes of the 8th of August 1962, between the Government of the United Kingdom of Great Britain and Northern Ireland and the Government of the Republic of South Africa extending to the territory of South West Africa the Convention for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income, signed at Cape Town on the 28th of May 1962.

On signing this day the Protocol amending Article XX of the Convention, I have the honour to propose on behalf of the Government of the United Kingdom that the provisions of the Protocol shall also apply to the extension to South West Africa of the Convention as if,

(i) In the Protocol any reference to "South Africa" were a reference to "the territory of South West Africa", and

(ii) In the Protocol any reference to "South African tax" were a reference to the taxes which are levied in the territory of South West Africa and to which the extension of the Convention applies.

If the foregoing proposal is acceptable to the Government of the Republic of South Africa, I have the honour to suggest that the present Note and Your Excellency's reply to that effect shall be regarded as constituting an agreement between the two Governments which shall enter into force when each of the Governments shall have notified in writing to the other Government that the necessary measures have been taken on its side to give the extension hereby effected the force of law, and, if such notifications are not given on the same date, on the date of the later notification."

I have the honour to confirm that your Note and this Note be regarded as an Exchange of Notes (as provided for in Article XXIV (1) of the Convention between the Government of the Republic of South Africa and the Government of the United Kingdom of Great Britain and Northern Ireland for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, signed at Cape Town on the 28th May, 1962) placing on record the agreement between our two Governments that the aforesaid Convention be extended to the territory of South West Africa in the manner specified in your Note.

Please accept, Your Excellency, the renewed assurance of my highest consideration.

H. Muller