

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

PREAMBLE

THE GOVERNMENT OF CANADA AND THE GOVERNMENT OF THE
REPUBLIC OF SOUTH AFRICA,

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

HAVE AGREED as follows:

ARTICLE 1

Personal Scope

This Convention shall apply to persons who are residents of one or both of the
Contracting States.

ARTICLE 2

Taxes Covered

1. The existing taxes to which the Convention shall apply are:
 - (a) in the case of Canada:

the taxes imposed by the Government of Canada under the Income Tax
Act, (hereinafter referred to as "Canadian tax");
 - (b) in the case of South Africa:
 - (i) the normal tax;
 - (ii) the non-resident shareholders' tax; and
 - (iii) the secondary tax on companies;(hereinafter referred to as "South African tax").