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The evolution of the ‘foreign partnership’ definition in South Africa



Jurisdiction: South Africa

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Law firm: [ENSafrica](#)

Subject:

In South Africa, the determination of whether a foreign entity is a company or partnership is an important one as it subsequently determines the applicable tax treatment of the foreign entity. The issue of whether foreign entities should be recognized as foreign companies or foreign partnerships in South Africa, was recently brought into the spotlight once again by the Taxation Laws Amendment Act No. 25 of 2015.

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