

No. 52517*

**Estonia
and
Thailand**

Convention between the Government of the Republic of Estonia and the Government of the Kingdom of Thailand for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income. New York, 25 September 2012

Entry into force: *23 December 2013 by notification, in accordance with article 28*

Authentic text: *English*

Registration with the Secretariat of the United Nations: *Estonia, 6 February 2015*

**No UNTS volume number has yet been determined for this record. The Text(s) reproduced below, if attached, are the authentic texts of the agreement /action attachment as submitted for registration and publication to the Secretariat. For ease of reference they were sequentially paginated. Translations, if attached, are not final and are provided for information only.*

**Estonie
et
Thaïlande**

Convention entre le Gouvernement de la République d'Estonie et le Gouvernement du Royaume de Thaïlande tendant à éviter la double imposition et à prévenir l'évasion fiscale en matière d'impôts sur le revenu. New York, 25 septembre 2012

Entrée en vigueur : *23 décembre 2013 par notification, conformément à l'article 28*

Texte authentique : *anglais*

Enregistrement auprès du Secrétariat de l'Organisation des Nations Unies : *Estonie, 6 février 2015*

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[ENGLISH TEXT – TEXTE ANGLAIS]

**CONVENTION
BETWEEN
THE GOVERNMENT OF THE REPUBLIC OF ESTONIA
AND
THE GOVERNMENT OF THE KINGDOM OF THAILAND FOR
THE AVOIDANCE OF DOUBLE TAXATION
AND
THE PREVENTION OF FISCAL EVASION
WITH RESPECT TO TAXES ON INCOME**

The Government of the Republic of Estonia and the Government of the Kingdom of Thailand,

desiring to conclude a Convention for the avoidance of double taxation and the prevention of
fiscal evasion 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 of its 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, taxes on the total amounts of wages or salaries paid by enterprises, as well as taxes on capital appreciation.
3. The existing taxes to which the Convention shall apply are in particular:
 - a) in the case of Thailand:
 - the income tax; and
 - the petroleum income tax;
(hereinafter referred to as "Thai tax");
 - b) in the case of Estonia:
 - the income tax (tulumaks);
(hereinafter referred to as "Estonian tax").
4. The Convention shall apply also to any identical or substantially similar taxes that are imposed after the date of signature of the Convention in addition to, or in place of, the existing taxes. The competent authorities of the Contracting States shall notify each other

of 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 “Thailand” means the territory of the Kingdom of Thailand, including its internal waters, its territorial seas, and any maritime areas over which the Kingdom of Thailand has sovereign rights or jurisdiction under international law;
 - b) the term “Estonia” means the Republic of Estonia and, when used in the geographic sense, means the territory of Estonia and any other area adjacent to the territorial waters of Estonia within which, under the laws of Estonia and in accordance with international law, the rights of Estonia 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 Estonia or Thailand as the context requires;
 - d) the term “person” includes an individual, a company and any other body of persons as well as any entity treated as a taxable unit under the taxation laws in force in either 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 “national” means:
 - (i) any individual possessing the nationality 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;

- 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; and
 - i) the term “competent authority” means:
 - (i) in the case of Thailand, the Minister of Finance or his authorized representative.
 - (ii) in the case of Estonia, the Minister of Finance or his authorized representative;
2. As regards the application of the Convention 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 Convention 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 Convention, 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, place of incorporation, place of management or any other criterion of a similar nature, and also includes that State and any local authority thereof. This term, however, does not include any person who is liable to tax in that State in respect only of income from sources in that State.
2. Where by reason of the provisions of paragraph 1 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 only of the State in which he has a permanent home available to him, if he has a permanent home available to him in both States,