

No. 52522*

**Estonia
and
Uzbekistan**

Convention between the Government of the Republic of Estonia and the Government of the Republic of Uzbekistan for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital. New York, 28 September 2012

Entry into force: *23 December 2013 by notification, in accordance with article 29*

Authentic texts: *English, Estonian and Uzbek*

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**Estonie
et
Ouzbékistan**

Convention entre le Gouvernement de la République d'Estonie et le Gouvernement de la République d'Ouzbékistan tendant à éviter la double imposition et à prévenir l'évasion fiscale en matière d'impôts sur le revenu et sur la fortune. New York, 28 septembre 2012

Entrée en vigueur : *23 décembre 2013 par notification, conformément à l'article 29*

Textes authentiques : *anglais, estonien et ouzbek*

Enregistrement auprès du Secrétariat des Nations Unies : *Estonie, 6 février 2015*

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

The Government of the Republic of Estonia and the Government of the Republic of Uzbekistan,

Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital and with a view to promote economic cooperation between the two countries,

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 on capital 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 and on capital all taxes imposed on total income, on total capital, or on elements of income or of capital, including taxes on gains from the alienation of movable or immovable property, 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 the Republic of Uzbekistan:
 - (i) the tax on income (profit) of legal persons;
 - (ii) the tax on income of individuals; and
 - (iii) the property tax;
(hereinafter referred to as "Uzbekistan 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 which 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 any significant 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 "Uzbekistan" means the Republic of Uzbekistan and when being used in the geographical sense, it means the territory of the Republic of Uzbekistan, including the territorial waters and the air space within which the Republic of Uzbekistan may exercise sovereign rights and jurisdiction, including rights to use the sub-soil and natural resources, under the laws of the Republic of Uzbekistan and in accordance with international law
 - b) the term "Estonia" means the Republic of Estonia and, when used in the geographical 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 Uzbekistan, 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 "international traffic" means any transport by ship or an aircraft, railway or road vehicle operated by an enterprise of a Contracting State, except when the ship or aircraft, railway and road vehicle is operated solely between places in the other Contracting State;
 - h) the term "competent authority" means:
 - (i) in the case of Uzbekistan, the Chairman of the State Taxation Committee of the Republic of Uzbekistan or his authorised representative and
 - (ii) in the case of Estonia, the Minister of Finance or his 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.
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 management, place of incorporation 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 or capital situated therein.
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, he shall be deemed to be a resident of the State with which his personal and economic relations are closer (centre of vital interests);
 - b) if the State in which he has his centre of vital interests cannot be determined, or if he has not a permanent home available to him in either State, he shall be deemed to be a resident only of the State in which he has an habitual abode;