Government Gazette
Staatskoerant

REPUBLIC OF SOUTH AFRICA
REPUBLIEK VAN SUID-AFRIKA

Vol. 453 Pretoria, 3 March Maart 2003 No. 24996

24996
9771682584003

AIDS HELPLINE: 0800-0123-22 Prevention is the cure

CONTENTS

No.		Page No.	Gazette No.
	GOVERNMENT NOTICE		
South African Revenue Service			
Government Notice			
337	Income Tax Act (58/1962): Convention between the Republic of South Africa and the Hellenic Republic for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital	2	24996

INHOUD

No.		Bladsy No.	Koerant No.
	GOEWERMENTSKENNISGEWING		
Suid-Afrikaanse Inkomstediens			
Goewermentskennisgewing			
337	Inkomstebelastingwet (58/1962): Konvensie tussen die Republiek van Suid-Afrika en die Helleense Republiek vir die vermyding van dubbelbelasting en die voorkoming van fiskale ontduiking met betrekking tot belastings op inkomste en op kapitaal	3	24996

GOVERNMENT NOTICE
GOEWERMENTSKENNISGEWING

SOUTH AFRICAN REVENUE SERVICES
SUID-AFRIKAANSE INKOMSTEDIENS

No. 337 **3 March 2003**

CONVENTION BETWEEN THE REPUBLIC OF SOUTH AFRICA AND THE HELLENIC REPUBLIC FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME AND ON CAPITAL

In terms of section 108(2) of the Income Tax Act, 1962 (Act No 58 of 1962), read in conjunction with section 231(4) of the Constitution of the Republic of South Africa, 1996 (Act No 108 of 1996), it is hereby notified that the Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital set out in the Schedule to this Notice has been entered into with the Government of the Hellenic Republic and has been approved by Parliament in terms of section 231(2) of the Constitution.

It is further notified in terms of paragraph 1 of Article 28 of the Convention, that the date of entry into force is 14 February 2003.

No. 337 **3 Maart 2003**

INKOMSTEBELASTINGWET, 1962

KONVENSIE TUSSEN DIE REPUBLIEK VAN SUID-AFRIKA EN DIE HELLEENSE REPUBLIEK VIR DIE VERMYDING VAN DUBBELBELASTING EN DIE VOORKOMING VAN FISKALE ONTDUIKING MET BETREKKING TOT BELASTINGS OP INKOMSTE EN OP KAPITAAL

Ingevolge artikel 108(2) van die Inkomstebelastingwet, 1962 (Wet No 58 van 1962), saamgelees met artikel 231(4) van die Grondwet van die Republiek van Suid-Afrika, 1996 (Wet No 108 van 1996), word hiermee kennis gegee dat die Konvensie vir die vermyding van dubbelbelasting en die voorkoming van fiskale ontduiking met betrekking tot belastings op inkomste en op kapitaal wat in die Bylae tot hierdie Kennisgewing vervat is, aangegaan is met die Regering van die Helleense Republiek en deur die Parlement goedgekeur is ingevolge artikel 231(2) van die Grondwet.

Daar word verder bekendgemaak dat ingevolge paragraaf 1 van Artikel 28 van die Konvensie, die datum van inwerkingtreding 14 Februarie 2003 is.

CONVENTION BETWEEN THE REPUBLIC OF SOUTH AFRICA AND THE HELLENIC REPUBLIC FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME AND ON CAPITAL

Preamble

The Government of the Republic of South Africa and the Government of the Hellenic Republic

Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,

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 and on capital 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 and on capital all taxes imposed on total income, on total capital, or on elements of income or of capital, including taxes on gains from the alienation of movable or immovable property, as well as taxes on capital appreciation.

3. The existing taxes to which the Convention shall apply are in particular:

a) In the case of the Hellenic Republic:

i) the income and capital tax on natural persons;
ii) the income tax and capital tax on legal persons;

(hereinafter referred to as "Hellenic tax").

b) In the case of South Africa:

i) the normal tax;
ii) the secondary tax on companies;

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

KONVENSIE TUSSEN DIE REPUBLIEK VAN SUID-AFRIKA EN DIE HELLEENSE REPUBLIEK VIR DIE VERMYDING VAN DUBBELBELASTING EN DIE VOORKOMING VAN FISKALE ONTDUIKING MET BETREKKING TOT BELASTINGS OP INKOMSTE EN OP KAPITAAL

Aanhef

Die Regering van die Republiek van Suid-Afrika en die Regering van die Helleense Republiek het,

Uit 'n begeerte om 'n Konvensie te sluit vir die vermyding van dubbelbelasting en die voorkoming van fiskale ontduiking met betrekking tot belastings op inkomste en op kapitaal,

Soos volg ooreengekom:

Artikel 1

Persone Gedek

Hierdie Konvensie is van toepassing op persone wat inwoners van een of van albei die Kontrakterende State is.

Artikel 2

Belastings Gedek

1. Hierdie Konvensie is van toepassing op belastings op inkomste en op kapitaal opgelê namens 'n Kontrakterende Staat of namens sy staatkundige onderverdelings of plaaslike owerhede, ongeag die wyse waarop hulle gehef word.

2. As belastings op inkomste en op kapitaal word geag alle belastings gehef op totale inkomste, op totale kapitaal, of op elemente van inkomste of van kapitaal, met inbegrip van belastings op winste uit die vervreemding van roerende of onroerende eiendom, asook belastings op kapitaalappresiasie.

3. Die bestaande belastings waarop die Konvensie van toepassing is, is in die besonder:

a) In die geval van die Helleense Republiek:

i) die inkomste- en kapitaalbelasting op natuurlike persone;
ii) die inkomstebelasting en kapitaalbelasting op regspersone;

(hierna "Helleense belasting" genoem).

b) In die geval van Suid-Afrika:

i) die normale belasting;
ii) die sekondêre belasting op maatskappye;

(hierna "Suid-Afrikaanse belasting" genoem).

4. The Convention shall apply also to any identical or substantially similar taxes which 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 substantial changes which have been made in their respective taxation laws.

Article 3

General Definitions

1. For the purposes of this Convention, unless the context otherwise requires:

a) the terms "a Contracting State" and "the other Contracting State" mean the Hellenic Republic or South Africa as the context requires;

b) the term "Hellenic Republic" comprises the territory of the Hellenic Republic and the part of the sea-bed and its subsoil under the Mediterranean Sea, over which the Hellenic Republic has sovereign rights in accordance with international law for the purpose of exploration, extraction or exploitation of the natural resources or such areas;

c) 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;

d) the term "person" includes an individual, a company and any other body of persons, but in the case of South Africa excludes a partnership;

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 "national" means:

i) any individual possessing the nationality of a Contracting State;
ii) any legal person or association deriving its status as such from the laws in force in a Contracting State;

h) the term "international traffic" means any transport by a ship or aircraft, except when the ship or aircraft is operated solely between places in a Contracting State;

4. Die Konvensie is ook van toepassing op enige identiese of wesenlik soortgelyke belastings wat benewens of in plaas van die bestaande belastings opgelê word na die datum van ondertekening van die Konvensie. Die bevoegde owerhede van die Kontrakterende State moet mekaar in kennis stel van enige noemenswaardige veranderinge wat aan hulle onderskeie belastingwette aangebring is.

Artikel 3

Algemene Woordomskrywings

1. By die toepassing van hierdie Konvensie, tensy die samehang anders vereis:

a) beteken die uitdrukkings "'n Kontrakterende Staat" en "die ander Kontrakterende Staat" die Helleense Republiek of Suid-Afrika, na gelang die samehang vereis;

b) sluit die uitdrukking "Helleense Republiek" die grondgebied van die Helleense Republiek en die gedeelte van die seebodem en ondergrond daarvan benede die Middellandse See in waaroor die Helleense Republiek ooreenkomstig die volkereg soewereine regte het vir doeleindes van die eksplorasie, winning of ontginning van die natuurlike hulpbronne van sodanige gebiede;

c) beteken die uitdrukking "Suid-Afrika" die Republiek van Suid-Afrika en, wanneer in geografiese verband gebruik, ook die territoriale waters daarvan asook enige deel buite die territoriale waters, met inbegrip van die kontinentale plat, wat ingevolge die reg van Suid-Afrika en ooreenkomstig die volkereg aangewys is of hierna aangewys word as 'n gebied waarbinne Suid-Afrika soewereine regte of jurisdiksie mag uitoefen;

d) sluit die uitdrukking "persoon" ook 'n individu, 'n maatskappy en enige ander liggaam van persone in, maar in die geval van Suid-Afrika word 'n vennootskap uitgesluit;

e) beteken die uitdrukking "maatskappy" enige regspersoon of enige entiteit wat vir belastingdoeleindes as 'n regspersoon behandel word;

f) beteken die uitdrukkings "onderneming van 'n Kontrakterende Staat" en "onderneming van die ander Kontrakterende Staat" onderskeidelik 'n onderneming gedryf deur 'n inwoner van 'n Kontrakterende Staat en 'n onderneming gedryf deur 'n inwoner van die ander Kontrakterende Staat;

g) beteken die uitdrukking "burger":

i) enige individu wat burgerskap van 'n Kontrakterende Staat besit;
ii) enige regspersoon of vereniging wat sy status as sodanig verkry uit die reg wat in 'n Kontrakterende Staat van krag is;

h) beteken die uitdrukking "internasionale verkeer" enige vervoer per skip of vliegtuig, behalwe wanneer die skip of vliegtuig slegs tussen plekke in die ander Kontrakterende Staat bedryf word;

i) the term "competent authority" means:

i) in the Hellenic Republic, the Minister of Finance or his authorised representative,

ii) in South Africa, the Commissioner for the South African Revenue Service or his authorised representative.

2. As regards the application 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:

a) in the Hellenic Republic, any person who, under the laws of the Hellenic Republic, is liable to tax therein by reason of his domicile, residence, place of management or any other criterion of a similar nature, but this term does not include any person who is liable to tax in the Hellenic Republic in respect only of income from sources in the Hellenic Republic or capital situated therein;

b) in South Africa, any individual who is ordinarily resident in South Africa and any person other than an individual which has its place of effective management in South Africa;

c) that State and any political subdivision or local authority thereof.

2. Where by reason of the provisions of paragraph 1 an individual is a resident of both Contracting States, then his status shall be determined as follows:

a) he shall be deemed to be a resident only of the State in which he has a permanent home available to him; if he has a permanent home available to him in both States, he shall be deemed to be a resident of the State with which his personal and economic relations are closer (centre of vital interests);

b) if the State in which he has his centre of vital interests cannot be determined, or if he has not a permanent home available to him in either State, he shall be deemed to be a resident only of the State in which he has an habitual abode;

c) if he has an habitual abode in both States or in neither of them, he shall be deemed to be a resident only of the State of which he is a national;

d) if he is a national of both States or of neither of them, the competent authorities of the Contracting States shall settle the question by mutual agreement.

i) beteken die uitdrukking "bevoegde owerheid":

i) in die Helleense Republiek, die Minister van Finansies of sy gemagtigde verteenwoordiger,
ii) in Suid-Afrika, die Kommissaris vir die Suid-Afrikaanse Inkomstediens of sy gemagtigde verteenwoordiger.

2. Betreffende die toepassing te eniger tyd van die Konvensie deur 'n Kontrakterende Staat, het enige uitdrukking wat nie daarin omskryf is nie, tensy die samehang anders vereis, die betekenis wat ingevolge daardie Staat se reg op daardie tydstip daaraan geheg word vir doeleindes van die belastings waarop die Konvensie van toepassing is, en geniet enige betekenis ingevolge die toepaslike belastingwette van daardie Staat voorrang bo 'n betekenis aan die uitdrukking gegee kragtens ander wette van daardie Staat.

Artikel 4

Inwoner

1. Vir doeleindes van hierdie Konvensie beteken die uitdrukking "inwoner van 'n Kontrakterende Staat":

a) in die Helleense Republiek, enige persoon wat, kragtens die wette van die Helleense Republiek, daarin belastingpligtig is uit hoofde van sy domisilie, verblyf, plek van bestuur of enige ander soortgelyke kriterium, maar hierdie uitdrukking sluit nie 'n persoon in nie wat in die Helleense Republiek belastingpligtig is slegs ten opsigte van inkomste verkry uit bronne in die Helleense Republiek of kapitaal daarin geleë nie;

b) in Suid-Afrika, enige individu wat gewoonlik in Suid-Afrika woonagtig is en enige persoon behalwe 'n individu wat sy plek van effektiewe bestuur in Suid-Afrika het;

c) daardie Staat en enige staatkundige onderafdeling of plaaslike owerheid daarvan.

2. Waar 'n individu uit hoofde van die bepalings van paragraaf 1 'n inwoner van albei Kontrakterende State is, dan word sy status soos volg bepaal:

a) hy word geag 'n inwoner te wees slegs van die Staat waarin hy 'n permanente tuiste tot sy beskikking het; indien hy in albei State 'n permanente tuiste tot sy beskikking het, word hy geag 'n inwoner te wees van die Staat waarmee sy persoonlike en ekonomiese betrekkinge die nouste is (tuiste van lewensbelange);

b) indien daar nie bepaal kan word in watter Staat hy sy tuiste van lewensbelange het nie, of indien hy in geeneen van die State 'n permanente tuiste tot sy beskikking het nie, word hy geag 'n inwoner te wees slegs van die Staat waarin hy 'n gebruiklike verblyfplek het;

c) indien hy 'n gebruiklike verblyfplek in albei State het, of in geeneen van hulle nie, word hy geag 'n inwoner te wees slegs van die Staat waarvan hy 'n burger is;

d) indien hy 'n burger van albei State is, of van geeneen van hulle nie, besleg die bevoegde owerhede van die Kontrakterende State die saak deur middel van onderlinge ooreenkoms.

3. Where by reason of the provisions of paragraph 1 a person other than an individual is a resident of both Contracting States, then it shall be deemed to be a resident only of the State in which its place of effective management is situated.

Article 5

Permanent Establishment

1. For the purposes of this Convention, the term "permanent establishment" means a fixed place of business through which the business of an enterprise is wholly or partly carried on.

2. The term "permanent establishment" includes especially:

a) a place of management;
b) a branch;
c) an office;
d) a factory;
e) a workshop, and
f) a mine, an oil or gas well, a quarry or any other place of extraction or exploitation of natural resources.

3. A building site, a construction, assembly or installation project or activities consisting of planning, supervising or consulting, in connection therewith constitute a permanent establishment only if the site, project or activities (together with other such sites, projects or activities, if any) last more than six months.

4. The term permanent establishment also includes the furnishing of services, including technical assistance and consultancy services, by an enterprise through employees or other personnel engaged by the enterprise for such purpose, where the activities of that nature continue for a period or periods amounting to or exceeding in the aggregate 120 days in any twelve-month period.

5. Notwithstanding the preceding provisions of this Article, the term "permanent establishment" shall be deemed not to include:

a) the use of facilities solely for the purpose of storage, display or delivery of goods or merchandise belonging to the enterprise;

b) the maintenance of a stock of goods or merchandise belonging to the enterprise solely for the purpose of storage, display or delivery;

c) the maintenance of a stock of goods or merchandise belonging to the enterprise solely for the purpose of processing by another enterprise;

d) the maintenance of a fixed place of business solely for the purpose of purchasing goods or merchandise, or of collecting information, for the enterprise;

e) the maintenance of a fixed place of business solely for the purpose of carrying on, for the enterprise, any other activity of a preparatory or auxiliary character;

3. Waar 'n ander persoon as 'n individu uit hoofde van die bepalings van paragraaf 1 'n inwoner van albei Kontrakterende State is, dan word dit geag 'n inwoner te wees slegs van die Staat waarin die plek van effektiewe bestuur daarvan geleë is.

Artikel 5

Permanente Saak

1. Vir doeleindes van hierdie Konvensie beteken die uitdrukking "permanente saak" 'n vaste besigheidsplek waardeur die besigheid van 'n onderneming geheel en al of gedeeltelik gedryf word.

2. Die uitdrukking "permanente saak" sluit veral in:

a) 'n plek van bestuur;
b) 'n tak;
c) 'n kantoor;
d) 'n fabriek;
e) 'n werkwinkel, en
f) 'n myn, 'n olie- of gasbron, 'n steengroef of enige ander plek van ontginning of eksploitering van natuurlike hulpbronne.

3. 'n Bouterrein, 'n konstruksie-, monteer- of installasieprojek of bedrywighede wat bestaan uit beplanning, toesighouding of konsultasie in verband daarmee, maak 'n permanente saak uit slegs indien die terrein, projek of bedrywighede (tesame met ander sodanige terreine, projekte of bedrywighede, indien enige) langer as ses maande bestaan.

4. Die uitdrukking permanente saak sluit ook in die verskaffing van dienste, met inbegrip van tegniese bystand en konsultasiedienste, deur 'n onderneming deur middel van werknemers of ander personeel vir sodanige doel deur die onderneming in diens geneem, waar die bedrywighede van daardie aard voortduur vir 'n tydperk of tydperke wat gelyk is aan of altesaam 120 dae in enige tydperk van twaalf maande te bowe gaan.

5. Ondanks die voorgaande bepalings van hierdie Artikel, word die uitdrukking "permanente saak" geag nie in te sluit nie:

a) die gebruik van fasiliteite slegs met die doel om goedere of handelsware wat aan die onderneming behoort, te berg, te vertoon of af te lewer;

b) die instandhouding van 'n voorraad goedere of handelsware wat aan die onderneming behoort, slegs met die doel om dit te berg, te vertoon of af te lewer;

c) die instandhouding van 'n voorraad goedere of handelsware wat aan die onderneming behoort, slegs vir die doel van verwerking deur 'n ander onderneming;

d) die instandhouding van 'n vaste besigheidsplek slegs met die doel om vir die onderneming goedere of handelsware aan te koop of om inligting in te win;

e) die instandhouding van 'n vaste besigheidsplek slegs met die doel om enige ander bedrywigheid wat van 'n voorlopige of bykomstige aard is, vir die onderneming te beoefen;

f) the maintenance of a fixed place of business solely for any combination of activities mentioned in subparagraphs a) to e), provided that the overall activity of the fixed place of business resulting from this combination is of a preparatory or auxiliary character.

6. Notwithstanding the provisions of paragraphs 1 and 2, where a person - other than an agent of an independent status to whom paragraph 8 applies - is acting on behalf of an enterprise and has, and habitually exercises, in a Contracting State an authority to conclude contracts in the name of the enterprise, that enterprise shall be deemed to have a permanent establishment in that State in respect of any activities which that person undertakes for the enterprise, unless the activities of such person are limited to those mentioned in paragraph 5 which, if exercised through a fixed place of business, would not make this fixed place of business a permanent establishment under the provisions of that paragraph.

7. Notwithstanding the preceding provisions of this Article and the provisions of Article 14, a person who is a resident of a Contracting State and carries on activities in connection with preliminary surveys, exploration, extraction or exploitation of natural resources situated in the other Contracting State shall be deemed to be carrying on in respect of those activities a business in that other Contracting State through a permanent establishment or a fixed base situated therein, unless such activities are carried on for a period or periods not exceeding 30 days in the aggregate in any twelve-month period. However, for the purposes of this paragraph where an enterprise carrying on activities in the other State is related to another enterprise within the meaning of Article 9 and that other enterprise continues as part of the same project the same activities that are or were being carried on by the first-mentioned enterprise, and the activities carried on by both enterprises exceed a period or periods of 30 days in the aggregate in a twelve-month period, then each enterprise shall be deemed to be carrying on business through a permanent establishment situated in that other State.

8. An enterprise shall not be deemed to have a permanent establishment in a Contracting State merely because it carries on business in that State through a broker, general commission agent or any other agent of an independent status, provided that such persons are acting in the ordinary course of their business.

9. The fact that a company which is a resident of a Contracting State controls or is controlled by a company which is a resident of the other Contracting State, or which carries on business in that other State (whether through a permanent establishment or otherwise), shall not of itself constitute either company a permanent establishment of the other.

Article 6

Income from Immovable Property

1. Income derived by a resident of a Contracting State from immovable property (including income from agriculture or forestry) situated in the other Contracting State may be taxed in that other State.

f) die instandhouding van 'n vaste besigheidsplek slegs vir enige kombinasie van bedrywighede in subparagrawe a) tot e) genoem, met dien verstande dat die algehele bedrywigheid van die vaste besigheidsplek wat spruit uit hierdie kombinasie van 'n voorlopige of bykomstige aard is.

6. Ondanks die bepalings van paragraaf 1 en 2, waar 'n ander persoon as 'n agent met onafhanklike status op wie paragraaf 8 van toepassing is, namens 'n onderneming optree en magtiging het, en dit gewoonlik uitoefen, om in 'n Kontrakterende Staat kontrakte in die naam van die onderneming te sluit, word daardie onderneming geag 'n permanente saak in daardie Staat te hê ten opsigte van enige bedrywighede wat daardie persoon vir die onderneming onderneem, tensy die bedrywighede van sodanige persoon beperk is tot dié in paragraaf 5 genoem wat, indien dit deur middel van 'n vaste besigheidsplek uitgeoefen word, nie hierdie vaste besigheidsplek ingevolge die bepalings van daardie paragraaf 'n permanente saak sou maak nie.

7. Ondanks die voorgaande bepalings van hierdie Artikel en die bepalings van Artikel 14, word 'n persoon wat 'n inwoner van 'n Kontrakterende Staat is en bedrywighede in verband met voorlopige opmetings, eksplorasie, winning of eksploitasie van natuurlike hulpbronne wat in die ander Kontrakterende Staat geleë is, dryf, ten opsigte van daardie bedrywighede geag 'n besigheid in daardie ander Kontrakterende Staat te bedryf deur middel van 'n permanente saak of vaste basis daarin geleë, tensy sodanige bedrywighede voortgaan vir 'n tydperk of tydperke wat altesaam nie 30 dae in enige tydperk van twaalf maande te bowe gaan nie. Vir doeleindes van hierdie paragraaf, waar 'n onderneming wat bedrywighede in die ander Staat beoefen egter verwant is aan 'n ander onderneming binne die bedoeling van Artikel 9, en daardie ander onderneming as deel van dieselfde projek voortgaan met dieselfde bedrywighede as wat deur eersgenoemde onderneming gedryf word of gedryf was, en die bedrywighede wat deur albei ondernemings gedryf word 'n tydperk of tydperke van altesaam 30 dae in 'n tydperk van twaalf maande te bowe gaan, dan word elke onderneming geag besigheid te dryf deur 'n middel van 'n permanente saak wat in daardie ander Staat geleë is.

8. 'n Onderneming word nie geag 'n permanente saak in 'n Kontrakterende Staat te hê nie bloot omdat dit in daardie Staat besigheid dryf deur middel van 'n makelaar, algemene kommissie-agent of enige ander agent met onafhanklike status, met dien verstande dat sodanige persone in die gewone loop van hulle besigheid optree.

9. Die feit dat 'n maatskappy wat 'n inwoner van 'n Kontrakterende Staat is, beheer het oor of beheer word deur 'n maatskappy wat 'n inwoner van die ander Kontrakterende Staat is, of wat in daardie ander Staat besigheid dryf (hetsy deur middel van 'n permanente saak of andersins), beteken nie op sigself dat enigeen van die maatskappye 'n permanente saak van die ander is nie.

Artikel 6

Inkomste uit Onroerende Eiendom

1. Inkomste verkry deur 'n inwoner van 'n Kontrakterende Staat uit onroerende eiendom (met inbegrip van inkomste uit landbou of bosbou) wat geleë is in die ander Kontrakterende Staat, kan in daardie ander Staat belas word.

2. The term "immovable property" shall have the meaning which it has under the law of the Contracting State in which the property in question is situated. The term shall in any case include property accessory to immovable property, livestock and equipment used in agriculture and forestry, rights to which the provisions of general law respecting landed property apply, usufruct of immovable property and rights to variable or fixed payments as consideration for the working of, or the right to work, mineral deposits, sources and other natural resources. Ships, boats and aircraft shall not be regarded as immovable property.

3. The provisions of paragraph 1 shall apply to income derived from the direct use, letting or use in any other form of immovable property.

4. The provisions of paragraphs 1 and 3 shall also apply to the income from immovable property of an enterprise and to income from immovable property used for the performance of independent personal services.

Article 7

Business Profits

1. The profits of an enterprise of a Contracting State shall be taxable only in that State unless the enterprise carries on business in the other Contracting State through a permanent establishment situated therein. If the enterprise carries on business as aforesaid, the profits of the enterprise may be taxed in the other State but only so much of them as is attributable to that permanent establishment.

2. Subject to the provisions of paragraph 3, where an enterprise of a Contracting State carries on business in the other Contracting State through a permanent establishment situated therein, there shall in each Contracting State be attributed to that permanent establishment the profits which it might be expected to make if it were a distinct and separate enterprise engaged in the same or similar activities under the same or similar conditions and dealing wholly independently with the enterprise of which it is a permanent establishment.

3. In determining the profits of a permanent establishment, there shall be allowed as deductions expenses which are incurred for the purposes of the permanent establishment, including executive and general administrative expenses so incurred, whether in the State in which the permanent establishment is situated or elsewhere.

4. No profits shall be attributed to a permanent establishment by reason of the mere purchase by that permanent establishment of goods or merchandise for the enterprise.

5. For the purposes of the preceding paragraphs, the profits to be attributed to the permanent establishment shall be determined by the same method year by year unless there is good and sufficient reason to the contrary.

6. Where profits include items of income which are dealt with separately in other Articles of this Convention, then the provisions of those Articles shall not be affected by the provisions of this Article.

2. Die uitdrukking "onroerende eiendom" het die betekenis wat daaraan geheg word ingevolge die reg van die Kontrakterende Staat waarin die betrokke eiendom geleë is. Die uitdrukking sluit in ieder geval in eiendom bykomend by onroerende eiendom, lewende hawe en toerusting wat in landbou en bosbou gebruik word, regte waarop die bepalings van die algemene reg betreffende vaste eiendom van toepassing is, vruggebruik van onroerende eiendom en regte op wisselende of vaste betalings as vergoeding vir die ontginning of die reg op die ontginning van mineraalafsettings, bronne en ander natuurlike hulpbronne. Skepe, bote en vliegtuie word nie as onroerende eiendom beskou nie.

3. Die bepalings van paragraaf 1 is van toepassing op inkomste verkry uit die regstreekse gebruik, verhuring of gebruik in enige ander vorm van onroerende eiendom.

4. Die bepalings van paragraaf 1 en 3 is ook van toepassing op inkomste uit onroerende eiendom van 'n onderneming en op inkomste uit onroerende eiendom gebruik vir die verrigting van onafhanklike persoonlike dienste.

Artikel 7

Besigheidswinste

1. Die winste van 'n onderneming van 'n Kontrakterende Staat is slegs in daardie Staat belasbaar, tensy die onderneming in die ander Kontrakterende Staat besigheid dryf deur middel van 'n permanente saak wat daarin geleë is. Indien die onderneming besigheid dryf soos gemeld, kan die winste van die onderneming in die ander Staat belas word, maar slegs soveel daarvan as wat aan daardie permanente saak toeskryfbaar is.

2. Behoudens die bepalings van paragraaf 3, waar 'n onderneming van 'n Kontrakterende Staat in die ander Kontrakterende Staat besigheid dryf deur middel van 'n permanente saak wat daarin geleë is, word daar in elke Kontrakterende Staat aan daardie permanente saak die winste toegeskryf wat dit na verwagting sou kon behaal as dit 'n afsonderlike en aparte onderneming was wat met dieselfde of soortgelyke bedrywighede onder dieselfde of soortgelyke toestande besig is en geheel en al onafhanklik sake doen met die onderneming waarvan dit 'n permanente saak is.

3. By die vasstelling van die winste van 'n permanente saak word uitgawes wat vir doeleindes van die permanente saak aangegaan is, met inbegrip van bestuurs- en algemene administratiewe uitgawes aldus aangegaan, as aftrekkings toegelaat hetsy in die Staat waarin die permanente saak geleë is, of elders.

4. Geen winste word aan 'n permanente saak toegeskryf uit hoofde van die blote aankoop deur daardie permanente saak van goedere of handelsware vir die onderneming nie.

5. Vir doeleindes van die voorgaande paragrawe, word die winste wat aan die permanente saak toegeskryf moet word, jaar na jaar volgens dieselfde metode vasgestel, tensy daar goeie en afdoende rede vir die teendeel is.

6. Waar winste inkomste-items insluit wat afsonderlik in ander Artikels van hierdie Konvensie behandel word, word die bepalings van daardie Artikels nie deur die bepalings van hierdie Artikel geraak nie.

Article 8

Shipping and Air Transport

1. Profits derived from the operation of ships engaged in international traffic shall be taxable only in the Contracting State in which the ships are registered or by which they are documented.

2. Profits derived by an enterprise of a Contracting State from the operation of aircraft in international traffic shall be taxable only in that State.

3. Profits derived by an enterprise of a Contracting State from the use or rental of containers (including trailers and related equipment for the transport of containers) used in international traffic shall be taxable only in that State.

4. The provisions of paragraphs 1 and 2 of this Article shall also apply to profits from the participation in a pool, a joint business or an international operating agency.

Article 9

Associated Enterprises

1. Where

a) an enterprise of a Contracting State participates directly or indirectly in the management, control or capital of an enterprise of the other Contracting State, or

b) the same persons participate directly or indirectly in the management, control or capital of an enterprise of a Contracting State and an enterprise of the other Contracting State,

and in either case conditions are made or imposed between the two enterprises in their commercial or financial relations which differ from those which would be made between independent enterprises, then any profits which would, but for those conditions, have accrued to one of the enterprises, but, by reason of those conditions, have not so accrued, may be included in the profits of that enterprise and taxed accordingly.

2. Where a Contracting State includes in the profits of an enterprise of that State - and taxes accordingly - profits on which an enterprise of the other Contracting State has been charged to tax in that other State and the profits so included are profits which would have accrued to the enterprise of the first-mentioned State if the conditions made between the two enterprises had been those which would have been made between independent enterprises, then that other State may make an appropriate adjustment to the amount of the tax charged therein on those profits. In determining such adjustment, due regard shall be had to the other provisions of this Convention and the competent authorities of the Contracting States shall if necessary consult each other.

Artikel 8

Skeepvaart en Lugvervoer

1. Winste verkry uit die bedryf van skepe in internasionale verkeer is slegs in die Kontrakterende Staat waarin die skepe geregistreer is of deur wie hulle gedokumenteer is, belasbaar.

2. Winste verkry deur 'n onderneming van 'n Kontrakterende Staat uit die bedryf van vliegtuie in internasionale verkeer, is slegs in daardie Staat belasbaar.

3. Winste verkry deur 'n onderneming van 'n Kontrakterende Staat uit die gebruik of verhuring van houers (met inbegrip van treilers en verwante toerusting vir die vervoer van houers) wat in internasionale verkeer gebruik word, is slegs in daardie Staat belasbaar.

4. Die bepalings van paragraaf 1 en 2 van hierdie Artikel is ook van toepassing op winste verkry uit die deelname aan 'n winsdeling, 'n gesamentlike besigheid of 'n internasionale bedryfsagentskap.

Artikel 9

Verwante Ondernemings

1. Waar

   a) 'n onderneming van 'n Kontrakterende Staat regstreeks of onregstreeks in die bestuur van, beheer oor of kapitaal van 'n onderneming van die ander Kontrakterende Staat deel het, of
   b) dieselfde persone regstreeks of onregstreeks in die bestuur van, beheer oor of kapitaal van 'n onderneming van 'n Kontrakterende Staat en 'n onderneming van die ander Kontrakterende Staat deel het,

en voorwaardes in enigeen van die gevalle tussen die twee ondernemings met betrekking tot hul handels- of finansiële betrekkinge gestel of opgelê word wat verskil van dié wat tussen onafhanklike ondernemings gestel sou word, kan enige winste wat by ontstentenis van daardie voorwaardes aan een van die ondernemings sou toegeval het, maar as gevolg van daardie voorwaardes nie aldus toegeval het nie, by die winste van daardie onderneming ingesluit en dienooreenkomstig belas word.

2. Waar 'n Kontrakterende Staat by die winste van 'n onderneming van daardie Staat winste insluit - en dit dienooreenkomstig belas - waarop 'n onderneming van die ander Kontrakterende Staat in daardie ander Staat belas is en die winste aldus ingesluit winste is wat aan die onderneming van eersgenoemde Staat sou toegeval het indien die voorwaardes tussen die twee ondernemings gestel dieselfde sou gewees het as dié wat tussen onafhanklike ondernemings gestel sou gewees het, kan daardie ander Staat 'n toepaslike aanpassing maak aan die bedrag van die belasting daarin gehef op daardie winste. By die bepaling van sodanige aanpassing, moet die ander bepalings van hierdie Konvensie behoorlik in ag geneem word en die bevoegde owerhede van die Kontrakterende State mekaar, indien nodig, raadpleeg.

Article 10

Dividends

1. Dividends paid by a company which is a resident of a Contracting State to a resident of the other Contracting State may be taxed in that other State.

2. However, such dividends may also be taxed in the Contracting State of which the company paying the dividends is a resident and according to the laws of that State, but if the beneficial owner of the dividends is a resident of the other Contracting State, the tax so charged shall not exceed:

a) 5 per cent of the gross amount of the dividends if the beneficial owner is a company (other than a partnership) which holds directly at least 25 per cent of the capital of the company paying the dividends;
b) 15 per cent of the gross amount of the dividends in all other cases.

The competent authorities of the Contracting States shall by mutual agreement settle the mode of application of these limitations.

This paragraph shall not affect the taxation of the company in respect of the profits out of which the dividends are paid.

3. The term "dividends" as used in this Article means income from shares, "jouissance" shares or "jouissance" rights, mining shares, founders' shares or other rights, not being debt-claims, participating in profits, as well as income from other corporate rights which is subjected to the same taxation treatment as income from shares by the laws of the State of which the company making the distribution is a resident.

4. The provisions of paragraphs 1 and 2 shall not apply if the beneficial owner of the dividends, being a resident of a Contracting State, carries on business in the other Contracting State of which the company paying the dividends is a resident, through a permanent establishment situated therein, or performs in that other State independent personal services from a fixed base situated therein, and the holding in respect of which the dividends are paid is effectively connected with such permanent establishment or fixed base. In such case, the provisions of Article 7 or Article 14, as the case may be, shall apply.

5. Where a company which is a resident of a Contracting State derives profits or income from the other Contracting State, that other State may not impose any tax on the dividends paid by the company, except insofar as such dividends are paid to a resident of that other State or insofar as the holding in respect of which the dividends are paid is effectively connected with a permanent establishment or a fixed base situated in that other State, nor subject the company's undistributed profits to a tax on undistributed profits, even if the dividends paid or the undistributed profits consist wholly or partly of profits or income arising in such other State.

Article 11

Interest

1. Interest arising in a Contracting State and paid to a resident of the other Contracting State may be taxed in that other State.

Artikel 10

Dividende

1. Dividende betaal deur 'n maatskappy wat 'n inwoner van 'n Kontrakterende Staat is aan 'n inwoner van die ander Kontrakterende Staat, kan in daardie ander Staat belas word.

2. Sodanige dividende kan egter ook in die Kontrakterende Staat waarvan die maatskappy wat die dividende betaal, 'n inwoner is, en ooreenkomstig die wette van daardie Staat, belas word, maar indien die voordelige eienaar van die dividende 'n inwoner van die ander Kontrakterende Staat is, is die belasting aldus opgelê nie meer nie as:

a) 5 persent van die bruto bedrag van die dividende indien die voordelige eienaar 'n maatskappy is (behalwe 'n vennootskap) wat regstreeks minstens 25 persent hou van die kapitaal van die maatskappy wat die dividende betaal;
b) 15 persent van die bruto bedrag van die dividende in alle ander gevalle.

Die bevoegde owerhede van die Kontrakterende State moet die wyse van toepassing van hierdie beperkinge deur onderlinge ooreenkoms besleg.

Hierdie paragraaf raak nie die belasting van die maatskappy ten opsigte van die winste waaruit die dividende betaal word nie.

3. Die uitdrukking "dividende", soos in hierdie Artikel gebruik, beteken inkomste uit aandele, "jouissance"-aandele of "jouissance"-regte, mynaandele, stigtersaandele of ander regte, wat nie skuldeise is nie, wat aan winste deelneem, asook inkomste uit ander regspersoonsregte wat aan dieselfde belastingbehandeling as inkomste uit aandele onderwerp word deur die wette van die Staat waarvan die maatskappy wat die uitkering doen, 'n inwoner is.

4. Die bepalings van paragraaf 1 en 2 is nie van toepassing nie indien die voordelige eienaar van die dividende, synde 'n inwoner van 'n Kontrakterende Staat, in die ander Kontrakterende Staat waarvan die maatskappy wat die dividende betaal, 'n inwoner is, besigheid dryf deur middel van 'n permanente saak daarin geleë, of in daardie ander Staat onafhanklike persoonlike dienste verrig vanaf 'n vaste basis daarin geleë, en die aandelebesit ten opsigte waarvan die dividende betaal word, effektief verbonde is aan sodanige permanente saak of vaste basis. In sodanige geval is die bepalings van Artikel 7 of Artikel 14, na gelang van die geval, van toepassing.

5. Waar 'n maatskappy wat 'n inwoner van 'n Kontrakterende Staat is, winste of inkomste uit die ander Kontrakterende Staat verkry, hef daardie ander Staat nie belasting op die dividende betaal deur die maatskappy nie, behalwe vir sover sodanige dividende betaal word aan 'n inwoner van daardie ander Staat of vir sover die aandelebesit ten opsigte waarvan die dividende betaal word, effektief verbonde is aan 'n permanente saak of vaste basis geleë in daardie ander Staat, en onderwerp ook nie die maatskappy se onuitgekeerde winste aan 'n belasting op onuitgekeerde winste nie, selfs al bestaan die betaalde dividende of onuitgekeerde winste geheel en al of gedeeltelik uit winste of inkomste wat in sodanige ander Staat ontstaan.

Artikel 11

Rente

1. Rente wat in 'n Kontrakterende Staat ontstaan en aan 'n inwoner van die ander Kontrakterende Staat betaal word, kan in daardie ander Staat belas word.

2. However, such interest may also be taxed in the Contracting State in which it arises and according to the laws of that State, but if the beneficial owner of the interest is a resident of the other Contracting State, the tax so charged shall not exceed 8 per cent of the gross amount of the interest. The competent authorities of the Contracting States shall by mutual agreement settle the mode of application of this limitation.

3. Notwithstanding the provisions of paragraph 2, interest arising in a Contracting State shall be exempt from tax in that State if:

a) the payer of the interest is that Contracting State or a political subdivision or a local authority thereof;

b) the interest is paid to the other Contracting State or a political subdivision or a local authority thereof;

c) the interest is paid to the Central Bank of Greece or the South African Reserve Bank;

d) the interest is paid to any agency or instrumentality which is wholly owned by a Contracting State or a political subdivision or a local authority thereof.

4. The term "interest" as used in this Article means income from debt-claims of every kind, whether or not secured by mortgage and whether or not carrying a right to participate in the debtor's profits, and in particular, income from government securities and income from bonds or debentures, including premiums and prizes attaching to such securities, bonds or debentures as well as any income that is treated as interest under the taxation law of the Contracting State in which such income arises.

5. The provisions of paragraphs 1 and 2 shall not apply if the beneficial owner of the interest, being a resident of a Contracting State, carries on business in the other Contracting State in which the interest arises, through a permanent establishment situated therein, or performs in that other State independent personal services from a fixed base situated therein, and the debt-claim in respect of which the interest is paid is effectively connected with such permanent establishment or fixed base. In such case, the provisions of Article 7 or Article 14, as the case may be, shall apply.

6. Interest shall be deemed to arise in a Contracting State when the payer is a resident of that State. Where, however, the person paying the interest, whether he is a resident of a Contracting State or not, has in a Contracting State a permanent establishment or a fixed base in connection with which the indebtedness on which the interest is paid was incurred, and such interest is borne by such permanent establishment or fixed base, then such interest shall be deemed to arise in the State in which the permanent establishment or fixed base is situated.

7. Where, by reason of a special relationship between the payer and the beneficial owner or between both of them and some other person, the amount of the interest, having regard to the debt-claim for which it is paid, exceeds the amount which would have been agreed upon by the payer and the beneficial owner in the absence of such relationship, the provisions of this Article shall apply only to the last-mentioned amount. In such case, the excess part of the payments shall remain taxable according to the laws of each Contracting State, due regard being had to the other provisions of this Convention.

2. Sodanige rente kan egter ook in die Kontrakterende Staat waarin dit ontstaan en ooreenkomstig die wette van daardie Staat belas word, maar indien die voordelige eienaar van die rente 'n inwoner van die ander Kontrakterende Staat is, is die belasting wat aldus opgelê word, nie meer nie as 8 persent van die bruto bedrag van die rente. Die bevoegde owerhede van die Kontrakterende State moet die wyse van toepassing van hierdie beperking deur onderlinge ooreenkoms besleg.

3. Ondanks die bepalings van paragraaf 2 word rente wat in 'n Kontrakterende Staat ontstaan, vrygestel van belasting in daardie Staat indien:

a) die betaler van die rente daardie Kontrakterende Staat of 'n staatkundige onderafdeling of 'n plaaslike owerheid daarvan is;

b) die rente betaal word aan die ander Kontrakterende Staat of 'n staatkundige onderafdeling of 'n plaaslike owerheid daarvan;

c) die rente betaal word aan die Sentrale Bank van Griekeland of die Suid-Afrikaanse Reserwebank;

d) die rente betaal word aan enige agent of middel wat geheel en al besit word deur die Kontrakterende Staat of 'n staatkundige onderafdeling of 'n plaaslike owerheid daarvan.

4. Die uitdukking "rente", soos in hierdie Artikel gebruik, beteken inkomste uit alle soorte skuldeise, hetsy gesekureer deur verband al dan nie en hetsy dit 'n reg inhou om in die skuldenaar se winste te deel al dan nie en, in die besonder, inkomste uit staatseffekte en inkomste uit obligasies of skuldbriewe, met inbegrip van premies en pryse aan sodanige effekte, obligasies of skuldbriewe verbonde asook enige inkomste wat as rente behandel word ingevolge die belastingwette van die Kontrakterende Staat waarin sodanige inkomste ontstaan.

5. Die bepalings van paragraaf 1 en 2 is nie van toepassing nie indien die voordelige eienaar van die rente, synde 'n inwoner van 'n Kontrakterende Staat, in die ander Kontrakterende Staat waarin die rente ontstaan, besigheid dryf deur middel van 'n permanente saak daarin geleë, of in daardie ander Staat onafhanklike persoonlike dienste verrig vanaf 'n vaste basis daarin geleë, en die skuldeis ten opsigte waarvan die rente betaal word, effektief verbonde is aan sodanige permanente saak of vaste basis. In sodanige geval is die bepalings van Artikel 7 of Artikel 14, na gelang van die geval, van toepassing.

6. Rente word geag in 'n Kontrakterende Staat te ontstaan wanneer die betaler 'n inwoner van daardie Staat is. Waar die persoon wat die rente betaal, hetsy hy 'n inwoner van 'n Kontrakterende Staat is al dan nie, egter in 'n Kontrakterende Staat 'n permanente saak of 'n vaste basis het in verband waarmee die verpligting ten opsigte waarvan die rente betaal word, aangegaan is, en sodanige rente deur sodanige permanente saak of vaste basis gedra word, word sodanige rente geag te ontstaan in die Staat waarin die permanente saak of vaste basis geleë is.

7. Waar, vanweë 'n besondere verband tussen die betaler en die voordelige eienaar of tussen hulle albei en 'n ander persoon, die bedrag van die rente met inagneming van die skuldeis waarvoor dit betaal word, die bedrag te bowe gaan waaroor die betaler en die voordelige eienaar by ontstentenis van sodanige verband sou ooreengekom het, is die bepalings van hierdie Artikel slegs op laasgenoemde bedrag van toepassing. In sodanige geval bly die oormatige deel van die betalings belasbaar ooreenkomstig die wette van elk van die Kontrakterende State, met behoorlike inagneming van die ander bepalings van hierdie Konvensie.

Article 12

Royalties

1. Royalties arising in a Contracting State and paid to a resident of the other Contracting State may be taxed in that other State.

2. However, such royalties may also be taxed in the Contracting State in which they arise and according to the laws of that State, but if the beneficial owner of the royalties is a resident of the other Contracting State, the tax so charged shall not exceed:

a) 5 per cent of the gross amount of the payments referred to in paragraph 3a),
b) 7 per cent of the gross amount of the payments referred to in paragraph 3b).

3. The term "royalties" as used in this Article means:

a) payments of any kind received as a consideration for the use of, or the right to use, any copyright of literary, artistic or scientific work including cinematograph films and films, tapes or discs or any other media for television or radio broadcasting,

b) payments of any kind received as a consideration for the use of, or the right to use, any patent, trade mark, design or model, plan, secret formula or process, or for the use of, or the right to use, industrial, commercial or scientific equipment, or for information concerning industrial, commercial or scientific experience.

4. The provisions of paragraphs 1 and 2 shall not apply if the beneficial owner of the royalties, being a resident of a Contracting State, carries on business in the other Contracting State in which the royalties arise, through a permanent establishment situated therein, or performs in that other State independent personal services from a fixed base situated therein, and the right or property in respect of which the royalties are paid is effectively connected with such permanent establishment or fixed base. In such case, the provisions of Article 7 or Article 14, as the case may be, shall apply.

5. Royalties shall be deemed to arise in a Contracting State when the payer is a resident of that State. Where, however, the person paying the royalties, whether he is a resident of a Contracting State or not, has in a Contracting State a permanent establishment or a fixed base in connection with which the obligation to pay the royalties was incurred and such royalties are borne by that permanent establishment or fixed base, then such royalties shall be deemed to arise in the State in which the permanent establishment or fixed base is situated.

6. Where, by reason of a special relationship between the payer and the beneficial owner or between both of them and some other person, the amount of the royalties, having regard to the use, right or information for which they are paid, exceeds the amount which would have been agreed upon by the payer and the beneficial owner in the absence of such relationship, the provisions of this Article shall apply only to the last-mentioned amount. In such case, the excess part of the payments shall remain taxable according to the laws of each Contracting State, due regard being had to the other provisions of this Convention.

Artikel 12

Tantième

1. Tantième wat in 'n Kontrakterende Staat ontstaan en aan 'n inwoner van die ander Kontrakterende Staat betaal word, kan in daardie ander Staat belas word.

2. Sodanige tantième kan egter ook in die Kontrakterende Staat waarin dit ontstaan en ooreenkomstig die wette van daardie Staat, belas word, maar indien die voordelige eienaar van die tantième 'n inwoner van die ander Kontrakterende Staat is, is die belasting wat aldus opgelê word, nie meer nie as:

a) 5 persent van die bruto bedrag van die betalings in paragraaf 3a) bedoel,
b) 7 persent van die bruto bedrag van die betalings in paragraaf 3b) bedoel.

3. Die uitdrukking "tantième", soos in hierdie Artikel gebruik, beteken:

a) betalings van enige aard ontvang as vergoeding vir die gebruik van, of die reg op die gebruik van, enige kopiereg van 'n letterkundige, kuns- of wetenskaplike werk met inbegrip van kinematograaffilms en films, bande of skywe of enige ander media vir televisie- of radio-uitsending,

b) betalings van enige aard ontvang as vergoeding vir die gebruik van, of die reg op die gebruik van, enige patent, handelsmerk, ontwerp of model, plan, geheime formule of proses, of vir die gebruik van, of die reg op die gebruik van, industriële, handels- of wetenskaplike toerusting, of vir inligting aangaande industriële, handels- of wetenskaplike ondervinding.

4. Die bepalings van paragraaf 1 en 2 is nie van toepassing nie indien die voordelige eienaar van die tantième, synde 'n inwoner van 'n Kontrakterende Staat, in die ander Kontrakterende Staat waarin die tantième ontstaan, besigheid dryf deur middel van 'n permanente saak daarin geleë, of in daardie ander Staat onafhanklike persoonlike dienste verrig vanaf 'n vaste basis daarin geleë, en die reg of eiendom ten opsigte waarvan die tantième betaal word, effektief verbonde is aan sodanige permanente saak of vaste basis. In sodanige geval is die bepalings van Artikel 7 of Artikel 14, na gelang van die geval, van toepassing.

5. Tantième word geag in 'n Kontrakterende Staat te ontstaan wanneer die betaler 'n inwoner van daardie Staat is. Waar die persoon wat die tantième betaal, hetsy hy 'n inwoner van 'n Kontrakterende Staat is al dan nie, egter in 'n Kontrakterende Staat 'n permanente saak of vaste basis het ten opsigte waarvan die verpligting om die tantième te betaal, aangegaan is, en sodanige tantième deur sodanige permanente saak of vaste basis gedra word, word sodanige tantième geag te ontstaan in die Staat waarin die permanente saak of vaste basis geleë is.

6. Waar, vanweë 'n besondere verband tussen die betaler en die voordelige eienaar of tussen hulle albei en 'n ander persoon, die bedrag van die tantième, met inagneming van die gebruik, reg of inligting waarvoor dit betaal word, die bedrag te bowe gaan waaroor die betaler en die voordelige eienaar by ontstentenis van sodanige verband sou ooreengekom het, is die bepalings van hierdie Artikel slegs op laasgenoemde bedrag van toepassing. In sodanige geval bly die oormatige deel van die betalings belasbaar ooreenkomstig die wette van elk van die Kontrakterende State, met behoorlike inagneming van die ander bepalings van hierdie Konvensie.

Article 13

Capital Gains

1. Gains derived by a resident of a Contracting State from the alienation of immovable property referred to in Article 6 and situated in the other Contracting State may be taxed in that other State.

2. Gains from the alienation of movable property forming part of the business property of a permanent establishment which an enterprise of a Contracting State has in the other Contracting State or of movable property pertaining to a fixed base available to a resident of a Contracting State in the other Contracting State for the purpose of performing independent personal services, including such gains from the alienation of such a permanent establishment (alone or with the whole enterprise) or of such fixed base, may be taxed in that other State.

3. Gains from the alienation of ships or aircraft operated in international traffic or movable property pertaining to the operation of such ships or aircraft, shall be taxable only in the Contracting State in which the profits of such ships or aircraft are taxable according to the provisions of Article 8.

4. Gains from the alienation of any property other than that referred to in paragraphs 1, 2 and 3, shall be taxable only in the Contracting State of which the alienator is a resident.

Article 14

Independent Personal Services

1. Income derived by an individual who is a resident of a Contracting State in respect of professional services or other activities of an independent character shall be taxable only in that State, unless he has a fixed base regularly available to him in the other Contracting State for the purpose of performing his activities. If he has such a fixed base, the income may be taxed in the other State but only so much of it as is attributable to that fixed base. For the purposes of this Convention, where an individual who is a resident of a Contracting State is present in the other Contracting State for a period or periods exceeding in the aggregate 183 days in any twelve-month period commencing or ending in the fiscal year concerned, he shall be deemed to have a fixed base regularly available to him in that other State and the income that is derived from his activities that are performed in that other State shall be attributable to that fixed base.

2. The term "professional services" includes especially independent scientific, literary, artistic, educational or teaching activities as well as the independent activities of physicians, lawyers, engineers, architects, dentists and accountants.

Artikel 13

Kapitaalwinste

1. Winste deur 'n inwoner van 'n Kontrakterende Staat verkry uit die vervreemding van onroerende eiendom in Artikel 6 bedoel en wat geleë is in die ander Kontrakterende Staat, kan in daardie ander Staat belas word.

2. Winste uit die vervreemding van roerende eiendom wat deel uitmaak van die besigheidseiendom van 'n permanente saak wat 'n onderneming van 'n Kontrakterende Staat in die ander Kontrakterende Staat het, of van roerende eiendom wat betrekking het op 'n vaste basis wat vir 'n inwoner van 'n Kontrakterende Staat in die ander Kontrakterende Staat beskikbaar is met die doel om onafhanklike persoonlike dienste te verrig, met inbegrip van sodanige winste uit die vervreemding van so 'n permanente saak (alleen of tesame met die onderneming in sy geheel) of van sodanige vaste basis, kan in daardie ander Staat belas word.

3. Winste uit die vervreemding van skepe of vliegtuie wat in internasionale verkeer bedryf word of van roerende eiendom wat betrekking het op die bedryf van sodanige skepe of vliegtuie, is slegs belasbaar in die Kontrakterende Staat waarin die winste van sodanige skepe of vliegtuie belasbaar is ooreenkomstig die bepalings van Artikel 8.

4. Winste uit die vervreemding van enige ander eiendom as dié bedoel in paragrawe 1, 2 en 3, is slegs belasbaar in die Kontrakterende Staat waarvan die vervreemder 'n inwoner is.

Artikel 14

Onafhanklike Persoonlike Dienste

1. Inkomste verkry deur 'n individu wat 'n inwoner van 'n Kontrakterende Staat is ten opsigte van professionele dienste of ander bedrywighede van 'n onafhanklike aard, is slegs in daardie Staat belasbaar, tensy hy 'n vaste basis in die ander Kontrakterende Staat gereeld tot sy beskikking het vir die doel van die verrigting van sy bedrywighede. Indien hy so 'n vaste basis het, kan die inkomste in die ander Staat belas word, maar slegs soveel daarvan as wat aan daardie vaste basis toeskryfbaar is. Vir doeleindes van hierdie Konvensie, waar 'n individu wat 'n inwoner van 'n Kontrakterende Staat is, in die ander Kontrakterende Staat teenwoordig is vir 'n tydperk of tydperke wat altesaam 183 dae in enige tydperk van twaalf maande wat in die betrokke fiskale jaar begin of eindig, te bowe gaan, word hy geag 'n vaste basis in daardie ander Staat gereeld tot sy beskikking te hê en die inkomste wat verkry word uit sy bedrywighede wat in daardie ander Staat verrig word, is aan daardie vaste basis toeskryfbaar.

2. Die uitdrukking "professionele dienste" sluit veral in onafhanklike wetenskaplike, letterkundige, kuns-, opvoedkundige of onderwysbedrywighede, sowel as die onafhanklike bedrywighede van geneeskundiges, regsgeleerdes, ingenieurs, argitekte, tandartse en rekenmeesters.

Article 15

Dependent Personal Services

1. Subject to the provisions of Articles 16, 18, and 19, salaries, wages and other similar remuneration derived by a resident of a Contracting State in respect of an employment shall be taxable only in that State unless the employment is exercised in the other Contracting State. If the employment is so exercised, such remuneration as is derived therefrom may be taxed in that other State.

2. Notwithstanding the provisions of paragraph 1, remuneration derived by a resident of a Contracting State in respect of an employment exercised in the other Contracting State shall be taxable only in the first-mentioned State if:

a) the recipient is present in the other State for a period or periods not exceeding in the aggregate 183 days in any twelve-month period commencing or ending in the fiscal year concerned, and

b) the remuneration is paid by or on behalf of an employer who is not a resident of the other State, and

c) the remuneration is not borne by a permanent establishment or a fixed base which the employer has in the other State.

3. Notwithstanding the preceding provisions of this Article, remuneration derived in respect of an employment exercised aboard a ship or aircraft operated in international traffic, may be taxed in the Contracting State in which the profits from the operation of the ship or aircraft are taxable according to the provisions of Article 8.

4. Notwithstanding the preceding provisions, salaries, wages and other remuneration derived by a resident of a Contracting State in respect of an employment connected with activities mentioned in paragraph 7 of Article 5 carried on through a permanent establishment or a fixed base in the other Contracting State, may be taxed in that other State.

Article 16

Directors' Fees

Directors' fees and other similar payments derived by a resident of a Contracting State in his capacity as a member of the board of directors of a company which is a resident of the other Contracting State may be taxed in that other State.

Article 17

Entertainers and Sportspersons

1. Notwithstanding the provisions of Articles 7, 14 and 15, income derived by a resident of a Contracting State as an entertainer, such as a theatre, motion picture, radio or television artiste, or a musician, or as a sportsperson, from that person's personal activities as such exercised in the other Contracting State, may be taxed in that other State.

Artikel 15

Afhanklike Persoonlike Dienste

1. Behoudens die bepalings van Artikel 16, 18 en 19 is salarisse, lone en ander soortgelyke besoldiging deur 'n inwoner van 'n Kontrakterende Staat ten opsigte van 'n diensbetrekking verkry, slegs in daardie Staat belasbaar, tensy die diensbetrekking in die ander Kontrakterende Staat beoefen word. Indien die diensbetrekking aldus beoefen word, kan sodanige besoldiging as wat daaruit verkry word, in daardie ander Staat belas word.

2. Ondanks die bepalings van paragraaf 1 is besoldiging verkry deur 'n inwoner van 'n Kontrakterende Staat ten opsigte van 'n diensbetrekking beoefen in die ander Kontrakterende Staat, slegs in eersgenoemde Staat belasbaar indien:

a) die ontvanger in die ander Staat teenwoordig is vir 'n tydperk of tydperke wat altesaam nie 183 dae in enige tydperk van twaalf maande beginnende of eindigende in die betrokke fiskale jaar, te bowe gaan nie, en

b) die besoldiging betaal word deur of namens 'n werkgewer wat nie 'n inwoner van die ander Staat is nie, en

c) die besoldiging nie gedra word deur 'n permanente saak of 'n vaste basis wat die werkgewer in die ander Staat het nie.

3. Ondanks die voorgaande bepalings van hierdie Artikel kan besoldiging verkry ten opsigte van 'n diensbetrekking beoefen aan boord van 'n skip of vliegtuig bedryf in internasionale verkeer, belas word in die Kontrakterende Staat waarin die winste uit die bedryf van die skip of vliegtuig ooreenkomstig die bepalings van Artikel 8 belasbaar is.

4. Ondanks die voorgaande bepalings kan salarisse, lone en ander besoldiging verkry deur 'n inwoner van 'n Kontrakterende Staat ten opsigte van 'n diensbetrekking wat verband hou met bedrywighede in paragraaf 7 van Artikel 5 bedoel en bedryf word deur middel van 'n permanente saak of 'n vaste basis in die ander Kontrakterende Staat, in daardie ander Staat belas word.

Artikel 16

Direkteursgelde

Direkteursgelde en ander soortgelyke betalings verkry deur 'n inwoner van 'n Kontrakterende Staat in sy hoedanigheid as lid van die direksie van 'n maatskappy wat 'n inwoner van die ander Kontrakterende Staat is, kan in daardie ander Staat belas word.

Artikel 17

Verhoogkunstenaars en Sportpersone

1. Ondanks die bepalings van Artikel 7, 14 en 15 kan inkomste verkry deur 'n inwoner van 'n Kontrakterende Staat as 'n verhoogkunstenaar, soos 'n teater-, rolprent-, radio- of televisie-arties, of 'n musikant, of as 'n sportpersoon, uit daardie persoon se persoonlike bedrywighede as sodanig wat in die ander Kontrakterende Staat beoefen word, in daardie ander Staat belas word.

2. Where income in respect of personal activities exercised by an entertainer or a sportsperson in that person's capacity as such accrues not to that person but to another person, that income may, notwithstanding the provisions of Articles 7, 14 and 15, be taxed in the Contracting State in which the activities of the entertainer or sportsperson are exercised.

Article 18

Pensions and Annuities

1. Subject to the provisions of paragraph 2 of Article 19, pensions and other similar remuneration in consideration of past employment, and annuities, arising in a Contracting State and paid to a resident of the other Contracting State, may be taxed in the first-mentioned State.

2. The term "annuity" means a stated sum payable periodically at stated times during life or during a specified or ascertainable period of time under an obligation to make the payments in return for adequate and full consideration in money or money's worth.

Article 19

Government Service

1. a) Salaries, wages and other similar remuneration, other than a pension, paid by a Contracting State or a political subdivision or a local authority thereof to an individual in respect of services rendered to that State or subdivision or authority shall be taxable only in that State.

   b) However, such salaries, wages and other similar remuneration shall be taxable only in the other Contracting State if the services are rendered in that State and the individual is a resident of that State who:

      i) is a national of that State; or
      ii) did not become a resident of that State solely for the purpose of rendering the services.

2. a) Any pension paid by, or out of funds created by, a Contracting State or a political subdivision or a local authority thereof to an individual in respect of services rendered to that State or subdivision or authority shall be taxable only in that State.

   b) However, such pension shall be taxable only in the other Contracting State if the individual is a resident of, and a national of, that State.

3. The provisions of Articles 15, 16, 17 and 18 shall apply to salaries, wages and other similar remuneration, and to pensions, in respect of services rendered in connection with a business carried on by a Contracting State or a political subdivision or a local authority thereof.

2. Waar inkomste ten opsigte van persoonlike bedrywighede wat deur 'n verhoogkunstenaar of 'n sportpersoon in dié hoedanigheid beoefen word, nie aan daardie persoon self toeval nie, maar aan 'n ander persoon, kan daardie inkomste ondanks die bepalings van Artikel 7, 14 en 15, belas word in die Kontrakterende Staat waarin die bedrywighede van die verhoogkunstenaar of sportpersoon beoefen word.

Artikel 18

Pensioene en Annuïteite

1. Behoudens die bepalings van paragraaf 2 van Artikel 19 kan pensioene en ander soortgelyke besoldiging as vergoeding vir eertydse diens, en annuïteite, wat in 'n Kontrakterende Staat ontstaan en aan 'n inwoner van die ander Kontrakterende Staat betaal word, in eersgenoemde Staat belas word.

2. Die uitdrukking "annuïteit" beteken 'n vermelde bedrag wat periodiek op vermelde tye gedurende lewe of gedurende 'n gespesifiseerde of vasstelbare tydperk betaalbaar is ingevolge 'n verpligting om die betalings te doen in ruil vir voldoende en volle vergoeding in geld of geldwaarde.

Artikel 19

Regeringsdiens

1. a) Salarisse, lone en ander soortgelyke besoldiging, uitgesonderd 'n pensioen, betaal deur 'n Kontrakterende Staat of 'n staatkundige onderafdeling of 'n plaaslike owerheid daarvan aan 'n individu ten opsigte van dienste gelewer aan daardie Staat of onderafdeling of owerheid, is slegs in daardie Staat belasbaar.

   b) Sodanige salarisse, lone en ander soortgelyke besoldiging is egter slegs in die ander Kontrakterende Staat belasbaar indien die dienste in daardie Staat gelewer word en die individu 'n inwoner van daardie Staat is wat:

      i) 'n burger van daardie Staat is; of
      ii) nie 'n inwoner van daardie Staat geword het met die uitsluitlike doel om die dienste te lewer nie.

2. a) Enige pensioen betaal deur of uit fondse geskep deur 'n Kontrakterende Staat of 'n staatkundige onderafdeling of 'n plaaslike owerheid daarvan aan 'n individu ten opsigte van dienste gelewer aan daardie Staat of onderafdeling of owerheid, is slegs in daardie Staat belasbaar.

   b) Sodanige pensioen is egter slegs in die ander Kontrakterende Staat belasbaar indien die individu 'n inwoner van en 'n burger van daardie Staat is.

3. Die bepalings van Artikel 15, 16, 17 en 18 is van toepassing op salarisse, lone en ander soortgelyke besoldiging, en op pensioene, ten opsigte van dienste gelewer in verband met 'n besigheid wat deur 'n Kontrakterende Staat of 'n staatkundige onderafdeling of 'n plaaslike owerheid daarvan gedryf word.

Article 20

Teachers, Researchers, Students and Business Apprentices

1. An individual who visits a Contracting State at the invitation of any university, research institution or other establishment for higher or highest education, solely for the purpose of teaching or carrying out research at such institutions and who is, or immediately before making such visit was, a resident of the other Contracting State, shall be exempt from tax in the first-mentioned State on remuneration from sources outside the first-mentioned State for such teaching or research for a period not exceeding two years from the date of his first arrival in that State.

2. The provisions of paragraph 1 of this Article shall not apply to income from research if such research is undertaken not in the public interest but primarily for the private benefit of a specific person or persons.

3. A student or business apprentice who is present in a Contracting State solely for the purpose of his education or training and who is, or immediately before being so present was, a resident of the other Contracting State, shall be exempt from tax in the first-mentioned State on payments received from outside that first-mentioned State for the purposes of his maintenance, education or training.

Article 21

Other Income

1. Items of income of a resident of a Contracting State, wherever arising, not dealt with in the foregoing Articles of this Convention shall be taxable only in that State.

2. The provisions of paragraph 1 shall not apply to income, other than income from immovable property as defined in paragraph 2 of Article 6, if the recipient of such income, being a resident of a Contracting State, carries on business in the other Contracting State through a permanent establishment situated therein, or performs in that other State independent personal services from a fixed base situated therein, and the right or property in respect of which the income is paid is effectively connected with such permanent establishment or fixed base. In such case the provisions of Article 7 or Article 14, as the case may be, shall apply.

3. Notwithstanding the provisions of paragraphs 1 and 2, items of income of a resident of a Contracting State not dealt with in the foregoing Articles of the Convention and arising in the other Contracting State may also be taxed in that other State.

Article 22

Capital

1. Capital represented by immovable property referred to in Article 6, owned by a resident of a Contracting State and situated in the other Contracting State, may be taxed in that other State.

Artikel 20

Onderwysers, Navorsers, Studente en Besigheidsvakleerlinge

1. 'n Individu wat 'n Kontrakterende Staat besoek op uitnodiging van enige universiteit, navorsingsinrigting of 'n ander inrigting vir hoër of hoogste onderwys, uitsluitlik vir die doel van onderrig of die doen van navorsing by sodanige instellings en wat 'n inwoner is, of onmiddellik voor sodanige besoek 'n inwoner was, van die ander Kontrakterende Staat, is in eersgenoemde Staat vrygestel van belasting op besoldiging uit bronne buite die eersgenoemde Staat vir sodanige onderwys of navorsing vir 'n tydperk wat nie twee jaar vanaf die datum van sy eerste aankoms in daardie Staat te bowe gaan nie.

2. Die bepalings van paragraaf 1 van hierdie Artikel is nie van toepassing nie op inkomste uit navorsing indien sodanige navorsing nie in openbare belang onderneem word nie, maar hoofsaaklik vir die private voordeel van 'n spesifieke persoon of persone.

3. 'n Student of besigheidsvakleerling wat in 'n Kontrakterende Staat teenwoordig is uitsluitlik vir die doel van sy onderrig of opleiding en wat 'n inwoner is, of onmiddellik voor sodanige teenwoordigheid 'n inwoner was, van die ander Kontrakterende Staat, is in eersgenoemde Staat vrygestel van belasting op betalings ontvang van buite daardie eersgenoemde Staat vir die doel van sy onderhoud, onderrig of opleiding.

Artikel 21

Ander Inkomste

1. Inkomste-items van 'n inwoner van 'n Kontrakterende Staat, waar dit ook al ontstaan, wat nie in die voormelde Artikels van hierdie Konvensie behandel word nie, is slegs in daardie Staat belasbaar.

2. Die bepalings van paragraaf 1 is nie van toepassing op inkomste nie, behalwe inkomste uit onroerende eiendom soos in paragraaf 2 van Artikel 6 omskryf, indien die ontvanger van sodanige inkomste, synde 'n inwoner van 'n Kontrakterende Staat, in die ander Kontrakterende Staat besigheid dryf deur middel van 'n permanente saak daarin geleë, of in daardie ander Staat onafhanklike persoonlike dienste verrig vanaf 'n vaste basis daarin geleë, en die reg of eiendom ten opsigte waarvan die inkomste betaal word, effektief verbonde is aan sodanige permanente saak of vaste basis. In sodanige geval is die bepalings van Artikel 7 of Artikel 14, na gelang van die geval, van toepassing.

3. Ondanks die bepalings van paragraaf 1 en 2 kan inkomste-items van 'n inwoner van 'n Kontrakterende Staat wat nie in die voorgaande Artikels van die Konvensie behandel is nie en in die ander Kontrakterende Staat ontstaan, ook in daardie ander Staat belas word.

Artikel 22

Kapitaal

1. Kapitaal verteenwoordig deur onroerende eiendom in Artikel 6 bedoel, wat deur 'n inwoner van 'n Kontrakterende Staat besit word en in die ander Kontrakterende Staat geleë is, kan in daardie ander Staat belas word.

2. Capital represented by movable property forming part of the business property of a permanent establishment which an enterprise of a Contracting State has in the other Contracting State or by movable property pertaining to a fixed base available to a resident of a Contracting State in the other Contracting State for the purpose of performing independent personal services, may be taxed in that other State.

3. Capital represented by ships or aircraft operated in international traffic and by movable property pertaining to the operation of such ships or aircraft, shall be taxable only in the Contracting State in which the profits from the aforesaid ships or aircraft are taxable according to the provisions of Article 8.

4. All other elements of capital of a resident of a Contracting State shall be taxable only in that State.

Article 23

Elimination of Double Taxation

1. Double taxation shall be eliminated as follows:

a) In the Hellenic Republic, where a resident of the Hellenic Republic derives income or owns capital which, in accordance with the provisions of this Convention, may be taxed in South Africa, the Hellenic Republic shall allow:

i) as a deduction from the tax on the income of that resident, an amount equal to the South African tax paid on that income,

ii) as a deduction from the tax on the capital of that resident, an amount equal to the South African tax paid on that capital.

Such deduction in either case shall not, however, exceed that part of the income tax or capital tax, as computed before the deduction is given, which is attributable, as the case may be, to the income or to capital which may be taxed in South Africa.

b) In South Africa, the Hellenic tax paid by residents of South Africa in respect of income or capital taxable in the Hellenic Republic in accordance with the provisions of this Convention, shall be deducted from the taxes due according to South African fiscal law. Such deduction shall not, however, exceed an amount which bears to the total South African tax payable the same ratio as the income or capital concerned bears to the total income or the total capital.

2. For the purposes of paragraph 1 of this Article, the terms "Hellenic tax paid" and "South African tax paid" shall be deemed to include the amount of tax which would have been paid in the Hellenic Republic or South Africa, as the case may be, but for an exemption or reduction granted in accordance with laws designed to promote economic development in that Contracting State.

2. Kapitaal verteenwoordig deur roerende eiendom wat deel uitmaak van die besigheidseiendom van 'n permanente saak wat 'n onderneming van 'n Kontrakterende Staat in die ander Kontrakterende Staat het, of deur roerende eiendom wat betrekking het op 'n vaste basis wat vir 'n inwoner van 'n Kontrakterende Staat in die ander Kontrakterende Staat beskikbaar is met die doel om onafhanklike persoonlike dienste te verrig, kan in daardie ander Staat belas word.

3. Kapitaal verteenwoordig deur skepe of vliegtuie wat in internasionale verkeer bedryf word en deur roerende eiendom wat betrekking het op die bedryf van sodanige skepe of vliegtuie, is slegs belasbaar in die Kontrakterende Staat waarin die winste van die voorgaande skepe of vliegtuie ooreenkomstig die bepalings van Artikel 8, belasbaar is.

4. Alle ander elemente van kapitaal van 'n inwoner van 'n Kontrakterende Staat is slegs in daardie Staat belasbaar.

Artikel 23

Uitskakeling van Dubbele Belasting

1. Dubbele belasting sal soos volg uitgeskakel word:

a) In die Helleense Republiek, waar 'n inwoner van die Helleense Republiek inkomste verkry of kapitaal besit wat, ooreenkomstig die bepalings van hierdie Konvensie, in Suid-Afrika belas kan word, laat die Helleense Republiek:

i) as 'n aftrekking van die belasting op die inkomste van daardie inwoner, 'n bedrag toe gelyk aan die Suid-Afrikaanse belasting betaal op daardie inkomste,

ii) as 'n aftrekking van die belasting op die kapitaal van daardie inwoner, 'n bedrag toe gelyk aan die Suid-Afrikaanse belasting betaal op daardie kapitaal.

Sodanige aftrekking gaan in enigeen van die gevalle egter nie daardie deel van die inkomstebelasting of kapitaalbelasting, soos bereken voor die aftrekking gegee is, wat toeskryfbaar is aan die inkomste of kapitaal, na gelang van die geval, wat in Suid-Afrika belas kan word, te bowe nie.

b) In Suid-Afrika moet Helleense belasting betaal deur inwoners van Suid-Afrika ten opsigte van inkomste of kapitaal belasbaar in die Helleense Republiek ooreenkomstig die bepalings van hierdie Konvensie, afgetrek word van die belastings verskuldig ooreenkomstig Suid-Afrikaanse fiskale reg. Sodanige aftrekking mag egter nie 'n bedrag te bowe gaan nie wat in dieselfde verhouding tot die totale Suid-Afrikaanse belasting betaalbaar staan as die verhouding waarin die betrokke inkomste of kapitaal tot die totale inkomste of die totale kapitaal staan.

2. Vir doeleindes van paragraaf 1 van hierdie Artikel word die uitdrukkings "Helleense belasting betaal" en "Suid-Afrikaanse belasting betaal" geag in te sluit die belastingbedrag wat in die Helleense Republiek of Suid-Afrika betaal sou gewees het, na gelang van die geval, behalwe vir 'n vrystelling of vermindering ooreenkomstig wette wat opgestel is om ekonomiese ontwikkeling in daardie Kontrakterende Staat te bevorder.

3. A grant given by a Contracting State or a political subdivision thereof to a resident of the other Contracting State in accordance with laws designed to promote economic development in that first-mentioned State, shall not be taxable in the other State.

Article 24

Non-discrimination

1. Nationals of a Contracting State shall not be subjected in the other Contracting State to any taxation or any requirement connected therewith, which is other or more burdensome than the taxation and connected requirements to which nationals of that other State in the same circumstances, in particular with respect to residence, are or may be subjected. This provision shall, notwithstanding the provisions of Article 1, also apply to persons who are not residents of one or both of the Contracting States.

2. The taxation on a permanent establishment which an enterprise of a Contracting State has in the other Contracting State shall not be less favourably levied in that other State than the taxation levied on enterprises of that other State carrying on the same activities. This provision shall not be construed as obliging a Contracting State to grant to residents of the other Contracting State any personal allowances, reliefs and reductions for taxation purposes on account of civil status or family responsibilities which it grants to its own residents.

3. Except where the provisions of paragraph 1 of Article 9, paragraph 7 of Article 11 or paragraph 6 of Article 12, apply, interest, royalties and other disbursements paid by an enterprise of a Contracting State to a resident of the other Contracting State shall, for the purpose of determining the taxable profits of such enterprise, be deductible under the same conditions as if they had been paid to a resident of the first-mentioned State. Similarly, any debts of an enterprise of a Contracting State to a resident of the other Contracting State shall, for the purpose of determining the taxable capital of such enterprise, be deductible under the same conditions as if they had been contracted to a resident of the first-mentioned State.

4. Enterprises of a Contracting State, the capital of which is wholly or partly owned or controlled, directly or indirectly, by one or more residents of the other Contracting State, shall not be subjected in the first-mentioned State to any taxation or any requirement connected therewith which is other or more burdensome than the taxation and connected requirements to which other similar enterprises of the first-mentioned State are or may be subjected.

5. In this Article the term "taxation" means taxes which are the subject of this Convention.

3. 'n Toekenning toegestaan deur 'n Kontrakterende Staat of 'n staatkundige onderafdeling daarvan aan 'n inwoner van die ander Kontrakterende Staat ooreenkomstig wette wat opgestel is om ekonomiese ontwikkeling in daardie eersgenoemde Staat te bevorder, is nie in die ander Staat belasbaar nie.

Artikel 24

Nie-diskriminasie

1. Burgers van 'n Kontrakterende Staat mag nie in die ander Kontrakterende Staat onderwerp word aan enige belasting of enige vereiste in verband daarmee wat anders is of swaarder druk as die belasting en die daarmee verbonde vereistes waaraan burgers van daardie ander Staat onder dieselfde omstandighede, veral met betrekking tot verblyf, onderworpe is of onderwerp kan word nie. Hierdie bepaling is, ondanks die bepalings van Artikel 1, ook van toepassing op persone wat nie inwoners van een van of van albei die Kontrakterende State is nie.

2. Die belasting op 'n permanente saak wat 'n onderneming van 'n Kontrakterende Staat in die ander Kontrakterende Staat het, word nie in daardie ander Staat op 'n minder gunstige wyse gehef as die belasting wat gehef word op ondernemings van daardie ander Staat wat dieselfde bedrywighede beoefen nie. Hierdie bepaling mag nie uitgelê word nie as sou dit 'n Kontrakterende Staat verplig om aan inwoners van die ander Kontrakterende Staat enige persoonlike kortings, verligtings en verminderings vir belastingdoeleindes toe te staan uit hoofde van burgerlike status of gesinsverantwoordelikhede wat aan sy eie inwoners toegestaan word nie.

3 Uitgesonderd waar die bepalings van paragraaf 1 van Artikel 9, paragraaf 7 van Artikel 11 of paragraaf 6 van Artikel 12 van toepassing is, is rente, tantième en ander uitbetalings betaal deur 'n onderneming van 'n Kontrakterende Staat aan 'n inwoner van die ander Kontrakterende Staat, vir doeleindes van die vasstelling van die belasbare winste van sodanige onderneming, aftrekbaar onder dieselfde voorwaardes asof dit aan 'n inwoner van eersgenoemde Staat betaal was. Eweneens is enige skulde van 'n onderneming van 'n Kontrakterende Staat aan 'n inwoner van die ander Kontrakterende Staat, vir doeleindes van die vasstelling van die belasbare kapitaal van sodanige onderneming, aftrekbaar onder dieselfde voorwaardes asof hulle met 'n inwoner van eersgenoemde Staat ooreengekom was.

4. Ondernemings van 'n Kontrakterende Staat waarvan die kapitaal geheel en al of gedeeltelik besit of beheer word, regstreeks of onregstreeks, deur een of meer inwoners van die ander Kontrakterende Staat, word nie in eersgenoemde Staat onderwerp aan enige belasting of enige vereiste in verband daarmee wat anders is of swaarder druk as die belasting en die daarmee verbonde vereistes waaraan ander soortgelyke ondernemings van eersgenoemde Staat onderworpe is of onderwerp kan word nie.

5. In hierdie Artikel beteken die uitdrukking "belasting" die belastings waaroor hierdie Konvensie handel.

Article 25

Mutual Agreement Procedure

1. Where a person considers that the actions of one or both of the Contracting States result or will result for him in taxation not in accordance with the provisions of this Convention, he may, irrespective of the remedies provided by the domestic law of those States, present his case to the competent authority of the Contracting State of which he is a resident or, if his case comes under paragraph 1 of Article 24, to that of the Contracting State of which he is a national. The case must be presented within three years from the first notification of the action resulting in taxation not in accordance with the provisions of the Convention.

2. The competent authority shall endeavour, if the objection appears to it to be justified and if it is not itself able to arrive at a satisfactory solution, to resolve the case by mutual agreement with the competent authority of the other Contracting State, with a view to the avoidance of taxation which is not in accordance with the Convention. Any agreement reached shall be implemented notwithstanding any time limits in the domestic law of the Contracting States.

3. The competent authorities of the Contracting States shall endeavour to resolve by mutual agreement any difficulties or doubts arising as to the interpretation or application of the Convention. They may also consult together for the elimination of double taxation in cases not provided for in the Convention.

4. The competent authorities of the Contracting States may communicate with each other directly, including through a joint commission consisting of themselves or their representatives, for the purpose of reaching an agreement in the sense of the preceding paragraphs.

Article 26

Exchange of Information

1. The competent authorities of the Contracting States shall exchange such information as is necessary for carrying out the provisions of this Convention or of the domestic laws of the Contracting States concerning taxes covered by the Convention insofar as the taxation thereunder is not contrary to the Convention. The exchange of information is not restricted by Article 1. Any information received by a Contracting State shall be treated as secret in the same manner as information obtained under the domestic law of that State and shall be disclosed only to persons or authorities (including courts and administrative bodies) concerned with the assessment or collection of, the enforcement or prosecution in respect of, or the determination of appeals in relation to, the taxes covered by the Convention. Such persons or authorities shall use the information only for such purposes. They may disclose the information in public court proceedings or in judicial decisions.

Artikel 25

Prosedure vir Onderlinge Ooreenkoms

1. Waar 'n persoon van mening is dat die optrede van een of van albei die Kontrakterende State tot gevolg het of tot gevolg sal hê dat hy nie ooreenkomstig die bepalings van hierdie Konvensie belas word nie, kan hy, ongeag die regsmiddels waarvoor die landsreg van daardie State voorsiening maak, sy saak stel aan die bevoegde owerheid van die Kontrakterende Staat waarvan hy 'n inwoner is of, indien sy saak onder paragraaf 1 van Artikel 24 ressorteer, aan dié van die Kontrakterende Staat waarvan hy 'n burger is. Die saak moet gestel word binne drie jaar vanaf die eerste kennisgewing van die handeling wat lei tot belasting wat nie ooreenkomstig die bepalings van die Konvensie is nie.

2. Die bevoegde owerheid moet, indien die beswaar vir hom geregverdig voorkom en indien hy nie self 'n geskikte oplossing kan vind nie, probeer om die saak deur onderlinge ooreenkoms met die bevoegde owerheid van die ander Kontrakterende Staat te besleg ten einde belasting te vermy wat nie ooreenkomstig die Konvensie is nie. Enige ooreenkoms wat bereik word, word ondanks enige tydsbeperkings ingevolge die landsreg van die Kontrakterende State geïmplementeer.

3. Die bevoegde owerhede van die Kontrakterende State moet probeer om enige probleme of twyfel wat in verband met die vertolking of toepassing van die Konvensie ontstaan, deur onderlinge ooreenkoms uit die weg te ruim. Hulle kan mekaar ook raadpleeg met die oog op die uitskakeling van dubbelbelasting in gevalle waarvoor daar nie in die Konvensie voorsiening gemaak word nie.

4. Die bevoegde owerhede van die Kontrakterende State kan regstreeks, insluitende deur 'n gesamentlike kommissie bestaande uit hulself of hul verteenwoordigers, met mekaar kommunikeer met die doel om tot 'n ooreenkoms te geraak soos in die voorgaande paragrawe beoog.

Artikel 26

Uitruil van Inligting

1. Die bevoegde owerhede van die Kontrakterende State moet sodanige inligting uitruil as wat nodig is vir die uitvoering van die bepalings van hierdie Konvensie of van die landsreg van die Kontrakterende State aangaande belastings deur die Konvensie gedek vir sover die belasting daarkragtens nie strydig met die Konvensie is nie. Die uitruil van inligting word nie deur Artikel 1 beperk nie. Enige inligting ontvang deur 'n Kontrakterende Staat word as geheim behandel op dieselfde wyse as inligting wat ingevolge die landsreg van daardie Staat verkry word, en word openbaar gemaak slegs aan persone of owerhede (met inbegrip van howe en administratiewe liggame) betrokke by die aanslaan of invordering van, die afdwing of vervolging ten opsigte van, of die beslissing van appèlle in verband met, die belastings deur die Konvensie gedek. Sodanige persone of owerhede gebruik die inligting slegs vir sodanige doeleindes. Hulle mag die inligting by openbare hofverrigtinge of by regterlike beslissings openbaar maak.

2. In no case shall the provisions of paragraph 1 be construed so as to impose on a Contracting State the obligation:

a) to carry out administrative measures at variance with the laws or administrative practice of that or of the other Contracting State;

b) to supply information which is not obtainable under the laws or in the normal course of the administration of that or of the other Contracting State;

c) to supply information which would disclose any trade, business, industrial, commercial or professional secret or trade process, or information, the disclosure of which would be contrary to public policy (ordre public).

Article 27

Members of Diplomatic Missions and Consular Posts

Nothing in this Convention shall affect the fiscal privileges of members of diplomatic missions or consular posts under the general rules of international law or under the provisions of special agreements.

Article 28

Entry into Force

1. Each of the Contracting States shall notify to the other the completion of the procedures required by its law for the bringing into force of this Convention. The Convention shall enter into force on the date of receipt of the later of these notifications.

2. The provisions of the Convention shall have effect:

a) in the Hellenic Republic:

on income derived or on capital owned on or after the first day of January of the calendar year next following that in which the Convention enters into force;

b) in South Africa:

i) with regard to taxes withheld at source, in respect of amounts paid or credited on or after the first day of January next following the date upon which the Convention enters into force; and

ii) with regard to other taxes, in respect of taxable years beginning on or after the first day of January next following the date upon which the Convention enters into force.

3. The Agreement of the 11th November 1964 between the Royal Greek Government and the Government of South Africa aiming at the reciprocal exemption from taxes on income derived from the operation of ships or aircraft shall be terminated upon entry into force of this Convention and shall cease to have effect for any period for which this Convention shall have effect.

2. In geen geval mag die bepalings van paragraaf 1 uitgelê word nie as sou dit 'n Kontrakterende Staat die verpligting oplê om:

a) administratiewe maatreëls uit te voer wat strydig is met die wette of die administratiewe praktyk van daardie of van die ander Kontrakterende Staat;

b) inligting te verstrek wat nie kragtens die wette of in die normale loop van die administrasie van daardie of van die ander Kontrakterende Staat verkrygbaar is nie;

c) inligting te verstrek wat enige handels-, besigheids-, industriële, kommersiële of professionele geheim of handelsproses sou openbaar, of inligting te verstrek waarvan die openbaarmaking strydig met openbare beleid (ordre public) sou wees.

Artikel 27

Lede van Diplomatieke Missies en Konsulêre Poste

Niks in hierdie Konvensie raak die fiskale voorregte van lede van diplomatieke missies of konsulêre poste ingevolge die algemene reëls van die volkereg of ingevolge die bepalings van spesiale ooreenkomste nie.

Artikel 28

Inwerkingtreding

1. Elk van die Kontrakterende State stel die ander in kennis van die afhandeling van die prosedures wat ingevolge sy reg vereis word om hierdie Konvensie in werking te stel. Die Konvensie tree in werking op die datum van ontvangs van die laaste van hierdie kennisgewings.

2. Die bepalings van die Konvensie is van toepassing:

a) in die Helleense Republiek:

op inkomste verkry of op kapitaal besit op of na die eerste dag van Januarie van die kalenderjaar eersvolgende op dié waarin die Konvensie in werking tree;

b) in Suid-Afrika:

i) met betrekking tot belastings wat by die bron teruggehou word, ten opsigte van bedrae betaal of gekrediteer op of na die eerste dag van Januarie eersvolgende op die datum waarop die Konvensie in werking tree; en

ii) met betrekking tot ander belastings, ten opsigte van belasbare jare wat begin op of na die eerste dag van Januarie eersvolgende op die datum waarop die Konvensie in werking tree.

3. Die Ooreenkoms van die 11de November 1964 tussen die Koninklike Griekse Regering en die Regering van Suid-Afrika met die oog op die wedersydse vrystelling van belastings op inkomste verkry uit die bedryf van skepe of vliegtuie, word opgesê by die inwerkingtreding van hierdie Konvensie en is nie meer van krag nie vir enige tydperk waarvoor hierdie Konvensie van krag is.

Article 29

Termination

1. This Convention shall remain in force indefinitely but either of the Contracting States may terminate the Convention, through the diplomatic channel, by giving to the other Contracting State written notice of termination not later than 30 June of any calendar year starting five years after the year in which the Convention entered into force.

2. In such event, the Convention shall cease to have effect:

a) in the Hellenic Republic:

on income derived or on capital owned on or after the first day of January of the January of the calendar year next following that in which the notice is given;

b) in South Africa:

i) with regard to taxes withheld at source, in respect of amounts paid or credited after the end of the calendar year in which such notice is given; and

ii) with regard to other taxes, in respect of taxable years beginning after the end of the calendar year in which such notice is given.

IN WITNESS WHEREOF the undersigned, duly authorised thereto, have signed this Convention.

DONE at Pretoria on 19 November 1998 in duplicate, in the English and Greek languages, both texts being equally authentic, the English text prevailing in case of doubt.

A B NZO
FOR THE GOVERNMENT OF THE REPUBLIC OF SOUTH AFRICA

T PANGALOS
FOR THE GOVERNMENT OF THE HELLENIC REPUBLIC

Artikel 29

Opsegging

1. Hierdie Konvensie bly vir 'n onbepaalde tyd van krag, maar enigeen van die Kontrakterende State kan die Konvensie deur middel van die diplomatieke kanaal opsê deur aan die ander Kontrakterende Staat skriftelik kennis van opsegging te gee nie later nie as 30 Junie van enige kalenderjaar wat begin vyf jaar na die jaar waarin die Konvensie in werking getree het.

2. In sodanige geval is die Konvensie nie meer van krag nie:

a) in die Helleense Republiek:

op inkomste verkry of op kapitaal besit op of na die eerste dag van Januarie van die kalenderjaar eersvolgende op dié waarin kennis gegee is;

b) in Suid-Afrika:

i) met betrekking tot belastings wat by die bron teruggehou word, ten opsigte van bedrae betaal of gekrediteer na die einde van die kalenderjaar waarin sodanige kennis gegee word; en

ii) met betrekking tot ander belastings, ten opsigte van belasbare jare wat begin na die einde van die kalenderjaar waarin sodanige kennis gegee word.

TEN BEWYSE WAARVAN die ondergetekendes, synde behoorlik daartoe gemagtig, hierdie Konvensie onderteken het.

GEDOEN in tweevoud, te Pretoria, op 19 November 1998, in die Engelse en Griekse tale, waarvan beide tekste ewe outentiek is, in die geval van twyfel, geld die Engelse teks.

A B NZO
NAMENS DIE REGERING VAN DIE REPUBLIEK VAN SUID-AFRIKA

T PANGALOS
NAMENS DIE REGERING VAN DIE HELLEENSE REPUBLIEK

Dog ate your Gazette?
... read it online

www.SA Gazettes.co.za

A new information Portal keeping you up to date with news, legislation, the Parliamentary programme and which is the largest pool of SA Gazette information available on the Web.

- Easily accessible through the www!
  - Government Gazettes - from January 1994
  - Compilations of all Indexes pertaining to the past week's Government Gazettes
  - All Provincial Gazettes - from September 1995
  - Parliamentary Bills - as of January 1999
- Available in full-text, with keyword searching
- Sabinet Online scans, formats, edits and organize information for you. Diagrams and forms included as images.
- No stacks of printed gazettes - all on computer. Think of the storage space you save.
- Offers Bill Tracker - complementing the SA Gazettes products.

For easy electronic access to full-text gazette info, subscribe to the SA Gazettes from Sabinet Online. Please visit us at www.sagazettes.co.za

Sabinet Online

Tel: (012) 643-9500, Fax: (012) 663-3543, Toll free: 0800 11 8595, e-mail: corporate@sabinet.co.za, www: http://corporate.sabinet.co.za

Looking for back copies and out of print issues of the Government Gazette and Provincial Gazettes?

The National Library of SA has them!

Let us make your day with the information you need ...

National Library of SA, Pretoria Division
PO Box 397
0001 PRETORIA
Tel.:(012) 321-8931, Fax: (012) 325-5984
E-mail: infodesk@nlsa.ac.za

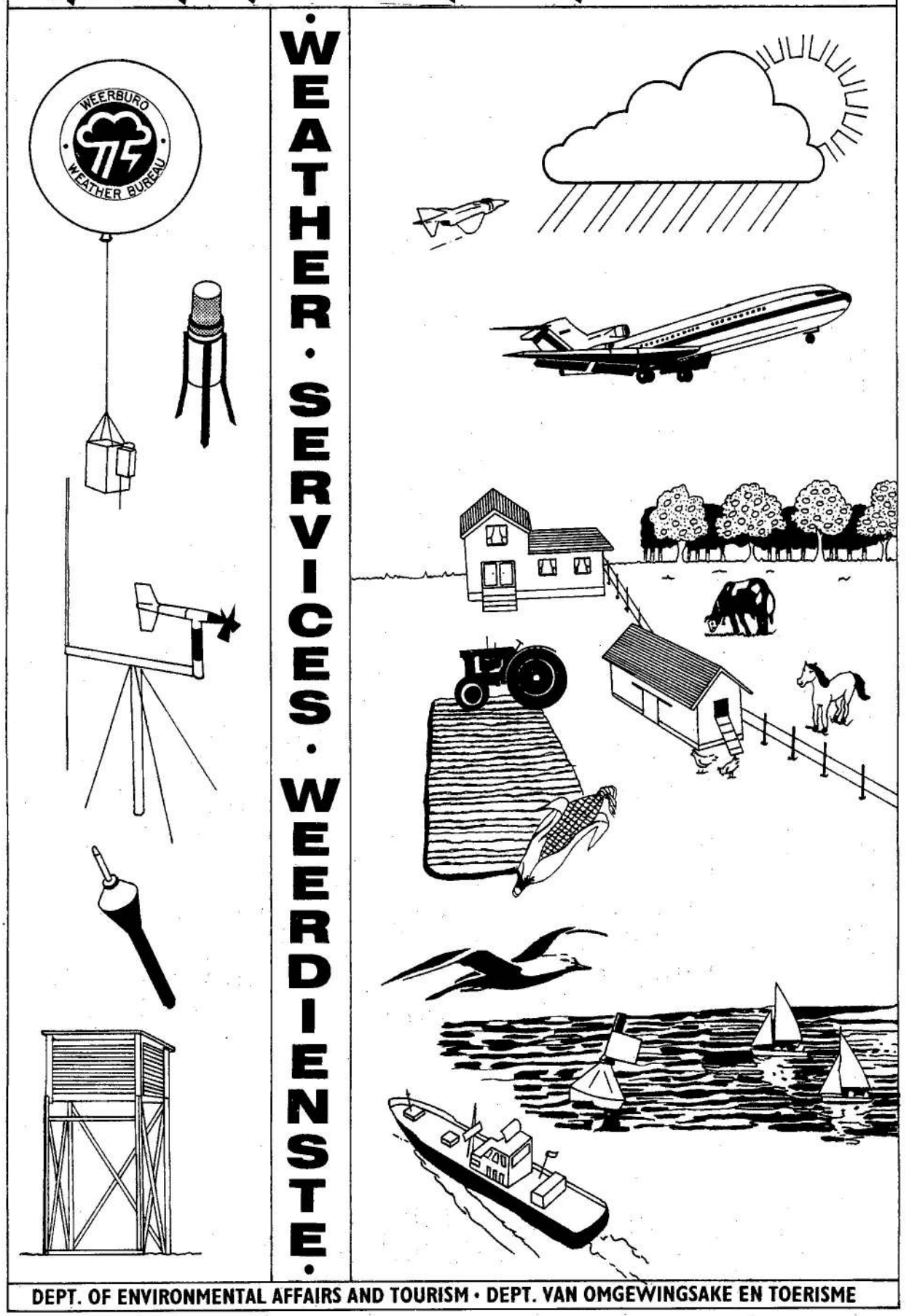
Soek u ou kopieë en uit druk uitgawes van die Staatskoerant en Provinsiale Koerante?

Die Nasionale Biblioteek van SA het hulle!

Met ons hoef u nie te sukkel om inligting te bekom nie ...

Nasionale Biblioteek van SA, Pretoria Divisie
Posbus 397
0001 PRETORIA
Tel.:(012) 321-8931, Faks: (012) 325-5984
E-pos: infodesk@nlsa.ac.za

SA WEATHER BUREAU SA WEERBURO



DEPT. OF ENVIRONMENTAL AFFAIRS AND TOURISM • DEPT. VAN OMGEWINGSAKE EN TOERISME

KEEP YOUR SHIP GOING. PHONE THE WEATHER BUREAU FOR THE MOST ACCURATE FORECASTING
WEATHER BUREAU
WEERBURO
Weather balloon
WEATHER BUOY
PRESSURE-PLATE ANEMOMETER
ANEMOMETER
10
30
50
THE WEATHER BUREAU: DEPARTMENT OF ENVIRONMENTAL AFFAIRS AND TOURISM

THE WEATHER BUREAU HELPS FARMERS TO PLAN THEIR CROP
WEATHER BUREAU
WEERBURO
PEANUT BUTTER
HONEY
COTTON
MAIZE
WIND TOTALISATOR
SUNSHINE RECORDER
RAIN GAUGE
THE WEATHER BUREAU: DEPARTMENT OF ENVIRONMENTAL AFFAIRS & TOURISM
DIE WEERBURO: DEPARTEMENT VAN OMGEWINGSAKE EN TOERISME

LIVE IN HARMONY WITH NATURE
WEATHER BUREAU
WEERBURO
THE WEATHER BUREAU: DEPARTMENT OF ENVIRONMENTAL AFFAIRS AND TOURISM

Printed by and obtainable from the Government Printer, Bosman Street, Private Bag X85, Pretoria, 0001
Publications: Tel: (012) 334-4508, 334-4509, 334-4510
Advertisements: Tel: (012) 334-4673, 334-4674, 334-4504
Subscriptions: Tel: (012) 334-4735, 334-4736, 334-4737
Cape Town Branch: Tel: (021) 465-7531

Gedruk deur en verkrygbaar by die Staatsdrukker, Bosmanstraat, Privaatsak X85, Pretoria, 0001
Publikasies: Tel: (012) 334-4508, 334-4509, 334-4510
Advertensies: Tel: (012) 334-4673, 334-4674, 334-4504
Subskripsies: Tel: (012) 334-4735, 334-4736, 334-4737
Kaapstad-tak: Tel: (021) 465-7531