

**Agreement
between
the Republic of Tajikistan
and
the United Arab Emirates
for the avoidance of double taxation
with respect to taxes on income**

**The Government of the Republic of Tajikistan
and
the Government of the United Arab Emirates**

- desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income have agreed as follows:

**Article 1
PERSONAL SCOPE**

This Agreement shall apply to persons who are residents of one or both Contracting States.

**Article 2
TAXES COVERED**

- (1) This Agreement shall apply to taxes on income and on capital imposed on behalf of a Contracting State or of its local authorities, irrespective of the manner in which they are levied.
- (2) There shall be regarded as taxes on income and on capital all taxes imposed on total income or total capital, or on elements of income or of capital, including taxes on capital appreciation and on gains from the alienation of movable or immovable property.
- (3) The existing taxes to which the Agreement shall apply are:
 - a) in the Republic of Tajikistan
 - (i) the profit tax,
 - (ii) the income tax;
 - [iii] export tax;
(hereinafter referred to as "Tajikistan tax")
 - b) in the United Arab Emirates:

- (i) income tax,
- (ii) the corporation tax.

(hereinafter referred to as "U.A.E. tax")

(4) The Agreement shall apply also to any identical or substantially similar taxes which are imposed on the date of signature of the Agreement in addition to, or in place of, the existing taxes referred to in paragraph 3 of this Article. The competent authorities of the Contracting States shall not make any other changes which have been made in their respective taxation laws.

Article 3

GENERAL DEFINITIONS

(1) For the purposes of this Agreement, unless the context otherwise requires:

- a) the term "Tajikistan", used in a geographical sense, means the territory of the Republic of Tajikistan within its internationally recognized borders, as well as any area beyond the waters of the Republic of Tajikistan in which, in accordance with international law and the practice of the Republic of Tajikistan, it exercises its sovereign rights and jurisdiction;
- b) the term "United Arab Emirates", used in a geographical sense, means the territory of the United Arab Emirates including its territorial waters, islands, airspace, sea-bed, sub-soil and the resources over which the United Arab Emirates exercises in conformity with international law its sovereign rights;
- c) the terms "a Contracting State" and "the other Contracting State" mean, as the context requires, Tajikistan or the United Arab Emirates;
- d) the term "tax" means, as the context requires, a Tajikistan or U.A.E. tax;
- e) the term "person" includes an individual, a company and any other body of persons;
- f) the term "company" means any body corporate or any entity which is treated as a body corporate for tax purposes;
- g) the terms "enterprise of a Contracting State" and "enterprise of the other Contracting State" respectively mean an enterprise carried on by a resident of a Contracting State and an enterprise carried on by a resident of the other Contracting State;
- h) the term "international traffic" means any transport by a ship, aircraft or road transport vehicle operated by an enterprise of a Contracting State, except when the ship, aircraft or road transport vehicle is operated solely between places in the other Contracting State;
- i) the term "national" means any individual possessing the citizenship of a Contracting State or any legal person, partnership or association deriving its status as such from the laws in force in a Contracting State.

Contracting State;

j) the term "competent authority" means:

(i) in the case of Tajikistan, the Minister of Finance or his authorized representative; and

(ii) in the case of the U.A.E, the Minister of Finance and Industry or his authorized represe

(2) As regards the application of the Agreement by a Contracting State any term not define shall, unless the context otherwise requires, have the meaning which it has under the la State concerning the taxes to which the Agreement applies.

Article 4 RESIDENT

(1) For the purposes of this Agreement, the term "resident of a Contracting State" means an who, under the laws of that State, is liable to tax therein by reasons of his domicile, residen of management or any other criterion of a similar nature. But this term does not include an who is liable to tax in that State in respect only of income from sources in that State c situated therein.

(2) Where by reason of the provisions of paragraph 1 an individual is a resident of both Cc States, then his status shall be determined as follows:

a) he shall be deemed to be a resident of the State in which he has a permanent home av him; if he has a permanent home available to him in both States, he shall be deemed resident of the State with which his personal and economic relations are closer (cente interests);

b) if the State in which he has his center of vital interests cannot be determined, or if he t permanent home available to him in either State, he shall be deemed to be a resident of in which he has an habitual abode;

c) if he has an habitual abode in both States or in neither of them, he shall be deemed resident of the State of which he is a national;

d) if he is a national of both States or of neither of them, the competent authorities of the Cc States shall settle the question by mutual agreement.

(3) Where by reason of the provisions of paragraph 1 a person other than an individual is a re both Contracting States, then the competent authorities of the Contracting States shall s question by mutual agreement.

Article 5 PERMANENT ESTABLISHMENT

(1) For the purposes of this Agreement, the term "permanent establishment" means a fixed business through which the business of an enterprise is wholly or partly carried on.

(2) The term "permanent establishment" includes especially:

- a) a place of management,
- b) a branch,
- c) an office,
- d) a factory,
- e) a workshop, and
- f) a mine, an oil or gas well, a quarry or any other place of extraction of natural resources.

(3) The term "permanent establishment" likewise encompasses:

- a) a building site or construction, assembly or installation project or supervisory act in connection therewith, but only where they last more than 12 months;
- b) the furnishing of services, including consultant services by an enterprise of a Contracting State through employees or other engaged personnel in the other Contracting State, provided that such activities continue for the same project or a connected project for a period or periods aggregating more than 12 months;
- c) the use of an installation or drilling rig or ship in a Contracting State to explore for or exploit natural resources constitutes a permanent establishment only if such use is for more than 12 months.

(4) Notwithstanding the preceding provisions of this Article, the term "permanent establishment" is deemed not to include:

- a) the use of facilities solely for the purpose of storage, display or delivery of goods or merchandise belonging to the enterprise;
- b) the maintenance of a stock of goods or merchandise belonging to the enterprise solely for the purpose of storage, display or delivery;
- c) the maintenance of a stock of goods or merchandise belonging to the enterprise solely for the purpose of processing by another enterprise;
- d) the maintenance of a fixed place of business solely for the purpose of purchasing or selling merchandise or of collecting information, for the enterprise;
- e) the maintenance of a fixed place of business solely for the purpose of carrying on an activity of a preparatory or auxiliary character;
- f) the maintenance of a fixed place of business solely for any combination of activities mentioned in sub-paragraphs a) to e), provided that the overall activity of the fixed place of business from this combination is of a preparatory or auxiliary character.

- (5) Notwithstanding the provisions of paragraphs 1 and 2, where a person - other than an agent of independent status to whom paragraph 6 applies - is acting on behalf of an enterprise and habitually exercises, in a Contracting State an authority to conclude contracts in the name of the enterprise, that enterprise shall be deemed to have a permanent establishment in that State in respect of any activities which that person undertakes for the enterprise, unless the activities of that person are limited to those mentioned in paragraph 4 which, if exercised through a fixed place of business, would not make this fixed place of business a permanent establishment under the provisions of that paragraph.
- (6) An enterprise shall not be deemed to have a permanent establishment in a Contracting State because it carries on business in that State through a broker, general commission agent or agent of independent status, provided that such persons are acting in the ordinary course of business.
- (7) The fact that a company which is a resident of a Contracting State controls or is controlled by a company which is a resident of the other Contracting State, or which carries on business in the other State (whether through a permanent establishment or otherwise), shall not of itself constitute either company a permanent establishment of the other.

Article 6 **INCOME FROM IMMOVABLE PROPERTY**

- (1) Income derived by a resident of a Contracting State from immovable property (including income from agriculture or forestry) situated in the other Contracting State may be taxed in that other State.
- (2) The term "immovable property" shall have the meaning which it has under the law of the Contracting State in which the property in question is situated. The term shall in any case include land, buildings, and other accessories to immovable property, livestock and equipment used in agriculture and forestry, usufruct of immovable property, and rights to variable or fixed payments as consideration for the working of, or the right to exploit, mineral deposits, sources and other natural resources. Ships, boats, aircraft and road vehicles shall not be regarded as immovable property.
- (3) The provisions of paragraph 1 shall apply to income derived from the direct use, letting, or usufruct of immovable property.
- (4) The provisions of paragraphs 1 and 3 shall also apply to the income from immovable property used by an enterprise and to income from immovable property used for the performance of independent personal services.

Article 7 **BUSINESS PROFITS**

- (1) The profits of an enterprise of a Contracting State shall be taxable only in that State unless the enterprise carries on business in the other Contracting State through a permanent establishment situated therein. If the enterprise carries on business as aforesaid, the profits of the enterprise shall be taxable in the other State but only so much of them as is attributable to that permanent establishment.
- (2) Subject to the provisions of paragraph 3, where an enterprise of a Contracting State carries on business in the other Contracting State through a permanent establishment situated therein, there shall in each Contracting State be attributed to that permanent establishment the profits which it might be expected to make if it were a distinct and separate enterprise engaged in the same or similar activities under the same or similar conditions and dealing wholly independently of the enterprise of which it is a permanent establishment.
- (3) In determining the profits of a permanent establishment, there shall be allowed as deductions all expenses which are incurred for the purposes of the permanent establishment, including executive and general administrative expenses so incurred, whether in the State in which the permanent establishment is situated or elsewhere. This provision shall apply subject to limitations imposed by the domestic law of the State.
- (4) Insofar as it has been customary in a Contracting State to determine the profits to be attributed to a permanent establishment on the basis of an apportionment of the total profits of the enterprise among its various parts, nothing in paragraph 2 shall preclude that Contracting State from determining the profits to be taxed by such an apportionment as may be customary; the method of apportionment adopted shall, however, be such that the result shall be in accordance with the principles set forth in this Article.
- (5) No profits shall be attributed to a permanent establishment by reason of the mere purchase or sale of goods or merchandise for the enterprise.
- (6) For the purposes of the preceding paragraphs, the profits to be attributed to the permanent establishment shall be determined by the same method year by year unless there is good and sufficient reason to the contrary.
- (7) Where profits include items of income which are dealt with separately in other Articles of this Agreement, then the provisions of those Articles shall not be affected by the provisions of this Article.

Article 8 **INTERNATIONAL TRAFFIC**

- (1) Income or profits derived by an enterprise of a Contracting State from the operation of ships or road transport vehicles in international traffic shall be taxable only in that State.
- (2) For the purpose of this Article, profits from the operation of ships, aircraft or road transport vehicles in international traffic shall mean profits derived by an enterprise described in paragraph 1 from the transportation by sea, air or road of passengers, mail, livestock or goods and shall include:
 - a) the charter or rental of ships, aircraft or road transport vehicles under the full basis and in

to such transportation; and

b) the rental of containers and related equipment used in connection with the operation of aircraft or road transport vehicles in international traffic.

(3) The provisions of paragraph 1 and 2 shall also apply to profits from the participation in a postal business or an international operating agency.

[4] Air transport enterprises or ships which are owned wholly or partly by a Contracting State or such Contracting State participates in the management of such enterprise shall be exempt from all types of taxes including value added Tax (VAT) (zero rate)

Article 9 **ASSOCIATED ENTERPRISES**

(1) Where

a) an enterprise of a Contracting State participates directly or indirectly in the management, control or capital of an enterprise of the other Contracting State, or

b) the same persons participate directly or indirectly in the management, control or capital of an enterprise of a Contracting State and an enterprise of the other Contracting State,

and in either case conditions are made or imposed between the two enterprises in their commercial or financial relations which differ from those which would be made between independent enterprises, then any profits which would, but for those conditions, have accrued to one of the enterprises, but, for those conditions, have not so accrued, may be included in the profits of that enterprise and taxed accordingly.

(2) Where a Contracting State includes in the profits of an enterprise of that State - and taxes accordingly - profits on which an enterprise of the other Contracting State has been charged tax in that other State and the profits so included are profits which would have accrued to the enterprise of the first-mentioned State if the conditions made between the two enterprises had been those which would have been made between independent enterprises, then that other State shall make an appropriate adjustment to the amount of the tax charged therein on those profits. In determining such adjustment, due regard shall be had to the other provisions of this Agreement and the corresponding provisions of the laws of the Contracting States shall if necessary consult each other.

Article 10 **DIVIDENDS**

(1) Dividends paid by a company which is a resident of a Contracting State to a resident of the other Contracting State shall be taxable only in that other State.

This paragraph shall not affect the taxation of the company in respect of the profits out of which the dividends are paid.

- (2) The term "dividends" as used in this Article means income from shares or other rights, including debt-claims, participating in profits, as well as income from other corporate rights which is subject to the same taxation treatment as income from shares by the laws of the State of which the making the distribution is a resident.
- (3) Where a company which is a resident of a Contracting State derives profits or income from another Contracting State, that other State shall not impose any tax on the dividends paid by the company, nor subject the company's undistributed profits to a tax on the company's undistributed profits, if the dividends paid or the undistributed profits consist wholly or partly of profits or income derived from such other State.

Article 11 INTEREST

- (1) Interest arising in a Contracting State and paid to a resident of the other Contracting State shall be taxable only in that other State.
- (2) The term "interest" as used in this Article means income from debt-claims of every kind, whether or not secured by mortgage and whether or not carrying a right to participate in the debtor's profits, in particular, income from government securities and income from bonds or debentures, premiums and prizes attaching to such securities, bonds or debentures. Penalty charges for late payment shall not be regarded as interest for the purpose of this Article.
- (3) Interest shall be deemed to arise in a Contracting State when the payer is that State itself, its government authority or a resident of that State. Where, however, the person paying the interest, whether or not a resident of a Contracting State or not, has in a Contracting State a permanent establishment in connection with which the indebtedness on which the interest is paid was incurred, and such interest is borne by such permanent establishment or fixed base, then such interest shall be deemed to arise in the State in which the permanent establishment or fixed base is situated.
- (4) Where, by reason of a special relationship between the payer and the beneficial owner or between both of them and some other person, the amount of the interest, having regard to the debt-claim on which it is paid, exceeds the amount which would have been agreed upon by the payer and the beneficial owner in the absence of such relationship, the provisions of this Article shall apply only to the last-mentioned amount. In such case, the excess part of the payments shall remain taxable according to the laws of each Contracting State, due regard being had to the other provisions of this Agreement.

Article 12 ROYALTIES

- (1) Royalties arising in a Contracting State and paid to a resident of the other Contracting State shall be taxable only in that other State.

the excess part of the payments shall remain taxable according to the laws of each Contracting State, due regard being had to the other provisions of this Agreement.

Article 12 **ROYALTIES**

(1) Royalties arising in a Contracting State and paid to a resident of the other Contracting State shall be taxable only in that other State.

(2) However, such royalties may also be taxed in the Contracting State in which they arise, and according to the laws of that Contracting State, but if the recipient is the beneficial owner of the royalties, the tax so levied shall not exceed 10% of the gross amount of the royalties.

(3) The term "royalties" as used in this Article means payments of any kind received as a consideration for the use of, or the right to use, any copyright of literary, artistic or scientific work including cinematographic works or tapes or other means for radio or television broadcasting, any patent, trade mark, design or model, secret formula or process, or industrial, commercial or scientific equipment, or for information concerning industrial, commercial or scientific experience (know-how).

(4) The provisions of paragraphs 1 and 2 shall not apply if the beneficial owner of the royalties, being a resident of a Contracting State, carries on business in the other Contracting State in which the royalties are paid through a permanent establishment situated therein, or performs in that other State independent personal services from a fixed base situated therein, and the right or property in respect of which the royalties are paid is connected with such permanent establishment or fixed base. In such case the provisions of Article 14, as the case may be, shall apply.

(5) Royalties shall be deemed to arise in a Contracting State when the payer is that State itself, a resident thereof or a resident of that Contracting State. Where, however, the person paying the royalties, being a resident of a Contracting State or not, has in a Contracting State a permanent establishment or fixed base in connection with which the liability to pay the royalties was incurred, and such royalties are paid to the beneficial owner through that permanent establishment or fixed base, then such royalties shall be deemed to arise in the Contracting State in which the permanent establishment or the fixed base is situated.

(6) Where, by reason of a special relationship between the payer and the beneficial owner or between both of them and some other person, the amount of the royalties, having regard to the use, right or information in respect of which they are paid, exceeds the amount which would have been agreed upon by the payer and the beneficial owner in the absence of such relationship, the provisions of this Article shall apply only to the last-mentioned amount. In such case, the excess part of the payments shall remain taxable according to the laws of each Contracting State, due regard being had to the other provisions of this Agreement.

Article 13 **INCOME OF GOVERNMENT AND INSTITUTIONS**

The Government of one of the Contracting States and their financial institutions shall be exempt from tax in the other Contracting State in respect of any income derived by such Governments and their financial institutions from that other Contracting State in respect of all types of investments performed by such Government.

Article 14
capital gains

- (1) Gains derived by a resident of a contracting state from the alienation of immovable property referred to in Article 6 and situated in the other contracting State may be taxed in that other State
- (2) Gains from the alienation of movable property forming part of the business property of permanent establishment which an enterprise of a contracting state has in the other contracting state or of movable property pertaining to a fixed base available to a resident of a contracting state in the other contracting state for the purpose of performing independent personal services, including such gains from alienation of such permanent establishment (alone or with the whole enterprise) or such fixed base, may be taxed in that other state.
- (3) Gains derived by an enterprise of a Contracting state from alienation of ships, aircraft or road transport vehicles operated in international traffic, or movable property pertaining to the operation of such ships, aircraft or road transport vehicles, shall be taxable only in that state.
- (4) Gains from the alienation of any property other than referred to in paragraphs 1 to 3, shall be taxable only in the contracting state of which the alienator is a resident.

Article 15
INDEPENDENT PERSONAL SERVICES

- (1) Income derived by a resident of a Contracting State in respect of professional services or of an independent character shall be taxable only in that State except in one of the following circumstances such income may also be taxed in the other Contracting State:
 - a) if he has a fixed base regularly available to him in the other Contracting State for the purpose of his activities. In that case only so much of the income may be taxed in that other State as is attributable to that fixed base; or
 - b) if his stay in the other Contracting State is for a period or periods exceeding in the aggregate calendar year concerned. In that case only so much of the income may be taxed in that other State as is attributable to his activities performed in that other State.
- (2) The term "professional services" includes especially independent scientific, literary, artistic, teaching activities as well as the independent activities of physicians, lawyers, engineers, architects and accountants.

Article 16
DEPENDENT PERSONAL SERVICES

- (1) Subject to the provisions of Articles 16, 18 and 19, salaries, wages and other similar remuneration of a resident of a Contracting State in respect of an employment shall be taxable only in that State if the employment is exercised in the other Contracting State. If the employment is so exercised, such income as is derived therefrom may be taxed in that other State.
- (2) Notwithstanding the provisions of paragraph 1, remuneration derived by a resident of a Contracting State in respect of an employment exercised in the other Contracting State shall be taxable only in the

State if:

a) the recipient is present in the other State for a period or periods not exceeding in the aggregate the calendar year concerned, and

b) the remuneration is paid by, or on behalf of, an employer who is not a resident of the other State

c) the remuneration is not borne by a permanent establishment or a fixed base which the employer has in the other State.

(3) Notwithstanding the preceding provisions of this Article, remuneration derived in respect of services exercised aboard a ship, aircraft or road transport vehicle operated by an enterprise of a Contracting State in international traffic shall be taxable in that State.

Article 17 **DIRECTORS' FEES**

Directors' fees and other similar payments derived by a resident of a Contracting State in his capacity as a member of the board of directors of a company which is a resident of the other Contracting State shall be taxable in that other State.

Article 18 **ARTISTS AND SPORTSMEN**

(1) Notwithstanding the provisions of Articles 14 and 15, income derived by a resident of a Contracting State as an entertainer, such as a theatre, motion picture, radio or television artist, or a musician, or as a sportsman, in his personal activities as such exercised in the other Contracting State, may be taxed in that other State.

(2) Where income in respect of personal activities exercised by an entertainer or a sportsman in his capacity as such accrues not to the entertainer or sportsman himself but to another person, that notwithstanding the provisions of Articles 7, 14 and 15, be taxed in the Contracting State in which the activities of the entertainer or sportsman are exercised.

Article 19 **PENSIONS**

Subject to the provisions of paragraph 2 of Article 19, pensions and other similar remuneration payable by a Contracting State in consideration of past employment shall be taxable only in that State.

Article 20 **GOVERNMENT SERVICE**

(1) a) Remuneration, other than a pension, paid by a Contracting State or a local authority thereof in respect of services rendered to that State or local authority shall be taxable only in that State.

b) However, such remuneration shall be taxable only in the other Contracting State if the services are rendered in that State and the individual is a resident of that State who:

(i) is a national of that State; or

(ii) did not become a resident of that State solely for the purpose of rendering the services.

(2) a) Any pension paid by, or out of funds created by, a Contracting State or a local authority individual in respect of services rendered to that State or local authority shall be taxable only in th

b) However, such pension shall be taxable only in the other Contracting State if the individual i and a national of, that State.

(3) The provisions of Articles 15, 16 and 18 shall apply to remuneration and pensions in resp rendered in connection with a business carried on by a Contracting State or a local authority there

Article 21

PROFESSORS, TEACHERS, STUDENTS AND TRAINEES

(1) Remuneration which a professor or teacher who is or was immediately before visiting a Con resident of the other Contracting State and who is present in the first-mentioned State for a period three years for the purpose of carrying out advanced study or research or for teaching at a uni school or other similar educational institution receives for such an activity shall not be tax mentioned State, provided that such remunerations arise from sources outside that State.

(2) An individual who is or was immediately before visiting a Contracting State a resident of the ot State and who is temporarily present in the first-mentioned State solely as a student at a uni school or other similar educational institution or as a trainee shall, from the date of his first arriva connection with that visit, be exempt from tax in that State

a) on all payments received for the purpose of his maintenance, education or training, prov payments arise from sources outside that State, and

b) for a period not exceeding three years, on any remuneration not exceeding 3.000 \$ per ce dependent personal services rendered in that State with a view to supplementing the resources i for such purposes.

(3) An individual who is or was immediately before visiting a Contracting State a resident of the ot State and who is temporarily present in the first-mentioned State solely for the purpose of stu training as a recipient of a grant, allowance or award from a scientific, educational, religiou organization or under a technical assistance program entered into by the Government of a Co shall be exempt from tax in that State on

a) the amount of such a grant, allowance, or award, and

b) all payments received for the purpose of his maintenance, education or training, prov payments arise from sources outside that State, and

c) any remuneration for dependent personal services rendered in that State, provided that suc part of his study, research or training.

Article 22

OTHER INCOME

Items of income of a resident of a Contracting State, wherever arising, not dealt with in the foregoing paragraphs of this Agreement shall be taxable only in that State.

Article 23 AVOIDANCE OF DOUBLE TAXATION

(1) In the case of a resident of Tajikistan, double taxation shall be avoided as follows:

Where a resident of Tajikistan derives income or owns capital which, in accordance with the provisions of this Agreement, may be taxed in the United Arab Emirates, the United Arab Emirates shall allow:

- a) as a deduction from the tax on the income of that resident, an amount equal to the income tax paid in the United Arab Emirates;
- b) as a deduction from the tax on the capital of that resident, an amount equal to the capital tax paid in the United Arab Emirates.

Such deduction in either case shall not, however, exceed that part of the income tax or capital tax paid in the United Arab Emirates before the deduction is given, which is attributable, as the case may be, to the income or the capital which may be taxed in the United Arab Emirates.

(2) In the case of a resident of the United Arab Emirates, double taxation shall be avoided as follows:

Where a resident of the United Arab Emirates derives income which, in accordance with the provisions of this Agreement, may be taxed in Tajikistan, the United Arab Emirates shall allow as a deduction from the tax on the income of that resident, an amount equal to the income tax paid in Tajikistan.

Such deduction shall not, however, exceed that part of the income tax, as computed before the deduction is given, which is attributable to the income which may be taxed in Tajikistan.

Article 24 NON-DISCRIMINATION

(1) Nationals of a Contracting State shall not be subjected in the other Contracting State to any requirement connected therewith, which is other or more burdensome than the taxation requirements to which nationals of that other State in the same circumstances, in particular those of the same residence, are or may be subjected. This provision shall, notwithstanding the provisions of Article 23, apply to persons who are not residents of one or both of the Contracting States.

(2) The taxation on a permanent establishment which an enterprise of a Contracting State has in the other Contracting State shall not be less favorable levied in that other State than the taxation levied on that other State carrying on the same activities.

(3) This provision shall not be construed as obliging a Contracting State to grant to residents of the other Contracting State any personal allowances, reliefs and reductions for taxation purposes on account of their status or family responsibilities which it grants to its own residents.

(4) Enterprises of a Contracting State, the capital of which is wholly or partly owned or controlled indirectly, by one or more residents of the other Contracting State, shall not be subjected in the State to any taxation or any requirement connected therewith which is other or more burdensome than the taxation and connected requirements to which other similar enterprises of the first-mentioned State are subjected.

(5) The provisions of this Article shall, notwithstanding the provisions of Article 2, apply to taxes of the same description.

Article 25 MUTUAL AGREEMENT PROCEDURE

(1) Where a person considers that the actions of one or both of the Contracting States result or will result in taxation not in accordance with the provisions of this Agreement, he may, irrespective of the provisions provided by the domestic law of those States, present his case to the competent authority of the Contracting State of which he is resident or, if his case comes under paragraph 1 of Article 24, to that of the Contracting State of which he is a national. The case must be presented within three years from the first notification of action resulting in taxation not in accordance with the provisions of the Agreement.

(2) The competent authority shall endeavor, if the objection appears to it to be justified and if it is possible to arrive at a satisfactory solution, to resolve the case by mutual agreement with the competent authority of the other Contracting State, with a view to the avoidance of taxation which is not in accordance with the provisions of the Agreement. Any agreement reached shall be implemented notwithstanding any time limits in the domestic law of the Contracting States.

(3) The competent authorities of the Contracting States shall endeavor to resolve by mutual agreement any difficulties or doubts arising as to the interpretation or application of the Agreement. They may also consult together for the elimination of double taxation in cases not provided for in the Agreement.

(4) The competent authorities of the Contracting States may communicate with each other for the purpose of reaching an agreement in the sense of the preceding paragraphs. When it seems advisable to reach agreement to have an oral exchange of opinions, such exchange may take place through a Commission consisting of representatives of the competent authorities of the Contracting States.

Article 26 EXCHANGE OF INFORMATION

(1) The competent authorities of the Contracting States shall exchange such information as is necessary for carrying out the provisions of this Agreement or of the domestic laws of the Contracting States covered by the Agreement insofar as the taxation thereunder is not contrary to the Agreement. The exchange of information is not restricted by Article 1. Any information received by a Contracting State shall be held secret in the same manner as information obtained under the domestic laws of that State and shall be disclosed only to persons or authorities (including courts and administrative bodies) involved in the assessment, collection of, the enforcement or prosecution in respect of, or the determination of appeals in respect of, taxes covered by the Agreement. Such persons or authorities shall use the information only for the purposes mentioned in this paragraph. They may disclose the information in public court proceedings or in judicial decisions.

(2) In no case shall the provisions of paragraph 1 be construed so as to impose on a Contracting State

obligation:

- a) to carry out administrative measures at variance with the laws and administrative practice of the other Contracting State;
- b) to supply information which is not obtainable under the laws or in the normal course of the administration of that or the other Contracting State;
- c) to supply information which would disclose any trade, business, industrial, commercial or professional process, or information, the disclosure of which would be contrary to public policy (ordre public).

Article 27

DIPLOMATIC AGENTS AND CONSULAR OFFICERS

Nothing in this Agreement shall affect the fiscal privileges of diplomatic agents or consular officers or the general rules of international law or under the provisions of special agreements.

Article 28

ENTRY INTO FORCE

This Agreement shall enter into force 30 days after the date of the latter notification through diplomatic channels indicating the completion of the internal legal procedures determined in each Contracting State for the entry into force of this Agreement. This Agreement shall have effect in respect of income derived and capital on or after the 1st day of January in the calendar year in which the Agreement enters into force. No tax shall be refundable retrospectively to the entry into force of this Agreement.

Article 29

DENUNCIATION

This Agreement shall remain in force indefinitely but either of the Contracting States may, on or before the 30th day of June in any calendar year beginning after the expiration of a period of five years from the date of its entry into force, give written notice of denunciation to the other Contracting State through diplomatic channels. From the date of receipt of such notice this Agreement shall cease to have effect in respect of income derived and capital on or after the 1st day of January in the calendar year next following that in which denunciation is given.

Done At Abu Dhabi on Sunday 17th of December 1995 corresponding to 25 Rajab 1416
Hi, in duplicate in English Language.

For the Government
of the Republic of Tajikistan



GAFAROF TUKHTABOY
Minister of Economy &
Foreign Economic Relation

For the Government
of the United Arab Emirates



AHAMAD HUMAID AL TAYER
Minister of State for Financial
and Industrial Affairs

PROTOCOL

At the moment of signing the Agreement between the Republic of Tajikistan and the United Arab Emirates for the avoidance of double taxation with respect to taxes on income and on capital, the undersigned have agreed that the following provisions shall form an integral parts of the Agreement.

1. Ad Article 4:

It is understood that the term "resident of a Contracting State" used in the first sentence of paragraph 1 includes that State itself, any political subdivisions or local authority thereof as well as any financial institution of, and controlled by, that State, political subdivision or local authority.

2. Ad Article 7:

Where an enterprise of a Contracting State derives profits from the extraction of petroleum or other natural resources or from related activities therewith in the other Contracting State though a permanent establishment as defined in sub-paragraph f, of paragraph 2 of Article 5, nothing in the Agreement shall affect the right of that other State to apply its internal taxation laws with respect of the profits attributable to the permanent establishment.

3. with reference to Article 14:

The remuneration derived by an employee of an enterprise of a Contracting State operating ships or road transport vehicles aircraft in international traffic in respect of an employment directly connected with such operations shall be taxable only in that State where that employee is a national of that State without being also a national of the other State."

4. If under any convention or agreement or protocol to a convention or agreement - signed after the signature of this Agreement between Republic of Tajikistan and any member State of the Cooperation Council of the Gulf Arab State, or between the Republic of Tajikistan and a third State, the republic of Tajikistan accords, as regards the provisions of this agreement, a more favourable than that accorded to residents of the United Arab Emirates under this agreement, then as from the date on which the relevant convention or agreement or protocol enters into force the same favourable treatment shall automatically be applied to the residents of the United Arab Emirates under this Convention The same treatment shall be accorded to the Republic of Tajikistan residents but excluding those benefits that are accorded to the residents of the Gulf Arab States Cooperation Council.

5. with reference to Article 8:

The two Contracting States shall exchange through diplomatic channels the list of air and shipping transport enterprises which they own or participate in their capital .

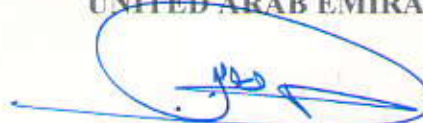
Done at Abu Dhabi on Sunday 17 December 1995 corresponding to 25 Rajeb 1416 H in two originals in English language.

**FOR THE GOVERNMENT OF THE
REPUBLIC OF TAJIKISTAN**



GAFAROF TUKHTABOY
Minister of Economy &
Foreign Economic Relation

**FOR THE GOVERNMENT OF THE
UNITED ARAB EMIRATES**



AHMAD HUMAID AL TAYER
Minister of State for Financial
and Industrial Affairs

11 Соглашение об основных принципах взаимовыгодного сотрудничества в области
10 Соглашение об информационном сотрудничестве в области

14-2/1149)

Министерство иностранных дел Республики Таджикистан свидетельствует свое уважение Посольству Объединенных Арабских Эмиратов в Москве и в ответ на ноту № 9/1/5/-145 от 9 февраля 2000 года имеет честь сообщить, что таджикская сторона выполнила все необходимые внутригосударственные процедуры по вступлению в силу Соглашения о поощрении и защите инвестиций и Соглашения об избежании двойного налогообложения на доходы, подписанных между правительствами двух стран 17 декабря 1995 года в г. Абу-Даби, о чем Министерство уведомило уважаемое Посольство нотами №№10-1.1(1983) и 10-1.1(1984) от 7 июня 1996 года.

Ссылаясь на статью 14 Соглашения о поощрении и защите инвестиций и статью 28 Соглашения об избежании двойного налогообложения на доходы Министерство сообщает, что указанная нота Посольства была получена 28 февраля 2000 года. В этой связи, названные Соглашения вступают в силу с 27 марта 2000 года, то есть на тридцатый день с даты получения последней ноты о выполнении внутригосударственных процедур, необходимых для их вступления в силу.

Министерство пользуясь случаем возобновляет Посольству уверения в своем самом высоком уважении.

Душанбе, 15 марта 2000 года.

Посольству
Объединенных Арабских Эмиратов
г. Москва



Ҳукумати Ҷумҳурии Тоҷикистон
ҚАРОР

Правительство Республики Таджикистан
ПОСТАНОВЛЕНИЕ

от 4 мая 1996 года № 193

г. Душанбе

О договорах, подписанных в ходе визита
Государственной делегации Республики
Таджикистан в Объединенные Арабские
Эмираты

В целях реализации Договоров, подписанных в ходе визита
Государственной делегации Республики Таджикистан в Объединенные
Арабские Эмираты, Правительство Республики Таджикистан
постановляет:

1. Утвердить Договор между Правительством Республики
Таджикистан и Правительством Объединенных Арабских Эмиратов о
поддержке и защите инвестиций и Договор между Правительством
Республики Таджикистан и Правительством Объединенных Арабских
Эмиратов об избежании двойного налогообложения на прибыль,
подписанные в г.Абу-Даби 17 декабря 1995 года.

2. Министерству экономики и внешних экономических связей
Республики Таджикистан совместно с заинтересованными
министерствами и ведомствами республики подготовить пакет
инвестиционных проектов для привлечения инвесторов Объединенных
Арабских Эмиратов с целью развития двусторонних экономических
связей.

3. Министерству экономики и внешних экономических связей
Республики Таджикистан и Министерству иностранных дел Республики
Таджикистан в кратчайший срок подготовить перевод на английский
язык тексты законов, регулирующих сотрудничество с зарубежными
странами, и передать их Торгово-промышленной палате Объединенных
Арабских Эмиратов.

4. Министерству иностранных дел Республики Таджикистан
уведомить Правительство Объединенных Арабских Эмиратов о
выполнении Республикой Таджикистан внутренних государственных
процедур, необходимых для вступления указанных Договоров в силу.

Председатель
Правительства Республики
Таджикистан

Э.Рахмонов



Handwritten:
УМО
13.05.96
14.30 14.30 14.30

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Heng Heng & Co. OAG & More
№ 10-11 (1983, 1984) от 8.06.96

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15.05.96
Heng Heng & Co.

الإمارات العربية المتحدة

Embassy of The United Arab Emirates

M O S C O W



سَفَارَةُ دَوْلَةِ الْإِمَارَاتِ الْعَرَبِيَّةِ الْمُتَّحِدَةِ

موسكو

9/1/5/-¹⁴⁶ : الرقم

10.02.2000. : التاريخ

..... : الموافق

Посольство Объединенных Арабских Эмиратов в Москве свидетельствует свое уважение Посольству Республики Таджикистан и имеет честь просить препроводить ноту Посольства ОАЭ в Москве Министерству Иностранных Дел Республики Таджикистан.

Посольство ОАЭ в Москве пользуется возможностью, чтобы выразить Посольству Республики Таджикистан уверения в своем высоком уважении.

Посольство Республики Таджикистан.



Посольство
Таджикистан в РФ
Секция И
[Signature]

Б. Р. [Signature]
[Signature] 2 1490
[Signature]



الرقم : 9/1/5/- 145
التاريخ : 09.02.2000
الموافق :

Посольство Объединенных Арабских Эмиратов в Москве свидетельствует свое уважение МИД Республики Таджикистан и имеет честь сообщить, что Правительство ОАЭ закончило все конституционные шаги относительно соглашений «О поощрении и защите инвестиций» и «Об избежании двойного налогообложения» между двумя странами.

В связи с этим был издан федеральный указ № 15- 2000 года относительно поощрений и защите инвестиций между Правительством ОАЭ и Правительством Республики Таджикистан. А также был издан федеральный указ № 16 2000 года относительно соглашения об избежании двойного налогообложения на доход между двумя странами.

Посольство ОАЭ в Москве имеет честь сообщить, что эта нота является уведомлением о вступлении в силу этих двух соглашений, ссылаясь на пункт № 14 закона « О поощрении и защите инвестиций» и на пункт № 28 соглашения « Об избежании двойного налогообложения».

Посольство ОАЭ в Москве имеет честь просить компетентные органы Республики Таджикистан уведомить Посольство в письменном виде о тех шагах, которые были ими предприняты, для вступления в силу этих соглашений.

Посольство ОАЭ в Москве пользуется предоставленной возможностью, чтобы выразить МИД Республики Таджикистан уверения в своем высоком уважении.



МИД Республики Таджикистан.