

**No. 52763\***

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**Turkey  
and  
Russian Federation**

**Agreement between the Government of the Republic of Turkey and the Government of the Russian Federation for the avoidance of double taxation with respect to taxes on income. Ankara, 15 December 1997**

**Entry into force:** *31 December 1999 by notification, in accordance with article 27*

**Authentic texts:** *English, Russian and Turkish*

**Registration with the Secretariat of the United Nations:** *Turkey, 12 June 2015*

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**Turquie  
et  
Fédération de Russie**

**Accord entre le Gouvernement de la République turque et le Gouvernement de la Fédération de Russie tendant à éviter la double imposition en matière d'impôts sur le revenu. Ankara, 15 décembre 1997**

**Entrée en vigueur :** *31 décembre 1999 par notification, conformément à l'article 27*

**Textes authentiques :** *anglais, russe et turc*

**Enregistrement auprès du Secrétariat des Nations Unies :** *Turquie, 12 juin 2015*

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[ ENGLISH TEXT – TEXTE ANGLAIS ]

**AGREEMENT**  
**BETWEEN THE GOVERNMENT OF THE REPUBLIC OF TURKEY**  
**AND THE GOVERNMENT OF THE RUSSIAN FEDERATION**  
**FOR THE AVOIDANCE OF DOUBLE TAXATION**  
**WITH RESPECT TO TAXES ON INCOME**

**THE GOVERNMENT OF THE REPUBLIC OF TURKEY**  
**AND**  
**THE GOVERNMENT OF THE RUSSIAN FEDERATION**

**Desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income and with a view to promote economic cooperation between the two countries,**

**HAVE AGREED AS FOLLOWS:**

## **Article 1**

### **PERSONAL SCOPE**

This Agreement shall apply to persons who, in respect of taxation, are residents of one or both of the Contracting States.

## **Article 2**

### **TAXES COVERED**

1. This Agreement shall apply to taxes on income imposed in a Contracting State, 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.

3. The existing taxes to which this Agreement shall apply are in particular:

a) in the case of the Russian Federation - the taxes on income and profits imposed in accordance with the following Laws of the Russian Federation

- i) "On taxes on profits of enterprises and organisations" and
- ii) "On the income tax on individuals",

(hereinafter referred to as "Russian tax");

b) in the case of the Republic of Turkey:

- i) the income tax (Gelir Vergisi),
- ii) the corporation tax (Kurumlar Vergisi) and
- iii) the levies imposed on income tax and corporation tax,

(hereinafter referred to as "Turkish tax").

4. This Agreement shall apply also to any identical or substantially similar taxes on income which are imposed after the date of signature of this Agreement 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, necessary for the implementation of this Agreement.

### **Article 3**

#### **GENERAL DEFINITIONS**

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

- a) the terms "a Contracting State" and "the other Contracting State" mean depending on the context, the Russian Federation (Russia) or the Republic of Turkey (Turkey);
- b) the terms "the Russian Federation" and "the Republic of Turkey" mean their territories, territorial seas, as well as their continental shelves and exclusive economic zones established in accordance with international law;
- c) the term "tax" means any tax covered by Article 2 of this Agreement;
- 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 which is treated as a body corporate for tax purposes;
- f) the term "registered office" means, in the case of Turkey the legal head office registered under the Turkish Code of Commerce;
- 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, a boat, an aircraft or a road vehicle operated by an enterprise of a Contracting State, except when the ship, boat, aircraft or road vehicle is operated solely between places situated in the territory of the same Contracting State;
- i) the term "competent authority" means,
  - i) in the case of the Russian Federation- the Ministry of Finance or its authorised representative;
  - ii) in the case of the Republic of Turkey-the Ministry of Finance or its authorised representative;
- j) the "beneficial owner" clause should be interpreted in the meaning that a third country resident will not be allowed to get benefits from the Tax Agreement with regard to dividends, interests and royalties derived from Russia or Turkey, but this restriction shall in no case be applied to residents of the Contracting States.

2. As regards the application of this Agreement 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 this Agreement 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 Agreement, 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 (registered office), or any other criterion of similar nature:

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 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 Contracting 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 each State considers him to be its national or if he is a national 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 of the State in which its legal head office is situated.