

**No. 54050\***

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**Republic of Korea  
and  
Kyrgyzstan**

**Agreement between the Government of the Republic of Korea and the Government of the Kyrgyz Republic for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and capital (with protocol). Seoul, 11 December 2012**

**Entry into force:** 22 November 2013 by notification, in accordance with article 30

**Authentic texts:** English, Korean, Kyrgyz and Russian

**Registration with the Secretariat of the United Nations:** Republic of Korea, 10 November 2016

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**République de Corée  
et  
Kirghizistan**

**Accord entre le Gouvernement de la République de Corée et le Gouvernement de la République kirghize tendant à éviter la double imposition et à prévenir l'évasion fiscale en matière d'impôts sur le revenu et sur la fortune (avec protocole). Séoul, 11 décembre 2012**

**Entrée en vigueur :** 22 novembre 2013 par notification, conformément à l'article 30

**Textes authentiques :** anglais, coréen, kirghiz et russe

**Enregistrement auprès du Secrétariat des Nations Unies :** République de Corée, 10 novembre 2016

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**AGREEMENT  
BETWEEN  
THE GOVERNMENT OF THE REPUBLIC OF KOREA  
AND THE GOVERNMENT OF THE KYRGYZ REPUBLIC  
FOR THE AVOIDANCE OF DOUBLE TAXATION  
AND THE PREVENTION OF FISCAL EVASION  
WITH RESPECT TO TAXES ON INCOME AND CAPITAL**

The Government of the Republic of Korea and the Government of the Kyrgyz Republic,

Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and capital,

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 and on capital imposed on behalf of a Contracting State or of its political or administrative subdivisions or 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, 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 Agreement shall apply are in particular:
  - a) In the Republic of Korea:
    - (i) the income tax;
    - (ii) the corporation tax;
    - (iii) the special tax for rural development; and

- (iv) the local income tax;  
(hereinafter referred to as "Korean tax");
- b) In the Kyrgyz Republic:
  - (i) Tax on profits and other revenues of legal persons;
  - (ii) Income Tax on individuals; and
  - (iii) Immovable Property Tax;  
(hereinafter referred to as "Kyrgyzstan tax").

4. The Agreement shall apply also to any identical or substantially similar taxes which 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, which have been made in their respective taxation laws.

### **ARTICLE 3**

#### **General Definitions**

1. For the purposes of the Agreement, unless the context otherwise requires:
  - a) the term "Korea" means the territory of the Republic of Korea including any area adjacent to the territorial sea of the Republic of Korea which, in accordance with international law, has been or may hereafter be designated under the laws of the Republic of Korea as an area within which the sovereign rights or jurisdiction of the Republic of Korea with respect to the sea-bed and sub-soil and their natural resources may be exercised;
  - b) the term "Kyrgyzstan" means the Kyrgyz Republic. When used in the geographical sense, the term "Kyrgyzstan" means the territory on which the Kyrgyz Republic carries out sovereign rights and jurisdiction in accordance with the international law and in which the taxation laws of the Kyrgyz Republic are in force;
  - c) the terms "a Contracting State" and "the other Contracting State" mean the Republic of Korea and the Kyrgyz Republic 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 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, or road vehicle operated by an enterprise of a Contracting State, except when the ship or aircraft or road vehicle is operated solely between places in the other Contracting State;
- h) the term "competent authority" means:
  - (i) in Korea, the Minister of Strategy and Finance or his authorized representative;
  - (ii) in the Kyrgyz Republic, the Ministry of Economy or its authorized representative;
- i) the term "national" means:
  - (i) any individual possessing the nationality of a Contracting State; and
  - (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 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