

No. 54169*

**Germany
and
Australia**

Agreement between the Federal Republic of Germany and Australia for the elimination of double taxation with respect to taxes on income and on capital and the prevention of fiscal evasion and avoidance (with protocol). Berlin, 12 November 2015

Entry into force: 7 December 2016 by notification, in accordance with article 32

Authentic texts: *English and German*

Registration with the Secretariat of the United Nations: *Germany, 19 January 2017*

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**Allemagne
et
Australie**

Accord entre la République fédérale d'Allemagne et l'Australie portant sur l'élimination de la double imposition en matière d'impôts sur le revenu et sur la fortune et la prévention de l'évasion et la fraude fiscales (avec protocole). Berlin, 12 novembre 2015

Entrée en vigueur : 7 décembre 2016 par notification, conformément à l'article 32

Textes authentiques : *anglais et allemand*

Enregistrement auprès du Secrétariat des Nations Unies : *Allemagne, 19 janvier 2017*

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Agreement

between

the Federal Republic of Germany

and

Australia

for

the elimination of double taxation

with respect to taxes on income and on capital

and

the prevention of fiscal evasion and avoidance

the Federal Republic of Germany
and
Australia,

Desiring to further develop their economic relationship and to enhance their cooperation in tax matters,

Intending to conclude an Agreement for the elimination of double taxation with respect to taxes on income and on capital without creating opportunities for non-taxation or reduced taxation through tax evasion or avoidance (including through treaty-shopping arrangements aimed at obtaining reliefs provided in this Agreement for the indirect benefit of residents of third States), —

Have agreed as follows:

Article 1

Persons Covered

(1) This Agreement shall apply to persons who are residents of one or both of the Contracting States.

(2) For the purposes of this Agreement, income (including profits or gains) derived by or through an entity or arrangement that is treated as wholly or partly fiscally transparent under the tax law of either Contracting State shall be considered to be income of a resident of a Contracting State but only to the extent that the income is treated, for purposes of taxation by that State, as the income of a resident of that State.

Article 2

Taxes Covered

(1) This Agreement shall apply to taxes on income, and, in the case of the Federal Republic of Germany, taxes on capital, imposed on behalf of a Contracting State and, in the case of the Federal Republic of Germany, on behalf of one of its States (Länder) or one of its political 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 this Agreement shall apply are in particular:

a) in Australia:

the income tax, the fringe benefits tax and resource rent taxes imposed under the federal law of Australia;
(hereinafter referred to as "Australian tax");

b) in the Federal Republic of Germany:

- i) the income tax (Einkommensteuer);
 - ii) the corporate income tax (Körperschaftsteuer);
 - iii) the trade tax (Gewerbsteuer); and
 - iv) the capital tax (Vermögensteuer);
- including the supplements levied thereon
(hereinafter referred to as "German tax").

(4) This Agreement shall apply also to any identical or substantially similar taxes which are imposed under the federal law of Australia or the law of the Federal Republic of Germany after the date of signature of this Agreement in addition to, or in place of, the existing taxes. The competent authorities of the Contracting States shall notify each other of significant changes which have been made in their taxation laws.