

**No. 49697**

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**Israel  
and  
Georgia**

**Convention between the Government of the State of Israel and the Government of Georgia for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income (with protocol). Jerusalem, 12 May 2010**

**Entry into force:** *22 November 2011 by notification, in accordance with article 29*

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

**Registration with the Secretariat of the United Nations:** *Israel, 20 July 2012*

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**Israël  
et  
Géorgie**

**Convention entre le Gouvernement de l'État d'Israël et le Gouvernement de la Géorgie en vue d'éviter la double imposition et de prévenir l'évasion fiscale en matière d'impôts sur le revenu (avec protocole). Jérusalem, 12 mai 2010**

**Entrée en vigueur :** *22 novembre 2011 par notification, conformément à l'article 29*

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

**Enregistrement auprès du Secrétariat des Nations Unies :** *Israël, 20 juillet 2012*

[ ENGLISH TEXT – TEXTE ANGLAIS ]

**CONVENTION  
BETWEEN  
THE GOVERNMENT OF THE STATE OF ISRAEL  
AND  
THE GOVERNMENT OF GEORGIA  
FOR  
THE AVOIDANCE OF DOUBLE TAXATION  
AND  
THE PREVENTION OF FISCAL EVASION WITH RESPECT  
TO TAXES ON INCOME**

The Government of the State of Israel and the Government of Georgia, desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income,

Have agreed as follows:

**Article 1  
PERSONS COVERED**

This Convention shall apply to persons who are residents of one or both of the Contracting States.

**Article 2  
TAXES COVERED**

1. This Convention shall apply to taxes on income imposed on behalf of a Contracting State 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, as well as taxes on capital appreciation.
3. The existing taxes to which this Convention shall apply are in particular:
  - a) in Georgia:
    - (i) profit tax;
    - (ii) income tax;
    - (hereinafter referred to as "Georgian Tax");
  - b) in Israel:
    - (i) the income tax and company tax (including tax on capital gains); and
    - (ii) the tax imposed on gains from the alienation of property according to the Real Estate Taxation Law.  
(hereinafter referred to as "Israeli Tax")
4. This Convention shall also apply to any identical or substantially similar taxes that are imposed after the date of signature of this Convention 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 Convention, 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 the international law.
  - b) the term "Israel" means the State of Israel and when used in a geographical sense comprises the territory in which the Government of the State of Israel has taxation rights, including its territorial sea, as well as those maritime areas adjacent to the outer limit of the territorial sea, including seabed and subsoil thereof over which the State of Israel, in accordance with international law and the laws of the State of Israel, exercises its sovereign or other rights and jurisdiction.
  - c) the terms "a Contracting State" and "the other Contracting State" mean Georgia or Israel, as the context requires;

- d) the term "person" includes an individual, a company and any other body of persons;
- e) the term "company" means any body corporate or any entity which is treated as a body corporate for tax purposes;
- f) the 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;
- g) the term "international traffic" means any transport by a ship or aircraft operated by an enterprise that has its place of effective management in a Contracting State, except when the ship or aircraft is operated solely between places in the other Contracting State;
- h) the term "competent authority" means:
  - (i) in Georgia: the Ministry of Finance or its authorized representative;
  - (ii) in Israel: the Minister of Finance or his authorized representative.
- i) the term "national" means:
  - (i) any individual possessing the citizenship of a Contracting State ;