

**No. 55827\***

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**Slovakia  
and  
Ethiopia**

**Agreement between the Slovak Republic and the Federal Democratic Republic of Ethiopia for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income. Addis Ababa, 1 October 2016**

**Entry into force:** *26 February 2018, in accordance with article 28*

**Authentic texts:** *English and Slovak*

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**Slovaquie  
et  
Éthiopie**

**Accord entre la République slovaque et la République fédérale démocratique d'Ethiopie tendant à éviter la double imposition et à prévenir l'évasion fiscale en matière d'impôts sur le revenu. Addis-Abeba, 1<sup>er</sup> octobre 2016**

**Entrée en vigueur :** *26 février 2018, conformément à l'article 28*

**Textes authentiques :** *anglais et slovaque*

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**Agreement**  
**Between**  
**the Slovak Republic**  
**and**  
**the Federal Democratic Republic of Ethiopia**  
**for the Avoidance of Double Taxation**  
**and the Prevention of Fiscal Evasion**  
**with respect to taxes on income**

The Slovak Republic and the Federal Democratic Republic of Ethiopia,  
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**  
**Personal scope**

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 administrative - territorial units 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, as well as taxes on capital appreciation.
- (3) The existing taxes to which this Agreement shall apply are in particular:
- a) In the case of the Slovak Republic:
- (i) the tax on income of individuals;
  - (ii) the tax on income of legal persons.
- (hereinafter referred to as “Slovak tax”).

b) In the case of the Ethiopia:

(i) the tax on income of individuals and legal persons;

(ii) the tax on income from mining, petroleum and agricultural activities.

(hereinafter referred to as "Ethiopian tax").

(4) The Agreement shall apply also to any identical or substantially similar taxes, 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.

### **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 the Slovak Republic or Ethiopia as the context requires;

b) 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;

c) the term "Ethiopia" means the Federal Democratic Republic of Ethiopia, when used in a geographical sense, it means the national territory and any other area which in accordance with international law or the laws of Ethiopia is or may be designed as an area in which Ethiopia exercises sovereign rights or its jurisdiction;

d) the term "person" includes an individual, a company and any other body of persons;

e) the term "company" means any body corporate or entity that 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 "national" means:

(i) any individual possessing the nationality 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;

h) the term "international traffic" means any transport by a ship or aircraft operated by an enterprise which has its place of effective management in a Contracting State, except when such transport is operated solely between places situated in the other Contracting State;

i) the term "Competent Authority" means:

- (i) in the case of the Slovak Republic, the Ministry of Finance or its authorized representative;
- (ii) in the case of Ethiopia, the Minister of Finance and Economic Development or his authorized representative.

(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 Contracting State for the purposes of the taxes to which this Agreement applies, any meaning under the applicable tax laws of that Contracting State prevailing over a meaning given to them 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 effective management, or any other criterion of a similar nature, and also includes that Contracting State and any administrative - territorial unit 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 or capital 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 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 (center of vital interests);
- b) if the Contracting State in which he has his center 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 both Contracting 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 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.

(2) The term "permanent establishment" includes especially:

- a) a place of management;
- b) a branch;
- c) an office;
- d) a factory;
- e) a sales outlet;
- f) a workshop;
- g) a commercial warehouse (in relation to a person carrying on business in the field of storage);
- h) a farm, plantation or other place where agricultural, forestry, plantation or related activities are carried on; and
- i) a mine, an oil or gas well, a quarry or any other place of extraction of natural resources.

(3) The term "permanent establishment" likewise encompasses:

- a) a building site or a construction, assembly or installation project or supervisory activities in connection therewith, but only where such site, project activities continue for a period of more than six months;
- b) The furnishing of services, including consultancy or managerial services, by an enterprise of a Contracting State through employees or other personnel engaged by the enterprise for such purpose, but only where activities of that nature continue in the territory of the other Contracting State for a period or periods exceeding in the aggregate six months within any twelve month period.

(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;