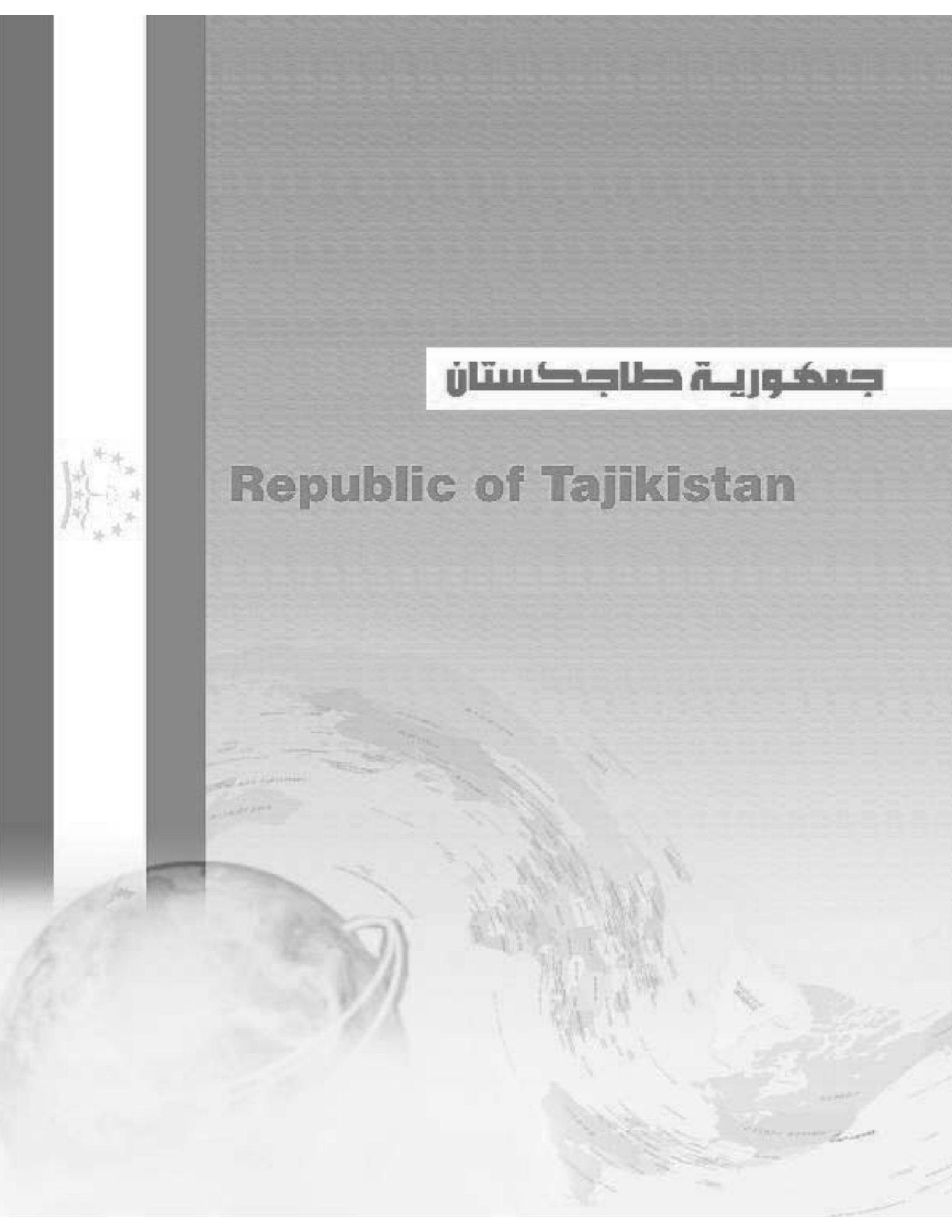
جمهورية طاجكستان

Republic of Tajikistan



Agreement
between
the United Arab Emirates
AND
THE REPUBLIC OF TAJIKISTAN
for the avoidance of double taxation
with respect to taxes on income

The Government of the Republic of Tajikistan
and
the Government of the United Arab Emirates

- desiring to concludean Agreement for the avoidance of double taxation 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 Contracting States.

Article 2
TAXES COVERED

(1)This Agreement shall apply to taxes on income and on capital imposed on behalf of a Contra its local authorities, irrespective of the manner in which they are levied.

(2)There shall be regarded as taxes on income and on capital all taxes imposed on total income, or on elements of income or of capital, including taxes on capital appreciation and taxes on alienation of movable or immovable property.

(3)The existing taxes to which the Agreement shall apply are:

a) in the Republic of Tajikistan

(i) the profit tax,

(ii) the income tax;

[iii] export tax;
(hereinafter referred to as "Tajikistan tax")

b) in the United Arab Emirates:

(i) income tax,

(ii) the corporation tax.

(hereinafter referred to as "U.A.E. tax")

(4)The Agreement shall apply also to any identical or substantially similar taxes which are impose of signature of the Agreement in addition to, or in place of, the existing taxes referred to in par Article. The competent authorities of the Contracting States shall notify each other of changes we 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 "Tajikistan", used in a geographical sense, means the territory of the Republic of Taj internationally recognized borders, as well as any area beyond the territorial waters of the Republic in which, in accordance with international law and the laws of the Republic of Tajikistan, exercis rights and jurisdiction;

b) the term "United Arab Emirates", used in a geographical sense, means the territory of Emirates including its territorial waters, islands, airspace, sea-bed, sub-soil and their natural which the United Arab Emirates excercises in conformity with international law its sovereign right

c) the terms "a Contracting State" and "the other Contracting State" mean, as the context requir the United Arab Emirates;

d) the term "tax" means, as the context requires, a Tajikistan or U.A.E. tax;

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

f) the term "company" means any body corporate or any entity which is treated as a body c purposes;

g) the terms "enterprise of a Contracting State" and "enterprise of the other Contractin respectively an enterprise carried on by a resident of a Contracting State and an enterprise resident of the other Contracting State;

h) the term "international traffic" means any transport by a ship, aircraft or road transport vehicle enterprise of a Contracting State, except when the ship, aircraft or road transport vehicle is between places in the other Contracting State;

i) the term "national" means any individual possessing the citizenship of a Contracting State person, partnership or association deriving its status as such from the laws in force in a Contracting

j) the term "competent authority" means:

(i) in the case of Tajikistan, the Minister of Finance or his authorized representative; and

(ii) in the case of the U.A.E, the Minister of Finance and Industry or his authorized representative

(2)As regards the application of the Agreement by a Contracting State any term not defined ther the context otherwise requires, have the meaning which it has under the law of that State conc to which the Agreement applies.

Article 4
RESIDENT

(1)For the purposes of this Agreement, the term "resident of a Contracting State" means any pe the laws of that State, is liable to tax therein by reasons of his domicile, residence, place of man other criterion of a similar nature. But this term does not include any person who is liable to tax respect only of income from sources in that State or capital situated therein.

(2)Where by reason of the provisions of paragraph 1 an individual is a resident of both Contract his status shall be determined as follows:

a) he shall be deemed to be a resident of the State in which he has a permanent home availa has a permanent home available to him in both States, he shall be deemed to be a resident 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 cannot be determined, or if he has ne home available to him in either State, he shall be deemed to be a resident of the State in w habitual abode;

c) if he has an habitual abode in both States or in neither of them, he shall be deemed to be State of which he is a national;

d) if he is a national of both States or of neither of them, the competent authorities of the Co 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 Contracting States, then the competent authorities of the Contracting States shall settle the que agreement.

Article 5
PERMANENT ESTABLISHMENT

(1)For the purposes of this Agreement, the term "permanent establishment" means a fixed plan 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)The term "permanent establishment" likewise encompasses:

a) a building site or construction, assembly or installation project or supervisory activities therewith, but only where they last more than 12 months;

b) the furnishing of services, including consultant services by an enterprise of a Contracting employees or other engaged personnel in the other Contracting State, provided that such activities the same project or a connected project for a period or periods aggregating more than 12 month

c) the use of an installation or drilling rig or ship in a Contracting State to explore for or exploit n constitutes a permanent establishment only if such use is for more than 12 months.

(4)Notwithstanding the preceding provisions of this Article, the term "permanent establishment" s not to include:

a) the use of facilities solely for the purpose of storage, display or delivery of goods or merchand the enterprise;

b) the maintenance of a stock of goods or merchandise belonging to the enterprise solely for storage, display or delivery;

c) the maintenance of a stock of goods or merchandise belonging to the enterprise solely for processing by another enterprise;

d) the maintenance of a fixed place of business solely for the purpose of purchasing goods or more collecting information, for the enterprise;

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

f) the maintenance of a fixed place of business solely for any combination of activities me paragraphs a) to e), provided that the overall activity of the fixed place of business res

combination is of a preparatory or auxiliary character.

(5)Notwithstanding the provisions of paragraphs 1 and 2, where a person - other thana independent status to whom paragraph 6 applies - is acting on behalf of an enterprise and has exercises, in a Contracting State an authority to conclude contracts in the name of the enterprised shall be deemed to have a permanent establishment in that State in respect of any activities wl undertakes for the enterprise, unless the activities of such person are limited to those mentione which, if exercised through a fixed place of business, would not make this fixed place of busine establishment under the provisions of that paragraph.

(6)An enterprise shall not be deemed to have a permanent establishment in a Contractin because it carries on business in that State through a broker, general commission agent or any an independent status, provided that such persons are acting in the ordinary course of their busi

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

Article 6
INCOME FROM IMMOVABLE PROPERTY

(1)Income derived by a resident of a Contracting State from immovable property (including agriculture or forestry) situated in the other Contracting State may be taxed in that other State.

(2)The term "immovable property" shall have the meaning which it has under the law of the Con which the property in question is situated. The term shall in any case include property accesson property, livestock and equipment used in agriculture and forestry, rights to which the provisions respecting landed property apply, usufruct of immovable property and rights to variable or fixed consideration for the working of, or the right to work, mineral deposits, sources and other na Ships, boats, aircraft and road transport vehicles shall not be regarded as immovable property.

(3)The provisions of paragraph 1 shall apply to income derived from the direct use, letting, or u form of immovable property.

(4)The provisions of paragraphs 1 and 3 shall also apply to the income from immovable enterprise and to income from immovable property used for the performance of independent pers

Article 7
BUSINESS PROFITS

(1)The profits of an enterprise of a Contracting State shall be taxable only in that State unless carries on business in the other Contracting State through a permanent establishment situate

enterprise carries on business as aforesaid the profits of the enterprise may be taxed in the other so much of them as is attributable to that permanent establishment.

(2)Subject to the provisions of paragraph 3, where an enterprise of a Contracting State carries the other Contracting State through a permanent establishment situated therein, there shall in State be attributed to that permanent establishment the profits which it might be expected to distinct and separate enterprise engaged in the same or similar activities under the same or and dealing wholly independently with the enterprise of which it is a permanent establishment.

(3)In determining the profits of a permanent establishment, there shall be allowed as dedu which are incurred for the purposes of the permanent establishment, including executiv administrative expenses so incurred, whether in the State in which the permanent establishme elsewhere. This provision shall apply subject to limitations under domestic law.

(4)Insofar as it has been customary in a Contracting State to determine the profits to be permanent establishment on the basis of an apportionment of the total profits of the enterpris parts, nothing in paragraph 2 shall preclude that Contracting State from determining the profits such an apportionment as may be customary; the method of apportionment adopted shall, hc that the result shall be in accordance with the principles contained in this Article.

(5)No profits shall be attributed to a permanent establishment by reason of the mere permanent establishment of goods or merchandise for the enterprise.

(6)For the purposes of the preceding paragraphs, the profits to be attri-buted to the permaner shall be determined by the same method year by year unless there is good and sufficient reason

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

Article 8
INTERNATIONAL TRAFFIC

(1)Income or profits derived by an enterprise of a Contracting State from the operation of ships transport vehicles in international traffic shall be taxable only in that State.

(2)For the purpose of this Article, profits from the operation of ships, aircraft or road trans international traffic shall mean profits derived by an enterprise described in paragraph 1 from the by sea, air or road of passangers, mail, livestock or goods and shall include:

a) the charter or rental of ships, aircraft or road transport vehicles under the full basis and in transportation; and

b) the rental of containers and related equipment used in connection with the operation of ships transport vehicles in international traffic.

(3)The provisions of paragraph 1 and 2 shall also apply to profits from the participation in a pool, or an international operating agency.

[4] Air transport enterprises or ships which are owned ba a Contracting State or such particpartes in the captial of such enterprise shall be exempt from al l types of taxes includig Tax(VAT)(zero rate)

Article 9
ASSOCIATED ENTERPRISES

(1)Where

a) an enterprise of a Contracting State participates directly or indirectly in the management, con an enterprise of the other Contracting State, or

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

and in either case conditions are made or imposed between the two enter-prises in their comme relations which differ from those which would be made between independent enterprises, then a would, but for those conditions, have accrued to one of the enterprises, but, by reason of those not so accrued, may be included in the profits of that enterprise and taxed accordingly.

(2)Where a Contracting State includes in the profits of an enterprise of that State - and taxe profits on which an enterprise of the other Contracting State has been charged to tax in that other profits so included are profits which would have accrued to the enterprise of the first-mentio conditions made between the two enterprises had been those which would have been independent enterprises, then that other State shall make an appropriate adjustment to the and charged therein on those profits. In determining such adjustment, due regard shall be ha provisions of this Agreement and the competent authorities of the Contracting States shall if ne each other.

Article 10
DIVIDENDS

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

This paragraph shall not affect the taxation of the company in respect of the profits out of whic are paid.

(2)The term "dividends" as used in this Article means income from shares or other rights, not be participating in profits, as well as income from other corporate rights which is subjected to the treatment as income from shares by the laws of the State of which the company making the resident.

(3)Where a company which is a resident of a Contracting State derives profits or income Contracting State, that other State shall not impose any tax on the dividends paid by the company the company's undistributed profits to a tax on the company's undistributed profits, even if the d the undistributed profits consist wholly or partly of profits or income arising in such other State.

Article 11
INTEREST

(1)Interest arising in a Contracting State and paid to a resident of the other Contracting State only in that other State.

(2)The term "interest" as used in this Article means income from debt-claims of every kind, secured by mortgage and whether or not carrying a right to participate in the debtor's profits, a income from government securities and income from bonds or debentures, including premi attaching to such securities, bonds or debentures. Penalty charges for late payment shall not interest for the purpose of this Article.

(3)Interest shall be deemed to arise in a Contracting State when the payer is that State itself, a a resident of that State. Where, however, the person paying the interest, whether he is Contracting State or not, has in a Contracting State a permanent establishment or a fixed bas with which the indebtedness on which the interest is paid was incurred, and such interest is permanent establishment or fixed base, then such interest shall be deemed to arise in the St permanent establishment or fixed base is situated.

(4)Where, by reason of a special relationship between the payer and the beneficial owner or them and some other person, the amount of the interest, having regard to the debt-claim for exceeds the amount which would have been agreed upon by the payer and the beneficial owne of such relationship, the provisions of this Article shall apply only to the last-mentioned amoun the excess part of the payments shall remain taxable according to the laws of each Contrac regard being had to the other provisions of this Agreement.

Article 12
ROYALTIES

(1)Royalties arising in a Contracting State and paid to a resident of the other Contracting State that other State.

(2)However, such royalties may also be taxed in the Contracting State in which they arise, and laws of that Contracting State, but if the recipient is the beneficial owner of the royalties, the tax not exceed 10% of the gross amount of the royalties.

(3)The term "royalties" as used in this Article means payments of any kind received as a cons use of, or the right to use, any copyright of literary, artistic or scientific work including cinematogr

or tapes or other means for radio or television droadcasting, any patent, trade mark, design secret formula or process, or industrial, commercial or scientific equipment, or for information industrial, commercial or scientific experience (know-how).

(4)The provisions of paragraphs 1 and 2 shall not apply if the beneficial owner of the royalties, of a Contracting State, carries on business in the other Contracting State in which the royalties permanent establishment situated therein, or performs in that other State independent personal fixed base situated therein, and the right or property in respect of which the royalties are pa connected with such permanent establishment or fixed base. In such case the provisions of Ar 14, as the case may be, shall apply.

(5)Royalties shall be deemed to arise in a Contracting State when the payer is that State itself, thereof or a resident of that Contacting State. Where, however, the person paying the royalties, resident of a Contracting State or not, has in a Contacting State a permanent establishment or connection with which the liability to pay the royalties was incurred, and such royalties are permanent establishment or fixed base, then such royalties shall be deemed to arise in the Con which the permanent establishment or the fixed base is situated.

(6)Where, by reason of a special relationship between the payer and the beneficial owner or b them and some other person, the amount of the royalties, having regard to the use, right or infor they are paid, exceeds the amount which would have been agreed upon by the payer and the b in the absence of such relationship, the provisions of this Article shall apply only to the last-mer In such case, the excess part of the payments shall remain taxable according to the laws of e State, due regard being had to the other provisions of this Agreement.

Artical 13

INCOME OF GOVERNMENT AND INSTITUTIONS

The Government of one of the Contracting states and their financial institutions shall be exempt f tax in the other contracting state in respect of any income derived by such Governments and the financial institutions from that other contracting state in respect of all type of investments perform by such Goverment .

Article 14

capital gains

(1) Gains derived by a resident of a contracting state from the alienation of immovable property referred to in Article 6 and situated in the other contracting State may be taxed in that other State

(2) Gains from tha alienation of movable property forming part of the business property of perme establishment which and enterprise of a contracting state has in the other contracting state c of movable property pertaing to a fixed base available to resident of a contracting state in ot other contracting state for the purpose of performing independent personal services, includi such gains from alienation of such perment estableshment(alone or with the all enterprise) such fixed base, may be taxed in that other state.

(3) Gains derived by an enterprise of a Contracting state from alienation of ships, aircracft or roa transport vehicles operated in international traffic. or movable property pertaining to the operation of such ships, aircraft or road transport vehicles, shall be taxable only in that state.

(4) Gains from the alienation of any property other than referred to in paragraphs 1 to 3, shall be taxable only in the contracting state of which the alienator is a resident.

Article 15
INDEPENDENT PERSONAL SERVICES

(1) Income derived by a resident of a Contracting State in respect of professional services or o an independent character shall be taxable only in that State except in one of the following circu such income may also be taxed in the other Contracting State:
a) if he has a fixed base regularly available to him in the other Contracting State for the purpos his activities. In that case only so much of the income may be taxed in that other State as is att fixed base; or

b) if his stay in the other Contracting State is for a period or periods exceeding in the aggregate calendar year concerned. In that case only so much of the income may be taxed in that other St from his activities performed in that other State.

(2) The term "professional services" includes especially independent scientific, literary, artistic teaching activities as well as the independent activities of physicians, lawyers, engineers, arc and accountants.

Article 16
DEPENDENT PERSONAL SERVICES

(1) Subject to the provisions of Articles 16, 18 and 19, salaries, wages and other similar remuner a resident of a Contracting State in respect of an employment shall be taxable only in that State employment is exercised in the other Contracting State. If the employment is so exercised, suc as is derived therefrom may be taxed in that other State.

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

a) the recipient is present in the other State for a period or periods not exceeding in the aggreg the calendar year concerned, and

b) the remuneration is paid by, or on behalf of, an employer who is not a resident of the other St

c) the remuneration is not borne by a permanent establishment or a fixed base which the emp

other State.

(3)Notwithstanding the preceding provisions of this Article, remuneration derived in respect of exercised aboard a ship, aircraft or road transport vehicle operated by an enterprise of a Con international traffic shall be taxable in that State.

Article 17
DIRECTORS' FEES

Directors' fees and other similar payments derived by a resident of a Contracting State in hi member of the board of directors of a company which is a resident of the other Contracting State in that other State.

Article 18
ARTISTS AND SPORTSMEN

(1)Notwithstanding the provisions of Articles 14 and 15, income derived by a resident of a Cont an entertainer, such as a theatre, motion picture, radio or television artist, or a musician, or as a his personal activities as such exercised in the other Contracting State, may be taxed in that othe

(2)Where income in respect of personal activities exercised by an entertainer or a sportsman in such accrues not to the entertainer or sportsman himself but to another person, tha notwithstanding the provisions of Articles 7, 14 and 15, be taxed in the Contracting State in whi of the entertainer or sportsman are exercised.

Article 19
PENSIONS

Subject to the provisions of paragraph 2 of Article 19, pensions and other similar remuneration p of a Contracting State in consideration of past employment shall be taxable only in that State.

Article 20
GOVERNMENT SERVICE

(1) a)Remuneration, other than a pension, paid by a Contracting State or a local authority thereo in respect of services rendered to that State or local authority shall be taxable only in that State.

b) However, such remuneration shall be taxable only in the other Contracting State if the servic in that State and the individual is a resident of that State who:

(i) is a national of that State; or

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

(2) a)Any pension paid by, or out of funds created by, a Contracting State or a local authori individual in respect of services rendered to that State or local authority shall be taxable only in the

b) However, such pension shall be taxable only in the other Contracting State if the individual and a national of, that State.

(3)The provisions of Articles 15, 16 and 18 shall apply to remuneration and pensions in res rendered in connection with a business carried on by a Contracting State or a local authority then

Article 21

PROFESSORS, TEACHERS, STUDENTS AND TRAINEES

(1)Remuneration which a professor or teacher who is or was immediately before visiting a Cor resident of the other Contracting State and who is present in the first-mentioned State for a perio three years for the purpose of carrying out advanced study or research or for teaching at a un school or other similar educational institution receives for such an activity shall not be tax mentioned State, provided that such remunerations arise from sources outside that State.

(2)An individual who is or was immediately before visiting a Contracting State a resident of the o State and who is temporarily present in the first-mentioned State solely as a student at a un school or other similar educational institution or as a trainee shall, from the date of his first arriva connection with that visit, be exempt from tax in that State

a) on all payments received for the purpose of his maintenance, education or training, pro payments arise from sources outside that State, and

b) for a period not exceeding three years, on any remuneration not exceeding 3.000 $ per c dependent personal sevices rendered in that State with a view to supplementing the resources for such purposes.

(3)An individual who is or was immediately before visiting a Contracting State a resident of the o State and who is temporarily present in the first-mentioned State solely for the purpose of stu training as a recipient of a grant, allowance or award from a scientific, educational, religio organization or under a technical assistance program entered into by the Government of a C shall be exempt from tax in that State on

a) the amount of such a grant, allowance, or award, and

b) all payments received for the purpose of his maintenance, education or training, prov payments arise from sources outside that State, and

c) any remuneration for dependent personal services rendered in that State, provided that suc part of his study, research or training.

Article 22

OTHER INCOME

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

Article 23
AVOIDANCE OF DOUBLE TAXATION

(1)In the case of a resident of Tajikistan, double taxation shall be avoided as follows:

Where a resident of Tajikistan derives income or owns capital which, in accordance with the p Agreement, may be taxed in the United Arab Emirates, shall allow

a) as a deduction from the tax on the income of that resident, an amount equal to the incom United Arab Emirates;

b) as a deduction from the tax on the capital of that resident, an amount equal to the capita United Arab Emirates.

Such deduction in either case shall not, however, exceed that part of the income tax or capital t before the deduction is given, which is attributable, as the case may be, to the income or the c be taxed in the United Arab Emirates.

(2)In the case of a resident of the United Arab Emirates, double taxation shall be avoided as foll

Where a resident of the United Arab Emirates derives income which, in accordance with the p Agreement, may be taxed in Tajikistan, the United Arab Emirates shall allow as a deduction fro income of that resident, an amount equal to the income tax paid in Tajikistan.

Such deduction shall not, however, exceed that part of the income tax, as computed before given, which is attributable to the income which may be taxed in Tajiistan..

Article 24
NON-DISCRIMINATION

(1)Nationals of a Contracting State shall not be subjected in the other Contracting State to any requirement connected therewith, which is other or more burdensome than the taxation requirements to which nationals of that other State in the same circumstances, in particular residence, are or may be subjected. This provision shall, notwithstanding the provisions of Arti to persons who are not residents of one or both of the Contracting States.

(2)The taxation on a permanent establishment which an enterprise of a Contracting State h Contracting State shall not be less favorable levied in that other State than the taxation levied c

that other State carrying on the same activities.

(3)This provision shall not be construed as obliging a Contracting State to grant to resider Contracting State any personal allowances, reliefs and reductions for taxation purposes on status or family responsibilities which it grants to its own residents.

(4)Enterprises of a Contracting State, the capital of which is wholly or partly owned or contr indirectly, by one or more residents of the other Contracting State, shall not be subjected in the State to any taxation or any requirement connected therewith which is other or more burder taxation and connected requirements to which other similar enterprises of the first-mentioned S be subjected.

(5)The provisions of this Article shall, notwithstanding the provisions of Article 2, apply to taxes o description.

Article 25
MUTUAL AGREEMENT PROCEDURE

(1)Where a person considers that the actions of one or both of the Contracting States result or v in taxation not in accordance with the provisions of this Agreement, he may, irrespective c provided by the domestic law of those States, present his case to the competent authority of State of which he is resident or, if his case comes under paragraph 1 of Article 24, to that of State of which he is a national. The case must be presented within three years from the first n action resulting in taxation not in accordance with the provisions of the Agreement.

(2)The competent authority shall endeavor, if the objection appears to it to be justified and if it is arrive at a satisfactory solution, to resolve the case by mutual agreement with the competent other Contracting State, with a view to the avoidance of taxation which is not in accordance with Any agreement reached shall be implemented notwithstanding any time limits in the dome Contracting States.

(3)The competent authorities of the Contracting States shall endeavor to resolve by mutual difficulties or doubts arising as to the interpretation or application of the Agreement. They m 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 with each other purpose of reaching an agreement in the sense of the preceding paragraphs. When it seems ac to reach agreement to have an oral exchange of opinions, such exchange may take p Commission consisting of representatives of the competent authorities of the Contracting States

Article 26
EXCHANGE OF INFORMATION

(1)The competent authorities of the Contracting States shall exchange such information as is carrying out the provisions of this Agreement or of the domestic laws of the Contracting States c

covered by the Agreement insofar as the taxation thereunder is not contrary to the Agreement. T
information is not restricted by Article 1. Any information received by a Contracting State sha
secret in the same manner as information obtained under the domestic laws of that State and sh
only to persons or authorities (including courts and administrative bodies) involved in the
collection of, the enforcement or prosecution in respect of, or the determination of appeals in
taxes covered by the Agreement. Such persons or authorities shall use the information only for
They may disclose the information in public court proceedings or in judicial decisions.

(2)In no case shall the provisions of paragraph 1 be construed so as to impose on a Contr
obligation:

a) to carry out administrative measures at variance with the laws and administrative practice
other Contracting State;

b) to supply information which is not obtainable under the laws or in the normal course of the
that or the other Contracting State;

c) to supply information which would disclose any trade, business, industrial, commercial or pro
or trade process, or information, the disclosure of which would be contrary to public policy (ordre

Article 27
DIPLOMATIC AGENTS AND CONSULAR OFFICERS

Nothing in this Agreement shall affect the fiscal privileges of diplomatic agents or consular of
general rules of international law or under the provisions of special agreements.

Article 28
ENTRY INTO FORCE

This Agreement shall enter into force 30 days after the date of the latter notification through diplo
indicating the completion of the internal legal procedures determined in each Contracting State f
force of this Agreement. This Agreement shall have effect in respect of income derived and
during the taxable years beginning on or after the 1st day of January in the calendar yea
Agreement enters into force. No tax shall be refundable retrospectively to the entry into force of t

Article 29
DENUNCIATION

This Agreement shall remain in force indefinitely but either of the Contracting States may, on or day of June in any calendar year beginning after the expiration of a period of five years from the into force, give written notice of denunciation to the other Contracting State through diplomatic ch event this Agreement shall cease to have effect in respect of income derived and capital ov taxable years on or after the 1st day of January in the calendar year next following that in whi denunciation is given.

Done at .Abu Dhabi, on Sunday 17 of December 1995, corrosponding to 25 of Rajab 1416 H in English language

[redacted]

PROTOCOL

At the moment of signing the Agreement between the Republic of Tajikistan and the United Arab Emirates for the avoidance of double taxation with respect to taxes on income and on capital, the undersigned have agreed that the following provisions shall form an integral parts of the Agreement.

1. Ad Article 4:

It is understood that the term "resident of a Contracting State" used in the first sentence of paragraph 1 includes that State itself, any political subdivisions or local authority thereof as well as any financial institution of, and controlled by, that State, political subdivision or local authority.

2. Ad Article 7:

Where an enterprise of a Contracting State derives profits from the extraction of petroleum or other natural resources or from related activities therewith in the other Contracting State though a permanent establishment as defined in sub-paragraph f, of paragraph 2 of Article 5, nothing in the Agreement shall affect the right of that other State to apply its internal taxation laws with respect of the profits attributable to the permanent establishment.

3. with reference to Article 14:

The remuneration derived by an employee of an enterprise of a Contracting State operating ships or road transport vehicles aircraft in international traffic in respect of an employment directly connected with such operations shall be taxable only in that State where that employee is a national of that State without being also a national of the other State."

4. If under any convention or agreement or protocol to a convention or agreement - signed after the signature of this Agreement between Republic of Tajikistan and any member State of the Cooperation Council of the Gulf Arab State, or between the Republic of Tajikistan and a third State, the republic of Tajikistan accords, as regards the provisions of this agreement, a more favourable than that accorded to residents of the United Arab Emirates under this agreement, then as from the date on which the relevant convention or agreement or protocol enters into force the same favourable treatment shall automatically be applied to the residents of the United Arab Emirates under this Convention The same treatment shall be accorded to the Republic of Tajikistan residents but excluding those benefits that are accorded to the residents of the Gulf Arab States Cooperation Council.

5. with reference to Article 8:

The two Contracting States shall exchange though diplomatic channels the list of air and shipping transport enterprises which they own or participate in their capital .

Done at Abu Dhabi on Sunday 17 December 1995 corresponding to 25 Rajeb 1416 H in two originals in English language.

