

**No. 49704**

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**Republic of Korea  
and  
Myanmar**

**Agreement between the Government of the Republic of Korea and the Government of the Union of Myanmar for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income. Yangon, 22 February 2002**

**Entry into force:** *4 August 2003 by notification, in accordance with article 28*

**Authentic texts:** *English, Korean and Myanmar*

**Registration with the Secretariat of the United Nations:** *Republic of Korea, 6 July 2012*

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**République de Corée  
et  
Myanmar**

**Accord entre le Gouvernement de la République de Corée et le Gouvernement de l'Union du Myanmar en vue d'éviter la double imposition et de prévenir l'évasion fiscale en matière d'impôts sur le revenu. Yangon, 22 février 2002**

**Entrée en vigueur :** *4 août 2003 par notification, conformément à l'article 28*

**Textes authentiques :** *anglais, coréen et birman*

**Enregistrement auprès du Secrétariat de l'Organisation des Nations Unies :** *République de Corée, 6 juillet 2012*

[ ENGLISH TEXT – TEXTE ANGLAIS ]

**AGREEMENT BETWEEN  
THE GOVERNMENT OF THE REPUBLIC OF KOREA  
AND  
THE GOVERNMENT OF THE UNION OF MYANMAR  
FOR THE AVOIDANCE OF DOUBLE TAXATION AND  
THE PREVENTION OF FISCAL EVASION WITH RESPECT  
TO TAXES ON INCOME**

The Government of the Republic of Korea and the Government of the Union of Myanmar,

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**

### **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 by a Contracting State or 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.
3. The existing taxes to which the Agreement shall apply are:
  - (a) in Korea:
    - (i) the income tax;
    - (ii) the corporation tax;
    - (iii) the inhabitant tax on income taxation;
    - (iv) the special tax for rural development on income taxation (hereinafter referred to as "Korean tax");

(b) in Myanmar:

- (i) the income tax imposed under the Income Tax Law 1974 (Law No. 7 of 1974);
- (ii) the profit tax imposed under the Profits Tax Law of 1976 (Law No. 4 of 1976) (hereinafter referred to as "Myanmar tax").

4. This Agreement shall also apply to any identical or substantially similar taxes on income which are imposed by either Contracting State after the date of signature of this Agreement in addition to, or in place of, the existing taxes referred to in this Article. 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 "Korea" means the Republic of Korea;
- (b) the term "Myanmar" means the Union of Myanmar;
- (c) the terms "a Contracting State" and "the other Contracting State" mean Korea or Myanmar as the context requires;
- (d) the term "national" means:
  - (i) any individual possessing the nationality or citizenship of a Contracting State;
  - (ii) any legal person, partnership, association and any other entity deriving its status as such from the laws in force in a Contracting State;
- (e) the term "person" includes an individual, a company, a body of persons or any other entity which is treated as a person 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 "company" means any body corporate or any entity which is treated as a body corporate for tax purposes;
- (h) the term "tax" means Korean tax or Myanmar tax as the context requires;
- (i) the term "competent authority" means:
  - (i) in the case of Korea, the Minister of Finance and Economy or his authorised representative;
  - (ii) in the case of Myanmar, the Minister for Finance and Revenue or his authorised representative;
- (j) 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.

2. As regards the application of the Agreement by a Contracting State any term not defined therein shall, unless the context otherwise requires, have the meaning which it has under the law of that State concerning the taxes to which the Agreement applies.

#### **ARTICLE 4**

##### **RESIDENT**

1. The term "resident of a Contracting State" means:
  - (a) in the case of Korea, a person who is a resident in Korea for the purposes of Korean tax; and
  - (b) in the case of Myanmar, a person who is a resident in Myanmar for the purposes of Myanmar tax.
2. Where, by reason of the provisions of paragraph 1 of this Article 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 of the State in which he has a permanent home available to him;
  - (b) if he has a permanent home available to him in both States, he shall be deemed to be a resident of the State with which his personal and economic relations are closer (centre of vital interests);