

No. 54750*

**Cyprus
and
Kuwait**

Convention between the Government of the Republic of Cyprus and the Government of the State of Kuwait for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital. Kuwait City, 15 December 1984

Entry into force: 25 September 1986 by notification, in accordance with article 29

Authentic text: *English*

Registration with the Secretariat of the United Nations: *Cyprus, 1 November 2017*

Note: *See also annex A, No. 54750.*

**No UNTS volume number has yet been determined for this record. The Text(s) reproduced below, if attached, are the authentic texts of the agreement /action attachment as submitted for registration and publication to the Secretariat. For ease of reference they were sequentially paginated. Translations, if attached, are not final and are provided for information only.*

**Chypre
et
Koweït**

Convention entre le Gouvernement de la République de Chypre et le Gouvernement de l'État du Koweït tendant à éviter la double imposition et à prévenir l'évasion fiscale en matière d'impôts sur le revenu et sur la fortune. Koweït, 15 décembre 1984

Entrée en vigueur : 25 septembre 1986 par notification, conformément à l'article 29

Texte authentique : *anglais*

Enregistrement auprès du Secrétariat de l'Organisation des Nations Unies : *Chypre, 1^{er} novembre 2017*

Note : *Voir aussi annexe A, No. 54750.*

**Aucun numéro de volume n'a encore été attribué à ce dossier. Les textes disponibles qui sont reproduits ci-dessous sont les textes originaux de l'accord ou de l'action tels que soumis pour enregistrement. Par souci de clarté, leurs pages ont été numérotées. Les traductions qui accompagnent ces textes ne sont pas définitives et sont fournies uniquement à titre d'information.*

[ENGLISH TEXT – TEXTE ANGLAIS]

C O N V E N T I O N

BETWEEN THE GOVERNMENT OF THE REPUBLIC OF CYPRUS AND
THE GOVERNMENT OF THE STATE OF KUWAIT
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 Cyprus and the
Government of the State of Kuwait 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, 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 each Contracting State or 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, or 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 the total amounts of wages or salaries paid by enterprises.

3. The existing taxes to which the Convention shall apply are:

- (a) in Cyprus:
 - the income tax,
 - the special contribution, and
 - the capital gains tax(hereinafter referred to as "Cyprus tax");
- (b) in Kuwait:
 - corporate tax(hereinafter referred to as "Kuwait tax").

4. This Convention shall also apply to any identical or substantially similar taxes which are imposed after the date of signature of this Convention in addition to, or in place of, the existing taxes. The competent authorities of the Contracting States shall notify to each other any significant changes which have been made in their respective taxation laws.

Article 3

GENERAL DEFINITIONS

1. In this Convention, unless the context otherwise requires:

- (a) the term "Cyprus" means the Republic of Cyprus, and includes any area adjacent to the territorial waters of Cyprus which in accordance with international law has been or may hereafter be designated, under the laws of Cyprus concerning the Continental Shelf, as an area within which the rights of Cyprus with respect to the sea bed and sub-soil and their natural resources may be exercised;
- (b) the term "Kuwait" means the State of Kuwait;
- (c) the terms "a Contracting State" and "the other Contracting State" mean Cyprus and Kuwait as the context requires;
- (d) the term "person" comprises an individual, a company and any other body;
- (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 "national" means:
 - (i) any individual possessing the nationality of a Contracting State;

- (ii) any legal person, partnership and association deriving its status as such from the law in force in a Contracting State;
- (h) the term "international traffic" means any transport by a ship or aircraft operated by an enterprise which has its place of effective management in a Contracting State, except when the ship or aircraft is operated solely between places in the other Contracting State;
- (i) the term "competent authority" means:
 - (i) in the case of Cyprus, the Minister of Finance or his authorised representative;
 - (ii) in the case of Kuwait, the Minister of Finance or his authorised representative.

2. In the application of this Convention by a Contracting State, any term not otherwise defined shall, unless the context otherwise requires, have the meaning which it has under the laws of that Contracting State relating to the taxes which are the subject of this Convention.