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**Slovakia
and
Malaysia**

Agreement between the Government of the Slovak Republic and the Government of Malaysia for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income. Kuala Lumpur, 25 May 2015

Entry into force: *11 April 2016, in accordance with article 28*

Authentic texts: *English, Malay and Slovak*

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**Slovaquie
et
Malaisie**

Accord entre le Gouvernement de la République slovaque et le Gouvernement de la Malaisie tendant à éviter la double imposition et à prévenir l'évasion fiscale en matière d'impôts sur le revenu. Kuala Lumpur, 25 mai 2015

Entrée en vigueur : *11 avril 2016, conformément à l'article 28*

Textes authentiques : *anglais, malais et slovaque*

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[ENGLISH TEXT – TEXTE ANGLAIS]

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

**THE GOVERNMENT OF THE SLOVAK REPUBLIC
AND
THE GOVERNMENT OF MALAYSIA**

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, 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 which are the subject of this Agreement are:

- a) in Malaysia:
 - (i) the income tax; and
 - (ii) the petroleum income tax;
(hereinafter referred to as "Malaysian tax");
- b) in the Slovak Republic, the tax on income
(hereinafter referred to as "Slovak tax").

(4) This 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 significant changes that have been made in their taxation laws.

Article 3
General definitions

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

- a) the term "Malaysia" means the territories of the Federation of Malaysia, the territorial waters of Malaysia and the sea-bed and subsoil of the territorial waters, and the airspace above such areas, and includes any area extending beyond the limits of the territorial waters of Malaysia, and the sea-bed and subsoil of any such area, which has been or may hereafter be designated under the laws of Malaysia and in accordance with international law as an area over which Malaysia has sovereign rights and jurisdiction for the purposes of exploring and exploiting the natural resources, whether living or non-living;
- b) the term "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 "a Contracting State" and "the other Contracting State" means Malaysia or the Slovak Republic, 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 "national" means:

- (i) any individual possessing the 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;

i) 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;

j) the term "competent authority" means:

- (i) in the case of Malaysia, the Minister of Finance or his authorised representative,
- and
- (ii) in the case of the Slovak Republic, the Ministry of Finance or its authorised 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 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 or any other criterion of a similar nature, and also includes that Contracting State, any political subdivision, local authority or a statutory body thereof.

(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 (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 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 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, a construction, installation or assembly project constitutes a permanent establishment only if it lasts more than 12 months.