

**No. 49346**

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**Cyprus  
and  
Germany**

**Agreement between the Republic of Cyprus and the Federal Republic of Germany for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital (with protocol). Nicosia, 18 February 2011**

**Entry into force:** *16 December 2011 by notification, in accordance with article 30*

**Authentic texts:** *English, German and Greek*

**Registration with the Secretariat of the United Nations:** *Cyprus, 23 February 2012*

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**Chypre  
et  
Allemagne**

**Accord entre la République de Chypre et la République fédérale d'Allemagne tendant à éviter la double imposition et à prévenir l'évasion fiscale en matière d'impôts sur le revenu et sur la fortune (avec protocole). Nicosie, 18 février 2011**

**Entrée en vigueur :** *16 décembre 2011 par notification, conformément à l'article 30*

**Textes authentiques :** *anglais, allemand et grec*

**Enregistrement auprès du Secrétariat de l'Organisation des Nations Unies :** *Chypre,  
23 février 2012*

[ ENGLISH TEXT – TEXTE ANGLAIS ]

Agreement

between

the Republic of Cyprus

and

the Federal Republic of Germany

for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion

with respect to Taxes on Income and on Capital

The Republic of Cyprus

and

the Federal Republic of Germany

desiring to avoid double taxation with respect to taxes on income and capital and to prevent fiscal evasion -

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 and on capital 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 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) in the Federal Republic of Germany:

the income tax (Einkommensteuer),  
the corporation tax (Körperschaftsteuer),  
the trade tax (Gewerbesteuer) and  
the capital tax (Vermögensteuer)  
including the supplements levied thereon

(hereinafter referred to as "German tax");

b) in the Republic of Cyprus:

the income tax,  
the corporate income tax  
the special contribution for the defence of the Republic,  
the immovable property tax, and  
the capital gains tax  
including the supplements levied thereon

(hereinafter referred to as "Cyprus 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 of any 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 “Germany” means the Federal Republic of Germany and when used in a geographical sense, the territory of the Federal Republic of Germany as well as the area of the sea-bed, its sub-soil and the superjacent water column adjacent to the territorial sea, in so far as the Federal Republic of Germany exercises sovereign rights and jurisdiction in conformity with international law and its national legislation for the purpose of exploring, exploiting, conserving and managing the living and non-living natural resources;
- b) the term “Cyprus” means the Republic of Cyprus and when used in a geographical sense, the territory of the Republic of Cyprus as well as the area of the sea-bed, its sub-soil and the superjacent water column adjacent to the territorial sea, in so far as the Republic of Cyprus exercises sovereign rights and jurisdiction in conformity 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 Germany or Cyprus, as the context requires;
- d) the term “person” means 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 term “enterprise” applies to the carrying on of any business;
- g) the term “business” includes the performance of professional services and of other activities of an independent character;