

No. 49757

**Republic of Korea
and
Ukraine**

Convention between the Government of the Republic of Korea and the Cabinet of Ministers of Ukraine for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and capital (with protocol). Kiev, 29 September 1999

Entry into force: *19 March 2002 by notification, in accordance with article 28*

Authentic texts: *English, Korean and Ukrainian*

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

**République de Corée
et
Ukraine**

Convention entre le Gouvernement de la République de Corée et le Cabinet des Ministres de l'Ukraine en vue d'éviter la double imposition et de prévenir l'évasion fiscale en matière d'impôts sur le revenu et sur la fortune (avec protocole). Kiev, 29 septembre 1999

Entrée en vigueur : *19 mars 2002 par notification, conformément à l'article 28*

Textes authentiques : *anglais, coréen et ukrainien*

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

[ENGLISH TEXT – TEXTE ANGLAIS]

**CONVENTION BETWEEN
THE GOVERNMENT OF THE REPUBLIC OF KOREA
AND
THE CABINET OF MINISTERS OF UKRAINE
FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE
PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES
ON INCOME AND CAPITAL**

The Government of the Republic of Korea and the Cabinet of Ministers of Ukraine,

Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and capital and confirming their endeavour to the development and deepening of mutual economic relations,

Have agreed as follows:

Article 1

PERSONAL SCOPE

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 and capital 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 and capital all taxes imposed on total income and on value of capital or on elements of income or of capital including taxes on gains from the alienation of movable or immovable property and taxes on the total amounts of wages or salaries paid by enterprises.

3. The existing taxes to which the Convention shall apply are in particular:
 - a. In the case of Korea:
 - (i) the income tax;
 - (ii) the corporation tax;
 - (iii) the inhabitant tax; and
 - (iv) the special tax for rural development;(hereinafter referred to as "Korean tax");
 - b. in the case of Ukraine:
 - (i) the tax on profits of enterprises; and
 - (ii) the personal income tax;(hereinafter referred to as "Ukrainian tax").
4. The Convention shall apply also to any identical or substantially similar taxes which are imposed by either Contracting State 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 substantial changes which 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 "Korea" means the territory of the Republic of Korea including any area adjacent to the territorial sea of the Republic of Korea which, in accordance with international law, has been or may hereafter be designated under the laws of the Republic of Korea as an area within which the sovereign rights of the Republic of Korea with respect to the sea-bed and sub-soil and their natural resources may be exercised;

- b. the term "Ukraine" when used in a geographical sense, means the territory of Ukraine, its Continental Shelf and its exclusive (maritime) economic zone, including any area outside the territorial sea of Ukraine which in accordance with international law has been or may hereafter be designated, as an area within which the rights of Ukraine with respect to the sea bed and sub-soil and their natural resources may be exercised;
- c. the terms a Contracting State and the other Contracting State mean Korea or Ukraine, 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 "national" means:
 - (i) any individual possessing the nationality of a Contracting State;
 - (ii) any legal person, partnership and association deriving its status as such from the laws in force in a 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 the case of Korea, the Minister of Finance and Economy or his authorized representative;
 - (ii) in the case of Ukraine, State Tax Administration of Ukraine or its authorized representative.