

**No. 53705\***

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**Latvia  
and  
Uzbekistan**

**Convention between the Government of the Republic of Latvia 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. Riga, 3 July 1998**

**Entry into force:** *23 October 1998 by notification, in accordance with article 30*

**Authentic texts:** *English, Latvian and Uzbek*

**Registration with the Secretariat of the United Nations:** *Latvia, 7 June 2016*

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**Lettonie  
et  
Ouzbékistan**

**Convention entre le Gouvernement de la République de Lettonie 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. Riga, 3 juillet 1998**

**Entrée en vigueur :** *23 octobre 1998 par notification, conformément à l'article 30*

**Textes authentiques :** *anglais, letton et ouzbek*

**Enregistrement auprès du Secrétariat des Nations Unies :** *Lettonie, 7 juin 2016*

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[ ENGLISH TEXT – TEXTE ANGLAIS ]

CONVENTION

BETWEEN

THE GOVERNMENT OF THE REPUBLIC OF LATVIA  
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 Latvia 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 Latvia:

- (i) the enterprise income tax (uznemumu ienakuma nodoklis);
- (ii) the personal income tax (iedzivotaju ienakuma nodoklis);
- (iii) the property tax (ipasuma nodoklis);

(hereinafter referred to as "Latvian tax");

- b) in the case of Uzbekistan:

- (i) the tax on income of enterprises, associations and organizations;
- (ii) the individual income tax, and;
- (iii) the property tax;

(hereinafter referred to as "Uzbekistan 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 "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 the 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;
- b) 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 subsoil and natural resources, under the laws of the Republic of Uzbekistan and in accordance with international law;
- c) the terms "a Contracting State" and "the other Contracting State" mean Latvia 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 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 the case of Latvia, the Ministry of Finance or its authorised representative; and
  - (ii) in the case of the Republic of Uzbekistan, the State Taxation Committee of the Republic of Uzbekistan 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.

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;
- c) if he has an habitual abode in both States or in neither of them, he shall be deemed to be a resident only of the State of which he is a national;
- d) if he is a national of both States or of neither of them, the competent authorities of the Contracting States shall settle the question by mutual agreement.

3. Where by reason of the provisions of paragraph 1 a person other than an individual is a resident of both Contracting States, the competent authorities of the Contracting States shall endeavour to settle the question by mutual agreement and determine the mode of application of the Convention to such person. In the absence of such agreement, such person shall not be considered to be a resident of either Contracting State for purposes of enjoying benefits under the Convention.