

No. 48272

**Germany
and
The former Yugoslav Republic of Macedonia**

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 (with protocol). Skopje, 13 July 2006

Entry into force: *29 November 2010 by notification, in accordance with article 31*

Authentic texts: *English, German and Macedonian*

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

**Allemagne
et
Ex-République yougoslave de Macédoine**

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 (avec protocole). Skopje, 13 juillet 2006

Entrée en vigueur : *29 novembre 2010 par notification, conformément à l'article 31*

Textes authentiques : *anglais, allemand et macédonien*

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

[ENGLISH TEXT – TEXTE ANGLAIS]

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

The Government of the Federal Republic of Germany
and
The Macedonian Government

Desiring to promote their mutual economic relations by removing fiscal obstacles,

Have agreed as follows:

Article 1
Personal Scope

This Agreement shall apply to persons who are resident in the sovereign territory of one Contracting Party or who are resident in the sovereign territory of both Contracting Parties.

Article 2
Taxes Covered

(1) This Agreement shall apply to taxes on income and on capital imposed on behalf of the state of a Contracting Party, on the German side also of one of its Länder or one of its political subdivisions, or local authority thereof, 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, taxes on the total amounts of wages or salaries paid by enterprises, as well as taxes on capital appreciation.

(3) The existing taxes to which this Agreement shall apply are in particular
a) on the German side

the income tax (Einkommensteuer),
the corporation tax (Körperschaftsteuer),
the trade tax (Gewerbsteuer) and

the capital tax (Vermögensteuer),
including the supplements levied thereon
(hereinafter referred to as "German tax");

b) on the Macedonian side

the personal income tax (personalen danok na dohot),
the profit tax (danok na dobivka),
the capital tax (danok na imot)
(hereinafter referred to as "Macedonian tax").

(4) The Agreement shall apply also to any identical or substantially similar taxes which 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 Parties shall notify each other of the 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 term "sovereign territory of a Contracting Party" and "sovereign territory of the other Contracting Party" shall mean the sovereign territory of these Contracting Parties as well as the area of the sea-bed or lake-bed, its sub-soil and the superjacent water column adjacent to the territorial sea or lake, wherein the Contracting Party concerned exercises sovereign rights and jurisdiction in conformity with international law and its national legislation in force for the purpose of exploring, exploiting, conserving and managing the living and non-living natural resources;
- b) the term "person" means an individual and a company and any body of persons;
- c) the term "company" means any body corporate or any entity that is treated as a body corporate for tax purposes;

d) the terms "enterprise of a Contracting Party" and "enterprise of the other Contracting Party" mean respectively an enterprise carried on by a resident of the sovereign territory of a Contracting Party and an enterprise carried on by a resident of the sovereign territory of the other Contracting Party;

e) the term "international traffic" means any transport by a ship or aircraft operated by an enterprise that has its place of effective management in the sovereign territory of a Contracting Party, except when the ship or aircraft is operated solely between places in the sovereign territory of the other Contracting Party;

f) the term "national" means

aa) on the German side

any German within the meaning of the Basic Law for the Federal Republic of Germany and any legal person, partnership and association deriving its status as such from the laws in force in the Federal Republic of Germany;

bb) on the Macedonian side

any individual possessing the Macedonian nationality and any legal person, partnership and association deriving its status as such from the Macedonian laws in force;

g) the term "competent authority" means

aa) on the German side the Federal Ministry of Finance or the agency to which it has delegated its powers;

bb) on the Macedonian side the Ministry of Finance or its authorised representatives.

(2) As regards the application of the Agreement at any time by a Contracting Party any term not defined therein shall, unless the context otherwise requires, have the meaning that it has at that time under the law of the state of this Contracting Party for the purposes of the taxes to which the Agreement applies, any meaning under the applicable tax laws in the sovereign territory of that