

**Türkmenistanyň Hökümeti bilen Beýik Britaniýanyň we Demirgazyk Irlandiýanyň Birleşen Patyşalygynyň Hökümetiniň arasynda girdejiler we maýanyň artmagyndan alynýan girdejiler üçin salgytlar babatda iki gezek salgyt salynmagyny aradan aýyrmak we salgytlary tölemekden fiskal taýdan boýun gaçyrylmagynyň önüni almak hakynda**  
**KONWENSIÝA**

Türkmenistanyň Hökümeti we Beýik Britaniýanyň we Demirgazyk Irlandiýanyň Birleşen Patyşalygynyň Hökümeti; girdejiler we maýanyň artmagyndan alynýan girdejiler üçin salgytlar babatda iki gezek salgyt salynmagyny aradan aýyrmak we salgytlary tölemekden fiskal taýdan boýun gaçyrylmagynyň önüni almak hakynda Konwensiýany baglaşmaga isleg bildirip; şu aşakdakylar barada ylalaşdylar:

**1-nji madda**  
**Değişli taraplar**

Şu Konwensiýa Ylalaşýan Döwletleriň biriniň ýa-da ikisiniň hem dahyllsý bolup durýan taraplar babatda ulanylýar.

**2-nji madda**  
**Değişli salgytlar**

1. Şu Konwensiýa Ylalaşýan Döwlet ýa-da onuň merkezi edaralary ýa-da ýerli edaralary tarapyndan girdejiler we maýa üçin salynýan salgytlary almagyň usulyna garamazdan, şol salgytlar babatda ulanylýar.

2. Girdejileriň umumy möçberinden ýa-da girdejileriň aýry-aýry böleklerinden alynýan ähli salgytlar, şol sanda gozgalýan ýa-da gozgalmaýan emlägi aýrybaşgalamakdan alynýan girdejiler üçin salgytlar, kärhanalar tarapyndan tölenilýän zähmet haklarynyň ýa-da hak-heşdekleriniň umumy jeminden alynýan salgytlar, şeýle hem maýanyň artmagyndan alynýan girdejiler üçin salgytlar, girdejiler we maýa üçin salgytlar diýip hasaplanylýar.

3. Şu Konwensiýa ulanmaga değişli bar bolan salgytlar, hususan-da, şular bolup durýar:

- a) Türkmenistanda:
  - i) edara görnüşli tarapyň peýdasyndan (girdejisinden) alynýan salgyt;
  - ii) şahsy adamlardan alynýan girdeji salgydy; (mundan beýläk «Türkmen salgydy» diýip atlandyrylýar);
- b) Birleşen Patyşalykda:
  - i) girdejiler üçin salgyt;
  - ii) korporasiýalaryň salgydy; we
  - iii) maýanyň artmagyndan alynýan girdejiler üçin salgyt; (mundan beýläk «Birleşen Patyşalygyň salgydy» diýip atlandyrylýar).

4. Şeýle hem, şu Konwensiýa, oňa gol çekişilen senesinden soň bar bolan salgytlara goşmaça ýa-da olaryň ýerine alynjak birmeňzeş ýa barabar salgytlar babatda ulanylýar. Ylalaşýan Döwletleriň ygtyýarly edaralary özleriniň salgyt kanunçylygynda girizilen islendik ähmiýetli üýtgetmeler barada bir-birini habar bererler.

### **3-nji madda** **Umumy kesgitlemeler**

1. Eger ýazgydan başga many gelip çykmaýan bolsa, şu Konwensiýanyň maksatlary üçin:

a) «Türkmenistan» adalgasy - halkara hukugyna laýyklykda Türkmenistanyň özygtyýarly hukuklaryny ýa-da ýurisdiksiýasyny amala aşyryan deňiz zolaklary (şol sanda deňiz we suwasty zolaklary) bilen bilelikde guryýer serhetlerini özüne birleşdirýän Türkmenistanyň çäklerini aňladýar;

b) «Birleşen Patyşalyk» adalgasy - Beýik Britaniýany we Demirgazyk Irlandiýany, şol sanda onuň materikde deňziň gýralaryndaky ýalpak ýerler babatyndaky kanunlaryna laýyklykda Birleşen Patyşalygyň ygtyýarly deňzinden daşynda bellenen islendik çäkleri we halkara kanunlara laýyklykda Birleşen Patyşalyk tarapyndan deňziň düýbüne, ýeriniň aşaky gatlagyna we tebigy baýlyklaryna degişlilikde hak – hukugynyň ýöreyän çäklerini aňladýar;

ç) «Ylalaşýan Döwlet» we «beýleki Ylalaşýan Döwlet» adalgalary ýazgy bilen baglylykda, Türkmenistany ýa-da Birleşen Patyşalygy aňladýar;

d) «tarap» adalgasy şahsy tarapy, kompaniýany ýa-da taraplaryň islendik beýleki birleşigini aňladýar;

e) «kompaniýa» adalgasy islendik edara görnüşli tarapy ýa-da salgyt maksatlary üçin edara görnüşli tarap diýip hasaplanylýan islendik edarany aňladýar;

f) «kärhana» adalgasy islendik telekeçilik işlerini amala aşyrmagy babatda ulanylýar;

g) «Ylalaşýan Döwletiň kärhanasy» we «beýleki Ylalaşýan Döwletiň kärhanasy» adalgalary, degişlilikde Ylalaşýan Döwletiň dahyllysy tarapyndan dolandyrylýan kärhanany we beýleki Ylalaşýan Döwletiň dahyllysy tarapyndan dolandyrylýan kärhanany aňladýar;

h) «halkara gatnatmasy» adalgasy Ylalaşýan Döwletiň dahyllysy bolmadyk deňiz ýa-da howa gämisini dolandyryýan kärhananyň diňe şol döwletiň çägendäki nokatlaryň arasynda deňiz ýa-da howa gämisi bilen amala aşyrylýan gatnatmasyndan başga, deňiz ýa-da howa gämisi bilen amala aşyrylýan islendik gatnatmasyny aňladýar;

i) «ygtyýarly edara» adalgasy:

(i) Türkmenistanda, Maliýe ministrligini we Baş döwlet salgyt gullugyny ýa-da olaryň ygtyýarly wekillerini aňladýar;

(ii) Birleşen Patyşalykda, Onuň Alyhezretiniň Salgyt we Gümrük gullugynyň komissarlaruny ýa-da olaryň ygtyýarly wekillerini aňladýar;

j) «milli tarap» adalgasy:

(i) Türkmenistana degişlilikde, Türkmenistanyň raýatlygyna eýe islendik şahsy tarap we hukuk ýagdaýyna Türkmenistanda hereket edýän kanunlar esasynda şu statusa eýe bolan islendik edara görnüşli tarapy, şereketi ýa-da assosiasiyany aňladýar;

(ii) Birleşen Patyşalyga degişlilikde Britaniýanyň döwletler arkalaşygyň hataryna girýän haýsy-da bolsa başga bir döwletiň ýa-da ýeriň raýatlygyna eýe bolmadyk, ýöne Birleşen Patyşalykda ýaşamaga hukugy bar bolan şahsy ýa-da Britaniýanyň islendik raýatyny; we Birleşen Patyşalykda hereket edýän kanunlar esasynda şu statusa eýe bolan islendik edara görnüşli tarapy, şereketi ýa-da assosiasiyany aňladýar;

k) «telekeçilik işi» adalgasy özbaşdak belli bir hünär boýunça ýerine ýetirilýän hyzmatlary we işiň başga görnüşlerini öz içine alýar.

l) «nepaga düzgüni» adalgasy Ylalaşýan Döwletde ýola goýulan islendik düzgüni ýa bolmasa ulgamy aňlatmak bilen:

(i) adatça şol Döwletde girdejä salynýan salgytdan boşadylýar; we

(ii) nepagany ýa bolmasa nepaga degişli bolan ýeňillikleri ýöretmek ýa-da üpjün etmek ýa-da bolmasa şular ýaly düzgünleriň biriniň ýa-da birnäçesiniň bähbidine girdeji almak boýunça iş alyp barýar.

2. Şu Konwensiýanyň islendik wagt Ylalaşýan Döwlet tarapyndan ulanylmagyna gezek gelende, munda kesgitlenilmedik her bir adalga, ýazgy içine garalanda başgaça many talap edilmeýän ýagdaýynda, şol wagt bu Konwensiýa degişli bolan salgytlara degişlilikde Döwletde hereket edýän salgyt kanunçylygyna laýyklykda eýe bolan manysynda ulanylýar we şol Döwletiň ulanylýan salgyt kanunlarynyň çägindäki her bir many şol adalga şol Döwletiň başga kanunlarynda berilýän manysyndan üstün çykýar.

#### **4-nji madda** **Dahyllysy**

1. Şu Konwensiýa üçin Ylalaşýan Döwletiň dahyllysy adalga şol Döwletiň kanunçylygyna laýyklykda onuň çäginde hasapda duranlygy, hemişe ýaşayan ýeri we dolandyryýan kärhanasynyň ýerleşýän, hasaba alynan ýeri ýa-da şuna meňzeş islendik başga bir ölçegi esasynda salgyt salynmaga degişli islendik şahsy aňladýar, şeýle hem şol Döwleti we onuň islendik edara ediş düzümini ýa bolmasa ýerli häkimiýet edaralaryny öz içine alýar. Emma bu adalga şol Döwletiň çäginde bar bolan çeşmelerden gelyän diňe bir girdejä we maýanyň artmagyna degişlilikde ýa-da şol Döwletde ýerleşýän maýadan gelyän girdejä salgyt salynmaga degişli hiç bir tarapy öz içine almaýar.

2. «Ylalaşýan Döwletiň dahyllysy» adalgasy aşakdakylary öz içine alýar:

a) şol Döwletde ýola goýulan nepaga düzgünleri; we

b) şol Döwletiň içerki kanunyna laýyklykda girdejisiniň ýa-da maýasynyň artmagyna degişlilikdäki girdejisiniň tutuşlygyna ýa-da bölekleyin salgyt salynmakdan boşadylyp bilinýändigine garamazdan, dini, haýyr-sahawat, ylmy, medeni we bilim maksady bilen (ýa-da şu maksatlaryň birnäçesi üçin) döredilen we dolandyrylýan we şol Döwletiň kanunçylygyna laýyklykda şol Döwletiň dahyllysy bolup durýan guramany.

3. Eger şahsy tarap 1-nji bölümiň düzgünlerine laýyklykda Ylalaşýan Döwletleriň ikisiniň hem rezidenti bolup durýan bolsa, onuň hukuk ýagdaýy aşakdaky ýaly kesgitlenilýär:

a) ol diňe hemişelik ýaşaýyş jaýy bolan Döwletiniň dahyllysy bolup hasaplanylýar; eger onuň Döwletleriň ikisinde-de hemişelik ýaşaýyş jaýy bar bolsa, onda ol has ysnyşykly şahsy we ykdysady aragatnaşyklary (durmuş bähbitli merkezi) bar bolan Döwletiniň dahyllysy hasaplanylýar;

b) eger-de onuň durmuşy bähbitli merkezi bar bolan Döwletini kesgitlemek başartmasa, ýa-da onuň Döwletleriň ikisinde-de hemişelik ýaşaýyş jaýy ýok bolsa, onda ol diňe adaty ýaşaýan ýeri bolan Döwletiniň dahyllysy hasaplanylýar;

ç) eger-de onuň adaty ýaşaýan ýeri Döwletleriň ikisinde hem bar bolsa ýa-da olaryň hiç birinde hem ýok bolsa, onda ol diňe haýsy Döwletiniň raýaty bolup durýan bolsa, şol Döwletiniň dahyllysy hasaplanylýar;

d) eger ol Döwletleriň ikisiniň hem raýaty bolup durýan bolsa, ýa-da olaryň hiç birisiniň hem raýaty bolup durmaýan bolsa, onda Ylalaşýan Döwletleriň ygtyýarly edaralary bu meseläni özara ylalaşmak arkaly çözerler.

4. Eger-de 1-nji bölümiň düzgünlerine laýyklykda, şahsy tarap bolup durmaýan islendik bir şahsy tarap Ylalaşýan Döwletleriň ikisiniň hem dahyllysy bolup durýan bolsa, onda Ylalaşýan Döwletleriň ygtyýarly edaralary şu Konwensiýanyň maksatlary üçin bu tarapyň Ylalaşýan Döwletleriň haýsy biriniň dahyllysy diýilip hasap ediljekdigini özara ylalaşmak arkaly kesgitlemek üçin tagalla ederler. Ylalaşýan Döwletleriň ygtyýarly edaralarynyň arasynda özara ylalaşyk gazanylmadyk ýagdaýynda, şu Konwensiýanyň maksatlary nukdaýnazardan, bu tarap onda göz öňünde tutulan ýeňillikleriň 21-nji, 22-nji we 23-nji maddalarynda garalýanlaryndan başga hiç bir ýeňilligidan peýdalanmaz ýaly Ylalaşýan Döwletleriň hiç birisiniň hem dahyllysy diýilip hasap edilmeýär.

### **5-nji madda** **Hemişelik wekilçilik**

1. Şu Konwensiýanyň maksatlary üçin «hemişelik wekilçilik» adalgasy kärhananyň telekeçilik işini doly ýa-da bölekleyin amala aşyryýan hemişelik iş ýerini aňladýar.

2. «Hemişelik wekilçilik» adalgasy, hususan-da, aşakdakylary öz içine alýar:

- a) dolandyryş ýerini;
- b) şahamçany;
- ç) dolandyryş edarany;
- d) fabrigi;
- e) ussahanany; we
- ä) şahtany, nebit ýa-da gaz guýusyny, karýeri ýa-da tebigy serişdeleri agtarmak, gazyp almak, çykarmak bilen bagly başga islendik bir ýeri.

3. Gurluşyk meýdançasy ýa-da gurluşyk, ýa bolmasa gurnama desgasy diňe işleriň dowamlylygy on iki aýdan köp bolan halatynda hemişelik wekilçiligi emele getirýär.

4. Şu maddanyň mundan öň agzalyp geçilen düzgünlerine garamazdan, «hemişelik wekilçilik» adalgasy aşakdakylary öz içine almaýar diýilip hasaplanylmalý:

- a) desgalary diňe kärhananyň eýeçiligindäki harytlary ýa-da önümleri ammarda saklamak, görkezmek ýa-da eltmek maksatlary üçin ulanylmagyny;
- b) şol kärhananyň eýeçiligindäki harytlaryň ýa-da önümleriň ätiýaçlyklaryny diňe ammarda saklamak, görkezmek ýa-da eltmek üçin saklanylmagyny;
- ç) şol kärhananyň eýeçiligindäki harytlaryň ýa-da önümleriň ätiýaçlyklaryny diňe başga kärhana tarapyndan gaýtadan işlemek maksatlary üçin saklanylmagyny;
- d) hemişelik iş ýeriniň diňe harytlary ýa-da önümleri satyn almak maksatlary üçin, ýa-da şol kärhana üçin maglumatlary toplamak üçin saklanylmagyny;
- e) hemişelik iş ýeriniň diňe şol kärhana üçin taýýarlyk ýa-da kömekçi häsiýete eýe başga bir islendik işi amala aşyrmak maksady bilen saklanylmagyny;
- ä) hemişelik iş ýeriniň diňe (a)-dan (e)-e sanalyp geçilen iş görnüşlerini islendik utgaşdyrylma şekilde amala aşyrmak üçin saklanylmagy, emma şeýle utgaşdyrylmanyň netijesinde hemişe ýerine ýetirilýän ýerinde amala aşyrylan işiň umumy häsiýeti taýýarlyk ýa-da kömekçi häsiýete eýe bolmaly;

5. 1-nji we 2-nji bölümleriň düzgünlerine garamazdan, ýagny özüne degişlilikde 6-njy bölüm ulanylýan garaşsyz wekilden (agentden) başga bir şahsy tarap kärhananyň adyndan hereket edýän bolsa we

kärhananyň adyndan şertnamalary baglaşmaga ygtyýarlygy bar bolup, Ylalaşýan Döwletde adaty şol ygtyýarlygyndan peýdalanýan bolsa, onda bu şahsy tarapyň şu kärhana üçin amala aşyrylan islendik işine degişlilikde şol kärhana şol Döwletiň çäginde hemişelik wekilçiligi bar bolan kärhana hökmünde hasaplanar. Emma, eger şu şahsy tarapyň amala aşyrylan işi 4-nji bölümde agzalyp geçilen iş bilen çäklenýän bolsa, we şol işini hemişelik işleýän ýeri arkaly amala aşyrylan hem bolsa, şu bölümiň düzgünlerine laýyklykda şu hemişelik iş ýeri hemişelik wekilçilik hökmünde hasap edilmeyär.

6. Islendik bir kärhana işini Ylalaşýan Döwletiň çäginde brokeriň, komissioneriň ýa-da garaşsyz başga bir islendik agentiniň üsti bilen amala aşyrylan bolsa we şol şahsy taraplar adaty meşgullanýan işiniň çäklerinde hereket edýän bolsa, onda diňe şol sebäpler üçin şol kärhana şol Döwletiň çäginde hemişelik wekilçiligi bar bolan kärhana hökmünde hasaplanmaýar.

7. Ylalaşýan Döwletleriň biriniň dahyllysy bolup durýan kompaniýanyň beýleki Ylalaşýan Döwletiň dahyllysy bolup durýan kompaniýa gözegçilik edýänligi ýa-da özüniň ol tarapdan gözegçilik edilyänligi, ýa-da şol beýleki Döwletiň çäginde (hemişelik wekilçiligiň üsti bilen, ýa-da başga bir ýol bilen) islendik iş bilen meşgullanýandygy barasyndaky hakykatyň özi şol kompaniýalaryň hersiniň beýleki kompaniýanyň hemişelik wekilçiligini döredýändigini aňlatmaýar.

## **6-njy madda**

### **Gozgalmaýan emläkden alynýan girdejiler**

1. Ylalaşýan Döwletiň biriniň dahyllysynyň beýleki Ylalaşýan Döwletiň çäginde ýerleşýän gozgalmaýan emläginden alyan girdejisine (şol sanda oba hojalygyndan ýa-da tokaý hojalygyndan alynýan girdejisine) şol beýleki Döwletde salgyt salnyp bilner.

2. «Gozgalmaýan emläk» adalgasy garalýan emlägiň ýerleşýän ýeri bolan Ylalaşýan Döwletiň kanunçylygyna laýyklykda oňa berilýän mana eýedir. Hertiçiksi bolsa-da bu adalga gozgalmaýan emläge goşmaça emlägi, oba hojalygynda we tokaý hojalygynda ulanylýan mallary we enjamlary, ýer eýeçiligi nukdaýnazardan başga birine degişli emläge degişlilikde umumy kanunyň düzgünleri degişli bolan hukuklary, gozgalmaýan emlägiň uzufruktyny, şeýle hem mineral gorlaryň, çeşmeleriň we beýleki tebigy baýlyklary peýdalanmagyň we peýdalanmak hukugynyň öwezini doldurmakda tölenýän üýtgeýän we

kesgitli töleglere degişli hukuklary öz içine alýar; deňiz, derýa we howa gämileri gozgalmaýan emläk hökmünde garalmaýar.

3. 1-nji bölümiň düzgünleri gozgalmaýan emlägiň gönüden-göni peýdalanmagy, kärendesine berilmegi ýa bolmasa islendik beýleki bir görnüşde peýdalanmagy netijesinde alynýan girdejlere degişlilikde ulanylýar.

4. 1-nji we 3-nji bölümleriň düzgünleri kärhananyň gozgalmaýan emläginden gelýän girdejä degişlilikde hem ulanylýar.

## **7-nji madda**

### **Telekeçilik işinden alynýan peýda**

1. Eger Ylalaşýan Döwletleriň biriniň kärhanasy beýleki Ylalaşýan Döwletde ýerleşýän hemişelik wekilçiliginiň üstünden telekeçilik işini amala aşyрмаýan bolsa, şol kärhananyň alýan peýdasy diňe şol Döwletde salgyt salynmaga degişlidir. Eger kärhana telekeçilik işini ýokarda agzalan görnüşde amala aşyrýan bolsa, onda kärhananyň peýdasyna beýleki Döwletde, diňe şu hemişelik wekilçilige degişli bölegi babatda salgyt salnyp bilner.

2. 3-nji bölümiň düzgünlerini nazara almak bilen, ýagny Ylalaşýan Döwletleriň birisiniň kärhanasy Ylalaşýan Döwletleriň beýlekisinde ýerleşýän hemişelik wekilçiligi arkaly şol Döwletiň çäginde haýsy-da bolsa bir iş bilen meşgullanýan bolsa, onda şol hemişelik wekilçiligi hut şonuň ýaly ýa-da şoňa meňzeş şertlerde hut şonuň ýaly ýa-da şoňa meňzeş iş bilen meşgullanýan aýrybaşga we özbaşdak kärhana bolup, hemişelik wekilçiligi bolan kärhanadan doly garaşsyz hereket edende gazanjak girdejisi Ylalaşýan Döwletleriň her birisinde şol hemişelik wekilçilige degişlidir.

3. Hemişelik wekilçiligiň peýdasynyň möçberi kesgitlenilen mahaly şeýle hemişelik wekilçiligiň maksatlary üçin çeken çykdajylarynyň, şol sanda dolandyryş we umumy edara ediş çykdajylarynyň hemişelik wekilçiligiň ýerleşýän ýeri bolan Döwletde ýa-da onuň çäklerinden daşarda çekilendigine garamazdan, şol çykdajylaryň kemelmegine rugsat berilýär.

4. Diňe bu kärhana üçin hemişelik wekilçilik tarapyndan harytlaryň ýa-da önümleriň satyn alynmagyny esas edinip, girdejiler hemişelik wekilçilige degişli edilmez.

✓



5. Ýokardaky bölümleriň maksatlary üçin hemişelik wekilçilige degişli edilmeli peýda tä ony üýtgetmek üçin düýpli esas we ýeterli delil bolýança, ýyldan ýyla şol bir usul arkaly kesgitlenmeli.

6. Eger-de peýdanyň düzümine girdejileriň ýa-da maýanyň artmagyndan alynýan girdejileriň, şu Konwensiýanyň beýleki maddalarynda aýratyn garalyp geçilýän görnüşleri girýän bolsa, onda şu maddanyň düzgünleri şol maddalaryň düzgünlerine hiç hili täsirini ýetirmeýär.

## **8-nji madda**

### **Deňiz we howa gatnatmalary**

1. Ylalaşýan Döwletleriň biriniň kärhanasy tarapyndan deňiz ýa-da howa ulag gämilerini halkara gatnawlarynda ulanmakdan alýan peýdasyna diňe şol Döwletde salgyt salynmalydyr.

2. Şu maddanyň maksatlary üçin, deňiz ýa-da howa gämilerini halkara gatnawlarynda ulanmakdan alýan girdejileri, şu aşakdakylary öz içine alýar:

a) deňiz ýa-da howa gämisini ekipažsyz hakyna tutmaga bermekden alynýan peýda; we

b) harytlaryň we önümleriň daşalmagy üçin ulanylýan konteýnerleri (şol sanda konteýnerleriň daşalmagynda ulanylýan treýlerleri we konteýnerleri daşamakda ulanylýan enjamlary) ulanmakdan, olara hyzmat etmekden ýa-da hakyna tutmaga bermekden alynýan peýda;

bu ýerde elbetde şular ýaly hakyna tutmaga bermek ýa-da şeýle ulanmak, olara hyzmat etmek maksady bilen hyzmat etmek ýa-da hakyna tutmaga bermek, ýagdaýa görä, esasy iş bolman deňiz ýa-da howa gämileriniň halkara gatnawlary bilen bagly işlere degişli bolmalydyr.

3. 1-nji bölümiň düzgünleri ulag serişdelerini işletmek boýunça bilelikdäki amala aşyrylýan işlere, bilelikdäki kärhana ýa-da halkara guramasyna gatnaşmaktan alynýan peýda babatynda hem ulanylýar.

## **9-njy madda**

### **Şarikli kärhanalar**

1. Eger

(a) Ylalaşýan Döwletleriň birisiniň kärhanasy beýleki Ylalaşýan Döwletiň kärhanasynyň dolandyrylyşyna, onuň gözegçiligine ýa-da onuň maýasyna göniden-göni ýa-da gytaklaýyn gatnaşýan, ýa bolmasa

(b) şol bir taraplar Ylalaşýan Döwletleriň biriniň kärhanasynyň dolandyrylyşyna, onuň gözegçiligine ýa-da onuň maýasyna we beýleki Ylalaşýan Döwletiň kärhanasynyň dolandyrylyşyna, onuň gözegçiligine ýa-da onuň maýasyna göniden-göni ýa-da gytaklaýyn gatnaşýan bolsa, we ýokarda bellenen halatlaryň islendiginde iki kärhananyň arasynda olaryň özara täjirçilik we maliýe gatnaşyklary üçin şertler döredilýär ýa-da boýnuna goýulýar, we olar biri birinden garaşly bolmadyk özbaşdak kärhanalaryň arasyndaky şertlerden tapawutlanýar we hut şu sebäpler bolmadyk halatynda kärhanalaryň birisiniň adyna geçiriljekdigi sebäpli, ýöne şol şertleriň bardygy sebäpli geçirilmedik peýda şol kärhananyň peýdasynyň hasabyna goşulyp, oňa salgyt salynýar.

2. Eger Ylalaşýan Döwlet şol Döwletiň kärhanasynyň peýdasyna beýleki Döwletiň çägindäki kärhanasynyň salgyt salynýan peýdasyna goşýan bolsa – hem degişli salgyt salynýan bolsa – we şeýlelik bilen goşulan girdejiler iki kärhananyň arasyndaky gatnaşyklar iki sany özbaşdak, biri-birinden garaşsyz kärhananyň arasyndaky ýaly gatnaşyk bolan ýagdaýynda, birinji agzalan Döwletiň kärhanasynyň adyna hasaplanylardy we şonda şol beýleki Döwlet şol girdejlere salynýan salgydyň mukdaryna degişlilikde gerekli düzedişini girizmelidir. Şeýle düzedişiň kesgitlenilmeginde, şu Konwensiýanyň beýleki düzgünlerine ýeterlik üns berilmelidir we Ylalaşýan Döwletleriň ygtyýarly edaralary bolsa, zerurlyk çykan pursatynda bir-biri bilen maslahatlaşýarlar.

## **10-njy madda** **Diwidendler**

1. Ylalaşýan Döwletleriň biriniň dahyllysy bolup durýan kompaniýa tarapyndan beýleki Ylalaşýan Döwletiň dahyllysyna tölenýän diwidendlere (paý peýdalaryna) şol beýleki Döwletde salgyt salnyp bilner.

2. Ýöne, şeýle diwidendler olary töleýän kompaniýanyň dahyllysy bolup durýan Ylalaşýan Döwletinde onuň kanunçylygyna laýyklykda salgyt salnyp bilner, emma diwidendleriň alyjysy olaryň hakyky eýesi bolup durýan bolsa, onda şeýdip salynýan salgyt aşakda görkezilen möçberden artmaly däldir:

- a) eger-de diwidendleriň hakyky eýesi diwidentleri töleýän kompaniýanyň maýasynyň ýüzden 25 göterimden az bolmadyk möçberine gönüden-göni, ýa-da gytaklaýyn eýe

bir kompaniýa (şereket bolmadyk) bolan halatynda, diwidendleriň jemi möçberiniň 5 göteriminden geçmeli däl;

- b) ähli beýleki ýagdaýlarda bolsa, diwidendleriň jemi möçberi ýüzden 15 göterimden köp bolmaly däldir.

Ylalaşýan Döwletleriň ygtyýarly edaralary şu çäklendirmeleriň ulanylmaly usulyny özara ylalaşyk esasynda ýola goýýarlar.

Şu bölüm kompaniýanyň girdejilerden tölenýän diwidendlere degişlilikde salynýan salgytlara täsir etmeýär.

3. Şu maddada «diwidendler» adalgasy paýnamalardan görülyän peýdalary, «jouissance» paýnamalary ýa-da «jouissance» hukuklary, magdan gazyp alma paýnamalaryna we kompaniýanyň düýbünü tutujylaryna degişli paýnamalary we beýleki bergi talapnamalary bolup durmaýan we girdejide ulanylýan hukuklary, şeýle hem peýdasyny paýlaýan kompaniýa hökmünde dahyllysy bolup durýan Döwletiň kanunçylygyna laýyklykda paýlardan düşýän girdejä salynýan salgyt ulanylýan islendik zady aňladýan manyda ulanylýar.

4. Eger diwidendleriň hakyky eýesi, Ylalaşýan Döwletleriň biriniň dahyllysy bolmak bilen, diwidendleri töleýän kompaniýa öz dahyllysy bolan beýleki Ylalaşýan Döwletde telekeçilik işini şol ýerdäki hemişelik wekilçiligiň üsti bilen amala aşyran bolsa we diwidendleri tölemek babatdaky gatnaşygy şeýle hemişelik wekilçilik bilen hakykatdan hem bagly bolsa, şu maddanyň 1-nji we 2-nji bölümleriniň düzgünleri ulanylmaýar. Şeýle halatda 7-nji maddanyň düzgünleri ulanylýar.

5. Eger Ylalaşýan Döwletleriň biriniň dahyllysy bolup durýan kompaniýa beýleki Ylalaşýan Döwletden peýdany ýa-da girdejlere alýan bolsa, onda şol beýleki Döwlet şol kompaniýanyň töleýän diwidendlerinden hiç hili salgytlary alyp bilmez, şol diwidendler şol beýleki Döwletiň dahyllysyna tölenilýän ýa-da özi barada diwidendler hakykatdan-da şol beýleki Döwletde ýerleşýän hemişelik wekilçilik bilen bagly bolsa, kompaniýanyň paýlanylmadyk peýdasyna salgyt salmak, hatda tölenýän diwidendler ýa-da paýlanylmadyk peýda şol beýleki Döwletde emele gelyän peýdadan ýa-da girdejiden doly ýa-da kem-käs ybarat bolsa hem bu kada ulanylmaýar.

6. Eger-de haýsy-da bolsa bir tarap diwidendler tölenýän mümkinçilikleri, ýagny paýlary döretmek, paýlary we diwident tölegine degişli beýleki hukuklary paýlamak hususan şu maddadan öz bähbidine peýdalanmagy maksat edinen, ýa-da maksatlarynyň biri eden bolsa, şol tarapa şu madda boýunça hiç hili ýeňillikler göz önünde tutulmaýar.

## 11-nji madda Göterimler

1. Ylalaşýan Döwletleriň birinde emele gelyän we beýleki Ylalaşýan Döwletiň dahyllysyna tölenýän göterimlere şol beýleki Döwletde salgyt salnyp bilner.

2. Ýöne, şeýle göterimlere olaryň emele gelyän Ylalaşýan Döwletinde hem şol Döwletiň kanunçylygyna laýyklykda, salgyt salnyp bilner, ýöne eger-de şu göterimlerden peýda görüji beýleki Ylalaşýan Döwletiň dahyllysy bolup durýan bolsa, muňa salynýan salgyt göterimleriň jemi möçberi 10 göterimden köp bolmaly däldir. Ylalaşýan Döwletleriň ygtyýarly edaralary şu çäklendirmäni ulanmagyň usulyny özara ylalaşyk esasynda ýola goýarlar.

3. 2-nji bölümiň düzgünlerine garamazdan:

a) Türkmenistanda emele gelyän we olaryň esasy peýda görüjisi Birleşen Patyşalygyň Hökümeti ýa-da Angliýanyň Banky bolup durýan göterimler Türkmenistanyň salgydyndan boşadylýar;

b) Birleşen Patyşalykda emele gelyän we olaryň esasy peýda görüjisi Türkmenistanyň Hökümeti ýa-da Türkmenistanyň Merkezi banky bolup durýan göterimler Birleşen Patyşalygyň salgydyndan boşadylýar.

4. «Göterimler» adalgasy şu maddada ulanylýan manyda bergi talapnamalaryň islendik bir görnüşinden gelyän girdejini aňladýar, ýagny girewli ýa-da girewsiz, bergidaryň girdejilerine gatnaşmaga hukuk berýän, ýa-da bermeýän we, hususan hem Döwletiň gymmatly kagyzlaryndan, obligasiýalaryndan ýa-da bergi borçnamalaryndan gelyän girdejini aňladýar. Bu adalga 10-njy maddanyň düzgünleri boýunça diwidend hökmünde garalýan islendik zady öz içine almaýar. Wagty geçilen tölegler üçin jerimeler şu maddanyň maksatlary üçin göterimler hökmünde garalmaýar.

5. Eger göterimleriň hakyky eýesi Ylalaşýan Döwletleriň biriniň dahyllysy bolmak bilen, göterimler emele gelyän beýleki Ylalaşýan Döwletde telekeçilik işini şol ýerdäki hemişelik wekilçiligiň üsti bilen amala aşyrylan bolsa hem-de göterimleriň tölenilmegine esas bolýan bergi talaby şeýle hemişelik wekilçilik bilen hakykatda bagly bolsa, 2-nji we 3-nji bölümleriň düzgünleri ulanylmaýar. Şeýle halatda 7-nji maddanyň düzgünleri ulanylýar.

6. Eger göterimleri töleýji Ylalaşýan Döwletiň dahyllysy bolsa, göterimler şol Döwletde emele gelyär diýlip hasaplanýar. Eger göterimleri töleýji tarapyň Ylalaşýan Döwletiň dahyllsydygyna ýa-da dældigine garamazdan, Ylalaşýan Döwletde onuň göterimleriň tölenilmegine esas bolan hemişelik wekilçiligi bar bolsa we şol göterimleri hem-de olary tölemek boýunça çykdajylary şeýle hemişelik wekilçilik çekýän bolsa, onda şeýle göterimler hemişelik wekilçiligiň ýerleşýän Döwletinde emele gelyär diýlip hasaplanýar.

7. Eger göterimleriň töleýjisiniň we hakyky eýesiniň arasyndaky ýa-da olaryň ikisiniň we haýsy-da bolsa başga bir tarapyň arasyndaky aýratyn gatnaşyklar sebäpli göterimleriň tölenilmeli jemi, göterimleriň töleýjisi bilen hakyky eýesiniň arasynda şeýle gatnaşyklar bolmadyk halatynda ylalaşylyp bilinjek möçberiden köp bolsa, onda şu maddanyň düzgünleri diňe soňky agzalan möçbere degişlilikde ulanylýar. Şeýle halatda tölegiň artýan bölegi şu Konwensiýanyň beýleki düzgünlerini nazara almak bilen, her bir Ylalaşýan Döwletiň kanunçylygyna laýyklykda salgyt salynmaga degişli bolup galar.

8. Eger-de haýsy-da bolsa bir tarap göterimler tölenýän bergi talabyny döretmek we göterim tölegine degişli beýleki hukuklary paýlamak hususan şu maddadan öz bähbidine peýdalanmagy maksat edinen, ýa-da maksatlarynyň biri eden bolsa, şol tarapa şu madda boýunça hiç-hili ýeňillikler göz önünde tutulmaýar.

## **12-nji madda**

### **Awtorlyk hukuklaryndan we ygtyýarnamalardan alynýan girdejiler**

1. Ylalaşýan Döwletleriň birinde emele gelyän we beýleki Ylalaşýan Döwletiň dahyllysyna tölenilýän awtorlyk hukuklaryndan we ygtyýarnamalardan alynýan girdejlere şol beýleki Döwletde salgyt salnyp bilner.

2. Emma şonuň ýaly awtorlyk hukuklaryndan we ygtyýarnamalardan alynýan girdejiler emele gelen Ylalaşýan Döwletinde şol Döwletiň kanunçylygyna laýyklykda hem salgyt salnyp bilner, ýöne awtorlyk hukuklaryndan we ygtyýarnamalardan alynýan girdejileriň hakyky eýesi, ýagny peýda görüjisi beýleki Ylalaşýan Döwletiň dahyllysy bolup durýan bolsa, şeýle halatda salnýan salgyt awtorlyk hukuklaryndan we ygtyýarnamalardan alynýan girdejileriň jemi möçberiniň 10 göteriminden köp bolmaly däl. Ylalaşýan

Döwletleriň ygtyýarly edaralary şu çäklendirmeleri ulanmagyň usulyny özara ylalaşyk esasynda ýola goýarlar.

3. «Awtorlyk hukuklaryndan we ygtyýarnamalardan alynýan girdejiler» adalgasy şu maddada ulanylan manyda edebiyat, sungat ýa-da ylmy eserler, şol sanda kinofilmler, islendik patentler, söwda belgileri, dizaýn ýa-da modeller, çyzgylar, gizlin kesgitlemeler ýa-da amallar ulgamlary ýa önümçilik, işewürlük we ylmy tejribä degişli maglumat (nou-hau) ulanmak üçin, ýa-da awtorlyk hukuklaryndan peýdalanmak ýa bolmasa olary peýdalanmaga hukuk bermek üçin hak hökmünde alynýan islendik görnüşdäki tölegleri aňladýar.

4. Eger awtorlyk hukuklaryndan we ygtyýarnamalardan alynýan girdejileriň hakyky eýesi, Ylalaşýan Döwletleriň biriniň dahyllysy bolmak bilen, awtorlyk hukuklaryndan we ygtyýarnamalardan girdejiler emele gelýän beýleki Ylalaşýan Döwletde telekeçilik işini şol ýerdäki hemişelik wekilçiligiň üsti bilen amala aşyryan bolsa, awtorlyk hukuklaryndan we ygtyýarnamalardan girdejiler tölenýän hukuk ýa-da emläk şol hemişelik wekilçilik bilen hakykatdan hem bagly bolsa, 1-nji bölümiň düzgünleri ulanylmaýar. Şeýle halatda 7-nji maddanyň düzgünleri ulanylýar.

5. Töleýji Ylalaşýan Döwletiň dahyllysy bolan halatda awtorlyk hukuklaryndan we ygtyýarnamalardan girdejiler şol Döwletde ýüze çykdy diýlip hasaplanýar. Ýöne, eger awtorlyk hukuklaryndan we ygtyýarnamalardan girdejileri töleýjiniň Ylalaşýan Döwletiň dahyllysydygyna ýa-da dældigine garamazdan, şol Ylalaşýan Döwletde awtorlyk hukuklaryndan we ygtyýarnamalardan girdejileri tölemek boýunça özi barada borçnamalar döreyän hemişelik wekilçiligi bar bolsa we şeýle awtorlyk hukuklaryndan we ygtyýarnamalardan girdejiler şol hemişelik wekilçilikde ýüze çykýan bolsa, onda şeýle awtorlyk hukuklaryndan we ygtyýarnamalardan girdejileri hemişelik wekilçiligiň ýerleşýän şol Döwletde ýüze çykdy diýip hasaplamaly.

6. Eger awtorlyk hukuklaryndan we ygtyýarnamalardan girdejileri töleýjileriň we hakyky eýesiniň arasyndaky ýa-da olaryň ikisiniň we haýsydyr başga bir tarapyň arasyndaky aýratyn gatnaşyklar sebäpli, özleri üçin tölenýän hukuga ýa-da maglumatlara degişli awtorlyk hukuklaryndan we ygtyýarnamalardan alynýan girdejileriň möçberi töleýjiniň we hakyky eýesiniň arasynda şeýle gatnaşyklar ýok mahaly ylalaşylyp bilinjek möçberden köp bolsa, onda şu maddanyň düzgünleri diňe soňky agzalan möçber barada ulanylýar. Şeýle halatda tölegiň artýan bölegi öňküsi ýaly şu Konwensiýanyň beýleki düzgünlerini

nazara almak bilen, her bir Ylalaşýan Döwletiň kanunçylygyna laýyklykda salgyt salynmaga degişlidir.

7. Eger-de haýsy-da bolsa bir tarap awtorlyk hukuklaryndan we ygtyýarnamalardan alynýan girdejileri tölenýän hukuklary döretmek we awtorlyk hukuklaryndan we ygtyýarnamalardan alynýan girdejiler tölegine degişli beýleki hukuklary paýlamak hususan şu maddadan öz bähbidine peýdalanmagy maksat edinen, ýada maksatlarynyň biri eden bolsa, şol tarapa şu madda boýunça hiç hili ýeňillikler göz önünde tutulmaýar.

### **13-nji madda** **Maýanyň artmagy**

1. Ylalaşýan Döwletleriň biriniň dahyllysy tarapyndan beýleki Ylalaşýan Döwletde ýerleşýän we 6-njy maddada agzalyp geçilen gozgalmaýan emlägi aýrybaşgalamakdan alynýan girdejilere şol beýleki Döwletde salgyt salnyp bilner.

2. Ylalaşýan Döwletleriň biriniň dahyllysy tarapyndan gazna biržasynda görnetin we zygiderli söwdasy bolup duran paýlardan başga, we şulara deňeşdirip bolýan beýleki bähbitleriň beýleki Ylalaşýan Döwletde ýerleşýän gozgalmaýan emläkden gönüden-göni ýa-da gytaklaýyn öz gymmatynyň ýüzden 50 göteriminden köpräk möçberde emele getirýän paýnamalary aýrybaşgalamakdan görýän girdejelere şol beýleki Ylalaşýan Döwletde salgyt salnyp bilner.

3. Ylalaşýan Döwletleriň biriniň kärhanasynyň beýleki Ylalaşýan Döwletde bar bolan hemişelik wekilçiligiň täjirçilik emläginiň bir bölegini düzýän gozgalýan emläginiň aýrybaşgalanmagyndan alynýan girdejilere, şol sanda şeýle hemişelik wekilçiligiň (aýratynlykda ýa-da tutuş kärhana bilen bilelikde) aýrybaşgalanmagyndan alynýan girdejilere şol beýleki Döwletde salgyt salnyp bilner.

4. Ylalaşýan Döwletiň kärhanasynyň halkara gatnatmalarynda ulanylýan deňiz ýa-da howa gämilerini aýrybaşgalamakdan, ýa-da şeýle deňiz ýa bolmasa howa gämileriniň ulanylmagy bilen bagly gozgalýan emlägiň aýrybaşgalanmagyndan alynýan girdejiler diňe şol Ylalaşýan Döwletde salgyt salynmaga degişlidir.

5. 1, 2, 3-nji we 4-nji bölümlerde agzalyp geçilmedik, başga islendik emlägiň aýrybaşgalanmagyndan alnan girdejiler diňe emlägi aýrybaşgalaýan tarapyň dahyllysy bolan Ylalaşýan Döwletde salgyt salynmaga degişlidir.

## **14-nji madda**

### **Hakynatutma boýunça işden alynýan girdejiler**

1. 15-nji, 17-nji we 18-nji maddalaryň düzgünlerini nazara almak bilen, eger diňe hakynatutma boýunça iş beýleki Ylalaşýan Döwletde amala aşyrylmaýan bolsa, Ylalaşýan Döwletleriň biriniň dahyllysynyň hakynatutma boýunça iş bilen bagly alýan zähmet haky we beýleki şuna meňzeş hak, diňe şol Döwletde salgyt salynmaga degişlidir. Eger hakynatutma boýunça iş şeýle görnüşde amala aşyrylýan bolsa, onda şunuň bilen bagly alnan haka şol beýleki Ylalaşýan Döwletde salgyt salnyp bilner.

2. 1-nji bölümiň düzgünlerine garamazdan, Ylalaşýan Döwletleriň biriniň dahyllysynyň beýleki Ylalaşýan Döwletde hakynatutma boýunça amala aşyrylýan iş bilen bagly alýan hakyna şu şertlere laýyk gelse, diňe birinji agzalan Döwletde salgyt salnýar:

a) hak alyjy degişli salgyt ýylynda başlanýan ýa-da tamamlanýan islendik on iki aýlyk döwürde jemi alnanda 183 günden geçmeýän döwrüň ýa-da döwürleriň dowamynda beýleki Döwletde bolsa,

b) töleg şol beýleki Döwletiň dahyllysy bolmadyk hakyna tutujy tarapyndan ýa-da onuň adyndan tölenilýän bolsa; we

ç) tölegleri tölemek boýunça çykdajylary hakyna tutujynyň beýleki Döwletdäki hemişelik wekilçiligi çekmeýän bolsa.

3. Şu maddanyň ýokardaky düzgünlerine garamazdan, halkara gatnawlarynda ulanylýan deňiz ýa-da howa gämisiniň üstünde hakynatutma esasynda amala aşyrylýan iş üçin Ylalaşýan Döwletiň dahyllysynyň alýan hakyna şol Ylalaşýan Döwletde salgyt salnyp bilner.

## **15-nji madda**

### **Direktorlaryň gonorarlary**

Ylalaşýan Döwletleriň biriniň dahyllysynyň beýleki Ylalaşýan Döwletiň dahyllysy bolan kompaniýanyň direktorlar geňeşiniň agzasy hökmünde alýan direktorlaryň gonorarlaryna we şonuň ýaly beýleki haklaryna şol beýleki Döwletde salgyt salnyp bilner.



## **16-njy madda**

### **Artistler we türgenler**

1. 7-nji we 14-nji maddalaryň düzgünlerine garamazdan, Ylalaşýan Döwletleriň biriniň dahyllysynyň teatryň, kinonyň, radionyň ýa-da telewideniýanyň artisti ýa-da sazandasy ýaly sungat işgäri hökmünde ýa-da türgen hökmünde Ylalaşýan Döwletleriň beýlekisinde amala aşyrylan öz şahsy işinden alýan girdejisine şol beýleki Döwletde salgyt salnyp bilner.

2. Eger sungat işgäriniň ýa-da türgeniň amala aşyrylan şahsy işinden alýan girdejisi sungat işgäriniň ýa-da türgeniň öz adyna däl-de, başga bir tarapyň adyna geçirilýän bolsa, onda 7-nji we 14-nji maddalaryň düzgünlerine garamazdan, şol girdejä salgyt sungat işgäriniň ýa-da türgeniň işini amala aşyrylýan Ylalaşýan Döwletinde salgyt salnyp bilner.

## **17-nji madda**

### **Pensiýalar**

1. 18-nji maddanyň 2-nji bölümiň düzgünlerini nazara almak bilen, Ylalaşýan Döwletiň dahyllysyna tölenýän pensiýa we şoňa meňzeş beýleki tölegler diňe şol Döwletde salgyt salynmaga degişlidir.

2. 1-nji bölümiň düzgünlerine garamazdan, Ylalaşýan Döwletleriň birinde kesgitlenen pensiýa düzgüni boýunça tölenýän we hakyky eýesi beýleki Ylalaşýan Döwletiň dahyllysy bolan tarapyň alýan bir gezeklik tölegleri, birinji agzalyp geçilen Döwletde salgyt salynmaga degişlidir.

## **18-nji madda**

### **Döwlet gullugy**

1. a) Ylalaşýan Döwlet ýa-da onuň edara ediş düzümi ýa-da ýerli öz-özünü dolandyryş edarasy tarapyndan şahsy tarapa şol Döwlete, onuň düzüm birligine ýa-da edarasyna edýän gullugy üçin tölenýän zähmet haky we şunuň ýaly beýleki hak diňe şol Döwletde salgyt salynmaga degişlidir;

b) Emma şeýle zähmet haky we beýleki şunuň ýaly hak, eger gulluk beýleki Ylalaşýan Döwletde amala aşyrylýan bolsa we şahsy tarap şol Döwletiň dahyllysy bolsa, dine şol Döwletde salgyt salmaga degişlidir, ol:

(i) şol Döwletiň raýaty bolmaly; ýa-da

(ii) diňe gulluk etmek maksady bilen, şol Döwletiň dahyllysy bolmadyk bolmaly; we

şol Döwletde gazanylan şeýle zähmet hakyna we şuna meňzeş beýleki töleglere salgyt salynmaga degişli bolmalydyr.

2) a) 1-nji bölümiň düzgünlerine garamazdan, Ylalaşýan Döwlet tarapyndan ýa-da onuň edara ediş düzümi ýa-da ýerli öz-özünü dolandyryş edaralary tarapyndan ýa-da olaryň döreden gaznalaryndan şol Döwlete, onuň düzüm birligine ýa-da edarasyna eden gullugy üçin tölenýän pensiýa we şunuň ýaly beýleki tölegler diňe şol Döwletde salgyt salynmaga degişlidir.

b) Emma şeýle pensiýa we şunuň ýaly beýleki tölegler, eger şahsy tarap beýleki Ylalaşýan Döwletiň dahyllysy we raýaty bolsa, diňe şol Döwletde salgyt salynmaga degişlidir.

3. 14, 15, 16 we 17-nji maddalaryň düzgünleri Ylalaşýan Döwletiň, onuň edara ediş düzüminiň ýa-da ýerli öz-özünü dolandyryş edaralarynyň amala aşyrylan telekeçilik işi bilen bagly edilýän gulluk üçin zähmet haky, pensiýa we şunuň ýaly beýleki tölegler degişlilikde ulanylýar.

## **19-njy madda Talyplar**

Ylalaşýan Döwletleriň birine gelmezden öň ýa-da edil gelmeziniň öňisyrasynda beýleki Ylalaşýan Döwletiň dahyllysy bolup durýan ýa-da bolan we birinji agzalan Döwletde diňe okamak ýa-da tejribe geçmek maksady bilen bolýan talybyň ýa-da tejribe geçýäniň ýaşamagyna, okamagyna ýa-da tejribe geçmegine alynýan tölegler şol Döwletiň çäklerinden daşardaky çeşmelerden tölenýän bolsa, onda olara salgyt salynmaýar.

## **20-nji madda Beýleki girdejiler**

1. Hakyky eýesi bolan, Ylalaşýan Döwletiň dahyllysynyň şu Konwensiýanyň mundan öňki maddalarynda agzalmaýan girdejileriň görnüşleri, dörän çeşmesine garamazdan, diňe şol Döwletde salgyt salynmalydyr.

2. 1-nji bölümiň düzgünlerine garamazdan, Ylalaşýan Döwletiň dahyllysyna aradan çykan şahsy taraplaryň. emlägini dolandyryýan ynamdar hossarlary ýa-da şahsy wekilleri tarapyndan ol emläkden gelen girgejiniň bir bölegi tölenen bolsa, we şol ynamdar hossarlar ýa-da şahsy wekiller Ylalaşýan Döwletiň beýlekisiniň dahyllysy bolup durýan bolsa, onda girdejiniň tölenen şol möçberi şol bir çeşmelerden gelip çykýar we ynamdar hossarlar ýa-da şahsy wekiller tarapyndan deň möçberlerde alynan we ujundan bir bölegi tölenen hasaplanýar.

Ynamdar hossarlar ýa-da şahsy wekiller tarapyndan hakyky eýesine tölenen girdejisine degişlilikde tölän islendik salgyt şol hakyky eýesiniň özüniň tölän salgydy hökmünde garalýar.

3. 1-nji bölümiň düzgünlerini 6-njy maddanyň 2-nji bölümünde kesgitlenen gozgap bolmaýan emläkden gelyän girdejiden başga girdejiilere degişlilikde ulanyp bolmaýar, eger şol girdejiniň hakyky eýesi Ylalaşýan Döwletleriň biriniň dahyllysy bolmak bilen, beýleki Ylalaşýan Döwletiň çäginde ýerleşýän hemişelik wekilçiligiň üsti bilen şol Döwletde iş alyp barýan bolsa we girdeji tölenýän emläge bolan hukuk şol hemişelik wekilçilik bilen ysnyşykly bagly bolsa. Şunuň ýaly ýagdaýda 7-nji maddanyň düzgünleri ulanylýar.

4. Eger 1-nji bölümde salgylanýan dahylly we başga bir tarapyň arasyndaky, ýa-da olaryň ikisi bilen başga bir üçünji tarapyň aýratyn gatnaşyklary sebäpli şol bölümde salgylanýan girdejiniň möçberi, olaryň arasynda şeýle gatnaşyklar bolmadyk halatynda olaryň arasynda ylalaşylyp bilinjek möçberiden köp bolsa, onda şu maddanyň düzgünleri diňe soňky agzalan möçbere degişlilikde ulanylýar. Şeýle halatda girdejiniň artykmaç bölegi öňküsi ýaly şu Konwensiýanyň beýleki düzgünlerini nazara almak bilen, her bir Ylalaşýan Döwletiň kanunçylygyna laýyklykda salgyt salynmaga degişlidir.

5. Eger-de haýsy-da bolsa bir girdeji tölenýän hukuklaryny döretmek we girdeji tölegine degişli beýleki hukuklary paýlamak hususan şu maddadan öz bähbidine peýdalanmagy maksat edinen ýa-da maksatlarynyň birini edinýän bolsa, şol tarapa şu madda boýunça hiç hili ýeňillikler göz önünde tutulmaýar.

## **21-nji madda**

### **Iki gezek salgyt salynmagyny aradan aýyrmak**

1. Eger Türkmenistanyň dahyllysynyň şu Konwensiýanyň düzgünlerine laýyklykda Birleşen Patyşalykda salgyt salnyp bilinjek

girdejisi, peýdasy ýa-da maýanyň artmagyndan alynýan girdejisi bar bolsa, onda Türkmenistan şeýle dahyllysynyň Birleşen Patyşalykda töläň salgydyna barabar möçberde girdeji salgydyndan, peýda we maýanyň artmagyndan gelen girdejiden salgyt babatynda aýyrmalara rugsat bermelidir. Ýöne bu aýyrmalaryň möçberi Birleşen Patyşalykda salgyt salnyp bilinjek girdeji, peýda we maýanyň artmagyna degişli şeýle serişdäniň tutulmazyndan öň tölenmegi kesgitlenen salgytdan köp bolmaly däldir.

2. Birleşen Patyşalygyň çäkleriniň daşynda tölenmäge degişli bolan Birleşen Patyşalygyň salgydyna degişlilikde tutup alynyp galynjak salgydyň jemine goşulýan ýörite bir bölegi ýa-da, ýagdaýa görä, Birleşen Patyşalygyň çäkleriniň daşynda tölenmäge degişli bolan salgydyndan boşadylýan diwidendleri ýa-da Birleşen Patyşalygyň çäkleriniň daşynda ýerleşýän hemişelik wekilçiligiň girdejileri bilen baglylykda Birleşen Patyşalygyň kanunynyň degişli düzgünlerine laýyklykda, şu aşakdaky düzgünler ulanylýar (bu kada şundan gelip çykýan umumy ýörelgelere öz täsirini ýetirmeýär):

a) Türkmenistanyň kanunlaryna we şu Konwensiýa laýyklykda, Türkmenistanyň çäginde ýerleşýän çeşmelerden (girdejilerden dörän tölenmäge degişli diwidendlerden salgyt tölenmeli ýagdaýlardan başga) gelýän salgyt salynmaly girdejiden, peýdadan ýa-da maýanyň artmagyndan alynýan girdejiden gönüden-göni ýa-da tutumlar arkaly hut şu girdejä, peýda ýa-da maýasynyň artmagyndan alynýan girdejä degişlilikde Türkmenistanda salynan islendik salgytlar Birleşen Patyşalygyň çäginde tutulyp alynyp galjak salgydyň bir bölegi diýilip hasaplanylмага rugsat ediler;

b) Türkmenistanyň dahyllysy bolup duran kompaniýa tarapyndan Birleşen Patyşalygyň dahyllysy bolup duran kompaniýa tölenen diwidendler Birleşen Patyşalykda salgyt salynmakdan boşadylýar, eger-de Birleşen Patyşalygyň kanunynda salgytdan boşatmaklyga laýyk gelýän bolsa;

ç) Birleşen Patyşalygyň dahyllysy bolup durýan kompaniýanyň Türkmenistandaky hemişelik wekilçiligiň girdejileri Birleşen Patyşalygyň salgydyndan boşadylýar, eger salgytdan boşatmak düzgünini ulanyp bolýan bolsa we Birleşen Patyşalygyň kanunlarynda muňa degişlilikde kesgitlenen talaplara laýyk gelýän bolsa;

d) “b” kiçi bölüme laýyklykda Türkmenistanyň dahyllysy bolup durýan bir kompaniýanyň Birleşen Patyşalygyň dahyllysy bolup durýan, şeýle hem ses bermek hukugynyň azyndan ýüzden 10

göterimine göniden-göni ýa-da gytaklaýyn eýe kompaniýanyň töläň diwidendleri tölemeli edilen salgydyndan tutulmadyk bolsa, onda ýokarda agzalýan “a” kiçi bölümde bellenen ýeňillige laýyklykda şeýle diwidendleri tölenýän girdejilerine degişlilikde kompaniýanyň tölenmeli Türkmenistanyň salgydy hem hasaba alynar.

3. 2-nji bölümiň maksatlary üçin, Ylalaşýan Döwletiň dahyllysynyň şu Ylalaşýan Döwletleriň beýlekisiniň çäginde salgyt salnyp bilinjek onuň girdejileri, peýdasý we maýasynyň artmagyndan alynýan girdejileri şu Konwensiýa laýyklykda şol beýleki Döwletde emele gelen diýlip hasaplanýar.

## **22-nji madda** **Kemsitmezlik**

1. Ylalaşýan Döwletleriň biriniň milli taraplary beýleki Ylalaşýan Döwletde şol beýleki Döwletiň milli taraplarynyň hut şolar ýaly ýagdaýlarda, hususan-da, dahyllylygyna degişlilikde sezewar bolýan ýa-da sezewar bolup biljek salgyt salynmagyndan we onuň bilen bagly talaplaryndan başga ýa-da has agyr islendik salgyt salynmagyna ýa-da onuň bilen bagly islendik talaplara sezewar edilmeli däldir.

2. Ylalaşýan Döwletleriň biriniň kärhanasynyň beýleki Ylalaşýan Döwletdäki hemişelik wekilçiligiň salgyt salynmagy düzgüni, şol beýleki Döwletiň şuna meňzeş işlerde amala aşyrylan kärhanalaryna degişlilikde salgyt salynmagy düzgüninden az amatly bolmaly däldir.

3. 9-njy maddanyň 1-nji bölümüniň, 11-nji maddanyň 7-nji ýa-da 8-nji bölümleriniň, 12-nji maddanyň 6-njy ýa-da 7-nji bölümleriniň ýa-da 20-nji maddanyň 4-nji ýa-da 5-nji bölümleriniň düzgünleriniň ulanylýan halatlaryndan başga ýagdaýlarda, Ylalaşýan Döwletleriň biriniň kärhanasynyň beýleki Ylalaşýan Döwletiň dahyllysyna töleýän göterimlere, awtorlyk hukuklaryndan we ygtyýarnamalardan alynýan girdejilere we beýleki töleglere, şeýle kärhananyň salgyt salynmaly peýdasyny kesgitlemek maksady bilen, birinji agzalan Döwletiň dahyllysyna tölenendäki ýaly meňzeş şertler esasynda kemeldilmäge degişlidir.

4. Ylalaşýan Döwletleriň biriniň, maýasy beýleki Ylalaşýan Döwletiň bir ýa-da birnäçe dahyllysynyň doly ýa-da bölekleyin eýeçiliginde, göniden-göni ýa-da gytaklaýyn degişli ýa-da olaryň gözegçiliginde bolan kärhanalary, şol Döwletiň şulara meňzeş başga kärhanalarynyň sezewar bolýan ýa-da sezewar bolup biljek salgyt

salynmagyndan we onuň bilen bagly talaplaryndan başga ýa-da has agyr islendik salgyt salynmagyna ýa-da onuň bilen bagly islendik talaplara şol birinji agzalan Döwletde sezewar edilmeli däldir.

5. Şu maddanyň öz içine alýan hiç bir düzgüni islendik Ylalaşýan Döwletleriň biri, öz dahyllylaryna ýa-da raýatlaryna salgyt maksatlary üçin berýän islendik şahsy rugsatlary, ýeňillikleri we aýyrmalary şol Döwletde dahylly bolmadyk şahsy taraplara hem bermäge borçly edilýär diýip düşündirilmeli däldir.

## **23-nji madda** **Özara ylalaşmagyň amaly**

1. Eger-de tarap, Ylalaşýan Döwletleriň birisiniň ýa-da ikisiniň hem edýän hereketleri şu Konwensiýanyň düzgünlerine laýyk gelmeýän salgytlaryň salynmagyna getirýän ýa-da getirjek bolsa, onda ol şu Döwletleriň içerki kanuny tarapyndan göz önünde tutulan gorag serişdelerine garamazdan, bu işi dahyllysy bolup durýan Ylalaşýan Döwletiniň ygtyýarly edarasyna, ýa-da, eger onuň bu işi 22-nji maddanyň 1-nji bölümüne laýyk gelyän bolsa, onda raýaty bolup durýan Ylalaşýan Döwletiniň ygtyýarly edarasyna tabşyryp biler. Şeýle ýagdaýa degişli iş şu Konwensiýanyň düzgünlerine laýyk gelmeýän salgytlaryň salynmagyna alyp barýan hereketler dogrusynda ilkinji gezek mälim edilen pursatyndan başlap, üç ýylyň dowamynda berilmelidir.

2. Muňa degişlilikde ygtyýarly edara beýan edileni dogry hasap etse, we muňa degişlilikde kanagatlanarly çözüde özbaşdak gelip bilmese, şu Konwensiýa laýyk gelmeýän salgytlaryň salynmagyny aradan aýyrmak maksady bilen, bu meseläni beýleki Ylalaşýan Döwletiniň ygtyýarly edarasyny bilen özara ylalaşma esasynda çözmäge çalyşar. Gazanylan islendik ylalaşma Ylalaşýan Döwletleriň içerki kanunlarynda bar bolan islendik wagt çäklendirmelere ýa- iş alyp barma beýleki çäklendirmelere garamazdan, berjaý edilmelidir.

3. Ylalaşýan Döwletleriň ygtyýarly edaralary şu Konwensiýany düşündirmekte ýa-da ulanmakda ýüze çykýan islendik kynçylyklara ýa-da şübhelere degişlilikde özara ylalaşma esasynda çözüde gelmek ugrunda tagalla etmelidirler. Şeýle hem olar şu Konwensiýanyň çäginde göz önünde tutulmadyk ýagdaýlarda salgydyň iki gezek salynmagyny aradan aýyrmak üçin bir-birleri bilen maslahatlaşarlar.

4. Ylalaşýan Döwletleriň ygtyýarly edaralary ýokardaky bölümleriň manysy boýunça ylalaşma maksady bilen, bir-birleri bilen göni aragatnaşyga girip bilerler.

## **24-nji madda** **Maglumatlary alyşmak**

1. Ylalaşýan Döwletleriň ygtyýarly edaralary şu Konwensiýanyň düzgünlerini ýerine ýetirmekde ýa-da Ylalaşýan Döwletler tarapyndan, ýa bolmasa olaryň edara ediş düzümleri, ýa-da ýerli häkimiýet edaralary tarapyndan salynan salgytlaryň islendik hiline we görnüşine degişlilikde Ylalaşýan Döwletleriň içerki kanunlaryny ulanmakda ýa-da olary berjaý etmekde wajyp bolup biljek maglumatyň alyş-çalyşygyny, şu kanunyň çäginde garalýan salgyt salmagyň şu Konwensiýa çapraz gelmeýän ýagdaýynda amala aşyryýarlar. Maglumat alyşmak 1-nji we 2-nji maddalar çäklenmeýär.

2. Ylalaşýan Döwlet tarapyndan 1-nji bölüme laýyklykda alynan islendik maglumat, edil şeýle hem şu Döwletiň içerki kanunçylygyna laýyklykda alynan maglumat ýaly gizlin hasaplanýar we ony diňe 1-nji bölümde gürrüňi gidýän salgytlara degişlilikde baha bermek, olary toplamak, salgytlar bilen baglylykda iş gozgamak, jogapkärçilige çekmek, arza-şikayatlara seretmek, ýa-da ýokarda agzalyp geçilenlere degişlilikde gözegçilik etmek işlerini ýerine ýetirýän adamlara ýa bolmasa ygtyýarly edaralara (şol sanda kazyýetlere we dolandyryş edaralara) bermek bolýar. Şeýle taraplar ýa-da edaralar şu maglumatlary diňe görkezilen maksatlar üçin ulanmalydyrlar. Olar şu maglumatlary açyk kazyýet mejlisiniň barşynda ýa-da kazyýet çözgütlerinde aýan edip bilerler. Ýokarda görkezilenlere garamazdan, Ylalaşýan Döwletiň eline düşen şular ýaly maglumaty iki Döwletiň hem kanunlary esasynda şulara meňzeş başga maksatlar üçin hem ulanmak bolar we maglumaty berýän Döwletiň ygtyýarly edarasy maglumatyň hut şular ýaly maksat bilen ulanylmagyna rugsat berýär.

3. Hiç bir halatda 1-nji we 2-nji bölümüň düzgünleri Ylalaşýan Döwletlere aşakdaky borçnamalary girizýär diýip düşünilmeli däldir:

a) ol ýa-da beýleki Ylalaşýan Döwletiň kanunçylygyna ýa-da administratiw iş usulyna ters gelyän administratiw çärelerini geçirmek;

b) ol ýa-da beýleki Ylalaşýan Döwletiň kanunçylygy boýunça ýa-da adaty administratiw iş usulynyň barşynda alyp bolmaýan maglumatlary bermek;

ç) söwda, telekeçilik, senagat, täjirçilik ýa-da hünär syryny, ýa bolmasa söwda amalyňy aýan etjek maglumatlary, ýa-da aýan edilmesi döwletiň syýasatyna çapraz gelip biljek maglumaty bermek.

4. Eger maglumat Ylalaşýan Döwletleriň biri tarapyndan şu madda laýyklykda soralyň bolsa, onda Ylalaşýan Döwletleriň beýlekisi soralyň maglumaty toplamakda gerek çärelerinden peýdalanar hatda, eger şol beýleki Ylalaşýan Döwletiň salgyt maksatlary üçin şeýle maglumata gaty bir mätäçlik duýmaýanda hem. Mundan öň gelen sözlemde beýan edilen borçnama 3-nji bölümde agzalyp geçilen çäklendirmelere sezewar bolýar, emma hiç bir halatda şeýle çäklendirmelere Ylalaşýan Döwletiň içinde şular ýaly maglumata asla gyzyklanma bildirilmeyär diýip diňe şu sebäpli oňa gerek maglumatyny tapyp bermekden boýun gaçyrmaga ýol berýär diýip düşünmeli däldir.

5. Hiç bir halatda 3-nji bölümiň düzgünleri maglumatlaryň bank, beýleki maliýe edarasy, nominal paýdar, ýa bolmasa ynanylan tarap bolup durýan şahsy tarap tarapyndan eýeçilik edilýändigini sebäpli, ýa bolmasa şol gyzyklanma bildirilýän maglumatyň tarapyň eýeçilik bähbitlerine degişlidigi sebäpli, Ylalaşýan Döwlete maglumatlary bermekden boýun gaçyrmaga rugsat berýär diýip düşündirilmeli däldir.

### **25-nji madda**

#### **Diplomatik wekilhanalaryň we konsullyk edaralaryň işgärleri**

Şu Konwensiýanyň hiç bir düzgüni diplomatik wekilhanalaryň we konsullyk edaralaryň işgärleriniň halkara hukugynyň umumy kadalarynyň ýa-da ýörite ylalaşyklaryň düzgünleriniň çäginde berlen salgyt ýenilliklerine täsirini ýetirmeyär.

### **26-njy madda**

#### **Güýje girmegi**

1. Ylalaşýan Döwletleriň her biri Döwletleriň beýlekisine şu Konwensiýanyň güýje girmegi üçin kanunçylyk boýunça zerur bolan işleriň tamamlanandygy barada habarnama diplomatik ýollar arkaly iberýär. Şu Konwensiýa şeýle habarnamalaryň soňkysynyň iberilen senesinden başlap güýje girýär we şunuň ýaly hereket eder:

a) Türkmenistanda:



(i) çeşmesinden alynýan salgytlar babatda - Konwensiýa güýje giren ýylyndan soňky senenama ýylynyň ýanwar aýynyň birinde ýa-da şondan soň tölenilýän jemi girdejiler babatda;

(ii) girdejlere salynýan beýleki salgytlar babatda - Konwensiýa güýje giren ýylyndan soňky ýylynyň ýanwar aýynyň birinde ýa-da şondan soň başlanýan salgyt salynýan döwürler babatda;

b) Birleşen Patyşalygynda:

(i) çeşmesinden alynýan salgytlar babatda - Konwensiýa güýje giren ýylyndan soňky senenama ýylynyň ýanwar aýynyň birinde ýa-da şondan soň tölenilýän jemi girdejiler babatda;

(ii) girdejiden alynýan salgyt we maýanyň artmagyndan alynýan girdejiler üçin salgyt babatda - Konwensiýa güýje giren senesinden soňky ýylynyň aprel aýynyň altysyna ýa-da şondan soň başlanýan islendik salgyt salma ýyly babatda;

(iii) korporasiýalaryň salgydy babatda - Konwensiýa güýje giren senesinden soňky ýylynyň aprel aýynyň birine ýa-da şondan soň başlanýan islendik maliýe ýyly babatda.

2. Şu maddanyň düzgünlerine garamazdan, şu Konwensiýanyň güýje giren senesinden başlap, meseläniň degişli bolan salgyt ýylyna ýa-da salgyt salynýan döwrüne garamazdan, 23-nji maddanyň (Özara ylalaşmagyň amaly) we 24-nji maddanyň (Maglumatlary alyşmak) düzgünleri hereket edip başlar.

3. 1974-nji ýylyň 3-nji maýynda Londonda gol çekişilen, Sowet Sosialistik Respublikalar Soýuzynyň Hökümeti bilen Beýik Britaniýanyň we Demirgazyk Irlandiýanyň Birleşen Patyşalygynyň Hökümetiniň arasynda howa gatnawlary kärhanalaryna we olaryň işgärlerine iki gezek salgyt salynmagyny aradan aýyrmak hakyndaky Konwensiýa hem-de 1985-nji ýylyň 31-nji iýulynda Londonda gol çekişilen, Sowet Sosialistik Respublikalar Soýuzynyň Hökümeti bilen Beýik Britaniýanyň we Demirgazyk Irlandiýanyň Birleşen Patyşalygynyň Hökümetiniň arasynda girdejiler we maýanyň artmagyndan alynýan girdejiler üçin salgytlar babatda iki gezek salgyt salynmagyny aradan aýyrmak hakyndaky Konwensiýa (1985-nji ýylyň Konwensiýasy), şu maddanyň 1-nji bölüminiň düzgünlerine laýyklykda degişli salgyt babatynda şu Konwensiýanyň hereket edip başlan senesinden başlap, islendik salgyda degişlilikde hereket etmegini bes edýär.

4. 1-nji we 3-nji bölümleriň düzgünlerine garamazdan, 1985-nji ýylyň Konwensiýasynyň 15-nji maddasyna laýyklykda ýeňilliklere mynasyp bolan şahsy tarap, şu Konwensiýanyň güýje girýän döwründe, 1985-nji ýylyň Konwensiýasy güýçde galan ýaly, şeýle ýeňilliklere mynasyp bolmagyny dowam eder.

### **27-nji madda** **Hereketiniň bes edilmegi**

Şu Konwensiýa Ýlalaşýan Döwletleriň biri tarapyndan bes edilýänçä, güýjünde galýar. Ýlalaşýan Döwletleriň her biri şu Konwensiýanyň güýje giren senesinden baş ýyl geçenden soň başlap, her bir senenama ýyl gutarmazdan öň azyndan alty aý öňünden Konwensiýanyň hereketini bes etmek hakyndaky habarnamany diplomatik ýollar arkaly iberip, şu Konwensiýanyň hereketini bes edip biler. Şeýle halatda, şu Konwensiýa öz güýjüni ýitirer:

a) Türkmenistanda:

(i) çeşmesinden alynýan salgytlar babatda - habarnama iberilen seneden soňky senenama ýylynyň ýanwar aýynyň birinde ýa-da şondan soň tölenilýän jemi girdejiler babatda;

(ii) girdejiilere salynýan beýleki salgytlar babatda - habarnama iberilen seneden soňky ýylynyň ýanwar aýynyň birinde ýa-da şondan soň başlanýan salgyt salynýan döwürler babatda;

b) Birleşen Patyşalygynda:

(i) çeşmesinden alynýan salgytlar babatda - habarnama iberilen seneden soňky senenama ýylynyň ýanwar aýynyň birinde ýa-da şondan soň tölenilýän jemi girdejiler babatda;

(ii) girdejiden alynýan salgyt we maýanyň artmagyndan alynýan girdejiler üçin salgyt babatda - habarnama iberilen seneden soňky ýylynyň aprel aýynyň altysyna ýa-da şondan soň başlanýan islendik salgyt salma ýyly babatda;

(iii) korporasiýalaryň salgydy babatda - habarnama iberilen seneden soňky ýylynyň aprel aýynyň birine ýa-da şondan soň başlanýan islendik maliýe ýyly babatda.

MUÑA GÜWÄ GEÇMEK HÖKMÜNDE, degişli derejede ygtyýarly edilen şu aşakda gol goýan taraplar, şu Konwensiýa gol çekdiler.

2016-njy ýylyň «9» iýunynda Aşgabat şäherinde türkmen we iňlis dillerinde iki asyl nusgada amal edildi we ýazgylaryň ikisiniň hem deň güýji bardyr.

**Türkmenistanyň  
Hökümetiniň adyndan**

**Beýik Britaniýanyň we Demirgazyk  
Irlandiýanyň Birleşen Patyşalygynyň  
Hökümetiniň adyndan**

KONWENSIÝA 19.12.2016 YYLDA GÜÝJE GIREN

## **CONVENTION**

**between the Government of Turkmenistan and the Government of the United Kingdom of Great Britain and Northern Ireland for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital gains**

The Government of Turkmenistan and the Government of the United Kingdom of Great Britain and Northern Ireland;

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 gains;

have agreed as follows:

### **ARTICLE 1**

#### **Persons covered**

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 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, or on elements of income, including taxes on gains from the alienation of movable or immovable property, taxes on the total amount of wages or salaries paid by enterprises, as well as taxes on capital appreciation.

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

- a) in Turkmenistan:
  - i) the tax on profits (income) of juridical persons;
  - ii) the tax on income of individuals;(hereinafter referred to as "Turkmen tax");

- b) in the United Kingdom:
  - i) the income tax;
  - ii) the corporation tax; and
  - iii) the capital gains tax;(hereinafter referred to as “United Kingdom tax”).

4. The Convention shall apply also to any identical or substantially similar taxes that are imposed after the date of signature of the Convention 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 that have been made in their taxation laws.

### **ARTICLE 3**

#### **General Definitions**

1. For the purposes of this Convention, unless the context otherwise requires:

- a) the term “Turkmenistan” means the territory of Turkmenistan comprised within its land borders together with the maritime zones (including both marine and submarine zones) over which Turkmenistan exercises sovereign or jurisdictional rights under international law;
- b) the term “United Kingdom” means Great Britain and Northern Ireland, including any area outside the territorial sea of the United Kingdom designated under its laws concerning the Continental Shelf and in accordance with international law as an area within which the rights of the United Kingdom with respect to the sea bed and subsoil and their natural resources may be exercised;
- c) the terms “a Contracting State” and “the other Contracting State” mean Turkmenistan or the United Kingdom, 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 term “enterprise” applies to the carrying on of any business;

- 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 or aircraft, except when the ship or aircraft is operated solely between places in a Contracting State of which the enterprise that operates the ship or aircraft is not a resident;
- i) the term “competent authority” means:
  - (i) in Turkmenistan, the Ministry of Finance and the Main State Tax Service or their authorised representative;
  - (ii) in the United Kingdom, the Commissioners for Her Majesty’s Revenue and Customs or their authorised representative;
- j) the term “national” means:
  - (i) in relation to Turkmenistan any individual possessing the nationality or citizenship of Turkmenistan; and any legal person, partnership or association deriving its status as such from the laws in force in Turkmenistan;
  - (ii) in relation to the United Kingdom, any British citizen, or any British subject not possessing the citizenship of any other Commonwealth country or territory, provided he has the right of abode in the United Kingdom; and any legal person, partnership or association deriving its status as such from the laws in force in the United Kingdom;
- k) the term “business” includes the performance of professional services and of other activities of an independent character.
- l) the term “pension scheme” means any scheme or other arrangement established in a Contracting State which:
  - (i) is generally exempt from income taxation in that State; and
  - (ii) operates to administer or provide pension or retirement benefits or to earn income for the benefit of one or more such arrangements.

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 purposes of the taxes to which this Convention 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 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 incorporation or any other criterion of a similar nature, and also includes that State and any administrative subdivision or local authority thereof. This term, however, does not include any person who is liable to tax in that State in respect only of income or capital gains from sources in that State or capital situated therein.

2. The term "resident of a Contracting State" includes:

- a) a pension scheme established in that State; and
- b) an organisation that is established and is operated exclusively for religious, charitable, scientific, cultural, or educational purposes (or for more than one of those purposes) and that is a resident of that State according to its laws, notwithstanding that all or part of its income or gains may be exempt from tax under the domestic law of that State.

3. Where by reason of the provisions of paragraph 1 an individual is a resident of both Contracting States, then his status shall be determined as follows:

- a) he shall be deemed to be a resident only of the State in which he has a permanent home available to him; if he has a permanent home available to him in both States, he shall be deemed to be a resident only of the State with which his personal and economic relations are closer (centre of vital interests);

- b) if the State in which he has his centre of vital interests cannot be determined, or if he does not have a permanent home available to him in either State, he shall be deemed to be a resident only of the State in which he has an habitual abode;
- c) if he has an habitual abode in both States or in neither of them, he shall be deemed to be a resident only of the State of which he is a national;
- d) if he is a national of both States or of neither of them, the competent authorities of the Contracting States shall settle the question by mutual agreement.

4. Where by reason of the provisions of paragraph 1 a person other than an individual is a resident of both Contracting States, then the competent authorities of the Contracting States shall endeavour to determine by mutual agreement the Contracting State of which that person shall be deemed to be a resident for the purposes of this Convention. In the absence of a mutual agreement by the competent authorities of the Contracting States, the person shall not be considered a resident of either Contracting State for the purposes of claiming any benefits provided by the Convention, except those provided by Articles 21, 22 and 23.

## **ARTICLE 5**

### **Permanent establishment**

1. For the purposes of this Convention, the term “permanent establishment” means a fixed place of business through which the business of an enterprise is wholly or partly carried on.

2. The term “permanent establishment” includes especially:
- a) a place of management;
  - b) a branch;
  - c) an office;
  - d) a factory;
  - e) a workshop; and
  - f) a mine, an oil or gas well, a quarry or any other place of exploration, extraction and development of natural resources.



3. A building site or construction or installation project constitutes a permanent establishment only if it lasts more than twelve months.

4. Notwithstanding the preceding provisions of this Article, the term "permanent establishment" shall be deemed not to include:

- a) the use of facilities solely for the purpose of storage, display or delivery of goods or merchandise belonging to the enterprise;
- b) the maintenance of a stock of goods or merchandise belonging to the enterprise solely for the purpose of storage, display or delivery;
- c) the maintenance of a stock of goods or merchandise belonging to the enterprise solely for the purpose of processing by another enterprise;
- d) the maintenance of a fixed place of business solely for the purpose of purchasing goods or merchandise, or of collecting information, for the enterprise;
- e) the maintenance of a fixed place of business solely for the purpose of carrying on, for the enterprise, any other activity of a preparatory or auxiliary character;
- f) the maintenance of a fixed place of business solely for any combination of activities mentioned in sub-paragraphs a) to e), provided that the overall activity of the fixed place of business resulting from this combination is of a preparatory or auxiliary character.

5. Notwithstanding the provisions of paragraphs 1 and 2, where a person - other than an agent of an independent status to whom paragraph 6 applies - is acting on behalf of an enterprise and has, and habitually exercises, in a Contracting State an authority to conclude contracts on behalf of the enterprise, that enterprise shall be deemed to have a permanent establishment in that State in respect of any activities which that person undertakes for the enterprise, unless the activities of such person are limited to those mentioned in paragraph 4 which, if exercised through a fixed place of business, would not make this fixed place of business a permanent establishment under the provisions of that paragraph.

6. An enterprise shall not be deemed to have a permanent establishment in a Contracting State merely because it carries on business in that State through a broker, general commission agent or

any other agent of an independent status, provided that such persons are acting in the ordinary course of their business.

7. The fact that a company which is a resident of a Contracting State controls or is controlled by a company which is a resident of the other Contracting State, or which carries on business in that other State (whether through a permanent establishment or otherwise), shall not of itself constitute either company a permanent establishment of the other.

## **ARTICLE 6**

### **Income from immovable property**

1. Income derived by a resident of a Contracting State from immovable property (including income from agriculture or forestry) situated in the other Contracting State may be taxed in that other State.

2. The term "immovable property" shall have the meaning which it has under the law of the Contracting State in which the property in question is situated. The term shall in any case include property accessory to immovable property, livestock and equipment used in agriculture and forestry, rights to which the provisions of general law respecting landed property apply, usufruct of immovable property and rights to variable or fixed payments as consideration for the working of, or the right to work, mineral deposits, sources and other natural resources; ships and aircraft shall not be regarded as immovable property.

3. The provisions of paragraph 1 shall apply to income derived from the direct use, letting, or use in any other form of immovable property.

4. The provisions of paragraphs 1 and 3 shall also apply to the income from immovable property of an enterprise.

## **ARTICLE 7**

### **Business profits**

1. The profits of an enterprise of a Contracting State shall be taxable only in that State unless the enterprise carries on business in the other Contracting State through a permanent establishment situated therein. If the enterprise carries on business as aforesaid, the profits of the enterprise may be taxed in the other State but only so much of them as is attributable to that permanent establishment.

2. Subject to the provisions of paragraph 3, where an enterprise of a Contracting State carries on business in the other Contracting State through a permanent establishment situated therein, there shall in each Contracting State be attributed to that permanent establishment the profits which it might be expected to make if it were a distinct and separate enterprise engaged in the same or similar activities under the same or similar conditions and dealing wholly independently with the enterprise of which it is a permanent establishment.

3. In determining the profits of a permanent establishment, there shall be allowed as deductions expenses which are incurred for the purposes of the permanent establishment, including executive and general administrative expenses so incurred, whether in the State in which the permanent establishment is situated or elsewhere.

4. No profits shall be attributed to a permanent establishment by reason of the mere purchase by that permanent establishment of goods or merchandise for the enterprise.

5. For the purposes of the preceding paragraphs, the profits to be attributed to the permanent establishment shall be determined by the same method year by year unless there is good and sufficient reason to the contrary.

6. Where profits include items of income or capital gains which are dealt with separately in other Articles of this Convention, then the provisions of those Articles shall not be affected by the provisions of this Article.

## **ARTICLE 8**

### **Shipping and Air Transport**

1. Profits of an enterprise of a Contracting State from the operation of ships or aircraft in international traffic shall be taxable only in that State.

2. For the purposes of this Article, profits from the operation of ships or aircraft in international traffic include:

- a) profits from the rental on a bareboat basis of ships or aircraft; and
- b) profits from the use, maintenance or rental of containers (including trailers and related equipment for the transport of containers) used for the transport of goods or merchandise;

where such rental or such use, maintenance or rental, as the case may be, is incidental to the operation of ships or aircraft in international traffic.

3. The provisions of paragraph 1 shall also apply to profits from the participation in a pool, a joint business or an international operating agency.

## **ARTICLE 9**

### **Associated Enterprises**

1. Where
  - a) an enterprise of a Contracting State participates directly or indirectly in the management, control or capital of an enterprise of the other Contracting State, or
  - b) the same persons participate directly or indirectly in the management, control or capital of an enterprise of a Contracting State and an enterprise of the other Contracting State,

and in either case conditions are made or imposed between the two enterprises in their commercial or financial relations which differ from those which would be made between independent enterprises, then any profits which would, but for those conditions, have accrued to one of the enterprises, but, by reason of those conditions, have not so accrued, may be included in the profits of that enterprise and taxed accordingly.

2. Where a Contracting State includes in the profits of an enterprise of that State – and taxes accordingly – profits on which an enterprise of the other Contracting State has been charged to tax in that other State and the profits so included are profits which would have accrued to the enterprise of the first-mentioned State if the conditions made between the two enterprises had been those which would have been made between independent enterprises, then that other State shall make an appropriate adjustment to the amount of the tax charged therein on those profits. In determining such adjustment, due regard shall be had to the other provisions of this Convention and the competent authorities of the Contracting States shall if necessary consult each other.

## **ARTICLE 10**

### **Dividends**

1. Dividends paid by a company which is a resident of a Contracting State to a resident of the other Contracting State may be taxed in that other State.

2. However, such dividends may also be taxed in the Contracting State of which the company paying the dividends is a resident and according to the laws of that State, but if the recipient is the beneficial owner of the dividends the tax so charged shall not exceed:

a) 5 per cent of the gross amount of the dividends if the beneficial owner is a company (other than a partnership) which holds directly or indirectly at least 25 per cent of the capital of the company paying the dividends;

b) 15 per cent of the gross amount of the dividends in all other cases.

The competent authorities of the Contracting States shall by mutual agreement settle the mode of application of these limitations.

This paragraph shall not affect the taxation of the company in respect of the profits out of which the dividends are paid.

3. The term "dividends" as used in this Article means income from shares, "jouissance" shares or "jouissance" rights, mining shares, founders' shares or other rights, not being debt-claims, participating in profits, as well as any other item which is subjected to the same taxation treatment as income from shares by the laws of the State of which the company making the distribution is a resident.

4. The provisions of paragraphs 1 and 2 shall not apply if the beneficial owner of the dividends, being a resident of a Contracting State, carries on business in the other Contracting State of which the company paying the dividends is a resident through a permanent establishment situated therein and the holding in respect of which the dividends are paid is effectively connected with such permanent establishment. In such case the provisions of Article 7 shall apply.

5. Where a company which is a resident of a Contracting State derives profits or income from the other Contracting State, that other State may not impose any tax on the dividends paid by the company, except insofar as such dividends are paid to a resident of that other State or insofar as the holding in respect of which the dividends are

paid is effectively connected with a permanent establishment situated in that other State, nor subject the company's undistributed profits to a tax on undistributed profits, even if the dividends paid or the undistributed profits consist wholly or partly of profits or income arising in that other State.

6. No relief shall be available under this Article if it was the main purpose or one of the main purposes of any person concerned with the creation or assignment of the shares or other rights in respect of which the dividend is paid to take advantage of this Article by means of that creation or assignment.

## **ARTICLE 11**

### **Interest**

1. Interest arising in a Contracting State and paid to a resident of the other Contracting State may be taxed in that other State.

2. However, such interest may also be taxed in the Contracting State in which it arises and according to the laws of that State, but if the beneficial owner of the interest is a resident of the other Contracting State, the tax so charged shall not exceed 10 per cent of the gross amount of the interest. The competent authorities of the Contracting States shall by mutual agreement settle the mode of application of this limitation.

3. Notwithstanding the provisions of paragraph 2, interest arising in:

a) Turkmenistan and beneficially owned by the Government of the United Kingdom or the Bank of England shall be exempt from Turkmen tax;

b) the United Kingdom and beneficially owned by the Government of Turkmenistan or the Central Bank of Turkmenistan shall be exempt from United Kingdom tax.

4. The term "interest" as used in this Article means income from debt-claims of every kind, whether or not secured by mortgage and whether or not carrying a right to participate in the debtor's profits, and in particular, income from government securities and income from bonds or debentures. The term shall not include any item which is treated as a dividend under the provisions of Article 10. Penalty charges for late payment shall not be regarded as interest for the purpose of this Article.

5. The provisions of paragraphs 2 and 3 shall not apply if the beneficial owner of the interest, being a resident of a Contracting State, carries on business in the other Contracting State in which the interest arises through a permanent establishment situated therein and the debt-claim in respect of which the interest is paid is effectively connected with such permanent establishment. In such case the provisions of Article 7 shall apply.

6. Interest shall be deemed to arise in a Contracting State when the payer is a resident of that State. Where, however, the person paying the interest, whether he is a resident of a Contracting State or not, has in a Contracting State a permanent establishment in connection with which the indebtedness on which the interest is paid was incurred, and such interest is borne by such permanent establishment, then such interest shall be deemed to arise in the State in which the permanent establishment is situated.

7. Where, by reason of a special relationship between the payer and the beneficial owner or between both of them and some other person, the amount of the interest paid exceeds, for whatever reason, the amount which would have been agreed upon by the payer and the beneficial owner in the absence of such relationship, the provisions of this Article shall apply only to the last-mentioned amount. In such case, the excess part of the payments shall remain taxable according to the laws of each Contracting State, due regard being had to the other provisions of this Convention.

8. No relief shall be available under this Article if it was the main purpose or one of the main purposes of any person concerned with the creation or assignment of the debt-claim in respect of which the interest is paid to take advantage of this Article by means of that creation or assignment.

## **ARTICLE 12**

### **Royalties**

1. Royalties arising in a Contracting State and paid to a resident of the other Contracting State may be taxed in that other State.

2. However, such royalties may also be taxed in the Contracting State in which it arises and according to the laws of that State, but if the beneficial owner of the royalties is a resident of the other Contracting State, the tax so charged shall not exceed 10 per cent of the gross

amount of the royalties. The competent authorities of the Contracting States shall by mutual agreement settle the mode of application of this limitation.

3. The term "royalties" as used in this Article means payments of any kind received as a consideration for the use of, or the right to use, any copyright of literary, artistic or scientific work including cinematograph films, any patent, trade mark, design or model, plan, secret formula or process, or for information (know-how) concerning industrial, commercial or scientific experience.

4. The provisions of paragraph 1 shall not apply if the beneficial owner of the royalties, being a resident of a Contracting State, carries on business in the other Contracting State in which the royalties arise through a permanent establishment situated therein and the right or property in respect of which the royalties are paid is effectively connected with such permanent establishment. In such case the provisions of Article 7 shall apply.

5. Royalties shall be deemed to arise in a Contracting State when the payer is a resident of that State. Where, however, the person paying the royalties, whether he is a resident of a Contracting State or not, has in a Contracting State a permanent establishment in connection with which the liability to pay the royalties was incurred, and such royalties are borne by such permanent establishment, then such royalties shall be deemed to arise in the Contracting State in which the permanent establishment is situated.

6. Where, by reason of a special relationship between the payer and the beneficial owner or between both of them and some other person, the amount of the royalties paid exceeds, for whatever reason, the amount which would have been agreed upon by the payer and the beneficial owner in the absence of such relationship, the provisions of this Article shall apply only to the last-mentioned amount. In such case, the excess part of the payments shall remain taxable according to the laws of each Contracting State, due regard being had to the other provisions of this Convention.

7. No relief shall be available under this Article if it was the main purpose or one of the main purposes of any person concerned with the creation or assignment of the rights in respect of which the royalties are paid to take advantage of this Article by means of that creation or assignment.



## **ARTICLE 13**

### **Capital gains**

1. Gains derived by a resident of a Contracting State from the alienation of immovable property referred to in Article 6 and situated in the other Contracting State may be taxed in that other State.

2. Gains derived by a resident of a Contracting State from the alienation of shares, other than shares in which there is substantial and regular trading on a Stock Exchange, or comparable interests, deriving more than 50 per cent of their value directly or indirectly from immovable property situated in the other Contracting State may be taxed in that other State.

3. Gains from the alienation of movable property forming part of the business property of a permanent establishment which an enterprise of a Contracting State has in the other Contracting State, including such gains from the alienation of such a permanent establishment (alone or with the whole enterprise), may be taxed in that other State.

4. Gains derived by a resident of a Contracting State from the alienation of ships or aircraft operated in international traffic by an enterprise of that State or movable property pertaining to the operation of such ships or aircraft, shall be taxable only in that State.

5. Gains from the alienation of any property other than that referred to in paragraphs 1, 2, 3 and 4 shall be taxable only in the Contracting State of which the alienator is a resident.

## **ARTICLE 14**

### **Income from Employment**

1. Subject to the provisions of Articles 15, 17, and 18, salaries, wages and other similar remuneration derived by a resident of a Contracting State in respect of an employment shall be taxable only in that State unless the employment is exercised in the other Contracting State. If the employment is so exercised, such remuneration as is derived therefrom may be taxed in that other State.

2. Notwithstanding the provisions of paragraph 1, remuneration derived by a resident of a Contracting State in respect of an employment exercised in the other Contracting State shall be taxable only in the first-mentioned State if:

- a) the recipient is present in the other State for a period or periods not exceeding in the aggregate 183 days in any twelve month period commencing or ending in the fiscal year concerned; and
- b) the remuneration is paid by, or on behalf of, an employer who is not a resident of the other State; and
- c) the remuneration is not borne by a permanent establishment which the employer has in the other State.

3. Notwithstanding the preceding provisions of this Article, remuneration derived by a resident of a Contracting State in respect of an employment exercised aboard a ship or aircraft operated in international traffic shall be taxable only in that State.

### **ARTICLE 15** **Directors' Fees**

Directors' fees and other similar payments derived by a resident of a Contracting State in his capacity as a member of the board of directors of a company which is a resident of the other Contracting State may be taxed in that other State.

### **ARTICLE 16** **Artistes and Sportsmen**

1. Notwithstanding the provisions of Articles 7 and 14, income derived by a resident of a Contracting State as an entertainer, such as a theatre, motion picture, radio or television artiste, or a musician, or as a sportsman, from his personal activities as such exercised in the other Contracting State, may be taxed in that other State.

2. Where income in respect of personal activities exercised by an entertainer or a sportsman in his capacity as such accrues not to the entertainer or sportsman himself but to another person, that income may, notwithstanding the provisions of Articles 7 and 14, be taxed in the Contracting State in which the activities of the entertainer or sportsman are exercised.

## **ARTICLE 17**

### **Pensions**

1. Subject to the provisions of paragraph 2 of Article 18, pensions and other similar remuneration paid to a resident of a Contracting State, shall be taxable only in that State.

2. Notwithstanding the provisions of paragraph 1, a lump sum payment derived from a pension scheme established in a Contracting State and beneficially owned by a resident of the other Contracting State shall be taxable only in the first-mentioned State.

## **ARTICLE 18**

### **Government service**

1. a) Salaries, wages and other similar remuneration paid by a Contracting State or an administrative subdivision or a local authority thereof to an individual in respect of services rendered to that State or subdivision or authority shall be taxable only in that State.

b) However, such salaries, wages and other similar remuneration shall be taxable only in the other Contracting State if the services are rendered in that State and the individual is a resident of that State who:

(i) is a national of that State; or

(ii) did not become a resident of that State solely for the purpose of rendering the services;

and is subject to tax in that State on such salaries, wages and other similar remuneration.

2. a) Notwithstanding the provisions of paragraph 1, pensions and other similar remuneration paid by, or out of funds created by, a Contracting State or an administrative subdivision or a local authority thereof to an individual in respect of services rendered to that State or subdivision or authority shall be taxable only in that State.

b) However, such pensions and other similar remuneration shall be taxable only in the other Contracting State if the individual is a resident of, and a national of, that State.

3. The provisions of Articles 14, 15, 16 and 17 shall apply to salaries, wages, pensions, and other similar remuneration in respect of services rendered in connection with a business carried on by a Contracting State or an administrative subdivision or a local authority thereof.

## **ARTICLE 19**

### **Students**

Payments which a student or business apprentice who is or was immediately before visiting a Contracting State a resident of the other Contracting State and who is present in the first-mentioned State solely for the purpose of his education or training receives for the purpose of his maintenance, education or training shall not be taxed in that State, provided that such payments arise from sources outside that State.

## **ARTICLE 20**

### **Other Income**

1. Items of income beneficially owned by a resident of a Contracting State, wherever arising, not dealt with in the foregoing Articles of this Convention shall be taxable only in that State.

2. Notwithstanding the provisions of paragraph 1, where an amount of income is paid to a resident of a Contracting State out of income received by trustees or personal representatives administering the estates of deceased persons and those trustees or personal representatives are residents of the other Contracting State, that amount shall be treated as arising from the same sources, and in the same proportions, as the income received by the trustees or personal representatives out of which that amount is paid.

Any tax paid by the trustees or personal representatives in respect of the income paid to the beneficiary shall be treated as if it had been paid by the beneficiary.

3. The provisions of paragraph 1 shall not apply to income, other than income from immovable property as defined in paragraph 2 of Article 6, if the beneficial owner of such income, being a resident of a Contracting State, carries on business in the other Contracting State through a permanent establishment situated therein and the right or property in respect of which the income is paid is effectively connected with such permanent establishment. In such case the provisions of Article 7 shall apply.

4. Where, by reason of a special relationship between the resident referred to in paragraph 1 and some other person, or between both of them and some third person, the amount of the income referred to in that paragraph exceeds the amount (if any) which would have been

agreed upon between them in the absence of such a relationship, the provisions of this Article shall apply only to the last-mentioned amount. In such a case, the excess part of the income shall remain taxable according to the laws of each Contracting State, due regard being had to the other applicable provisions of this Convention.

5. No relief shall be available under this Article if it was the main purpose or one of the main purposes of any person concerned with the creation or assignment of the rights in respect of which the income is paid to take advantage of this Article by means of that creation or assignment.

## **ARTICLE 21**

### **Elimination of Double Taxation**

1. Where a resident of Turkmenistan derives income, profits or gains which, in accordance with the provisions of this Convention, may be taxed in the United Kingdom, Turkmenistan shall allow as a deduction from the tax on the income, profits or gains of that resident, an amount equal to the tax paid in the United Kingdom. Such deduction shall not, however, exceed that part of the tax, as computed before the deduction is given, which is attributable to the income, profits or gains which may be taxed in the United Kingdom.

2. Subject to the provisions of the law of the United Kingdom regarding the allowance as a credit against United Kingdom tax of tax payable in a territory outside the United Kingdom or, as the case may be, regarding the exemption from United Kingdom tax of a dividend arising in a territory outside the United Kingdom or of the profits of a permanent establishment situated in a territory outside the United Kingdom (which shall not affect the general principle hereof):

- a) Turkmen tax payable under the laws of Turkmenistan and in accordance with this Convention, whether directly or by deduction, on profits, income or chargeable gains from sources within Turkmenistan (excluding in the case of a dividend tax payable in respect of the profits out of which the dividend is paid) shall be allowed as a credit against any United Kingdom tax computed by reference to the same profits, income or chargeable gains by reference to which the Turkmen tax is computed;

- b) a dividend which is paid by a company which is a resident of Turkmenistan to a company which is a resident of the United Kingdom shall be exempted from United Kingdom tax, when the conditions for exemption under the law of the United Kingdom are met;
- c) the profits of a permanent establishment in Turkmenistan of a company which is a resident of the United Kingdom shall be exempted from United Kingdom tax when the exemption is applicable and the conditions for exemption under the law of the United Kingdom are met;
- d) in the case of a dividend not exempted from tax under subparagraph b) above which is paid by a company which is a resident of Turkmenistan to a company which is a resident of the United Kingdom and which controls directly or indirectly at least 10 per cent of the voting power in the company paying the dividend, the credit mentioned in subparagraph a) above shall also take into account the Turkmen tax payable by the company in respect of its profits out of which such dividend is paid.

3. For the purposes of paragraph 2, profits, income and gains owned by a resident of a Contracting State which may be taxed in the other Contracting State in accordance with this Convention shall be deemed to arise from sources in that other State.

## **ARTICLE 22**

### **Non-Discrimination**

1. Nationals of a Contracting State shall not be subjected in the other Contracting State to any taxation or any requirement connected therewith which is other or more burdensome than the taxation and connected requirements to which nationals of that other State in the same circumstances, in particular with respect to residence, are or may be subjected.

2. The taxation on a permanent establishment which an enterprise of a Contracting State has in the other Contracting State shall not be less favourably levied in that other State than the taxation levied on enterprises of that other State carrying on the same activities.

3. Except where the provisions of paragraph 1 of Article 9, paragraph 7 or 8 of Article 11, paragraph 6 or 7 of Article 12, or paragraph 4 or 5 of Article 20 apply, interest, royalties and other disbursements paid by an enterprise of a Contracting State to a resident of the other Contracting State shall, for the purpose of determining the taxable profits of such enterprise, be deductible under the same conditions as if they had been paid to a resident of the first-mentioned State.

4. Enterprises of a Contracting State, the capital of which is wholly or partly owned or controlled, directly or indirectly, by one or more residents of the other Contracting State, shall not be subjected in the first-mentioned State to any taxation or any requirement connected therewith which is other or more burdensome than the taxation and connected requirements to which other similar enterprises of the first-mentioned State are or may be subjected.

5. Nothing contained in this Article shall be construed as obliging either Contracting State to grant to individuals not resident in that State any of the personal allowances, reliefs and reductions for tax purposes which are granted to individuals so resident or to its nationals.

### **ARTICLE 23**

#### **Mutual Agreement Procedure**

1. Where a person considers that the actions of one or both of the Contracting States result or will result for him in taxation not in accordance with the provisions of this Convention, he may, irrespective of the remedies provided by the domestic law of those States, present his case to the competent authority of the Contracting State of which he is a resident or, if his case comes under paragraph 1 of Article 22, to that of the Contracting State of which he is a national. The case must be presented within three years from the first notification of the action resulting in taxation not in accordance with the provisions of the Convention.

2. The competent authority shall endeavour, if the objection appears to it to be justified and if it is not itself able to arrive at a satisfactory solution, to resolve the case by mutual agreement with the competent authority of the other Contracting State, with a view to the avoidance of taxation which is not in accordance with this Convention. Any agreement reached shall be implemented notwithstanding any time

limits or other procedural limitations in the domestic law of the Contracting States.

3. The competent authorities of the Contracting States shall endeavour to resolve by mutual agreement any difficulties or doubts arising as to the interpretation or application of this Convention. They may also consult together for the elimination of double taxation in cases not provided for in the Convention.

4. The competent authorities of the Contracting States may communicate with each other directly for the purpose of reaching an agreement in the sense of the preceding paragraphs.

## **ARTICLE 24**

### **Exchange of Information**

1. The competent authorities of the Contracting States shall exchange such information as is foreseeably relevant for carrying out the provisions of this Convention or to the administration or enforcement of the domestic laws of the Contracting States concerning taxes of every kind and description imposed on behalf of the Contracting States, or of their administrative subdivisions or local authorities, insofar as the taxation thereunder is not contrary to the Convention. The exchange of information is not restricted by Articles 1 and 2.

2. Any information received under paragraph 1 by a Contracting State shall be treated as secret in the same manner as information obtained under the domestic laws of that State and shall be disclosed only to persons or authorities (including courts and administrative bodies) concerned with the assessment or collection of, the enforcement or prosecution in respect of, the determination of appeals in relation to, the taxes referred to in paragraph 1, or the oversight of the above. Such persons or authorities shall use the information only for such purposes. They may disclose the information in public court proceedings or in judicial decisions. Notwithstanding the foregoing, information received by a Contracting State may be used for other purposes when such information may be used for such other purposes under the laws of both States and the competent authority of the supplying State authorises such use.



3. In no case shall the provisions of paragraphs 1 and 2 be construed so as to impose on a Contracting State the obligation:

- a) to carry out administrative measures at variance with the laws and administrative practice of that or of the other Contracting State;
- b) to supply information which is not obtainable under the laws or in the normal course of the administration of that or of the other Contracting State;
- c) to supply information which would disclose any trade, business, industrial, commercial or professional secret or trade process, or information the disclosure of which would be contrary to public policy.

4. If information is requested by a Contracting State in accordance with this Article, the other Contracting State shall use its information gathering measures to obtain the requested information, even though that other State may not need such information for its own tax purposes. The obligation contained in the preceding sentence is subject to the limitations of paragraph 3 but in no case shall such limitations be construed to permit a Contracting State to decline to supply information solely because it has no domestic interest in such information.

5. In no case shall the provisions of paragraph 3 be construed to permit a Contracting State to decline to supply information solely because the information is held by a bank, other financial institution, nominee or person acting in an agency or a fiduciary capacity or because it relates to ownership interests in a person.

## **ARTICLE 25**

### **Members of Diplomatic Missions and Consular Posts**

Nothing in this Convention shall affect the fiscal privileges of members of diplomatic missions or consular posts under the general rules of international law or under the provisions of special agreements.

## **ARTICLE 26**

### **Entry Into Force**

1. Each of the Contracting States shall notify the other, through diplomatic channels, of the completion of the procedures required by its

law for the bringing into force of this Convention. This Convention shall enter into force on the date of the later of these notifications and shall thereupon have effect:

- a) in Turkmenistan:
  - (i) with respect to taxes withheld at source, for amounts of income payable on or after the first day of January in the calendar year next following the year in which the Convention enters into force;
  - (ii) with respect to other taxes charged on income of taxable periods beginning on or after the first day of January of the year next following the year in which the Convention enters into force;
- b) in the United Kingdom:
  - (i) with respect to taxes withheld at source, for amounts of income payable on or after the first day of January in the calendar year next following the year in which the Convention enters into force;
  - (ii) with respect to income tax and capital gains tax, for any year of assessment beginning on or after 6th April next following the date on which this Convention enters into force;
  - (iii) with respect to corporation tax, for any financial year beginning on or after 1st April next following the date on which this Convention enters into force.

2. Notwithstanding the provisions of this Article, the provisions of Article 23 (Mutual agreement procedure) and Article 24 (Exchange of information) shall have effect from the date of entry into force of this Convention, without regard to the taxable year or chargeable period to which the matter relates.

3. The Agreement between the Government of the Union of Soviet Socialist Republics and the Government of the United Kingdom of Great Britain and Northern Ireland for the Avoidance of Double Taxation of Air Transport Undertakings and their Employees signed at London on 3rd May 1974 and the Convention between the Government of the Union of Soviet Socialist Republics and the Government of the United Kingdom of Great Britain and Northern Ireland for the Avoidance of Double Taxation with respect to Taxes on Income and Capital Gains signed at London on 31st July 1985 (the 1985 Convention) shall cease to have effect in respect of any tax with effect

from the date upon which this Convention has effect in respect of that tax in accordance with the provisions of paragraph 1 of this Article.

4. Notwithstanding the provisions of paragraphs 1 and 3 an individual who is entitled to the benefits of Article 15 of the 1985 Convention at the time of the entry into force of this Convention shall continue to be entitled to such benefits as if the 1985 Convention had remained in force.

## **ARTICLE 27**

### **Termination**

This Convention shall remain in force until terminated by one of the Contracting States. Either Contracting State may terminate this Convention, through diplomatic channels, by giving notice of termination at least six months before the end of any calendar year beginning after the expiry of five years from the date of entry into force of this Convention. In such event, this Convention shall cease to have effect:

- a) in Turkmenistan:
  - (i) with respect to taxes withheld at source, for amounts of income payable on or after the first day of January in the calendar year next following the date on which the notice is given;
  - (ii) with respect to other taxes charged on income of taxable periods beginning on or after the first day of January of the year next following the date on which the notice is given;
  
- b) in the United Kingdom:
  - (i) with respect to taxes withheld at source, for amounts of income payable on or after the first day of January in the calendar year next following the date on which the notice is given;
  - (ii) with respect to income tax and capital gains tax, for any year of assessment beginning on or after 6th April next following the date on the notice is given;
  - (iii) with respect to corporation tax, for any financial year beginning on or after 1st April next following the date on which the notice is given.

IN WITNESS WHEREOF, the undersigned, being duly authorised thereto, have signed this Convention.

Done in duplicate at Ashgabat 9 of June 2016 in the Turkmen and English languages, both texts being equally authoritative.

**For the Government of  
Turkmenistan**

**For the Government of the  
United Kingdom of Great  
Britain and Northern Ireland**