

**No. 52546. Turkey and Malaysia**

AGREEMENT BETWEEN THE GOVERNMENT OF THE REPUBLIC OF TURKEY AND THE GOVERNMENT OF MALAYSIA FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME. ANKARA, 27 SEPTEMBER 1994

PROTOCOL AMENDING THE AGREEMENT BETWEEN THE GOVERNMENT OF THE REPUBLIC OF TURKEY AND THE GOVERNMENT OF MALAYSIA FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME. ANKARA, 17 FEBRUARY 2010\*

**Entry into force:** 25 December 2013, in accordance with article 2

**Authentic texts:** English, Malay and Turkish

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**N° 52546. Turquie et Malaisie**

ACCORD ENTRE LE GOUVERNEMENT DE LA RÉPUBLIQUE TURQUE ET LE GOUVERNEMENT DE LA MALAISIE TENDANT À ÉVITER LA DOUBLE IMPOSITION ET À PRÉVENIR L'ÉVASION FISCALE EN MATIÈRE D'IMPÔTS SUR LE REVENU. ANKARA, 27 SEPTEMBRE 1994

PROTOCOLE MODIFIANT L'ACCORD ENTRE LE GOUVERNEMENT DE LA RÉPUBLIQUE TURQUE ET LE GOUVERNEMENT DE LA MALAISIE TENDANT À ÉVITER LA DOUBLE IMPOSITION ET À PRÉVENIR L'ÉVASION FISCALE EN MATIÈRE D'IMPÔTS SUR LE REVENU. ANKARA, 17 FÉVRIER 2010\*

**Entrée en vigueur :** 25 décembre 2013, conformément à l'article 2

**Textes authentiques :** anglais, malais et turc

**Enregistrement auprès du Secrétariat des Nations Unies :** Turquie, 23 février 2015

*\*Le numéro de volume RTNU n'a pas encore été établi pour ce dossier. Les textes reproduits ci-dessous, s'ils sont disponibles, sont les textes authentiques de l'accord/pièce jointe d'action tel que soumises pour l'enregistrement et publication au Secrétariat. Pour référence, ils ont été présentés sous forme de la pagination consécutive. Les traductions, s'ils sont inclus, ne sont pas en form finale et sont fournies uniquement à titre d'information.*

[ ENGLISH TEXT – TEXTE ANGLAIS ]

**PROTOCOL  
AMENDING THE AGREEMENT  
BETWEEN  
THE GOVERNMENT OF THE REPUBLIC OF TURKEY AND  
THE GOVERNMENT OF MALAYSIA  
FOR THE AVOIDANCE OF DOUBLE TAXATION  
AND THE PREVENTION OF FISCAL EVASION  
WITH RESPECT TO TAXES ON INCOME  
SIGNED AT ANKARA  
ON 27 SEPTEMBER 1994**

**THE GOVERNMENT OF THE REPUBLIC OF TURKEY  
AND  
THE GOVERNMENT OF MALAYSIA**

**Desiring to amend the Agreement for the Avoidance of Double Taxation and The Prevention of Fiscal Evasion with respect to Taxes on Income, signed at Ankara on 27 September 1994 (hereinafter referred to as “the Agreement”),**

**Have agreed as follows:**

## ARTICLE 1

Article 25 of the Agreement shall be deleted and replaced by the following Article:

### “ARTICLE 25

#### Exchange of Information

1. The competent authorities of the Contracting States shall exchange such information as is foreseeably relevant for carrying out the provisions of this Agreement or to the administration or enforcement of the domestic laws concerning taxes of every kind and description imposed on behalf of the Contracting States, or of their political subdivisions or local authorities, insofar as the taxation thereunder is not contrary to the Agreement. The exchange of information is not restricted by Articles 1 and 2.
2. Any information received under paragraph 1 by a Contracting State shall be treated as secret in the same manner as information obtained under the domestic laws of that State and shall be disclosed only to persons or authorities (including courts and administrative bodies) concerned with the assessment or collection of, the enforcement or prosecution in respect of, the determination of appeals in relation to the taxes referred to in paragraph 1, or the oversight of the above. Such persons or authorities shall use the information only for such purposes. They may disclose the information in public court proceedings or in judicial decisions.
3. In no case shall the provisions of paragraphs 1 and 2 be construed so as to impose on a Contracting State the obligation:
  - (a) to carry out administrative measures at variance with the laws and administrative practice of that or of the other Contracting State;
  - (b) to supply information which is not obtainable under the laws or in the normal course of the administration of that or of the other Contracting State;
  - (c) to supply information which would disclose any trade, business, industrial, commercial or professional secret or trade process, or information, the disclosure of which would be contrary to public policy (*ordre public*).
4. If information is requested by a Contracting State in accordance with this Article, the other Contracting State shall use its information gathering measures to obtain the requested information, even though that other State may not need

such information for its own tax purposes. The obligation contained in the preceding sentence is subject to the limitations of paragraph 3 but in no case shall such limitations be construed to permit a Contracting State to decline to supply information solely because it has no domestic interest in such information.

5. In no case shall the provisions of paragraph 3 be construed to permit a Contracting State to decline to supply information solely because the information is held by a bank, other financial institution, nominee or person acting in an agency or a fiduciary capacity or because it relates to ownership interests in a person."

## ARTICLE 2

1. Each of the Contracting States shall notify the other through diplomatic channels, the completion of the procedures required by its law for the bringing into force of this Protocol which shall form an integral part of the Agreement. This Protocol shall enter into force and have effect on the 30th day next following the date of the receipt of the latter of these notifications referred to above.

2. This Protocol shall cease to be effective at such time as the Agreement ceases to be effective in accordance with Article 28 of the Agreement.

**IN WITNESS WHEREOF** the undersigned, being duly authorised thereto by their respective Governments, have signed this Protocol.

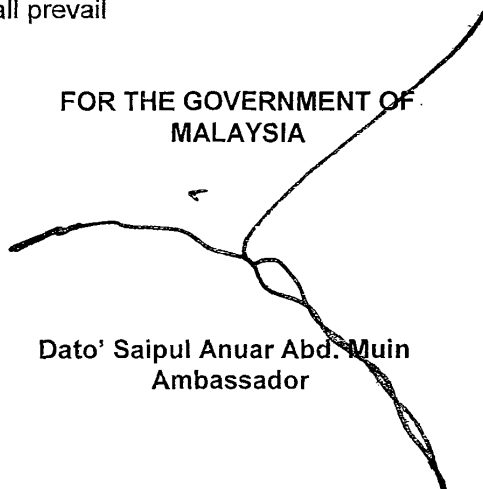
**DONE** in duplicate at Ankara, on this 17<sup>th</sup> day of February 2010, each in the Turkish, Malay and English languages, all texts being equally authentic. In the event of any divergence of interpretation and the application of this Protocol, between any of the texts, the English text shall prevail

**FOR THE GOVERNMENT OF  
THE REPUBLIC OF TURKEY**



**Mehmet Kilci**  
President of Revenue Administration

**FOR THE GOVERNMENT OF  
MALAYSIA**



**Dato' Saipul Anuar Abd. Muin**  
Ambassador

[ MALAY TEXT – TEXTE MALAIS ]

**PROTOKOL  
MEMINDA PERJANJIAN  
ANTARA  
KERAJAAN REPUBLIK TURKI  
DENGAN  
KERAJAAN MALAYSIA  
MENGENAI PENGELAKAN CUKAI DUA KALI DAN  
PENCEGAHAN PELARIAN FISKAL  
BERKENAAN DENGAN CUKAI-CUKAI KE ATAS PENDAPATAN  
YANG DITANDATANGANI DI ANKARA PADA 27 SEPTEMBER 1994**

**KERAJAAN REPUBLIK TURKI  
DAN  
KERAJAAN MALAYSIA**

Berhasrat untuk meminda Perjanjian mengenai Pengelakan Cukai Dua Kali dan Pencegahan Pelarian Fiskal berkenaan dengan Cukai-Cukai ke atas Pendapatan, yang ditandatangani di Ankara pada 27 September 1994 (kemudian daripada ini disebut “Perjanjian”),

Telah bersetuju seperti yang berikut: