

**No. 47684**

---

**Turkey  
and  
Georgia**

**Agreement between the Republic of Turkey and Georgia for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income (with protocol). Tbilisi, 21 November 2007**

**Entry into force:** *15 February 2010 by notification, in accordance with article 27*

**Authentic texts:** *English, Georgian and Turkish*

**Registration with the Secretariat of the United Nations:** *Turkey, 16 August 2010*

---

**Turquie  
et  
Géorgie**

**Accord entre la République turque et la Géorgie tendant à éviter la double imposition et à prévenir l'évasion fiscale en matière d'impôts sur le revenu (avec protocole). Tbilissi, 21 novembre 2007**

**Entrée en vigueur :** *15 février 2010 par notification, conformément à l'article 27*

**Textes authentiques :** *anglais, géorgien et turc*

**Enregistrement auprès du Secrétariat des Nations Unies :** *Turquie, 16 août 2010*

[ ENGLISH TEXT – TEXTE ANGLAIS ]

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

**THE REPUBLIC OF TURKEY  
AND  
GEORGIA**

**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 or of its 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 Georgia:

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

(hereinafter referred to as "Georgian tax").

b) in Turkey:

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

(hereinafter referred to as "Turkish tax").

4. The Agreement shall apply also to any identical or substantially similar taxes which 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 substantial changes which have been made in their respective taxation laws.

### Article 3

#### GENERAL DEFINITIONS

1. For the purposes of this Agreement, unless the context otherwise requires:
  - a) the term "Georgia" means the territory recognised by the international community within the state borders of Georgia, including land territory, internal waters and territorial sea, the air space above them, in respect of which Georgia exercises its sovereignty, as well as the contiguous zone, the exclusive economic zone and continental shelf adjacent to its territorial sea, in respect of which Georgia may exercise its sovereign rights in accordance with international law;
  - b) the term "Turkey" means the Turkish territory, territorial sea, as well as the maritime areas over which it has jurisdiction or sovereign rights for the purposes of exploration, exploitation and conservation of natural resources, pursuant to international law;
  - c) the term "Contracting State" and "other Contracting State" means Georgia or Turkey as the text 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 and any enterprise which are treated as a body corporate for tax purposes;
  - f) the term "registered office" means in the case of Turkey, the legal head office registered under the Turkish Code of Commerce and in the case of Georgia, the place of registration under the Law on Entrepreneurs;
  - 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 "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;
  - i) the term "competent authority" means:

- i) in Georgia, the Ministry of Finance or its duly authorized representative; and
- ii) in Turkey, the Minister of Finance or his authorized representative;
- j) the term "national", in relation to a Contracting State, means:
  - i) any individuals possessing the nationality or citizenship of that Contracting State; and
  - ii) any legal person, partnerships and associations deriving its status as such from the laws in force in that Contracting State.

2. As regards the application of the 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 State for the purposes of the taxes to which the Agreement applies, any meaning under the applicable tax laws of that State prevailing over a meaning given to the term under other laws of that 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 State, is liable to tax therein by reason of his domicile, residence, registered office, place of management or any other criterion of a similar nature and also includes that State and any local authority thereof.

However, this term does not include any person who is liable to tax in that State in respect only of income from sources in that State.

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 State in which he has a permanent home available to him, if he has a permanent home available to him in both States, he shall be deemed to be a resident only of the State with which his personal and economic relations are closer (centre of vital interests);
- b) if the 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 State, he shall be deemed to be a resident only of the State in which he has an habitual abode;