

No. 48542

**Germany
and
Malaysia**

Agreement between the Federal Republic of Germany and Malaysia for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income (with protocol). Putrajaya, 23 February 2010

Entry into force: *21 December 2010 by notification, in accordance with article 30*

Authentic texts: *English, German and Malay*

Registration with the Secretariat of the United Nations: *Germany, 19 May 2011*

**Allemagne
et
Malaisie**

Accord entre la République fédérale d'Allemagne et la Malaisie tendant à éviter la double imposition et à prévenir l'évasion fiscale en matière d'impôts sur le revenu (avec protocole). Putrajaya, 23 février 2010

Entrée en vigueur : *21 décembre 2010 par notification, conformément à l'article 30*

Textes authentiques : *anglais, allemand et malais*

Enregistrement auprès du Secrétariat des Nations Unies : *Allemagne, 19 mai 2011*

[ENGLISH TEXT – TEXTE ANGLAIS]

Agreement

between

the Federal Republic of Germany

and

Malaysia

for the Avoidance of Double Taxation

and the Prevention of Fiscal Evasion

with respect to Taxes on Income

The Federal Republic of Germany
and
Malaysia

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
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, of a Land or a political subdivision or local authority thereof, 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 the Federal Republic of Germany:
 - aa) the income tax (Einkommensteuer),
 - bb) the corporation tax (Körperschaftsteuer), and
 - cc) the trade tax (Gewerbesteuer),including the supplements levied thereon
(hereinafter referred to as “German tax”);

- b) in Malaysia:
 - aa) the income tax, and
 - bb) the petroleum income tax(hereinafter referred to as “Malaysian 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 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 "Malaysia" means the territories of the Federation of Malaysia, the territorial waters of Malaysia and the sea-bed and subsoil of the territorial waters and the airspace above such areas, and includes any area extending beyond the limits of the territorial waters of Malaysia, and the sea-bed and subsoil of any such area, which has been or may hereafter be designated under the laws of Malaysia and in accordance with international law as an area over which Malaysia has sovereign rights or jurisdiction for the purposes of exploring and exploiting the natural resources, whether living or non-living;
 - b) the term "Federal Republic of Germany" means the territory of the Federal Republic of Germany as well as the area of the sea-bed, its subsoil and the superjacent water column adjacent to the territorial sea wherein the Federal Republic of Germany exercises sovereign rights or jurisdiction in accordance with international law and its national legislation for the purpose of exploring, exploiting, conserving and managing the living and non-living natural resources;
 - c) the terms "a Contracting State" and "the other Contracting State" mean the Federal Republic of Germany or Malaysia, 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;