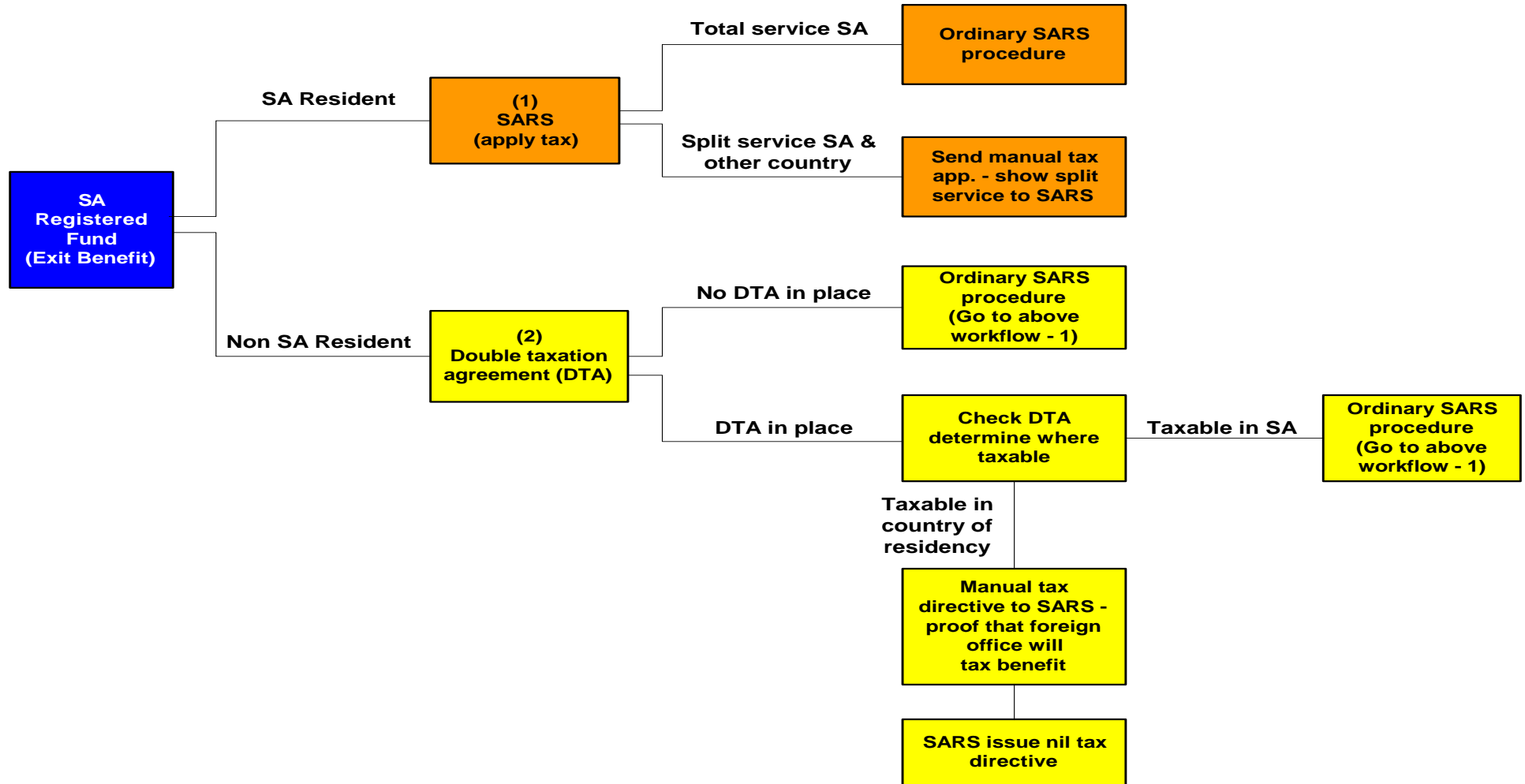


TAXATION
NON-S.A. RESIDENTS
 (includes split service in South Africa and foreign country)
 (FOR FUNDS WHOSE REGISTERED ADDRESS IS IN SOUTH AFRICA)

A. FLOWCHART



B. TABLE

COUNTRY	DOUBLE TAXATION AGREEMENT WITH S.A. Yes / No	TAX APPLICATION	ADDRESS
Swaziland (Residents)	Yes	<p>The member must submit proof from the Department of Taxes-Swaziland that they will tax the benefit.</p> <p>Submit manual tax application and proof that benefit to be taxed in foreign office, to SARS.</p> <p>SARS may issue a nil tax directive, depending on what is prescribed in the DTA.</p>	<p>Department of Taxes P.O.Box 1042 Mbabane Swaziland</p> <p>Telephone: (code) 404 0971 / 4040977 Fax : (code) 404 2616 E-mail : incometax@realnet.co.sz</p>
Namibia (Residents)	Yes	<p>The member must submit proof from the Receiver of Revenue-Namibia that they will tax the benefit.</p> <p>Submit manual tax application and proof that benefit to be taxed in foreign office, to SARS.</p> <p>SARS may issue a nil tax directive, depending on what is prescribed in the DTA.</p>	<p>The Receiver of Revenue Private bag 13185 Windhoek Namibia</p> <p>Telephone: Fax : E-mail :</p>
Botswana (Residents)	Yes	<p>The member must submit proof from the Department of Taxes-Botswana that they will tax the benefit.</p> <p>Submit manual tax application and proof that benefit to be taxed in foreign office, to SARS.</p> <p>SARS may issue a nil tax directive, depending on what is prescribed in the DTA.</p>	<p>Department of Taxes Assessment Division Private Bag 0013 Gaborone</p> <p>Telephone: Fax : E-mail :</p>
Mozambique (Residents)	No	<p>Use the ordinary SARS procedure.</p> <p>Tax must be applied for in South Africa in the normal manner.</p> <p>SARS will tax the full benefit as if all the service was rendered in South Africa, subject to the provision of Section 9(1)(g) – Refer to Note 3.</p>	

COUNTRY	DOUBLE TAXATION AGREEMENT WITH S.A. Yes / No	TAX APPLICATION	ADDRESS
Zimbabwe (Residents)	Yes	<p>The member must submit proof from the Department of Taxes-Zimbabwe that they will tax the benefit.</p> <p>Submit manual tax application and proof that benefit to be taxed in foreign office, to SARS.</p> <p>SARS may issue a nil tax directive, depending on what is prescribed in the DTA.</p>	
Other Countries (Residents)	<p>Yes</p> <p>No</p>	<p>Determine whether the country has a Double Taxation Agreement with South Africa.</p> <p>The member must submit proof from the Department of Taxes that they will tax the benefit. Submit manual tax application and proof that benefit to be taxed in foreign office, to SARS. SARS may issue a nil tax directive, depending on what is prescribed in the DTA.</p> <p>Use the ordinary SARS procedure. Tax must be applied for in South Africa in the normal manner. SARS will tax the full benefit as if all the service was rendered in South Africa, subject to the provision of Section 9(1)(g) – Refer to Note 3.</p>	

NOTES:

1. This taxation chart must be used for funds whose registered address is in South Africa.
2. Prior to determining which country is responsible to make the tax deduction, you must ascertain whether the foreign country has a Double Taxation Agreement (DTA) with South Africa.
3. Where there is no DTA, the non-resident taxpayer will have his benefit taxed according to the ordinary provision of our Income Tax Act. It must be noted however that if a portion of his service is split between South Africa and a foreign country, his full benefit may not be taxable. Section 9(1)(g) provides that if a member has more than 2 years service in South Africa in the last 10 years prior to receipt of the benefit, the benefit will be taxable in South Africa but tax will only be levied on the portion of the benefit relative to SA service.

Where a SA resident has split service, he may also qualify in terms of Section 9(1)(g) i.e. the benefit will be taxable in South Africa but tax will only be levied on the portion of the benefit relative to SA service..

4. This document was put together by interpreting the Income Tax Act and the numerous discussions with SARS. This document may change from time to time which will be subject to legislative amendments or a change in SARS preferred practice.

5. Where to find DTA

Go to: www.SARS.gov.za

Click: **Homepage**

Click: **Legislation**

Click: **International Treaties**

Click: **DTA**

Click: **Comprehensive Treaties**