

No. 48334

**Japan
and
Turkey**

Agreement between Japan and the Republic of Turkey for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income (with protocol and exchange of notes). Ankara, 8 March 1993

Entry into force: *28 December 1994 by the exchange of instruments of ratification, in accordance with article 28*

Authentic text: *English*

Registration with the Secretariat of the United Nations: *Japan, 3 March 2011*

**Japon
et
Turquie**

Accord entre le Japon et la République turque tendant à éviter la double imposition et à prévenir l'évasion fiscale en matière d'impôts sur le revenu (avec protocole et échange de notes). Ankara, 8 mars 1993

Entrée en vigueur : *28 décembre 1994 par échange des instruments de ratification, conformément à l'article 28*

Texte authentique : *anglais*

Enregistrement auprès du Secrétariat des Nations Unies : *Japon, 3 mars 2011*

[ENGLISH TEXT – TEXTE ANGLAIS]

**AGREEMENT BETWEEN
JAPAN AND THE REPUBLIC OF TURKEY
FOR THE AVOIDANCE OF DOUBLE TAXATION
AND THE PREVENTION OF FISCAL EVASION
WITH RESPECT TO TAXES ON INCOME**

The Government of Japan and the Government of the Republic of Turkey,

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

Have agreed as follows:

Article 1

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

Article 2

1. The taxes which are the subject of this Agreement are:

a) in the Republic of Turkey (hereinafter referred to as "Turkey"):

- (i) the income tax;
- (ii) the corporation tax; and
- (iii) the levy imposed on the income tax and the corporation tax.

b) in Japan:

- (i) the income tax;
- (ii) the corporation tax; and

(iii) the local inhabitant taxes.

2. This Agreement shall apply also to any identical or substantially similar taxes, whether national or local, which are imposed after the date of signature of this Agreement in addition to, or in place of, those referred to in paragraph 1. The competent authorities of the Contracting States shall notify each other of any substantial changes which have been made in their respective taxation laws within a reasonable period of time after such changes.

Article 3

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

- a) the terms "a Contracting State" and "the other Contracting State" mean Japan or Turkey, as the context requires;
- b) the term "tax" means Japanese tax or Turkish tax, as the context requires;
- c) the terms "Japanese tax" and "Turkish tax" mean respectively any tax imposed in Japan and Turkey to which this Agreement applies in accordance with the provisions of paragraphs 1 and 2 of Article 2;
- 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 "nationals" means:

(i) in relation to Turkey, all individuals possessing the Turkish nationality in accordance with the Turkish Nationality Code; and all legal persons or associations deriving their status as such from the law in force in Turkey;

(ii) in relation to Japan, all individuals possessing the nationality of Japan and all juridical persons created or organized under the laws of Japan and all organizations without juridical personality treated for the purposes of Japanese tax as juridical persons created or organized under the laws of Japan;

h) the term "international traffic" means any transport by a ship or aircraft operated by an enterprise of a Contracting State, except when the ship or aircraft is operated solely between places in the other Contracting State; and

i) the term "competent authority" means:

- (i) in Turkey, the Minister of Finance and Customs or his authorised representative;
- (ii) in Japan, the Minister of Finance or his authorised representative.

2. As regards the application of this Agreement by a Contracting State, any term not defined therein shall, unless the context otherwise requires, have the meaning which it has under the laws of that Contracting State concerning the taxes to which this Agreement applies.

Article 4

1. For the purposes of this Agreement, the term "resident of a Contracting State" means any person who, under the laws of that Contracting State, is liable to tax therein by reason of his domicile, residence, legal head office, place of head or main office or any other criterion of a similar nature.

2. Where by reason of the provisions of paragraph 1 an individual is a resident of both Contracting States, then this case shall be determined in accordance with the following rules:

- a) he shall be deemed to be a resident of the Contracting State with which his personal and economic relations are closest (centre of vital interests);
- b) if the Contracting State in which he has his centre of vital interests cannot be determined, he shall be deemed to be a