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8. Acts of recovery performed by the requested State in response to a request for assistance which, under the laws of that State, result in the suspension or interruption of the limitation period shall have the same effect with regard to the laws of the requesting State. The requested State shall inform the requesting State of the measures taken to that end.

9. Tax debts for the recovery of which assistance is granted shall enjoy the same safeguards and privileges as similar debts in the requested State.

10. Where a tax debt of a State is the subject of an appeal and it has not been possible to obtain the safeguards envisaged by the laws of that State, the taxation authorities of that State may, in order to safeguard their rights, request the taxation authorities of the other State to take the interim measures authorized by the laws or regulations of the last-mentioned State.

If it considers that the taxation has not been established in accordance with the provisions of the Convention, that other State shall without delay request a meeting of the Mixed Commission mentioned in chapter IV.

#### ADMINISTRATIVE ASSISTANCE

##### Article 39

1. The taxation authorities of each of the Contracting States shall communicate to the taxation authorities of the other Contracting State any fiscal information available to them and useful to the latter authorities to ensure the proper assessment and collection of the taxes to which this Agreement relates.

2. Any information so exchanged shall be treated as secret and shall not be disclosed to any persons other than those concerned with the assessment and collection of the taxes to which this Agreement relates. No information shall be exchanged which would reveal a commercial, industrial or professional secret. Assistance may be withheld where the requested State considers that it would be likely to endanger its sovereignty or security or to prejudice its general interests.

3. Information shall be exchanged as a matter of routine or on request in connexion with particular cases. The competent authorities of the two Contracting States shall agree on the list of classes of information to be furnished as a matter of routine.

##### Article 40

1. The Contracting States agree to lend each other assistance and support with a view to the collection, in accordance with the rules of their respective laws or regulations, of the taxes to which this Agreement relates and of any tax increases, surcharges, overdue payment penalties, interest and costs pertaining to the said taxes, where such sums are finally due under the laws or regulations of the requesting State and in accordance with this Agreement.

2. Requests for assistance shall be accompanied by such documents as are required under the laws and regulations of the requesting State as evidence that the sums to be collected are finally due.

3. On receipt of the said documents, writs shall be served and measures of recovery and collection taken in the requested State in accordance with the laws or regulations governing the recovery and collection of its own taxes.

4. Tax debts to be recovered shall enjoy the same safeguards, privileges and procedural rules as similar tax debts in the requested State.

6. CDI ARGELIA-SUDÁFRICA 1998

Article 27. *Assistance in Recovery*

1. The Contracting States undertake to lend assistance to each other in the collection of taxes owed by a taxpayer to the extent that the amount thereof has been finally determined according to the laws of the Contracting State making the request for assistance.
  2. In the case of a request by a Contracting State for the collection of taxes which has been accepted for collection by the other Contracting State, such taxes shall be collected by that other State to the extent permitted by its domestic law.
  3. Claims which are the subject of requests for assistance shall not have priority over taxes owing in the Contracting State rendering assistance and the provisions of paragraph 1 of Article 26 shall also apply to any information which, by virtue of this Article, is supplied to the competent authority of a Contracting State.
  4. Any request for collection by a Contracting State shall be accompanied by such certificate as is required by the laws of that State to establish that the taxes owed by the taxpayer have been finally determined.
  5. Where the tax claim of a Contracting State has not been finally determined by reason of it being subject to appeal or other proceedings, that State may, in order to protect its revenues, request the other Contracting State to take such interim measures for conservancy on its behalf as are available to the other State under the laws of that other State. If such request is accepted by the other State, such interim measures shall be taken by that other State to the extent permitted by its domestic law.
  6. A request under paragraph 4 or 5 shall only be made by a Contracting State to the extent that sufficient property of the taxpayer owing the taxes is not available in that State for recovery of the taxes owed.
  7. The Contracting State in which tax is recovered in accordance with the provisions of this Article shall forthwith remit to the Contracting State on behalf of which the tax was collected the amount so recovered minus, where appropriate, the amount of the extraordinary costs referred to in subparagraph (b) of paragraph 8. The competent authorities of the Contracting States shall consult together to determine the procedures with regard to the remitting of taxes so recovered.
  8. It is understood that unless otherwise agreed by the competent authorities of both Contracting States,
    - (a) ordinary costs incurred by a Contracting State in providing assistance shall be borne by that State,
    - (b) extraordinary costs incurred by a Contracting State in providing assistance shall be borne by the other State and shall be payable regardless of the amount collected on its behalf by the first-mentioned State.
- As soon as a Contracting State anticipates that extraordinary costs may be incurred, it shall so advise the other Contracting State and indicate the estimated amount of such costs. The competent authorities of the Contracting States may settle the mode of application of this paragraph.
9. In this Article, the term "taxes" means the taxes to which this Convention applies and includes any interest and penalties relating thereto.













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