

Summary of all Value-added Tax Mutual Assistance Agreements

Country	Treaties in process of negotiation or finalised but not yet signed	Signed not Ratified	Ratified in SA	Ratified in the other country	Published in Government Gazette	Date of Entry into Force
Lesotho on Exchange of Information; Refund and Assessing System	-	-	-	-	38747 dd 11/5/2015	29 October 2014
Swaziland on Exchange of Information; Refund and Assessing System	-	-	-	-	38629 dd 27/3/2015	27 January 2015