

**No. 49266**

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**Switzerland  
and  
Tajikistan**

**Convention between the Swiss Confederation and the Republic of Tajikistan for the avoidance of double taxation with respect to taxes on income and on capital (with protocol).  
Dushanbe, 23 June 2010**

**Entry into force:** *26 October 2011 by the exchange of the instruments of ratification, in accordance with article 27*

**Authentic texts:** *English, German, Russian and Tajik*

**Registration with the Secretariat of the United Nations:** *Switzerland, 6 January 2012*

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**Suisse  
et  
Tadjikistan**

**Convention entre la Confédération suisse et la République du Tadjikistan en vue d'éviter les doubles impositions en matière d'impôts sur le revenu et sur la fortune (avec protocole).  
Douchanbé, 23 juin 2010**

**Entrée en vigueur :** *26 octobre 2011 par l'échange des instruments de ratification, conformément à l'article 27*

**Textes authentiques :** *anglais, allemand, russe et tadjik*

**Enregistrement auprès du Secrétariat des Nations Unies :** *Suisse, 6 janvier 2012*

[ ENGLISH TEXT – TEXTE ANGLAIS ]

CONVENTION

BETWEEN

THE SWISS CONFEDERATION

AND

THE REPUBLIC OF TAJIKISTAN

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

THE SWISS CONFEDERATION

AND

THE REPUBLIC OF TAJIKISTAN,

DESIRING to develop and strengthen economic, scientific and technical relations between both States and to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital,

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 and on capital imposed on behalf of a Contracting State or of its political subdivisions or local authorities, 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 the Convention shall apply are in particular:

a) in the Republic of Tajikistan:

- taxes on income (profits) of legal persons;
- taxes on income of individuals;
- taxes on property of legal persons and individuals;

(hereinafter referred to as „Tajik tax”);

b) in Switzerland:

the federal, cantonal and communal taxes

- on income (total income, earned income, income from capital, industrial and commercial profits, capital gains, and other items of income); and
- on capital (total property, movable and immovable property, business assets, paid-up capital and reserves, and other items of capital);

(hereinafter referred to as „Swiss tax”).

4. The Convention shall apply also to any identical or substantially similar taxes which 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 substantial changes which have been made in their respective taxation laws.

5. The Convention shall not apply to taxes withheld at the source on prizes in a lottery.

### Article 3

#### General definitions

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

- a) the terms “a Contracting State” and “the other Contracting State” mean Tajikistan or Switzerland as the context requires;
- b) the term „Tajikistan” means the Republic of Tajikistan. When used in a geographical sense, the term “Tajikistan” includes its national territory determined in accordance with the international law;
- c) The term “Switzerland” means the Swiss Confederation;
- 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;
- 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 “international traffic” means any transport by a ship or aircraft operated by an enterprise that has its place of effective management in a Contracting State, except when the ship or aircraft is operated solely between places in the other Contracting State;
- h) 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.
- i) the term “competent authority” means:
  - in Tajikistan, the Ministry of Finance or its authorized representative;
  - in Switzerland, the Director of the Federal Tax Administration or his authorized representative.

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 prevailing 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 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 or capital situated therein.

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:

- a) 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);
- b) 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 for more than 90 days;
- c) if he has such an habitual abode in both States or in neither of them, he shall be deemed to be a resident only of the State of which he is a national;
- d) if he is a national of both States or of neither of them, the competent authorities of the Contracting States shall settle the question by mutual agreement.

3. Where by reason of the provisions of paragraph 1 a person other than an individual is a resident of both Contracting States, then it shall be deemed to be a resident only of the State in which its place of effective management is situated.

#### Article 5

##### Permanent establishment

1. For the purposes of this Convention, the term “permanent establishment” means a fixed place of business through which the business of an enterprise is wholly or partly carried on.

2. The term “permanent establishment” includes especially:

- a) a place of management;
- b) a branch;
- c) an office;
- d) a factory;