

**No. 54655\***

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**Cyprus  
and  
Islamic Republic of Iran**

**Agreement between the Government of the Republic of Cyprus and the Government of the Islamic Republic of Iran for the avoidance of double taxation and fiscal evasion with respect to taxes on income (with protocol). Nicosia, 4 August 2015**

**Entry into force:** *5 March 2017 by notification, in accordance with article 27*

**Authentic texts:** *English, Greek and Persian*

**Registration with the Secretariat of the United Nations:** *Cyprus, 29 August 2017*

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**Chypre  
et  
République islamique d'Iran**

**Accord entre le Gouvernement de la République de Chypre et le Gouvernement de la République islamique d'Iran tendant à éviter la double imposition et l'évasion fiscale en matière d'impôts sur le revenu (avec protocole). Nicosie, 4 août 2015**

**Entrée en vigueur :** *5 mars 2017 par notification, conformément à l'article 27*

**Textes authentiques :** *anglais, grec et persan*

**Enregistrement auprès du Secrétariat de l'Organisation des Nations Unies :** *Chypre, 29 août 2017*

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**AGREEMENT**

**BETWEEN**

**THE GOVERNMENT OF THE**

**REPUBLIC OF CYPRUS**

**AND THE**

**THE GOVERNMENT OF**

**THE ISLAMIC REPUBLIC OF IRAN**

**FOR THE AVOIDANCE OF DOUBLE**

**TAXATION AND FISCAL EVASION WITH**

**RESPECT TO TAXES ON INCOME**

**THE GOVERNMENT OF  
THE REPUBLIC OF CYPRUS  
AND  
THE GOVERNMENT OF  
THE ISLAMIC REPUBLIC OF IRAN**

hereinafter referred to as the Contracting States;

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

**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 imposed on behalf of each Contracting State or of its political subdivisions or its local authorities, irrespective of the manner in which they are levied.
2. There shall be regarded as taxes on income all taxes imposed on total income, or on elements of income, including taxes on income 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:

- a) in the case of the Islamic Republic of Iran:
  - the income tax.
- b) in the case of the Republic of Cyprus:
  - (i) the income tax;
  - (ii) the corporate income tax;
  - (iii) special contribution for the defense of the Republic; and
  - (iv) the capital gains 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 within a reasonable period of any substantial changes, which have been made in their respective taxation laws.

### **Article 3**

#### **GENERAL DEFINITIONS**

1. For the purposes of this Agreement, unless the context otherwise requires, the meanings of the terms are as follows:

- a)
  - (i) the term "Islamic Republic of Iran" means the territory under the sovereignty and/or jurisdiction of the Islamic Republic of Iran;
  - (ii) the term "Cyprus" means the Republic of Cyprus and, when used in a geographical sense, includes the national territory, the territorial sea thereof as well as any area outside the territorial sea, including the contiguous zone, the exclusive economic zone and the continental shelf, which has been or may hereafter be designated, under the laws of

Cyprus and in accordance with international law, as an area within which Cyprus may exercise sovereign rights or jurisdiction;

- b) the term "a Contracting State" and "the other Contracting State" mean the Islamic Republic of Iran or the Republic of Cyprus, as the context requires;
- c) the term " person " means:
  - (i) an individual,
  - (ii) a company or any other body of persons;
- d) the term "company" means any body corporate or any entity, which is treated as a body corporate for tax purposes;
- e) 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;
- f) 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 the places situated in one of the Contracting States;
- g) the term "competent authority" means:
  - (i) in the case of the Islamic Republic of Iran, the Minister of Economic Affairs and Finance or his authorized representative;
  - (ii) in the case of Cyprus, the Minister of Finance or his authorized representative.