

No. 52233*

**Latvia
and
India**

Agreement between the Government of the Republic of Latvia and the Government of the Republic of India for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income (with agreed minute). Delhi, 18 September 2013

Entry into force: *28 December 2013, in accordance with article 30*

Authentic texts: *English, Hindi and Latvian*

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**Lettonie
et
Inde**

Accord entre le Gouvernement de la République de Lettonie et le Gouvernement de la République de l'Inde tendant à éviter la double imposition et à prévenir l'évasion fiscale en matière d'impôts sur le revenu (avec procès-verbal approuvé). Delhi, 18 septembre 2013

Entrée en vigueur : *28 décembre 2013, conformément à l'article 30*

Textes authentiques : *anglais, hindi et letton*

Enregistrement auprès du Secrétariat des Nations Unies : *Lettonie, 23 octobre 2014*

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[ENGLISH TEXT – TEXTE ANGLAIS]

AGREEMENT

BETWEEN

THE GOVERNMENT OF THE REPUBLIC OF LATVIA
AND THE GOVERNMENT OF THE REPUBLIC OF INDIA

FOR THE AVOIDANCE OF DOUBLE TAXATION
AND THE PREVENTION OF FISCAL EVASION
WITH RESPECT TO TAXES ON INCOME

The Government of the Republic of Latvia and the Government of the Republic of India,

desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and with a view to promoting economic cooperation between the two countries,

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 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 in particular:

- a) in India, the income tax, including any surcharge thereon;
(hereinafter referred to as "Indian tax");
- b) in Latvia:
 - (i) the enterprise income tax (uznemumu ienakuma nodoklis);
 - (ii) the personal income tax (iedzīvotāju ienakuma nodoklis);

(hereinafter referred to as "Latvian tax").

4. The Agreement shall apply also to any identical or substantially similar taxes that 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 significant changes that 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 "India" means the territory of India and includes the territorial sea and airspace above it, as well as any other maritime zone in which India has sovereign rights, other rights and jurisdiction, according to the Indian law and in accordance with international law, including U.N. Convention on the Law of the Sea;
 - b) the term "Latvia" means the Republic of Latvia and, when used in the geographical sense, means the territory of the Republic of Latvia and any other area adjacent to the territorial waters of the Republic of Latvia within which under the laws of Latvia and in accordance with international law, the rights of Latvia may be exercised with respect to the sea bed and its sub-soil and their natural resources;
 - c) the terms "a Contracting State" and "the other Contracting State" mean the Republic of Latvia or the Republic of India, as the context requires;
 - d) the term "person" includes an individual, a company, a body of persons and any other entity which is treated as a taxable unit under the taxation laws in force in the respective Contracting State;
 - e) the term "company" means any body corporate or any entity that 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 of 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 India, the Finance Minister, Government of India, or his authorised representative;
 - (ii) in Latvia, the Ministry of Finance or its authorised representative;
- i) the term "national" means:
 - (i) any individual possessing the nationality of a Contracting State;
 - (ii) any legal person, partnership or association deriving its status as such from the laws in force in a Contracting State;
- j) the term "tax" means Latvian or Indian tax, as the context requires, but shall not include any amount which is payable in respect of any default or omission in relation to the taxes to which this Agreement applies or which represents a penalty or fine imposed relating to those taxes;
- k) The term "fiscal year" means:
 - (i) in India, the financial year beginning on the first day of April;
 - (ii) in Latvia, the taxation period beginning on or after the first day of January.

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,