

No. 50096

**Germany
and
Turkey**

Agreement between the Federal Republic of Germany and the Republic of Turkey for the avoidance of double taxation and of tax evasion with respect to taxes on income (with protocol). Berlin, 19 September 2011

Entry into force: *1 August 2012 by the exchange of the instruments of ratification, in accordance with article 30*

Authentic texts: *English, German and Turkish*

Registration with the Secretariat of the United Nations: *Germany, 20 September 2012*

**Allemagne
et
Turquie**

Accord entre la République fédérale d'Allemagne et la République turque tendant à éviter les doubles impositions et à prévenir l'évasion fiscale en matière d'impôts sur le revenu (avec protocole). Berlin, 19 septembre 2011

Entrée en vigueur : *1^{er} août 2012 par l'échange des instruments de ratification, conformément à l'article 30*

Textes authentiques : *anglais, allemand et turc*

Enregistrement auprès du Secrétariat de l'Organisation des Nations Unies : *Allemagne, 20 septembre 2012*

[ENGLISH TEXT – TEXTE ANGLAIS]

Agreement

between

the Federal Republic of Germany

and

the Republic of Turkey

for the Avoidance of Double Taxation and of Tax Evasion

with respect to taxes on Income

The Federal Republic of Germany
and
the Republic of Turkey –

Desiring to promote their mutual economic relations by removing fiscal obstacles and to strengthen their cooperation in tax matters –

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 or its Länder 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 all taxes imposed on total income, or on elements of income, 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 Republic of Turkey:

- i) the income tax (Gelir Vergisi) and
- ii) the corporation tax (Kurumlar Vergisi),

(hereinafter referred to as “Turkish tax”);

b) in the Federal Republic of Germany:

- i) the income tax (Einkommensteuer),
 - ii) the corporation tax (Körperschaftsteuer) and
 - iii) the trade tax (Gewerbsteuer)
- including the supplements levied thereon

(hereinafter referred to as “German 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 “Turkey” means the Turkish territory including territorial sea and air space above it, as well as the maritime areas over which the Republic of Turkey has jurisdiction or sovereign rights for the purpose of exploration, exploitation and conservation of natural resources, pursuant to international law;

- b) the term “Germany” means 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 may exercise sovereign rights and jurisdiction in conformity with international law and its national legislation for the purposes 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 the Republic of Turkey 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;
- f) the term “legal head office” means the statutory seat (Kanuni merkez, Sitz) within the meaning of the German Fiscal Code, or within the meaning of the Turkish Code of Commerce, respectively;
- 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 of a Contracting State, except when the ship or aircraft is operated solely between places in the other Contracting State;
- i) the term “national” means:
 - i) in respect of the Federal Republic of Germany any German within the meaning