



South Africa: Treaties and Tax Information Exchange Agreements (Paperback)

By U S Department of the Treasury

Createspace, United States, 2014. Paperback. Condition: New. Language: English . Brand New Book ***** Print on Demand *****.This document is a technical explanation of the Convention between the United States and South Africa which was signed on February 17, 1997 (the Convention). References in this Explanation to the U.S. Model are to the United States Model Income Tax Convention, published on September 30, 1996. References to the OECD Model are to the Model Tax Convention on Income and on Capital, published by the OECD in 1992, as subsequently amended. References to the U.N. Model are to the United Nations Model Double Taxation Convention between Developed and Developing Countries, published in 1980. The Technical Explanation is an official guide to the Convention. It reflects the policies behind particular Convention provisions, as well as understandings reached with respect to the application and interpretation of the Convention.

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