

No. 54782*

**Luxembourg
and
Ukraine**

Convention between the Government of the Grand Duchy of Luxembourg and the Government of Ukraine for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital. Kiev, 6 September 1997

Entry into force: *18 April 2017 by notification, in accordance with article 29*

Authentic texts: *English, French and Ukrainian*

Registration with the Secretariat of the United Nations: *Luxembourg, 7 November 2017*

Note: *See also annex A, No. 54782.*

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**Luxembourg
et
Ukraine**

Convention entre le Gouvernement du Grand-Duché de Luxembourg et le Gouvernement de l'Ukraine tendant à éviter les doubles impositions et à prévenir la fraude fiscale en matière d'impôts sur le revenu et sur la fortune. Kiev, 6 septembre 1997

Entrée en vigueur : *18 avril 2017 par notification, conformément à l'article 29*

Textes authentiques : *anglais, français et ukrainien*

Enregistrement auprès du Secrétariat de l'Organisation des Nations Unies : *Luxembourg, 7 novembre 2017*

Note : *Voir aussi annexe A, No. 54782.*

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[ENGLISH TEXT – TEXTE ANGLAIS]

CONVENTION

BETWEEN

THE GOVERNMENT OF THE GRAND DUCHY OF

LUXEMBOURG

AND

THE GOVERNMENT OF UKRAINE

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 Grand Duchy of Luxembourg and the Government of Ukraine 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 confirming their endeavour to develop and deepen mutual economic relations, 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 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 and taxes on the total amounts of wages or salaries paid by enterprises.

3. The existing taxes which are the subject of this Convention are:

a) in the case of the Grand Duchy of Luxembourg:

- (i) the income tax on individuals;
 - (ii) the corporation tax;
 - (iii) the tax on fees of directors of companies;
 - (iv) the capital tax; and
 - (v) the communal trade tax;
- (hereinafter referred to as "Luxembourg tax");

- b) in the case of Ukraine:
 - (i) the tax on profits of enterprises; and
 - (ii) the individual income tax;(hereinafter referred to as "Ukrainian tax").

4. The Convention shall apply also to any identical or substantially similar taxes which are imposed by either Contracting State 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 each other of any substantial 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 "Luxembourg" when used in geographical sense, means the territory of the Grand of Luxembourg;
 - b) the term "Ukraine" when used in geographical sense, means the territory of Ukraine, its Continental Shelf and its exclusive (maritime) economic zone, including any area outside the territorial sea of Ukraine which in accordance with international law has been or may hereafter be designated, as an area within which the rights of Ukraine with respect to the sea bed and sub-soil and their natural resources may be exercised;
 - c) 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;
 - d) the terms "a Contracting State" and "the other Contracting State" mean Ukraine or Luxembourg, as the context requires;

- e) the term "person" includes an individual, a company and any other body of persons;
- f) the term "company" means any body corporate or any entity which is treated as a body corporate for tax purposes;
- g) 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;
- h) the term "international traffic" means any transport by a ship, boat or aircraft operated by an enterprise of a Contracting State, except when the ship, boat or aircraft is operated solely between places in the other Contracting State;
- i) the term "competent authority" means, in the case of Ukraine, the Ministry of Finance of Ukraine or its authorized representative, and, in case of Luxembourg, the Minister of Finance or his authorized representative.

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 purpose of the taxes to which the Convention applies. Any meaning under the applicable tax laws of that State prevails 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 registration or any other criterion of a similar nature, and also includes that State and any political subdivision or local authority thereof. But this term 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.