

No. 55826*

**Slovakia
and
Iran (Islamic Republic of)**

Agreement between the Slovak Republic and the Islamic Republic of Iran for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income. Tehran, 19 January 2016

Entry into force: *1 May 2018, in accordance with article 27*

Authentic texts: *English, Persian and Slovak*

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**Slovaquie
et
Iran (République islamique d')**

Accord entre la République slovaque et la République islamique d'Iran tendant à éviter la double imposition et à prévenir l'évasion fiscale en matière d'impôts sur le revenu. Téhéran, 19 janvier 2016

Entrée en vigueur : *1^{er} mai 2018, conformément à l'article 27*

Textes authentiques : *anglais, persan et slovaque*

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**AGREEMENT
BETWEEN
THE SLOVAK REPUBLIC
AND
THE ISLAMIC REPUBLIC OF IRAN
FOR THE AVOIDANCE OF DOUBLE TAXATION
AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON
INCOME**

The Slovak Republic

and

the Islamic Republic of Iran

hereinafter referred to as “the Contracting States”,

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 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 the Agreement shall apply are in particular:

- a) in the Slovak Republic:
the income tax,
- b) in the Islamic Republic of Iran:
the income 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 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, the meanings of the terms are as follows:

- a) the term "the Slovak Republic", means the Slovak Republic and, used in a geographical sense, means its territory, within which the Slovak Republic exercises its sovereign rights and jurisdiction, in accordance with the rules of international law;
- b) the term "the Islamic Republic of Iran" means the territory under the sovereignty and/or jurisdiction of the Islamic Republic of Iran;
- c) the term "person" includes an individual, a company or any other body of persons;
- d) the term "company" means any body corporate or any entity which is treated as a body corporate for tax purposes;
- e) the term "enterprise" applies to the carrying on of any business;
- 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, aircraft, road vehicle or railway operated by an enterprise that has its place of effective management in a Contracting State, except when the ship, aircraft, road vehicle or railway is operated solely between the places situated in the other Contracting State;
- h) the term "competent authority" means:
 - (i) in the Slovak Republic, the Ministry of Finance or its authorized representative;
 - (ii) in the Islamic Republic of Iran, the Minister of Economic Affairs and Finance or his authorized representative,
- i) the term "national", in relation to a Contracting State, means:
 - (i) any individual possessing the nationality or citizenship of that Contracting State; and
 - (ii) any legal person, partnership or association deriving its status as such from the laws in force in that Contracting State,
- j) the term "business" includes the performance of professional services and of other activities of an independent character.

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 laws of that Contracting State concerning the taxes to which the Agreement applies, any meaning under the applicable tax laws of that Contracting State prevailing over a meaning given to the term under other laws of that Contracting 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 Contracting State, is liable to tax therein by reason of his domicile, residence, place of management, place of incorporation or any other criterion of a similar nature, and also includes that Contracting State and any political subdivision or local authority thereof. This term, however, does not include any person who is liable to tax in that Contracting State in respect only of income from sources in that Contracting State.

2. Where by reason of the provisions of paragraph 1 of this Article 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 Contracting State in which he has a permanent home available to him; if he has a permanent home available to him in both Contracting States, he shall be deemed to be a resident only of the Contracting State with which his personal and economic relations are closer (centre of vital interests);
- b) if the Contracting 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 Contracting State in which he has an habitual abode;
- c) if he has an habitual abode in both Contracting States or in neither of them, he shall be deemed to be a resident only of the Contracting State of which he is a national;
- d) if he is a national of neither of the Contracting States, or if under the previous subparagraphs his status can not be determined, the competent authorities of the Contracting States shall endeavour to settle the question by mutual agreement.

3. Where by reason of the provisions of paragraph 1 of this Article 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 Contracting State in which its place of effective management is situated.

Article 5 **Permanent Establishment**

1. For the purposes of this Agreement, the term "permanent establishment" means a fixed place of business through which the business of an enterprise is wholly or partly carried on.