No. 48272. Germany and The former Yugoslav Republic of Macedonia

AGREEMENT BETWEEN THE GOVERN-MENT OF THE FEDERAL REPUBLIC OF GERMANY AND THE MACEDONIAN GOVERNMENT FOR THE AVOIDANCE OF DOUBLE TAXATION WITH RESPECT TO TAXES ON INCOME AND ON CAPI-TAL. SKOPJE, 13 JULY 2006 [United Nations, Treaty Series, vol. 2730, I-48272.]

AGREEMENT BETWEEN THE GOVERNMENT OF THE FEDERAL REPUBLIC OF GERMANY AND THE GOVERNMENT OF MACEDONIA CONCERNING THE CORRECTION OF INACCURACIES IN THE GERMAN AND ENGLISH VERSIONS OF THE AGREEMENT BETWEEN THE GOVERNMENT OF THE FEDERAL REPUBLIC OF GERMANY AND THE MACEDONIAN GOVERNMENT FOR THE AVOIDANCE OF DOUBLE TAXATION WITH RESPECT TO TAXES ON INCOME AND ON CAPITAL. SKOPJE, 23 JULY 2008

Entry into force: 23 July 2008, in accordance with the provisions of the said notes

Authentic texts: English, German and Macedonian

Registration with the Secretariat of the United Nations: Germany, 17 February 2011

Nº 48272. Allemagne et Ex-République yougoslave de Macédoine

ACCORD ENTRE LE GOUVERNEMENT DE LA RÉPUBLIQUE FÉDÉRALE D'ALLE-MAGNE ET LE GOUVERNEMENT MA-CÉDONIEN TENDANT À ÉVITER LA DOUBLE IMPOSITION EN MATIÈRE D'IMPÔTS SUR LE REVENU ET SUR LA FORTUNE. SKOPJE, 13 JUILLET 2006 [Nations Unies, Recueil des Traités, vol. 2730, 1-48272.]

ACCORD ENTRE LE GOUVERNEMENT DE LA RÉPUBLIQUE FÉDÉRALE D'ALLEMAGNE ET LE GOUVERNEMENT DE MACÉDOINE RELATIF À LA CORRECTION DES INEXACTITUDES DANS LES VERSIONS ALLEMANDE ET ANGLAISE DE L'ACCORD ENTRE LE GOUVERNEMENT DE LA RÉPUBLIQUE FÉDÉRALE D'ALLEMAGNE ET LE GOUVERNEMENT MACÉDONIEN TENDANT À ÉVITER LA DOUBLE IMPOSITION EN MATIÈRE D'IMPÔTS SUR LE REVENU ET SUR LA FORTUNE. SKOPJE, 23 JUILLET 2008

Entrée en vigueur : 23 juillet 2008, conformément aux dispositions des dites notes

Textes authentiques : anglais, allemand et macédonien

Enregistrement auprès du Secrétariat des Nations Unies : Allemagne, 17 février 2011

[ENGLISH TEXT – TEXTE ANGLAIS]

Ι



Embassy of the Federal Republic of Germany Skopje

Note Verbale No. 292/2008-RK551 SB1

The Embassy of the Federal Republic of Germany, following its Note Verbale No. 77/2008 – RK 551 SB 1 of 28 January 2008, has the honour to propose to the Macedonian Ministry of Foreign Affairs that an Arrangement be concluded between the Government of the Federal Republic of Germany and the Macedonian Government for the correction of inaccuracies in the German and Englisch versions of the Agreement between the Government of the Federal Republic of Germany and the Macedonian Government for the Avoidance of Double Taxation with respect to Taxes on Income and on Capital, signed in Skopje on 13 July 2006, to read as follows:

- Number 1 of the *Protocol* with reference to paragraph 3 (b) of Article 2 of the Agreement:
 - a) in the German version the word "Besitzsteuer" shall be replaced by the word "Vermögensteuer" and
 - b) in the English version the term "Property tax" shall be replaced by the term "Capital tax".
- 2. Paragraph 2 of Article 3 of the English version:

In line 3, before the expression "Contracting Party", the word "this" shall be replaced by the word "that".

Macedonian Ministry of Foreign Affairs Protocol

Skopje

- 3. Paragraph 1 of Article 4, last sentence, last clause:
 - a) in the **German** version, the word "der" shall be replaced by the word "dieser" both times that it appears after the word "Hoheitsgebiet" and
 - b) in the **English** version, the word "the" shall be replaced by the word "that" both times that it appears after the term "territory of".
- 4. Paragraph 3 of Article 13 of the **German** version:

In line 3, between the word "die" and the term "im Hoheitsgebiet" the word "einer" shall be added.

5. Subparagraph 1 of paragraph 1 (a) of Article 23 of the **German** version:

After the word "können" at the end of the sentence, the existing wording "es sei denn, die Anrechnung ausländischer Steuer ist nach Buchstabe b zulässig" shall be replaced by the wording "und nicht unter Buchstabe b fallen".

6. Article 29 of the **English** version:

The word "Convention" shall be replaced by the word "Agreement".

- 7. The corrected texts as specified in numbers 1 to 6 above shall replace retroactively the defective texts as from the date on which the Agreement was signed.
- 8. This Arrangement shall be concluded in the German, Macedonian and English languages, each text being authentic. In the case of divergent interpretation of the German and the Macedonian texts, the English text shall prevail.

If the Macedonian Government agrees to the proposals of the Government of the Federal Republic of Germany contained in paragraphs 1 to 8 above, this Note Verbale and the Note in reply thereto from the Macedonian Ministry of Foreign Affairs expressing the agreement of the Macedonian Government shall constitute an Arrangement between the Government of the Federal Republic of Germany and the Macedonian Government, which shall enter into force on the date of the Note in reply.

The Embassy of the Federal Republic of Germany avails itself of this opportunity to renew to the Macedonian Ministry of Foreign Affairs the assurance of its highest consideration.

Skopje, 23 July 2008

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No. 107-498/2

The Ministry of Foreign Affairs of the Republic Macedonia present its compliments to the Embassy of the Federal Republic of Germany in Skopje and has the honour to acknowledge the receipt of its Note Verbale 292/2008-PK 551/ SB1 dated 23 July 2008, which reads as follows:

[See note I]

The Ministry of Foreign Affairs of the Republic of Macedonia has the honour to inform that the Government of the Republic of Macedonia agrees with the proposal of the Government of the Federal Republic of Germany. Therefore the Embassies note 292/2008-PK 551/ SB1 dated 23 July 2008 and this note in reply shall constitute an Arrangement between the Government of the Republic of Macedonia and the Government of Federal Republic of Germany for the correction of inaccuracies in the German and English version of the Agreement between the Government of the Federal Republic of Germany and the Macedonian Government for the Avoidance of Double Taxation with respect to Taxes on Income and on Capital, signed in Skopje on 13 July 2006, which shall enter into force on the date of this Note in reply.

The Ministry of Foreign Affairs of the Republic of Macedonia avails itself of this opportunity to renew to the Embassy of the Federal Republic of Germany in Skopje the assurance of its highest consideration.

Skopje, 23 July 2008



EMBASSY OF THE FEDERAL REPUBLIC OF GERMANY

SKOPJE