

## **The Kingdom of Eswatini**

### **Status of List of Reservations and Notifications at the Time of Signature**

This document contains a provisional list of expected reservations and notifications to be made by the Kingdom of Eswatini pursuant to Articles 28(7) and 29(4) of the Convention.

**Article 2 – Interpretation of Terms**

***Notification - Agreements Covered by the Convention***

Pursuant to Article 2(1)(a)(ii) of the Convention, Eswatini wishes the following agreements to be covered by the Convention:

No	Title	Other Contracting Jurisdiction	Original/ Amending Instrument	Date of Signature	Date of Entry into Force
1	AGREEMENT BETWEEN THE GOVERNMENT OF THE KINGDOM OF SWAZILAND AND THE GOVERNMENT OF THE REPUBLIC OF BOTSWANA FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME	Botswana	Original	21-04-2010	N/A
2	AGREEMENT BETWEEN THE GOVERNMENT OF THE KINGDOM OF ESWATINI AND THE GOVERNMENT OF THE KINGDOM OF LESOTHO FOR THE ELIMINATION OF DOUBLE TAXATION WITH RESPECT TO TAXES ON INCOME AND THE PREVENTION OF TAX AVOIDANCE AND EVASION	Lesotho	Original	03-09-2019	02-10-2020
3	AGREEMENT BETWEEN THE GOVERNMENT OF THE KINGDOM OF SWAZILAND AND THE GOVERNMENT OF THE REPUBLIC OF MAURITIUS FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME  Agreement between the Government of the Kingdom of Eswatini and the Government of the Republic of Mauritius for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income (after amendment)	Mauritius	Original	29-06-1994	08-11-1994
			Amending Instrument (a)	01-10-2020	N/A

No	Title	Other Contracting Jurisdiction	Original/ Amending Instrument	Date of Signature	Date of Entry into Force
4	AGREEMENT BETWEEN THE GOVERNMENT OF THE KINGDOM OF SWAZILAND AND THE GOVERNMENT OF THE REPUBLIC OF SEYCHELLES FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME	Seychelles	Original	18-10-2012	11-02-2015
5	AGREEMENT BETWEEN THE GOVERNMENT OF THE KINGDOM OF SWAZILAND 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	South Africa	Original	23-01-2004	08-02-2005
6	AGREEMENT BETWEEN THE GOVERNMENT OF THE KINGDOM OF SWAZILAND AND THE GOVERNMENT OF THE UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME	United Kingdom	Original	26-11-1968	18-03-1969

### Article 3 – Transparent Entities

#### *Notification of Existing Provisions in Listed Agreements*

Pursuant to Article 3(6) of the Convention, Eswatini considers that the following agreement contains a provision described in Article 3(4) that is not subject to a reservation under Article 3(5)(c) through (e). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
2	Lesotho	Article 1(2)

### Article 4 – Dual Resident Entities

**Notification of Existing Provisions in Listed Agreements**

Pursuant to Article 4(4) of the Convention, Eswatini considers that the following agreements contain a provision described in Article 4(2) that is not subject to a reservation under Article 4(3)(b) through (d). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Botswana	Article 4(3)
2	Lesotho	Article 4(3)
3	Mauritius	Article 4(3)
4	Seychelles	Article 4(3)
5	South Africa	Article 4(3)
6	United Kingdom	Article 4(3)

**Article 6 – Purpose of a Covered Tax Agreement****Notification of Choice of Optional Provisions**

Pursuant to Article 6(6) of the Convention, Eswatini hereby chooses to apply Article 6(3).

**Notification of Existing Preamble Language in Listed Agreements**

Pursuant to Article 6(5) of the Convention, Eswatini considers that the following agreements are not within the scope of a reservation under Article 6(4) and contain preamble language described in Article 6(2). The text of the relevant preambular paragraph is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Preamble Text
1	Botswana	desiring to conclude an agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
4	Seychelles	Desiring to conclude an agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income <and to promote and strengthen the economic relations between the two countries>,
6	United Kingdom	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income;

**Notification of Listed Agreements Not Containing Existing Preamble Language**

Pursuant to Article 6(6) of the Convention, Eswatini considers that the following agreements do not contain preamble language referring to a desire to develop an economic relationship or to enhance co-operation in tax matters.

Listed Agreement Number	Other Contracting Jurisdiction
1	Botswana
3	Mauritius

4	Seychelles
5	South Africa
6	United Kingdom

## Article 7 – Prevention of Treaty Abuse

### *Notification of Choice of Optional Provisions*

Pursuant to Article 7(17)(b) of the Convention, Eswatini hereby chooses to apply Article 7(4).

Pursuant to Article 7(17)(c) of the Convention, Eswatini hereby chooses to apply the Simplified Limitation on Benefits Provision pursuant to Article 7(6).

### *Notification of Existing Provisions in Listed Agreements*

Pursuant to Article 7(17)(a) of the Convention, Eswatini considers that the following agreement is not subject to a reservation described in Article 7(15)(b) and contains a provision described in Article 7(2). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
2	Lesotho	Article 24(1)

## Article 8 – Dividend Transfer Transactions

### *Notification of Existing Provisions in Listed Agreements*

Pursuant to Article 8(4) of the Convention, Eswatini considers that the following agreements contain a provision described in Article 8(1) that is not subject to a reservation described in Article 8(3)(b). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Botswana	Article 10(2)(a)
2	Lesotho	Article 10(2)(a)
4	Seychelles	Article 10(2)(a)
5	South Africa	Article 10(2)(a)

## Article 9 – Capital Gains from Alienation of Shares or Interests of Entities Deriving their Value Principally from Immovable Property

### *Notification of Choice of Optional Provisions*

Pursuant to Article 9(8) of the Convention, Eswatini hereby chooses to apply Article 9(4).

***Notification of Existing Provisions in Listed Agreements***

Pursuant to Article 9(7) of the Convention, Eswatini considers that the following agreements contain a provision described in Article 9(1). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
2	Lesotho	Article 14(4)
4	Seychelles	Article 14(4)
5	South Africa	Article 14(4)

**Article 10 – Anti-abuse Rule for Permanent Establishments Situated in Third Jurisdictions*****Reservation***

Pursuant to Article 10(5)(a) of the Convention, Eswatini reserves the right for the entirety of Article 10 not to apply to its Covered Tax Agreements.

**Article 11 – Application of Tax Agreements to Restrict a Party’s Right to Tax its Own Residents*****Notification of Existing Provisions in Listed Agreements***

Pursuant to Article 11(4) of the Convention, Eswatini considers that the following agreement contains a provision described in Article 11(2). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
2	Lesotho	Article 1(3)

**Article 12 – Artificial Avoidance of Permanent Establishment Status through Commissionnaire Arrangements and Similar Strategies*****Notification of Existing Provisions in Listed Agreements***

Pursuant to Article 12(5) of the Convention, Eswatini considers that the following agreements contain a provision described in Article 12(3)(a). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Botswana	Article 5(5)(a)
2	Lesotho	Article 5(5)
3	Mauritius	Article 5(5)(a); Article 5(5) (after amendment)
4	Seychelles	Article 5(4)(a)
5	South Africa	Article 5(4)(a)

6	United Kingdom	Article 5(5)
---	----------------	--------------

Pursuant to Article 12(6) of the Convention, Eswatini considers that the following agreements contain a provision described in Article 12(3)(b). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Botswana	Article 5(6)
2	Lesotho	Article 5(6)(a)
3	Mauritius	Article 5(6)
4	Seychelles	Article 5(5)
5	South Africa	Article 5(5)
6	United Kingdom	Article 5(6)

### **Article 13 – Artificial Avoidance of Permanent Establishment Status through the Specific Activity Exemptions**

#### ***Notification of Choice of Optional Provisions***

Pursuant to Article 13(7) of the Convention, Eswatini hereby chooses to apply Option A under Article 13(1).

#### ***Notification of Existing Provisions in Listed Agreements***

Pursuant to Article 13(7) of the Convention, Eswatini considers that the following agreements contain a provision described in Article 13(5)(a). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Botswana	Article 5(4)
2	Lesotho	Article 5(4)
3	Mauritius	Article 5(4)
4	Seychelles	Article 5(3)
5	South Africa	Article 5(3)
6	United Kingdom	Article 5(3)

### **Article 16 – Mutual Agreement Procedure**

#### ***Notification of Existing Provisions in Listed Agreements***

Pursuant to Article 16(6)(a) of the Convention, Eswatini considers that the following agreements contain a provision described in Article 16(4)(a)(i). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Botswana	Article 25(1), first sentence

2	Lesotho	Article 28(1), first sentence
3	Mauritius	Article 25(1), first sentence
4	Seychelles	Article 25(1), first sentence
5	South Africa	Article 24(1), first sentence
6	United Kingdom	Article 24(1)

Pursuant to Article 16(6)(b)(ii) of the Convention, Eswatini considers that the following agreements contain a provision that provides that a case referred to in the first sentence of Article 16(1) must be presented within a specific time period that is at least three years from the first notification of the action resulting in taxation not in accordance with the provisions of the Covered Tax Agreement. The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Botswana	Article 25(1), second sentence
2	Lesotho	Article 28(1), second sentence
3	Mauritius	Article 25(1), second sentence
4	Seychelles	Article 25(1), second sentence
5	South Africa	Article 24(1), second sentence

***Notification of Listed Agreements Not Containing Existing Provisions***

Pursuant to Article 16(6)(c)(ii) of the Convention, Eswatini considers that the following agreement does not contain a provision described in Article 16(4)(b)(ii).

Listed Agreement Number	Other Contracting Jurisdiction
6	United Kingdom

Pursuant to Article 16(6)(d)(ii) of the Convention, Eswatini considers that the following agreement does not contain a provision described in Article 16(4)(c)(ii).

Listed Agreement Number	Other Contracting Jurisdiction
6	United Kingdom

**Article 17 – Corresponding Adjustments**

***Notification of Existing Provisions in Listed Agreements***

Pursuant to Article 17(4) of the Convention, Eswatini considers that the following agreements contain a provision described in Article 17(2). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
2	Lesotho	Article 9(2)
3	Mauritius	Article 9(2)
6	United Kingdom	Article 21(4)