

No. 47683

**Turkey
and
Yemen**

Agreement between the Government of the Republic of Turkey and the Government of the Republic of Yemen for the avoidance of double taxation with respect to taxes on income. Sana'a, Yemen, 26 October 2005

Entry into force: *16 March 2010 by notification, in accordance with article 28*

Authentic texts: *English and Turkish*

Registration with the Secretariat of the United Nations: *Turkey, 23 August 2010*

**Turquie
et
Yémen**

Accord entre le Gouvernement de la République turque et le Gouvernement de la République du Yémen tendant à éviter la double imposition en matière d'impôts sur le revenu. Sana'a, Yémen, 26 octobre 2005

Entrée en vigueur : *16 mars 2010 par notification, conformément à l'article 28*

Textes authentiques : *anglais et turc*

Enregistrement auprès du Secrétariat des Nations Unies : *Turquie, 23 août 2010*

[ENGLISH TEXT – TEXTE ANGLAIS]

**AGREEMENT BETWEEN
THE GOVERNMENT OF THE REPUBLIC OF TURKEY AND
THE GOVERNMENT OF THE REPUBLIC OF YEMEN
FOR THE AVOIDANCE OF DOUBLE TAXATION
WITH RESPECT TO TAXES ON INCOME**

**THE GOVERNMENT OF THE REPUBLIC OF TURKEY
AND
THE GOVERNMENT OF THE REPUBLIC OF YEMEN**

**Desiring to conclude an 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 of the Contracting States.

Article 2

TAXES COVERED

1. This Agreement shall apply to taxes on income imposed on behalf of a Contracting State or of its political subdivisions or local authorities, irrespective of the manner in which they are levied.

2. There shall be regarded as taxes on income all taxes imposed on total income, or on elements of income, including taxes on gains from the alienation of movable or immovable property, taxes on the total amounts of wages or salaries paid by enterprises.

3. The existing taxes to which the Agreement shall apply are in particular:

a) in Turkey:

- i) the income tax ;
- ii) the corporation tax ;

(hereinafter referred to as "Turkish Tax")

b) in Yemen:

- i) real estate tax on real estate yield,
- ii) the commercial and industrial profits tax imposed on natural persons,
- iii) the commercial and industrial profits tax imposed on body corporate (companies),
- iv) tax on free and other- non commercial professions
- v) tax on salaries and wages and the like

(hereinafter referred to as "Yemeni Tax").

4. The Agreement shall apply also to any identical or substantially similar taxes that are imposed after the date of signature of the Agreement in addition to, or in place of, the existing taxes. The competent authorities of the Contracting States shall notify each other of any significant changes that have been made in their respective taxation laws.

Article 3

GENERAL DEFINITIONS

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

a) i) the term "Turkey" means the Turkish territory including islands; territorial sea and air space above it as well as the maritime areas over which it has jurisdiction or sovereign rights for the purpose of exploration, exploitation and conservation of natural resources, pursuant to international law;

ii) the term "Yemen" means the Yemeni territory including islands; territorial sea and air space above it as well as the maritime areas over which it has jurisdiction or sovereign rights for the purpose of exploration, exploitation and conservation of natural resources, pursuant to international law;

b) the terms "a Contracting State" and "the other Contracting State" mean Turkey or Yemen as the context requires;

c) the term "tax" means any tax covered by Article 2 of this Agreement;

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 "legal head office" means the registered office registered under the Turkish Code of Commerce or the Yemen laws.;

g) the term "national" means:

i) any individual possessing the nationality of a Contracting State;

ii) any legal person, partnership or association deriving its status as such from the laws in force in a Contracting State;

h) the 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;

i) the term "competent authority" means:

i) in Turkey, the Minister of Finance or his authorised representative; and

ii) in Yemen, the Minister of Finance or whosoever legally represents him.

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