

No. 52921*

**Latvia
and
Turkey**

Agreement between the Government of the Republic of Latvia and the Government of the Republic of Turkey for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income (with protocol). Ankara, 3 June 1999

Entry into force: 23 December 2003 by notification, in accordance with article 27

Authentic texts: English, Latvian and Turkish

Registration with the Secretariat of the United Nations: Latvia, 8 September 2015

**No UNTS volume number has yet been determined for this record. The Text(s) reproduced below, if attached, are the authentic texts of the agreement /action attachment as submitted for registration and publication to the Secretariat. For ease of reference they were sequentially paginated. Translations, if attached, are not final and are provided for information only.*

**Lettonie
et
Turquie**

Accord entre le Gouvernement de la République de Lettonie et le Gouvernement de la République turque en vue d'éviter les doubles impositions et de prévenir l'évasion fiscale en matière d'impôts sur le revenu (avec protocole). Ankara, 3 juin 1999

Entrée en vigueur : 23 décembre 2003 par notification, conformément à l'article 27

Textes authentiques : anglais, letton et turc

Enregistrement auprès du Secrétariat des Nations Unies : Lettonie, 8 septembre 2015

**Le numéro de volume RTNU n'a pas encore été établi pour ce dossier. Les textes reproduits ci-dessous, s'ils sont disponibles, sont les textes authentiques de l'accord/pièce jointe d'action tel que soumises pour l'enregistrement et publication au Secrétariat. Pour référence, ils ont été présentés sous forme de la pagination consécutive. Les traductions, s'ils sont inclus, ne sont pas en form finale et sont fournies uniquement à titre d'information.*

[ENGLISH TEXT – TEXTE ANGLAIS]

AGREEMENT

**BETWEEN
THE GOVERNMENT OF THE REPUBLIC OF LATVIA
AND THE GOVERNMENT OF THE REPUBLIC OF TURKEY**

**FOR THE AVOIDANCE OF DOUBLE TAXATION
AND THE PREVENTION OF FISCAL EVASION
WITH RESPECT TO TAXES ON INCOME**

The Government of the Republic of Latvia and the
Government of the Republic of Turkey,

Desiring to conclude an Agreement for the avoidance of
double taxation and the prevention of fiscal evasion
with respect to taxes on income,

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 of its 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.

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

a) in Latvia:

(i) the enterprise income tax (uznemumu ienakuma nodoklis);

(ii) the personal income tax (iedzīvotāju ienakuma nodoklis);

(hereinafter referred to as "Latvian tax");

b) in Turkey:

(i) the income tax (Gelir Vergisi);

(ii) the corporation tax (Kurumlar Vergisi);

(iii) the levy imposed on the income tax and the corporation tax (Gelir Vergisi ve Kurumlar Vergisi üzerinden alınan fon payı);

(hereinafter referred to as "Turkish tax").

4. The Agreement shall apply also to any identical or substantially similar taxes which 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 which 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 "Latvia" means the Republic of Latvia and, when used in the geographical sense, means the territory of the Republic of Latvia and any other area adjacent to the territorial waters of the Republic of Latvia within which under the laws of Latvia and in accordance with international law, the rights of Latvia may be exercised with respect to the sea bed and its sub-soil and their natural resources;
- b) the term "Turkey" means the Turkish territory, territorial sea, as well as the maritime areas over which it has jurisdiction or sovereign rights for the purposes of exploration, exploitation and conservation of natural resources, pursuant to international law;
- c) the terms "a Contracting State" and "the other Contracting State" mean Latvia or 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 which is treated as a body corporate for tax purposes;

- f) 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;
- g) 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;
- h) the term "competent authority" means:
 - (i) in Latvia, the Ministry of Finance or its authorised representative;
 - (ii) in Turkey, the Minister of Finance or his authorised representative;
- i) the term "national" means any individual possessing the nationality of a Contracting State; and any legal person, partnership or association deriving its status as such from the laws in force in a Contracting State.

2. As regards the application of the Agreement at any time by a Contracting State any term not defined therein shall, unless the context otherwise requires, have the meaning which it has at that time under the law of that State for the purposes of the taxes to which the 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.