

No. 51429*

**Turkey
and
Australia**

Convention between the Government of the Republic of Turkey and the Government of Australia for the avoidance of double taxation with respect to taxes on income and the prevention of fiscal evasion (with protocol). Ankara, 28 April 2010

Entry into force: *5 June 2013 by notification, in accordance with article 28*

Authentic texts: *English and Turkish*

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**Turquie
et
Australie**

Convention entre le Gouvernement de la République turque et le Gouvernement de l'Australie tendant à éviter la double imposition en matière d'impôts sur le revenu et à prévenir l'évasion fiscale (avec protocole). Ankara, 28 avril 2010

Entrée en vigueur : *5 juin 2013 par notification, conformément à l'article 28*

Textes authentiques : *anglais et turc*

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[ENGLISH TEXT – TEXTE ANGLAIS]

CONVENTION
BETWEEN
THE GOVERNMENT OF THE REPUBLIC OF TURKEY
AND
THE GOVERNMENT OF AUSTRALIA
FOR
THE AVOIDANCE OF DOUBLE TAXATION
WITH RESPECT TO TAXES ON INCOME
AND
THE PREVENTION OF FISCAL EVASION

The Government of the Republic of Turkey and the Government of Australia ,

Desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and the prevention of fiscal evasion,

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. The existing taxes to which this Convention shall apply are:

(a) in Australia:

the income tax, including the resource rent tax in respect of offshore projects relating to exploration for or exploitation of petroleum resources, imposed under the federal law of Australia;

(b) in Turkey:

(i) the income tax; and

(ii) the corporation tax.

2. This Convention shall apply also to any identical or substantially similar taxes which are imposed under the federal law of Australia or the law of Turkey 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 the law of their respective States relating to the taxes to which this Convention applies within a reasonable period of time after those changes.

3. For the purposes of Article 26, the taxes to which this Convention shall apply are:

- (a) in the case of Australia, taxes of every kind and description imposed under the federal tax laws administered by the Commissioner of Taxation; and
- (b) in the case of Turkey, taxes of every kind and description imposed under the tax laws administered by Ministry of Finance.

ARTICLE 3

General Definitions

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

- (a) the term "Australia", when used in a geographical sense, excludes all external territories other than:
 - (i) the Territory of Norfolk Island;
 - (ii) the Territory of Christmas Island;
 - (iii) the Territory of Cocos (Keeling) Islands;
 - (iv) the Territory of Ashmore and Cartier Islands;
 - (v) the Territory of Heard Island and McDonald Islands; and
 - (vi) the Coral Sea Islands Territory,

and includes any area adjacent to the territorial limits of Australia (including the Territories specified in this subparagraph) in respect of which there is for the time being in force, consistently with international law, a law of Australia dealing with the exploration for or exploitation of any of the natural resources of the seabed and subsoil of the continental shelf;

- (b) the term "Turkey" means the Turkish territory, as well as the (maritime) areas over which it has jurisdiction or sovereign rights for the purpose of exploring and exploiting the natural resources of the seabed and subsoil of the continental shelf in accordance with international law;
- (c) the term "Australian tax" means tax imposed by Australia, being tax to which this Convention applies by virtue of paragraphs 1 or 2 of Article 2, but does not include any penalty or interest imposed under the law of Australia relating to its tax;
- (d) the term "Turkish tax" means tax imposed by Turkey, being tax to which this Convention applies by virtue of paragraphs 1 or 2 of Article 2, but does not include any penalty or interest imposed under the law of Turkey relating to its tax;
- (e) the term "company" means any body corporate or any entity which is treated as a company or body corporate for tax purposes;
- (f) the term "competent authority" means, in the case of Australia, the Commissioner of Taxation or an authorised representative of the Commissioner and, in the case of Turkey, the Minister of Finance or an authorised representative of the Minister;
- (g) the terms "a Contracting State" and "other Contracting State" mean Australia or Turkey, as the context requires;
- (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;