

No. 48789

**Estonia
and
Serbia**

Convention between the Republic of Estonia and the Republic of Serbia for the avoidance of double taxation with respect to taxes on income (with protocol). New York, 24 September 2009

Entry into force: *14 June 2010 by notification, in accordance with article 28*

Authentic text: *English*

Registration with the Secretariat of the United Nations: *Estonia, 3 August 2011*

**Estonie
et
Serbie**

Convention entre la République d'Estonie et la République de Serbie tendant à éviter la double imposition en matière d'impôts sur le revenu (avec protocole). New York, 24 septembre 2009

Entrée en vigueur : *14 juin 2010 par notification, conformément à l'article 28*

Texte authentique : *anglais*

Enregistrement auprès du Secrétariat des Nations Unies : *Estonie, 3 août 2011*

[ENGLISH TEXT – TEXTE ANGLAIS]

CONVENTION

BETWEEN

THE REPUBLIC OF ESTONIA

AND

THE REPUBLIC OF SERBIA

FOR THE AVOIDANCE OF DOUBLE TAXATION
WITH RESPECT TO TAXES ON INCOME

THE REPUBLIC OF ESTONIA

AND

THE REPUBLIC OF SERBIA

desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income,

with the view to establishing stable conditions for comprehensive development of economic and other cooperation and investment between the two countries,

have agreed as follows:

Article 1

PERSONS COVERED

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

Article 2

TAXES COVERED

1. This Convention shall apply to taxes on income imposed on behalf of a Contracting State, its political subdivisions or local authorities, 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.

3. The existing taxes to which the Convention shall apply are in particular:

1) in the case of Serbia:

- (1) the corporate income tax (porez na dobit preduzeća);
- (2) personal income tax (porez na dohodak građana).

2) in the case of Estonia:

the income tax (tulumaks).

4. The Convention shall apply also to any identical or substantially similar taxes that are imposed after the date of signature of the Convention in addition to, or in place of, the existing taxes. The competent authorities of the Contracting States shall notify each other of any significant changes that have been made in their taxation laws.

Article 3

GENERAL DEFINITIONS

1. For the purposes of this Convention:

- 1) the term **"Serbia"** means the Republic of Serbia, and when used in a geographical sense it means the territory of the Republic of Serbia;
- 2) the term **"Estonia"** means the Republic of Estonia and, when used in a geographical sense, means the territory of Estonia and any other area adjacent to the territorial waters of Estonia within which, under the laws of Estonia and in accordance with international law, the rights of Estonia may be exercised with respect to the sea bed and its sub-soil and their natural resources;
- 3) the terms **"a Contracting State"** and **"the other Contracting State"** mean Serbia or Estonia, as the context requires;
- 4) the term **"person"** includes an individual, a company and any other body of persons;
- 5) the term **"company"** means any legal person or any entity that is treated as a legal person for tax purposes;
- 6) 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;
- 7) 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;
- 8) the term **"competent authority"** means:

- in the case of Serbia - the Ministry of Finance or its authorized representative;
 - in the case of Estonia - Minister of Finance or his authorized representative.
- 9) the term "**national**" means:
- any individual possessing the nationality of a Contracting State;
 - 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 Convention 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 Convention applies. Any meaning under the applicable tax laws of that State prevails over a meaning given to the term under other laws of that State.

Article 4 **RESIDENT**

1. For the purposes of this Convention, the term "**resident of a Contracting State**" means any person who, under the laws of that State, is liable to tax therein by reason of his domicile, residence, place of management, place of incorporation or any other criterion of a similar nature, and also includes that State and any political subdivision or local authority thereof. This term, however, does not include any person who is liable to tax in that State in respect only of income from sources in that State.

2. Where by reason of the provisions of paragraph 1 an individual is a resident of both Contracting States, then his status shall be determined as follows:

- 1) he shall be deemed to be a resident only of the State in which he has a permanent home available to him; if he has a permanent home available to him in both States, he shall be deemed to be a resident only of the State with which his personal and economic relations are closer (centre of vital interests);
- 2) if the State in which he has his centre of vital interests cannot be determined, or if he has not a permanent home available to him in either State, he shall be deemed to be a resident only of the State in which he has an habitual abode;