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**Ireland
and
Uzbekistan**

Convention between the Government of Ireland and the Government of the Republic of Uzbekistan for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on property. Dublin, 11 July 2012

Entry into force: *17 April 2013 by notification, in accordance with article 29*

Authentic texts: *English and Uzbek*

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**Irlande
et
Ouzbékistan**

Convention entre le Gouvernement de l'Irlande et le Gouvernement de la République d'Ouzbékistan tendant à éviter la double imposition et à prévenir l'évasion fiscale en matière d'impôts sur le revenu et sur la fortune. Dublin, 11 juillet 2012

Entrée en vigueur : *17 avril 2013 par notification, conformément à l'article 29*

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[ENGLISH TEXT – TEXTE ANGLAIS]

**CONVENTION BETWEEN
THE GOVERNMENT OF IRELAND
AND
THE GOVERNMENT OF THE REPUBLIC OF UZBEKISTAN
FOR THE AVOIDANCE OF DOUBLE
TAXATION AND THE PREVENTION OF FISCAL EVASION WITH
RESPECT TO TAXES ON INCOME
AND ON PROPERTY**

The Government of Ireland and the Government of the Republic of Uzbekistan,

Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on property,

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 property 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 property all taxes imposed on total income, on total property, or on elements of income or of property, 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 property appreciation.

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

a) in the case of Ireland:

- (i) the income tax;
- (ii) the universal social charge;
- (iii) the corporation tax; and
- (iv) the capital gains tax;

(hereinafter referred to as "Irish tax");

b) in the case of Uzbekistan:

- (i) the tax on profit of legal persons;
- (ii) the tax on income of individuals; and
- (iii) the property tax

(hereinafter referred to as "Uzbekistan tax").

4. This Convention shall also apply to any identical or substantially similar taxes which are imposed after the date of signature of this 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 which have been made in their respective taxation laws.

ARTICLE 3

General definitions

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

a) the term "Ireland" includes any area outside the territorial waters of Ireland which has been or may hereafter be designated, under the laws of Ireland concerning the Exclusive Economic Zone and the Continental Shelf, as an area within which Ireland may exercise such sovereign rights and jurisdiction as are in conformity with international law;

b) the term "Uzbekistan" means the Republic of Uzbekistan, and when used in the geographical sense includes its territory, the territorial waters and air space over them where the Republic of Uzbekistan may exercise sovereign rights and jurisdiction including rights to use the subsoil and natural resources in accordance with international law and the laws of the Republic of Uzbekistan;

c) the terms "a Contracting State" and "the other Contracting State" mean Ireland or Uzbekistan 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 which 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, aircraft or railway or road vehicle operated by an enterprise of a Contracting State, except when the ship, aircraft or railway or road vehicle is operated solely between places in the other Contracting State;

i) the term "competent authority" means:

(i) in the case of Ireland: the Revenue Commissioners or their authorised representative; and

(ii) in the case of Uzbekistan: the State Tax Committee or its authorized representative;

j) the term "national" 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;

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 subdivisions or local authority. But this term does not include any person who is liable to tax in that State in respect only of income from sources in that State or property 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;

c) if he has 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;

e) a workshop, and

f) a mine, an oil or gas well, a quarry or any other place of extraction of natural resources.

3. A building site or construction or installation project constitutes a permanent establishment only if it lasts more than nine months.

4. Notwithstanding the preceding provisions of this Article, the term "permanent establishment" shall be deemed not to include:

a) the use of facilities solely for the purpose of storage, display or delivery of goods or merchandise belonging to the enterprise;

b) the maintenance of a stock of goods or merchandise belonging to the enterprise solely for the purpose of storage, display or delivery;

c) the maintenance of a stock of goods or merchandise belonging to the enterprise solely for the purpose of processing by another enterprise;