

No. 49989

**Austria
and
Tajikistan**

Convention between the Republic of Austria and the Republic of Tajikistan for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital (with protocol). Vienna, 7 June 2011

Entry into force: *1 July 2012, in accordance with article 28*

Authentic texts: *English, German and Tajik*

Registration with the Secretariat of the United Nations: *Austria, 22 August 2012*

**Autriche
et
Tadjikistan**

Convention entre la République d'Autriche et la République du Tadjikistan en vue d'éviter la double imposition et de prévenir l'évasion fiscale en matière d'impôts sur le revenu et sur le capital (avec protocole). Vienne, 7 juin 2011

Entrée en vigueur : *1^{er} juillet 2012, conformément à l'article 28*

Textes authentiques : *anglais, allemand et tadjik*

Enregistrement auprès du Secrétariat des Nations Unies : *Autriche, 22 août 2012*

[ENGLISH TEXT – TEXTE ANGLAIS]

CONVENTION

between

**the Republic of Austria
and
the Republic of Tajikistan**

**for the Avoidance of Double Taxation
and the Prevention of Fiscal Evasion
with respect to Taxes on Income
and on Capital**

The Republic of Austria and the Republic of Tajikistan were guided by aspiration to develop and to strengthen economic, scientific, technical and cultural cooperation between both States have decided to conclude the present Convention and 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 administrative-territorial 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 Austria:

- (i) the income tax (die Einkommensteuer);
- (ii) the corporation tax (die Körperschaftsteuer);
- (iii) the land tax (die Grundsteuer);
- (iv) the tax on agricultural and forestry enterprises (die Abgabe von land- und forstwirtschaftlichen Betrieben);
- (v) the tax on the value of vacant plots (die Abgabe vom Bodenwert bei unbebauten Grundstücken);
(hereinafter referred to as “Austrian tax”);

b) in Tajikistan:

- (i) surtax from the physical persons (tax from the income of the physical persons);
- (ii) the tax to the profit of the legal persons;
- (iii) the tax to immovable property;
(hereinafter referred to as “Tajik tax”).

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, unless the context otherwise requires:

- a) the terms “a Contracting State” and “the other Contracting State” mean the Austria or Tajikistan, as the context requires;
- b) the term “Austria” means the Republic of Austria;
- c) the term “Tajikistan” means the Republic of Tajikistan and, when used in the geographical sense, includes its territory, inland waters and the air space above them over which the Republic of Tajikistan may exercise its sovereign rights and jurisdiction, including the rights on exploration of sub-soil and natural resources, in accordance with international law and where the laws of Republic of Tajikistan apply;
- 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 term “enterprise” applies to the carrying on of any business;
- g) 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;
- h) the term “international traffic” means any transport by a ship or aircraft, operated by an enterprise that has place of effective management in a Contracting State, except when the ship or aircraft, is operated solely between places in the other Contracting State;

- i) the term “national” in relation to a Contracting State means:
 - (i) any individual possessing the nationality or citizenship of a Contracting State;
 - (ii) any legal person, partnership or association deriving its status as such from the laws in force in a Contracting State;
- j) the term “competent authority” means:
 - (i) in Austria: the Federal Minister of Finance or his authorized representative;
 - (ii) in Tajikistan: the Ministry of Finance or its authorized representative;.
- k) the term “business” includes the performance of professional services and of other activities of an independent character.

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 administrative-territorial 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: