

MAXIMISING POTENTIAL BENEFITS FROM TAX TREATIES KEY LESSONS FOR AFRICAN COUNTRIES



MAXIMISING POTENTIAL BENEFITS FROM TAX TREATIES

KEY LESSONS FOR AFRICAN COUNTRIES

COPYRIGHT NOTICE

Copyright subsisting in this publication and in every part thereof.

This publication or any part thereof may not be reproduced, transmitted, transcribed or otherwise stored or translated into any language or computer language, in any form or by any means, without the prior written permission of the African Tax Administration Forum (ATAF), an international organisation with full legal standing and established, under the terms of the Vienna Convention on the Law of Treaties, on 8 October 2012.

Any unauthorised reproduction or adaptation of this publication will constitute a copyright infringement and render the doer liable under both civil and criminal law.

RESTRICTIONS ON USE

The information contained in this publication constitutes privileged information belonging to ATAF, any member country of ATAF and its subsidiaries. This information is furnished in confidence with the understanding that it will not, without prior written permission from ATAF, be used for purposes other than for what is intended.

Series: ATAF's Research papers

ISBN 978-0-620-93770-2 (Print) ISBN 978-0-620-93524-1 (PDF)

Maximising Potential Benefits from Tax Treaties: Key Lessons for African Countries

An ATAF Policy Paper
July 2021



For more information:

ATAF Secretariat

Research Directorate Hatfield Gardens, Block G, 2nd Floor Hatfield, Pretoria, South Africa, 0181

Tel: +27 12 451 8800

E-Mail: Research@ataftax.org

www.ataftax.org