Signed on: 9 December 2018

AGREEMENT

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

BETWEEN

THE GOVERNMENT OF THE UNITED ARAB EMIRATES

AND THE

GOVERNMENT OF THE REPUBLIC OF NIGER

The Government of the United Arab Emirates and the Government of the Republic of Niger,

Intending to conclude an Agreement for the elimination of double taxation with respect to taxes on income without creating opportunities for non-taxation or reduced taxation through tax evasion or avoidance (including through treaty-shopping arrangements aimed at obtaining reliefs provided in this Agreement for the indirect benefit of residents of third States).

Have agreed as follows:

ARTICLE 1

PERSONS COVERED

This Agreement applies to persons who are residents of one or both of the Contracting States.

ARTICLE 2

TAXES COVERED

1. This Agreement shall apply to income taxes 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. Income taxes are all taxes levied on total income or on items of income.

3. The current taxes to which this Agreement shall apply are:

   (a) In the case of the Republic of Niger:

   i. Taxes on Income ;
   ii. Taxes on Profit (ISB);
   iii. Taxes on Salaries and Wages (ITS);
   iv. Taxes on Investment Income (IRCM);
   v. Taxes on the Plus-Values of Real Estate Transfers;
   vi. Taxes on Real Estate (IT).

(Hereinafter referred to as "Niger taxes", and

   (b) In the case of the United Arab Emirates

   i. Taxes on Income;
   ii. Corporate tax.

(Hereinafter referred to as " UAE taxes")

4. The Agreement is also applicable to taxes of the same or similar nature that would be established after the date of signature of the Agreement in addition to or in lieu of existing taxes. The competent authorities of the Contracting States shall notify each other of the important changes that have been made to their respective tax laws.

ARTICLE 3

GENERAL DEFINITIONS

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

   (a) The term "Niger" means the Republic of Niger and, when used in the geographical sense, means the Lands (Territory) of the Republic of Niger, the inland waters, the territorial sea, including its subsoil, the airspace above, the exclusive economic zone and the continental shelf over which the Republic of Niger exercises sovereign rights and its jurisdiction in accordance with the provisions of international law and laws and regulations of the Republic of Niger.

   (b) The term "United Arab Emirates" means the United Arab Emirates and, when used in the geographical sense, means the United Arab Emirates Lands, the inland waters, the territorial sea, including its subsoil, the United Arab Emirates airspace above, the exclusive economic zone and the continental shelf over which the United Arab Emirates exercises sovereign rights and jurisdiction in accordance with the provisions of international law and the laws and regulations of the United Arab Emirates.

   (c) The term "a Contracting State" and "the other Contracting State" means the Republic of Niger or the United Arab Emirates as the context requires;

   (d) The term "person" includes natural persons, companies and any other group of persons;

   (e) "Company" means any corporate body or any entity that is treated as a corporate body for tax purposes;

   (f) The Terms "Company" of a "Contracting State" and "Company" of the other "Contracting State" means respectively a business carried on by a resident of a Contracting State and a business 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 a company having its effective headquarters in a Contracting State, except when the ship or aircraft is operated solely between points in the other Contracting State:

(h) The term "the competent authority" means

1) In the case of the Republic of Niger, the Minister of Finance, or his authorized representative, and

2) In the case of the United Arab Emirates, the Ministry of Finance or its authorized representative;

(i) The term "national", in relation to a Contracting State, means:

1) Any person who is a national of a Contracting State;

2) Any legal entity, company and association the status of which is governed by the laws in force of that Contracting State ;

2. For the purpose of implementing the provisions of this Agreement at any time by a Contracting State, any expression not defined therein unless the context otherwise requires a different interpretation, has the meaning which it had under the law of the State governing the taxes to which the Agreement applies, the meaning attributed to that term or expression by the fiscal law of that State deriving from the meaning which attribute to it the other branches of the law of that State.

ARTICLE 4

RESIDENT

1. For the purposes of this Agreement, the term "resident of a Contracting State" means: with respect to the Republic of Niger any person who, under the law of the Republic of Niger, is subject to tax in Niger, by reason of his domicile, his place of residence, his place of incorporation, his place of management or any other criterion of a similar nature and applies also to Niger and to all its political subdivisions or local authorities. However, this term does not include persons who are not subject to tax in Niger other than income from sources in Niger.

2. in the case of the United Arab Emirates : an individual who is a resident under the laws of the United Arab Emirates or of any political subdivision or local government and a national ,any person other than an individual that is incorporated or otherwise recognized under the laws of the United Arab Emirates or any political subdivision or local government thereof

3. Where, because of the provisions of paragraphs 1 and 2, a natural person is a resident of both Contracting States, his status shall be determined as follows :

(a) He shall be considered to be resident only in the Contracting State in which he has a permanent residence at his disposal, if he has a permanent residence at his disposal in both Contracting States he shall be considered to be resident only in

the Contracting State in which his personal and economic relations are closer (center of vital interests);

(b) If the State in which he has his center of vital interests can not be determined, or if he has no permanent residence in any Contracting State, he shall be regarded as resident only in the Contracting State in which he has his habitual residence;

(c) If he has a habitual residence in the two Contracting States or in any of those States, he shall be regarded as a resident only of the Contracting State of which he is a national;

(d) If the residence status of a natural person cannot be determined in accordance with the provisions of (a), (b) and (c) above, then the competent authorities of the Contracting States shall settle the matter by consensus.

4. Where, in accordance with the provisions of paragraphs 1 and 2, a person other than a natural person is a resident of both Contracting States, it shall be regarded as a resident only of the State in which its headquarters are located.

ARTICLE 5

PERMANENT ESTABLISHMENT

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

2. The term " permanent establishment " includes in particular:

   a) A Management Headquarter;

   b) A subsidiary or branch;

   c) An office;

   d) A Factory ;

   e) A workshop ;

   f) Premises used as sale stand;

   g) A farm or plantation; and

   h) A mine, an oil or gas well, a quarry or any other place of exploration, extraction or operation, natural resources.

3. The term "permanent establishment" also includes:

a) A construction site, a construction, assembly or installation project or any surveillance activity within the framework of this project or project, but only when this site, project or activity extends over a period or periods totaling more than six months in a period of twelve months; and

b) The provision of services, including consulting services, by a company through employees or other personnel hired by the company for this purpose, but only if activities of this nature continue (for the same or a project related) within a Contracting State for the period or periods totaling more than six months in any twelve month period.

4. Notwithstanding the preceding provisions of this Article, the term "permanent establishment" shall not include:

a) The use of equipment solely for the purpose of storage or display of goods or merchandise belonging to the company;

b) Maintenance of a stock of goods or merchandise belonging to the company solely for the purpose of storage or display;

c) Maintenance of a stock of goods or merchandise belonging to the company solely for the purpose of processing by another company;

d) The maintenance of a fixed place of business solely to purchase goods or merchandise or to seek information for the company:

e) The maintenance of a fixed place of business solely for the purpose of carrying on, for the enterprise, any other activity of a preparatory or auxiliary character; or

f) The maintenance of a fixed place of business solely for any combination of the activities referred to in subparagraphs (a) to (c), provided that the business activity of the fixed place of business arising from that combination is of a character preparatory or auxiliary.

5. Notwithstanding the provisions of paragraphs 1 and 2, where a person, other than an agent of an independent status referred to in paragraph 7, acts on behalf of an enterprise, and in a Contracting State to enter into contracts on behalf of the enterprise, that enterprise is deemed to have a permanent establishment in that State for all activities that that person undertakes for the company, unless the activities of that person are limited to those mentioned in paragraph 4 which, if exercised in a fixed place of business, would not make that fixed place of business a permanent establishment in accordance with the provisions of that paragraph.

6. Notwithstanding the preceding provisions of this Article, an insurance undertaking of a Contracting State, except in the case of reinsurance, shall be considered as having a permanent establishment in the other Contracting State if it receives premiums in the territory of the other Contracting State or insures risks located therein by a person, other than an agent enjoying an independent status to whom paragraph 7 applies.

7. A company shall not be regarded as having a permanent establishment in a Contracting State solely because it carries on business in that State through a broker, a commissionaire general or any other agent enjoying an independent status, provided that these persons act in the normal course of their activities. However, when the activities of such an agent are exercised exclusively or almost exclusively on behalf of that company, and conditions agreed upon or imposed between that company and the agent in their commercial and financial relations which differ from those which would have been agreed between independent companies, he shall not be considered as an agent enjoying an independent status within the meaning of this paragraph.

8. The fact that a company which is a resident of a Contracting State controls or is controlled by a company which is a resident of the other Contracting State or which carries on business in that other State (through a permanent establishment or otherwise), does not in itself constitute a permanent establishment of a company of the other.

ARTICLE 6

INCOME FROM IMMOVABLE PROPERTY

1. Income derived by a resident of a Contracting State from immovable property (including income from agriculture or forestry) located in the other Contracting State shall be subject to tax in the other State.

2. The term "immovable property" has the meaning according to the law of the Contracting State in which the property itself is located. The term must in all cases include accessories of real estate, dead or live livestock of farms and forests , rights to which the provisions of the private law concerning land ownership, usufruct of real estate and rights to payments variable or fixed for the operating or the concession of the exploitation of mineral deposits, sources and other natural resources; ships, boats and aircraft are not considered real estate.

3. The provisions of paragraph 1 shall apply to income derived from the direct use, rental or use of any other form of immovable property.

4. The provisions of paragraphs 1 and 3 shall also apply to income from immovable property of a company and to income from immovable property used for the performance of an independent personal occupation.
5. The provisions of paragraphs 3 shall not apply if the beneficial owner of the income is the State itself or local authorities, political subdivision, local Governments or their financial institution.

ARTICLES 7

BUSINESS PROFIT

1. The profits of a company of a Contracting State shall be taxable only in that State unless the company carries on business in the other Contracting State through a permanent establishment located therein. If the company carries on business as aforesaid, the profits of the company may be taxed in the other State but only so much of them as is attributable to that permanent establishment.

2. Subject to paragraph 3, when a company of a Contracting State carries on business in the other Contracting State through a permanent establishment located therein, it is charged, in each Contracting State, to that permanent establishment the profits it would have to make if it were a distinct company engaged in the same or similar activities under the same or similar conditions and dealing wholly independently with the company of which it is a permanent establishment.

3. To determine the profits of a permanent establishment, there shall be allowed the deduction of expenses incurred for the purposes of the permanent establishment, including expenses of executive and general administrative expenses so generated, whether in the Contracting State in which the permanent establishment is located , elsewhere. However, no deduction shall be allowed for sums which, if any, would be paid (other than reimbursement of expenses incurred) by the permanent establishment at the head office of the undertaking or any of its other offices, such as royalties, fees or other similar payments for the use of patents or other rights, or as commissions, for specific services rendered or for any other management activity or, except in the case of a business as the interest on sums lent to the permanent establishment, the same sums paid by the permanent establishment from the account of the head office of the company or of any of its offices .

4. If it is customary in a Contracting State to determine the profits attributable to a permanent establishment on the basis of an apportionment of the total profits of the

enterprise to its various parts, no provision of paragraph 2 shall preclude that Contracting State from determining the taxable profits to be taxed according to the distribution in use ; the allocation method adopted must, however, be such that the result obtained is in accordance with the principles contained in this Article.

5. No profit is attributed to a permanent establishment because it simply purchased goods or merchandise for the business.

6. For the purposes of the preceding paragraphs, the profits to be attributed to the permanent establishment shall be determined by the same method year by year unless there is good and sufficient reason to proceed otherwise.

7. Where profits include items of income which are dealt with separately in other Articles of this Agreement, then the provisions of those Articles shall not be affected by the provisions of this Article.

ARTICLE 8

AIR AND SHIPPING TRANSPORT

1. Profits from the operation of ships or aircraft in international traffic shall be taxable only in the Contracting State in which the Management Head office of the company is located.
2. If the effective management head office of a shipping company is on board of a ship, then it shall be considered located in the Contracting State in which the ship's homeport is located, or where there is no homeport in the Contracting State of which the operator of the vessel is a resident.
3. The provisions of paragraph 1 shall also apply to profits from the participation in a pool, a joint business or an international operating agency, Income from selling of technical engineering to a third party. Income deriving from deposits at the Bank, bonds. Shares stocks and other debentures.

ARTICLE 9

ASSOCIATED ENTERPRISES

1. When:
    a) An enterprise of a Contracting State participates directly or indirectly in the management, control or capital of a company of the other Contracting State, or

    b) The same persons participate directly or indirectly in the management, control or capital of a Contracting State company and a company of the other Contracting State,

And that, in either case, the two companies, in their commercial or financial relations, bound by agreed or imposed conditions, which differ from those which would be agreed between independent companies, the profits which, without these conditions, would have been achieved by one of the companies but could not be so because of these conditions, may be included in the profits of that company and taxed accordingly.

2. When a Contracting State includes in the profits of a company of that State- and impose accordingly- profits on which a company of the other Contracting State has been taxed in that other State and the profits so included are benefits that could have been made by the company of the first-mentioned State, if the conditions agreed upon between the two undertakings had been agreed upon by independent companies, the other State shall make an appropriate adjustment to the amount of the tax levied on those profits. In determining such adjustment, account shall be taken of the other provisions of this Agreement and the competent authorities of the Contracting States shall consult each other if necessary.

ARTICLE 10

DIVIDENDS

1. Dividends paid by a company which is a resident of a Contracting State to a resident of the other Contracting State shall be taxable only in that other Contracting State.

2. The term "dividends" used in this section means income from shares, certificates of tenure, units of founders or other beneficial interests other than receivables, and other income from other shares subject to the same tax treatment as income of share by the law of the State of which the distributing company is a resident.

3. The provisions of paragraphs 1 and 2 shall not apply where the beneficial owner of the dividends, resident of a Contracting State, is exercising in the other Contracting State of which the company paying the dividends is a resident, whether an industrial or commercial activity through a permanent establishment situated therein, that is, an independent profession by means of a fixed base therein, and that the dividend-generating share is actually attached to it. In such cases, the provisions of Article 7 or Article 14, as the case may be, shall apply.

4. Where a company which is a resident of a Contracting State derives benefits or income from the other Contracting State, that other State may not levy any taxes on dividends paid by the company except to the extent that such dividends are paid to a resident of that other State, or charge any tax, for the purposes of the taxation of retained earnings, on undistributed profits of the corporation, even if the dividends paid or the undistributed profits consist of all or part in profits or income from that State.

ARTICLE 11

INTEREST

1. Interest arising in a Contracting State and paid to a resident of the other Contracting State shall be taxable only in that other State ".

2. The term "interests" used in this Article means the income of claims of any kind, whether or not accompanied by mortgage guarantees or a debtor's profit-sharing clause, and in particular income from public funds and bonds, including bonuses attached to these securities. Penalties for late payment are not considered as interest for the purposes of this article.

3. The provisions of paragraph 1 shall not apply where the beneficial owner of the interests, resident of a Contracting State, is exercising in the other Contracting State from which the interest accrues, or an industrial or commercial activity through the of a permanent establishment situated therein, that is, an independent profession by means of a fixed base situated therein, and that the receivable that generates the interest is actually connected with the permanent establishment or fixed base in question. In such case, the provisions of Article 7 or Article 14, as the case may be, shall apply.

4. Interest shall be deemed to arise in a Contracting State when the payer is a resident of that State. However, where the debtor of the interest, whether or not a resident of a Contracting State, has in a Contracting State a permanent establishment, or a fixed base, for which the debt giving rise to the payment of interest has been contracted and which bears the burden of these interests, these are considered as

coming from the State where the permanent establishment or the fixed base is located.

5. Where, because of the special relationship existing between the debtor and the beneficial owner or with both parties to third persons, the amount of interest, taking into account the claim for which they are paid, exceeds the amount the debtor and the beneficial owner in the absence of such relations, the provisions of this article apply only to the latter amount. In that case, the excess part of the payments shall remain taxable according to the law of each Contracting State and taking into account the other provisions of this Agreement.

ARTICLE 12

ROYALTY FEE

1. Royalties arising in a Contracting State and paid to a resident of the other Contracting State may be taxed in that other State .

2. However, such royalties may also be taxed in the Contracting State in which they arise and according to the laws of that State, but if the beneficial owner is a resident of the other Contracting State, the tax so charged shall not exceed 10 per cent of the gross amount of royalties .

3. The term "Royalties" used in this article means remuneration of any kind paid for the use or grant of the use of a copyright in an artistic or scientific literary work, including cinematographic films or films and recordings used for radio or television programs or transmissions by satellite, cable, fiber optics or similar technologies used for transmissions to the public, magnetic tapes, floppy disks or laser disks, software, a patent, a trademark, secret trade, design, plan, formula or process, for the use or concession of the use of industrial, commercial or scientific or for information relating to experience acquired in the industrial, commercial, agricultural or scientific field (know-how) .

4. The provisions of paragraphs 1 and 2 shall not apply where the beneficial owner of the royalties, resident of a Contracting State, is exercising in the other Contracting State from which the royalties arise, that is, an industrial or commercial activity through a permanent establishment located therein, being an independent occupation by means of a fixed base therein, and that the right or the property which is the source of the royalties is in fact connected with the permanent establishment

or fixed base in question . In such case, the provisions of Article 7 or Article 14, as the case may be, shall apply.

5. Royalties shall be deemed to arise in a Contracting State when the payer is a resident of that State. However, where the debtor of the royalties, whether or not he is a resident of a Contracting State has in a Contracting State a permanent establishment or a fixed base, for which the undertaking giving rise to the payment of royalties has been contracted and which shall bear the charge of these royalties, which shall be considered as coming from the State in which the permanent establishment or the fixed base is located.

6. Where, because of the special relationship existing between the debtor and the beneficial owner or with both parties, the amount of royalties, taking into account the benefit for which they are paid, exceeds the amount the debtor and the beneficial owner in the absence of such relations, the provisions of this article apply only to the latter amount. In that case, the excess part of the payments shall remain taxable according to the law of each Contracting State and taking into account the other provisions of this Agreement.

ARTICLE 13

CAPITAL GAINS

1. Gains derived by a resident of a Contracting State from the alienation of immovable property referred to in Article 6 and located in the other Contracting State may be taxed in that other State.

2. Gains from the alienation of movable property forming part of the assets of a permanent establishment which an enterprise of a Contracting State has in the other Contracting State or movable property belonging to a fixed base of which a resident of a Contracting State has in the other State for the exercise of independent occupation, including such earnings from the alienation of that permanent establishment (alone or with the enterprise as a whole) or fixed base, shall be taxable only in that other State .

3. Gains derived by a company of a Contracting State operating ships or aircraft in international traffic and derived from the alienation of ships or aircraft operated in international traffic, or movable property pertaining to the operation of such ships or aircraft, shall be taxable only in the Contracting State in which the management head office of the company is located .

4. Gains from the alienation of shares in the capital of a company, the property of which consists principally, directly or indirectly, in immovable property located in a Contracting State, may be taxed in that State .

5. Gains from the alienation of any property, other than that referred to in paragraphs 1 to 4 of this Article and paragraph 3 of Article 12 shall be taxable only in the Contracting State of which the alienator is a resident";

ARICLE 14

INDEPENDENT PERSONAL SERVICES

1. Income of a resident of a Contracting State derived from a liberal profession or other activities of an independent character shall be taxable only in that State ; However, such income may be taxed in the other Contracting State in the following cases :

   a) If the resident habitually has in the other Contracting State a fixed base for carrying on his activities; in that case, only so much of the income as is attributable to that fixed base may be taxed in the other Contracting State; or

   b) If his stay in the other Contracting State is for a period or periods of not less than 183 days during the whole of the 12-month period beginning or ending in the fiscal year concerned; in that case, only so much of the income as is derived from the activities carried on in that other State may be taxed in that other State.

2. The expression "liberal profession" includes, but is not limited to, independent scientific, literary, artistic, educational or teaching activities, as well as the independent activities of physicians, lawyers, engineers, architects, dentists and accountants.

ARTICLE 15

DEPENDENT PERSONAL SERVICES

1. Subject to the provision of articles 16, 18, 19, 20 and 21, salaries, wages and other similar remuneration derived by a resident of a Contracting State in respect of an employment are taxable only in that State unless the employment is exercised in the other Contracting State. If the employment is exercised therein, the remuneration received in that capacity may be taxed in that other State.

2. Notwithstanding the provisions of paragraph 1, remuneration derived by a resident of a Contracting State in respect of an employment exercised in the other Contracting State shall be taxable only in the first State if :

(a) the recipient is present in the other State for a period or periods not exceeding in the aggregate 183 days in any twelve month period commencing or ending in the said fiscal year; and

(b) the remuneration is paid by an employer or by the account of an employer who is not a resident of the other State ; and

c) the remuneration is not borne by a permanent establishment or a fixed base which the employer has in the other State.

3. Notwithstanding the preceding provisions of this Article, remuneration in respect of an employment exercised aboard a ship or aircraft operated in international traffic may be taxed in the Contracting State in which the place of effective management of the company is located.

ARTICLE 16

TANTIMES, REMUNERATION OF HIGH-LEVEL MANAGEMENT STAFF

1. The Directors' fees and other similar payments derived by a resident of a Contracting State in his capacity as member of the Board, monitoring or a similar organ of a company which is a resident of other Contracting State may be taxed in that other State.

2. The Salaries, wages and other similar remuneration derived by a resident of a Contracting State in his quality of manager occupying a senior management position in a company which is a resident of the other Contracting State may be taxed in that other State.

ARTICLE 17

ARTISTS AND SPORTS

1. Notwithstanding the provisions of Articles 14 and 15, income derived by a resident of a Contracting State from his personal activities exercised in the other Contracting State as an entertainer, such as a theater artist of cinema, radio or television, or a musician, or as an athlete, are taxable in that other State.

2. Where the income from activities performed by a performer or an athlete personally and in that capacity is attributed not to the artist or the sportsperson himself but to another person, these are taxable, notwithstanding the provisions of the articles 7, 14 and 15, in the Contracting State where the activities of the entertainer or sportsman are carried on.

3. Notwithstanding the provisions of paragraphs 1 and 2 of this Article, income derived from the activities referred to in paragraph 1 in the context of cultural or sports exchange program approved and financed in whole or in part by the governments of the Contracting States or by their political subdivisions or local authorities and which are not carried on for profit, are exempt from taxation in the Contracting State where its activities are carried out

ARTICLE 18

PENSIONS AND LIFE ANNUITY

1. Subject to the provisions of paragraph 2 of Article 19, pensions and other similar remuneration and annuities paid to a resident of a Contracting State shall be taxable only in that State.

2. The term "Life Annuity" means a specified sum payable periodically on specified dates, for life or for a specified or determinable period, by virtue of an obligation to make such payments in return for a full and consequential payment of money or an equivalent value.

ARTICLE 19

CIVIL SERVICE

1. (a) Salaries, wages and other similar remuneration, other than a pension, paid by a Contracting State or a political subdivision or local authority thereof to an individual in respect of services rendered to that State or subdivision or community, shall be taxable only in that State .

(b) however, such wages, salaries and other similar remuneration shall be taxable only in the other Contracting State if the services are rendered in that State and the individual is a resident of that State who :

(i) proceeds to the nationality of that State ; or

(ii) did not become a resident of that State solely for the purpose of rendering the services.

2. (a) pensions paid by a Contracting State or a political subdivision or local authority thereof, either directly or through funds derived by them from a natural person for services rendered to that State, to that subdivision or collectivity, shall be taxable only in that State.

b) however, such pensions shall be taxable only in the other Contracting State if the natural person is a resident of that other State and is a national of that State.

3. the provisions of Articles 15, 16, 17 and 18 shall apply to wages, salaries and other similar remuneration and to pensions paid in respect of services rendered in connection with a business carried on by a Contracting State or one of its political subdivisions and local authorities.

ARTICLE 20
TEACHERS AND RESEARCHERS

1. Any individual who visits a Contracting State at the invitation of that State, a university, an educational institution or any other cultural institutions, non-profit or as part of a cultural exchanges program for a period not exceeding three years for the sole purpose of teaching, giving lectures or carrying out research work in that institution and who is or was a resident of the other State immediately before such holidays shall be exempt from taxation in the said Contracting State on the remuneration which he receives for that activity, provided that such remuneration comes from sources located outside that State ;

2. The provisions of paragraph 1 shall not apply to remuneration received under research undertaken not in the public interest but primarily for the completion of a private benefit to a person or persons determined.

ARTICLE 21

STUDENTS, PRIVATE APPRENTICES AND INTERNS

1. Sums that a student or trainee who is or was immediately before leaving for a Contracting State, a resident of the other Contracting State and who resides in the first State for the sole purpose of continuing his studies or his training, receives to cover

his expenses of maintenance, studies or training are not taxable in this State provided that they come from sources located outside this State.

2. With regard to fellowships and remuneration for salaried employment to which paragraph 1 does not apply, a student or a trainee within the meaning of paragraph 1 shall in addition, during the course of such studies or training, have the right to benefit from the same exemptions, allowances or tax reductions as residents of the State in which he resides .

ARTICLE 22

OTHER INCOME

1. Items of income of a resident of a Contracting State, wherever arising, not dealt with in the foregoing Articles of this Agreement shall be taxable only in that State.

2. The provisions of paragraph 1 shall not apply to income other than income from immovable property, as defined in paragraph 2 of Article 6, where the recipient of such income, resident of a Contracting State, in the other Contracting State means an industrial or commercial activity through a permanent establishment located therein or a liberal profession by means of a fixed base which is located therein, and that the right or the property generating the income actually relates to it. In such cases the provisions of Article 7 or Article 14, as the case may be, shall apply.

ARTICLE 23

METHODS FOR ELEMENTING DOUBLE IMPSITIONS

1. Where a resident of a Contracting State receives income which, in accordance with the provisions of this Agreement, is taxable in the other Contracting State, the first State, subject to the provisions of paragraph 2, shall, on the tax he shall deduct from the resident's income a deduction of an amount equal to the income tax paid in that other State. However, this deduction may not exceed the portion of the income tax, calculated before deduction, corresponding to the income taxable in that other State.

2. For the purposes of the application of the provisions of paragraph 1, exemptions and reductions of taxes of a resident of a Contracting State in respect of taxable income in that State, for a specified period, under the domestic law of that State relating to fiscal incentives shall be deemed to constitute payment of the said taxes, and shall be deducted from any taxes levied on the same income in the other Contracting State.

3. Where, in accordance with any provision of this Agreement, income derived by a resident of a Contracting State is exempt from tax in that State, the State may nevertheless, in computing the amount of the tax on the remainder of that resident's income, take into account exempt income.

ARTICLE 24

NON- DISCRIMINATION

1. Nationals of a Contracting State shall not be subject in the other Contracting State to any taxation or obligation thereon which is other or more burdensome than those to which the nationals of that other State who are in the territory of the other Contracting State who may be in the same situation especially with regard to the residence. This provision shall also apply, notwithstanding the provisions of Article 1, to persons who are not residents of one or both of the Contracting States.

2. Stateless persons who are residents of a Contracting State shall not be subject in either Contracting State to any taxation or obligation thereon which is other or more burdensome than those to which the nationals of the Contracting State concerned who are in the same situation, particularly with regard to residence.

3. The taxation on a permanent establishment which a company of a Contracting State has in the other Contracting State shall not be less favorably levied in that other State than the taxation of the company of that other State carrying on business of the same activity. This provision shall not be construed as obliging a Contracting State to grant residents income taxes on the basis of family circumstances or family responsibilities which it grants to its own residents.

4. Unless the provisions of paragraph 1 of Article 9, paragraph 7 of Article 11 or paragraph 6 of Article 12 are applicable, interest, royalties and other expenses paid by a company of a Contracting State to a resident of the other Contracting State shall be deductible, for the purpose of determining the taxable profits of that company, under the same conditions as if they had been paid to a resident of the first-mentioned State.

5. The company of a Contracting State, the capital of which is wholly or partly owned, directly or indirectly, owned or controlled by one or more residents of the other Contracting State, shall not be subject to any taxation or obligation in the first State therein related, which is different or more burdensome than those to which other similar undertakings of the first State are or may be subject.

6. The provisions of this Article shall, notwithstanding the provisions of Article 2, apply to taxes of every kind and description

ARTICLE 25

DISPUTE SETTLEMENT

1. Where a person considers that the measures taken by a Contracting State or by both Contracting States result in or will result in a taxation not in line with the provisions of this Agreement, he may, irrespective of the remedies provided by the domestic law of those States, present his case to the competent authority of the Contracting State of which he is resident or, if his case comes under paragraph 1 of Article 24, that of the Contracting State of which he holds nationality . The case must be submitted within two years from the first notification of the measure resulting in taxation not in accordance with the provisions of the Agreement.

2. The competent authority strives, if the complaint appears to him to be well founded and if it is not itself in a position to bring it to a satisfactory solution, to resolve the case amicably with the competent authority of the other Contracting State, with a view to avoid taxation which is not in conformity with the provisions of this Agreement. The Agreement will be applied regardless of the time limits provided for by the domestic law of the States Parties.

3. The competent authorities of the Contracting States shall endeavor to resolve the difficulties amicably or to dispel any doubts that may arise from the interpretation or application of this Agreement. They may also consult together for the elimination of double taxation in cases not provided for in the Agreement.

4. The competent authorities of the Contracting States may communicate directly with each other, including within a joint commission consisting of themselves or their representatives, in order to reach an agreement as indicated in the preceding paragraphs are.

ARTICLE 26

EXCHANGE OF INFORMATION

1. The competent authorities of the Contracting States shall exchange such information as may be relevant for the application of the provisions of this Agreement or the administration or application of the domestic law of the

Contracting States relating to taxes of every kind and description imposed for account of the Contracting States or their subdivisions policies or local communities, to the extent that the said taxation is not contrary to the Agreement. Information exchange is not restricted by Articles 1 and 2 of this Agreement.

2. Information received under paragraph (1) of this Article by a Contracting State shall be kept secret in the same manner as information obtained under the domestic law of that State and shall be disclosed only to persons or authorities (including the courts and organs administrative) concerned by the establishment or the recovery, prosecution in respect of, or the determination of the remedies relating to the taxes referred to in paragraph (1) of this Article. Such persons or authorities may use this information only for these purposes. They can reveal information in public court proceedings or in legal decisions.

3. In no case may the provisions of paragraph (1) and (2) of this Article be interpreted as imposing on a Contracting State the obligation:

   (a) to carry out administrative measures at variance with the laws and administrative practice of the other Contracting State;
   (b) to supply information which is not obtainable under the law or in the normal course of the administration of either Contracting State;
   (c) to provide information that would disclose any trade, business, industrial, commercial, professional, or business secret or trade secret or information, the disclosure of which would be contrary to public policy.

4. If information is requested by a Contracting State in accordance with this Article, the other Contracting State shall use its information-gathering powers to obtain the information requested, even if that other State may not need it on its own behalf for fiscal purposes. The obligation contained in the preceding sentence is subject to the limitations provided for in paragraph (3) of this Article, but in no case may such limitations be interpreted as allowing a Contracting State to refuse to disclose information solely because it sees no national interest in it.

5. In no event shall the provisions of paragraph (3) of this Article be interpreted as permitting a Contracting State to refuse to disclose information solely because the information is held by a bank, other financial institution, an agent or a person acting as an agent or fiduciary authority or because it relates to a person's property rights.

ARTICLE 27

MEMBERS OF DIPLOMATIC MISSIONS AND CONSULAR POSTS

Nothing in this Agreement shall affect the fiscal privileges enjoyed by members of diplomatic missions or consular posts under the general rules of international law or the provisions of specific agreements.

ARTICLE 28

INCOME FROM HYDROCARBONS

Notwithstanding any other provision of this convention nothing shall affect the right of either one of the Contracting States, or of any of their local Governments or local authorities thereof to apply their domestic laws and regulations related to the taxation of income and profits derived from hydrocarbons and its associated activities situated in the territory of the respective Contracting State, as the case may be.

ARTICLE 29
INCOME OF GOVERNMENT AND INSTITUTIONS

The Federal or the Local Governments and their financial institutions of one of the Contracting States shall be exempt from tax in the other Contracting State in respect of any income or capital gains derived by such federal or Local Government from that other Contracting State except income from hydrocarbon as Stated in article (28).

ARTICLE 30

ENTERING INTO FORCE

1. The Contracting States shall notify each other in writing and through the diplomatic channel of the completion of the procedures required by its law for the bringing into force of this Agreement. This Agreement shall enter into force on the date of the later of these notifications.
2. The provisions of this Agreement shall apply:
    (a) in respect of taxes withheld at source, in respect of amounts paid or credited on or after the first day of January in the calendar year next following the year in which the agreement entered into force ; and

(b) in respect of other taxes, in respect of taxable years beginning on or after the first day of January in the next calendar year following the year in which the agreement entered into force.

ARTICLE 31

TERMINATION

1. This Agreement shall remain in force until terminated by a Contracting State. Each of the Contracting States may terminate the Agreement through the diplomatic channel by giving written notice of termination at least six months before the end of any calendar year following the expiration of ten years from the date of its entry into force.
2. This Agreement shall cease to have effect:
   (a) in respect of taxes withheld at the source, in respect of amounts paid or credited on or after the first day of January in the next calendar year following the year in which the notice is given ; and
   (b) in respect of other taxes, in respect of taxable years beginning on or after the first day of January in the next calendar year following the year in which the notice is given.

PROTOCOL

At the time of signing the Agreement between the Republic of Niger and the United Arab Emirates for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income, the undersigned have agreed that the following shall form an integral part of the Agreement:

With respect to Articles 7, 11, 12, 14 paragraph 4 of Article 15 and paragraph 5 of Article 17, it is understood that the entities listed below qualify as government entities, and their income and gains shall be taxable only in the Contracting State where they are resident:

a. In the case of the United Arab Emirates:

1) Central Bank of the United Arab Emirates;
2) Abu Dhabi Investment Authority;
3) Abu Dhabi Investment Council;
4) Emirates Investment Authority;
5) Mubadala Investment Company;
6) Dubai World;
7) Investment Corporation of Dubai;
8) the Abu Dhabi Retirement Pensions and Benefits Fund;
9) the General Pension and Social Security Authority; and

any other entity the capital of which is directly or indirectly wholly owned by the federal or local Governments of the United Arab Emirates, including a political subdivision and local authority thereof through notifications by the competent authorities through diplomatic channels.

b. In case of the Republic of Niger :

The list of government institutions shall be supplied at any time before or after the ratification of this Agreement.