



# Government Gazette

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## GOVERNMENT NOTICE GOEWERMENTSKENNISGEWING

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### SOUTH AFRICAN REVENUE SERVICE SUID-AFRIKAANSE INKOMSTEDIENS

No. 527

14 April 2003

**Notice of proposed negotiation of a Convention for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital with the Government of the Republic of Cuba.**

At present there is no Convention for the Avoidance of Double Taxation between South Africa and Cuba. Discussions at official level are to be held at the beginning of June 2003 in order to negotiate a Convention and representations in this respect are invited and should be sent by 15 May 2003 to:

Petro Bester  
South African Revenue Service  
PO Box 402  
Pretoria  
0001

Facsimile number: (012) 422 5192; or  
E-mail address: [pbester@sars.gov.za](mailto:pbester@sars.gov.za)

#### Notes

1. A double taxation treaty aims to eliminate the double taxation of income arising in one State and paid to residents of another State. Without a treaty the income could be taxable both in the State where it arises and in the State of residence of the recipient. Under a double taxation treaty taxing rights are allocated between States in respect of various classes of income and there are provisions to eliminate cases of double taxation that remain.

2. Double taxation treaties provide certainty of treatment for cross-border economic activity. The business community has long welcomed such treaties as an essential part of the framework for international trade. Double taxation treaties also include provisions to counter avoidance and evasion – not least by measures providing for the exchange of information between Revenue Authorities.

**PJ Gordhan**  
**Commissioner for the South African Revenue Service**