

No. 47907

**Latvia
and
Tajikistan**

Agreement between the Republic of Latvia and the Republic of Tajikistan for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital. Riga, 9 February 2009

Entry into force: *29 October 2009 by notification, in accordance with article 28*

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

Registration with the Secretariat of the United Nations: *Latvia, 15 October 2010*

**Lettonie
et
Tadjikistan**

Accord entre la République de Lettonie et la République du Tadjikistan tendant à éviter la double imposition et à prévenir l'évasion fiscale en matière d'impôts sur le revenu et sur la fortune. Riga, 9 février 2009

Entrée en vigueur : *29 octobre 2009 par notification, conformément à l'article 28*

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

Enregistrement auprès du Secrétariat des Nations Unies : *Lettonie, 15 octobre 2010*

[ENGLISH TEXT – TEXTE ANGLAIS]

AGREEMENT

BETWEEN

THE REPUBLIC OF LATVIA

AND THE REPUBLIC OF TAJIKISTAN

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

The Republic of Latvia and the Republic of Tajikistan,

Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,

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 and on capital imposed on behalf of a Contracting State or of its administrative territorial subdivisions or 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, on total capital, or on elements of income or of capital, 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 Tajikistan:

- (i) surtax on physical persons (tax on income of physical persons);
- (ii) the tax on income (profit) of legal persons;
- (iii) the tax on immovable property;

(hereinafter referred to as "Tajik tax");

b) in Latvia:

- (i) the enterprise income tax (uznemumu ienakuma nodoklis);
- (ii) the personal income tax (iedzivotaju ienakuma nodoklis);
- (iii) the immovable property tax (nekustama ipasuma 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 substantial changes which have been made in their taxation laws.

Article 3

GENERAL DEFINITIONS

1. For the purposes of this Agreement, unless the context otherwise requires:
 - a) the term "Tajikistan" means the Republic of Tajikistan and, when used in the geographical sense, includes its territory, inland waters and the air space above them over which the Republic of Tajikistan may exercise its sovereign rights and jurisdiction, including the rights on exploration of sub-soil and natural resources, in accordance with international law and where the laws of the Republic of Tajikistan apply;
 - b) 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;
 - c) the terms "a Contracting State" and "the other Contracting State" mean Latvia or Tajikistan, as the context requires;
 - 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 that 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 an aircraft, road or railway vehicle operated by an enterprise of a Contracting State, except when the aircraft, road or railway vehicle is operated solely between places in the other Contracting State;
- h) the term "competent authority" means:
 - (i) in Tajikistan, the Ministry of 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.