

No. 46587

**Latvia
and
Kyrgyzstan**

Agreement between the Government of the Republic of Latvia and the Government of the Kyrgyz Republic for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income. Bishkek, 7 December 2006

Entry into force: *4 March 2008 by notification, in accordance with article 27*

Authentic texts: *English, Kyrgyz, Latvian and Russian*

Registration with the Secretariat of the United Nations: *Latvia, 12 October 2009*

**Lettonie
et
Kirghizistan**

Accord entre le Gouvernement de la République de Lettonie et le Gouvernement de la République kirghize tendant à éviter la double imposition et à prévenir l'évasion fiscale en matière d'impôts sur le revenu. Bichkek, 7 décembre 2006

Entrée en vigueur : *4 mars 2008 par notification, conformément à l'article 27*

Textes authentiques : *anglais, kirghiz, letton et russe*

Enregistrement auprès du Secrétariat des Nations Unies : *Lettonie, 12 octobre 2009*

[ENGLISH TEXT – TEXTE ANGLAIS]

AGREEMENT

BETWEEN
THE GOVERNMENT OF THE REPUBLIC OF LATVIA
AND THE GOVERNMENT OF THE KYRGYZ REPUBLIC

FOR THE AVOIDANCE OF DOUBLE TAXATION
AND THE PREVENTION OF FISCAL EVASION
WITH RESPECT TO TAXES ON INCOME

The Government of the Republic of Latvia and the
Government of the Kyrgyz Republic,

Desiring to conclude an Agreement for the
avoidance of double taxation and the prevention of
fiscal evasion with respect to taxes on income and to
develop and strengthen economic, scientific, technical
and cultural cooperation,

Have agreed as follows:

Article 1

PERSONS COVERED

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

Article 2

TAXES COVERED

1. This Agreement shall apply to taxes on income imposed on behalf of a Contracting State or of its administrative subdivisions or local authorities, irrespective of the manner in which they are levied.

2. There shall be regarded as taxes on income all taxes imposed on total income, or on elements of income, including taxes on gains from the alienation of movable or immovable property, as well as taxes on capital appreciation.

3. The existing taxes to which the Agreement shall apply are in particular:

a) in Kyrgyzstan:

- (i) tax on profits and other revenues of legal persons; and
- (ii) income tax on individuals;

(hereinafter referred to as "Kyrgyzstan tax");

b) in Latvia:

- (i) the enterprise income tax (uznemumu ienakuma nodoklis);
- (ii) the personal income tax (iedzivotaju ienakuma nodoklis);

(hereinafter referred to as "Latvian tax").

4. The Agreement shall apply also to any identical or substantially similar taxes that are imposed after the date of signature of the Agreement in addition to, or in place of, the existing taxes. The competent authorities of the Contracting States shall notify each other of any significant changes that 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 terms "a Contracting State" and "the other Contracting State" mean Kyrgyzstan or Latvia, as the context requires;
- b) the term "Kyrgyzstan" means the Kyrgyz Republic. When used in the geographical sense the term "Kyrgyzstan" means the territory on which the Kyrgyz Republic carries out sovereign rights and jurisdiction in accordance with the international law and in which the taxation laws of the Kyrgyz Republic are in force;
- c) the term "Latvia" means the Republic of Latvia and, when used in the geographical sense, means the territory of the Republic of Latvia and any other area adjacent to the territorial waters of the Republic of Latvia within which under the laws of Latvia and in accordance with international law, the rights of Latvia may be exercised with respect to the sea bed and its sub-soil and their natural resources;
- d) the term "person" includes an individual, a company and any other body of persons;
- e) the term "company" means any body corporate or any entity which is treated as a body corporate for tax purposes;
- f) the terms "enterprise of a Contracting State" and "enterprise of the other Contracting State" mean respectively an enterprise carried on by a resident of a Contracting State and an enterprise carried on by a resident of the other Contracting State;

- g) the term "international traffic" means any transport by a ship, aircraft or road vehicle operated by an enterprise of a Contracting State, except when the ship or aircraft or road vehicle is operated solely between places in the other Contracting State;
- h) the term "competent authority" means:
 - (i) in Kyrgyzstan, the Ministry of Economy and Finance or its authorised representative;
 - (ii) in Latvia, the Ministry of Finance or its authorised representative.
- i) the term "national" means:
 - (i) any individual possessing the nationality of a Contracting State;
 - (ii) any legal person, partnership or association deriving its status as such from the laws in force in a Contracting State.

2. As regards the application of the Agreement at any time by a Contracting State, any term not defined therein shall, unless the context otherwise requires, have the meaning that it has at that time under the law of that State for the purposes of the taxes to which the Agreement applies, any meaning under the applicable tax laws of that State prevailing over a meaning given to the term under other laws of that State.

Article 4

RESIDENT

1. For the purposes of this Agreement, the term "resident of a Contracting State" means any person who, under the laws of that State, is liable to tax therein by reason of his domicile, residence, place of management or any other criterion of a similar nature, and also includes that State and any administrative subdivision or local authority thereof. This term, however, does not include any person who is liable to tax in that State in respect only of income from sources in that State.