

TUNISIA - UNITED ARAB EMIRATES

Doc 2005-18044 (14 pgs)

AGREEMENT BETWEEN

THE GOVERNMENT OF THE REPUBLIC .. T.QNI . . NNE AND THE GOVERNMENT OF THE STATE OF UNITED
ARAB EMIRATES THE AVOIDANCE OF DOUBLE TAXATION AND

PREVENTION OF FISCAL EVASION A

WITH RESPECT TO TAXES ON INCOME

(Unofficial translation)

chapter I

Scope of the Convention

Article 1

persons referred

This Convention shall apply to persons who are residents of a Contracting State or Contracting States.

Article 2

taxes Covered

1. This Convention applies to income derived by each Contracting State, political subdivision, its local authorities or local authorities that is the system of perception.

2. Income shall be regarded as income, the income derived on total income, or on elements of income, including taxes on gains from the alienation of movable or immovable property, taxes on the total amounts of wages as well as gains.

3. The existing taxes to which the Convention applies are

(a) as regards the Republic of Tunisia :

the income tax of individuals ;

the tax on the Societas ;

(hereinafter after referred to as " tax Tunisjen ");

(b) in respect of the State of United Arab Emirates:

the Impot income ;

J U N I S I A - N U A R T E D A B E A T M I R E _ S

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the corporation tax ;

(hereinafter after referred to as " tax state UAE ") .

4. Convention shall apply also to any identical or substantially similar taxes which are imposed after the date of signature of la la Convention in addition to existing taxes or replace res . The competent authorities of the Contracting States shall notify any substantial changes made in their respective taxation laws.

chapter II

definitions

Article 3

General definitions

1. The purposes of the present Convention , unless the context otherwise requires different interpretation :

(a) the terms "a Contracting State" and " ! other Contracting State" mean , as the context , the State or the State of Tunisia United Arab States ;

(b) the term "Tunisia " means the territory of Republic of Tunisia and adjacent to the territorial waters of Tunisia on which , in accordance with international law, Tunisia may exercise the rights in the sea, under ground - and marine natural resources ;

(c) the term "State of the United Arab Emirates " means the State of the United Arab Emirates under geographical of the term; All safety mean territories of the State of the UAE which include the territorial waters , the islands on which laws apply

The State of the United Arab Emirates as well as any area situated outside territorial waters over which it exercises , in accordance with international law , its sovereign rights with respect to the drilling ! Resource exploitation on the marine subsoil and adjacent marine resources;

(d) the term "person" includes an individual , a company in any other body of persons under the laws of the Contracting States;

(e) the term " company" means any body corporate or any entity treated as a body corporate for tax purposes;

(f) the terms " enterprise of a Contracting State" and " ! enterprise of the other Contracting State " mean respectively an enterprise carried on by a resident of a Contracting State and an enterprise carried on by a resident of ! other Contracting State ;

(g) the term " national " design all individuals possessing the nationality of a Contracting State and all legal persons , partnerships and individuals incorporated under the laws and legislations in force in each Contracting State Associations State;

(h) ! "international traffic" means any transport by a ship or

aircraft operated by an enterprise which has its place of effective management is situated in a Contracting State , except when the ship or aircraft is operated solely between places in the other Contracting State ! ;

(i) the term " tax " means the imp6t of the State of the UAE or . Tax la

Tunisian Republic , referred to in Article 2 of this Convention la ! ;

! (j) the term " competent authority" means :

regarding la Tunisian Republic - Minister of Finance or his authorized representative for this purpose ,

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regarding the State of the UAE , the Minister of Finance and Industry or his authorized representative for this purpose.

2 . To ! Applying la Convention by a Contracting State , any term not otherwise defined , ale meaning attributed to it by la governing the law of that State

taxes covered by la Convention, hands the context otherwise requires interpretation

different.

Article 4

Resident

1. The purposes of this Convention is, the term "resident of a State contracting" means any person who, under legislation of that State, is liable to tax in that State in

Because of his domicile, residence, his place of management or any other criterion of a similar nature.

2. Where, under the provisions of paragraph 1 of this Article, an individual is deemed to be a resident of both Contracting States, then his status shall be determined in the following manner:

(a) He shall be deemed to be a resident of the Contracting State in which he has

a permanent home; when it has a permanent home in both Contracting States, he shall be deemed to be a resident of the Contracting State with which his personal and economic relations are closer (center of vital interests);

(b) if the Contracting State or person's center of vital interests can not be

determined, or if he has not a permanent home available to him in either Contracting State, he shall be deemed to be a resident of the Contracting State or she usually resides in;

(c) if the person usually resides in both Contracting States or

it usually resides in neither of them, he shall be deemed to be a resident of the Contracting State of which he is a nationality;

(d) if that person possesses a nationality of both Contracting States or if it possesses a nationality of neither of them, the competent authorities of the Contracting States shall settle the question by mutual agreement.

3. Where, under the provisions of Paragraphs 1 of this Article a person other than an individual is deemed to be a resident of both Contracting States, he shall be deemed to be a resident of the State in which its place of effective management.

Article 5

permanent establishment

1. The purposes of this Convention is , ! Term "permanent establishment" means a fixed place of business through which the enterprise is wholly or partly carried on .

. 2 The term "permanent establishment" includes especially : (a) a place of management;

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(b) a branch; (c) an office;

(d) a factory ; (e) a workshop ;

(f) a mine, quarry or other place of extraction of natural resources ;

(g) a building site or construction or installation of temporary operations or supervisory activities in connection therewith, where site the operations of assembly and

activities of surveillance have a period of more than 6 months.

. ! 3 Notwithstanding the preceding provisions of this Article , the term " permanent establishment " does not include the following:

(a) the use of facilities solely for the purpose of storage or delivery of goods or merchandise belonging to the enterprise ! ;

(b) merchandise belonging to the enterprise solely for the purpose of storage, display or delivery;

(c) merchandise belonging to the enterprise solely for the purpose of processing by another enterprise;

(d) a fixed place of business used for purposes of advertising only ;

(e) a fixed place of business which has the sole purpose of carrying on, for the enterprise, any other activity preparatory or auxiliary character has ;

(f) a fixed place of business solely for the purpose of the combination of activities mentioned in subparagraphs (a) to (e) , provided that the overall activity of the installation fixed place of business resulting from this combination is of a preparatory or auxiliary character .

4. The provisions of Sub Section 3 of this Article a person acting in a Contracting State on behalf of a company in another Contracting State shall be deemed to constitute a "permanent establishment" of the company in the first State : (a) he has in that State general powers habitually exercises her

to negotiate and conclude contracts on behalf of the company or on behalf of the company ;

(b) it regularly maintains in the mentioned State a stock of merchandise from which he regularly goods for delivery to the company or the company's account ;

c) he habitually secures orders in the first-mentioned State wholly or almost wholly on behalf of the company itself and other companies that are controlled by it or have a dominant stake in the business or are under common control .

5. Notwithstanding the preceding provisions of this Article , an insurance company , except with respect to reinsurance in a Contracting State is deemed to have a permanent establishment in the other State if the company ; (a) receives premiums in the territory of that other State or insures risks that are incurred by the intermediary of a person other than a representative agent of an independent status to whom apply the provisions of paragraph 6 . -

6 . CONSIDERS that an enterprise of a Contracting State has a permanent establishment in another Contracting State merely because it carries on business in that State by means of a broker, commission agent or any other agent of an independent status

provided that such persons are acting in the ordinary course of their business

Company 7 . The fact that that is a resident of a Contracting State by a company which is a resident of ! Other Contracting State, or which carries on business state (that either through the intermediary of a permanent establishment or otherwise) is not sufficient in itself , has to of any company a permanent establishment of ! other.

chapter III

Income tax

Article 6

property income

1. Income from immovable property may be taxed in the Contracting State in which such property is situated.

2 . The term "immovable property" shall be defined in accordance with the law of the Contracting State in which the property is situated. The term includes accessories, livestock,

farm equipment , rights to which the provisions of general law respecting la fonciere property and rights to variable or fixed payments for

! operating concession or la ! , mineral deposits and other natural resources.

Ships and aircraft shall not be regarded as immovable property.

3 . The provisions of Paragraphs 1 of this Article shall apply to income derived from

! direct use, la rental, as well as any other form of immovable property .

4. Paragraphs 1 and 3 of this Article shall also apply to income from immovable property of an enterprise and to income from

property used for the performance of independent professions .

Article 7

Business Profits

1. Profits of an enterprise of a Contracting State shall be taxable only in that

State, hands the enterprise carries on business in ! Other Contracting State by

the intermediary of a permanent establishment situated therein . If the enterprise carries on business in a

as aforesaid, the profits of the enterprise may be taxed in ! other State but only

in la extent that they are attributable to that permanent establishment .

2 . Where an enterprise of a Contracting State carries on business in ! Other Contracting State through the intermediary of a permanent establishment situated therein , it is attributed in

each Contracting State a permanent establishment the profits which it might rea ! ize if

had is a distinct and separate enterprise exerQant identical activities or

similar under the same or similar conditions and dealing wholly independently with

I company of which it is a permanent establishment .

3 . la For determination of the profits of a etab ! Steady issement are admitted

deduction incurred for the purposes of expenditure activity of the permanent establishment , including actual expenditure management and administration overheads reels and engaged either in the State or establishment is situated or elsewhere.

4. It has been customary in a Contracting State from determining the profits attributable to a permanent establishment state la based on a distribution of the profits of the enterprise to its various parts, the provisions of Paragraphs 2 do not prevent that Contracting State from determining the taxable according la distribution used profits ; la method of apportionment adopted shall, however , be such that the result shall be in accordance with the principles set out in this article.

For purposes of the preceding paragraphs , the profits Jes 5. Was attributed to the permanent establishment shall be calculated each year according la same method unless there are valid reasons and

sufficient to proceed otherwise.

6 . Investments in associates of a Societas people and other groups of persons tooth profits are taxable in the hands of assecies , feels

1mposables in the State is located in the permanent establishment.

Article 8

Maritime and air navigation

1. Profits from ! ' Operation in international traffic of ships had an aircraft shall be taxable only in the Contracting State in which the place of effective management of the . Enterprise is situated .

If the place of effective management of a shipping enterprise is aboard a ship or boat, then it shall be deemed located in thee Contracting State is the home port

this ship this ship or, failing home port , in the Contracting State of which
operator of the ship is a resident.

2 . Profits from ! Operation of ships or aircraft between points situated jans a Contracting State shall be taxable only in that State.

3 . Paragraph 1 of this Article shall also apply to profits from participation Ia has a pool, a joint business or an organization
international operations.

Article 9

Associated companies are

when:

(a) an enterprise of a Contracting State participates directly or indirectly in management, as
to control the capital of an undertaking ! other Contracting State , or.

(b) the same Personnas participating directly or indirectly Ia management, controte
or capital of an enterprise of a Contracting State and an enterprise of the other State

Contracting

and that in one and ! either case , the two enterprises in their commercial relations

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tinancieres , bound by or imposed conditions which differ from those which would be made between independent enterprises, then any profits which , but for those conditions, have

been obtained by one of the companies but I could not be , by reason of those conditions,

may be included in the profits of that enterprise and taxed accordingly .

Article 10

dividends

1. Dividends paid by a company which is a resident of a Contracting State to a resident of ! Other Contracting State may be taxed in either Contracting State .

2 . The term "dividends " as used in this Article means income from shares or bans enjoyment , founders' shares or other beneficiaries share a! Exception of receivables , as well as income from other corporate rights which is subjected to the same diet that

income from shares under la legislation in force of the State whose company la distribution is a resident.

Article 11

intention ts

1. The intention ts arising in a Contracting State and paid to a resident of ! Other Contracting State may be taxed in that other State .

2 . However, these costs intention be taxed in the Contracting State in which it arises and according la laws of that State, but if la person who reyoit the interest is the

beneficial owner , the tax so charged shall not exceed :

2.5 % of the gross amount of the interest if the beneficial owner is a banking institution as la Tunisian domestic law provides for ! Taxation of interest attributable to

Foreign banks are not established in Tunisia at the rate of 2.5%. This rate will be raised to maximum rate of 5% in case la la Tunisia to revise upwards the rate provided for by the internal legislation.

10 % in other cases .

3 . The term " interest" as used in this Article means income from debt claims of every kind, whether or not secured by mortgage or a right to participate in

the debtor's profits , and in particular , income from government securities and income from bonds or debentures, including premiums and prizes attaching to such securities. Penalty charges for payment late shall not be regarded as intentional ts within the meaning of this Article.

4. Paragraphs 1 and 2 shall not apply if the intention of every recipient , being a resident of a Contracting State, carries on ! Other Contracting State in which the interest arises , through a Commercial activity or

by the intermediary of a permanent establishment situated therein , or an independent personal services from a fixed base situated therein , and the debt-claim la intends is effectively connected . in these

case the provisions of Article 7 or ! section 14, as the case may be, shall apply .

5. 's Rnterets be deemed to arise in a Contracting State when the payer is that State itself Similarly, any of its political or administrative subdivision , a government

or local authority or a resident of that State. However, the person paying the interest, whether he is a resident of a Contracting State has in a Contracting State a permanent establishment or a fixed base State, lequella indebtedness for the payment of costs was incurred intentions and supports la charge such interest , they are considered from the State or Settling stable la or fixed base is situated.

6 . Where, by reason of a special relationship between the payer and the beneficial owner or one and ! Other third parties have with the amount of interest , given la claim for which it feels paid , exceeds the amount which agreed upon by the payer and the beneficial owner in ! absence of such relationship, the provisions of this Article shall apply only to the last-mentioned amount . In this case, la excess part of the payments shall remain taxable according la laws of each Contracting State, due regard to the provisions of this Convention la .

Article 12

charges

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

2 . However, such royalties may also be taxed in the Contracting State in which they arise and according to the laws of that State, but if the person who is the beneficial owner, the tax, and established, shall not exceed 7.5 percent of the gross amount of the royalties.

3 . The term "royalties " as used in this Article means payments of any kind received for : Use or concession of : Use of a copyright in a literary, artistic or scientific work including films cinematographic and movies and

bands : radio or television or a patent, Commercial brand, a model ,

plan , secret formula or a method as well as for industrial secret : use or concession of : use of equipment industrial , commercial or scientific equipment or for information concerning industrial experience has , commercial or scientific experience.

4. Paragraphs 1 and 2 shall not apply if the beneficial owner of the royalties , being a resident of a Contracting State, carries on : Other Contracting State in which the royalties arise , an activity through the intermediary of a permanent establishment situated therein , or independent professions through a fixed base situated therein , and

or the right : well e for which the royalties are paid is effectively connected with such permanent establishment or fixed base. In such cases , the provisions of : ' Article 7 or

: section 14, as the case may be, shall apply .

5. Royalties shall be deemed to arise in a Contracting State when the payer is that • State itself , : a political subdivision , a local authority or a . resident of that State . However, the person paying the royalties, whether he is a resident of a Contracting State , has in a Contracting State a permanent establishment to which state. the contract

giving rise to the payment of royalties was incurred , and such media as : charge •

them , such royalties are deemed to arise in the Contracting State in which lies the permanent establishment or fixed base : .

.6 . Where, by reason of a special relationship between the payer and the beneficial owner or one and ! ' Other person, third person, the amount of the royalties paid, exceeds given ! Use or concession of la ! ' use or information for which they are paid the amount which would have been agreed upon by the payer and the beneficial owner in ! absence of such relationship, this article only applies to the latter amount . In this case, la excess part of the payments shall remain taxable according to the laws of each Contracting State, due regard of the other provisions of this Convention la .

Article 13

Capital gains

1. Gains from ! Alienation of immovable property , as defined in Paragraphs 2 ! Article 6 , may be taxed in the Contracting State in which such property is situated.

2 . Gains from ! Alienation of movable property forming part of the assets of a permanent establishment which an enterprise of a Contracting State has in ! Other Contracting State or of movable property pertaining to a fixed base has a resident of a Contracting State in ! other Contracting State for the performance of independent personal services , including such gains from ! alienation of such a permanent establishment (alone or with ! whole enterprise) or of such fixed base , may be taxed in that other State .

3 . Gains from ! Alienation of ships or aircraft operated in international traffic or movable property affects a! Operation of such ships or aircraft , are

taxable only in the Contracting State in which the place of effective management of the enterprise is situated .

4. Gains from ! Alienation of any property other than that referred to in paragraphs

1 , 2 and 3 shall be taxable only in the Contracting which the alienator is a resident the state.

Article 14

Professions independent

1. The income of a resident of a Contracting State from a professional services or other independent activities of a similar character shall be taxable only in that State. However, such income may be taxed in the other Contracting State in the following cases ! :

(a) if / ' subject has varsity , is common in the other Contracting State a fixed basis for the exercise of its activities ; in this case, only la fraction of income that is attributable to

fixed base may be taxed in ! other Contracting State , or

(b) if his stay in ! other Contracting State sletend a period or periods of totate equal to or exceeding in the aggregate 183 days in fiscal year duration .

2 . The term " professional services " includes special / st res activities independent scientific, literary, or educational , as well as the independent activities of physicians , dentists, lawyers , engineers, architects and accountants.

Article 15

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. Occupations Dependent

1 Subject to the provisions of Articles 16, 18 and 19, salaries , wages and other similar remuneration derived by a resident of a Contracting State rec ; . llo under an employment

shall be taxable only in that State hands the employment is exercised in the other State

Contractor. If the employment is so exercised, such remuneration rec ; ues therefrom may be taxed in that other State.

. 2 Notwithstanding the first paragraph , remuneration derived by a resident of a Contracting State rec ; ilo in respect of an employment exercised in the other Contracting State shall be taxable only in that State unless the following conditions are cumulatively met: (a) the recipient is present in the other State for a period or periods !

not exceeding in tota/183 days during the tax year in question ! ;

(b) la remuneration is paid by, or on behalf of an employer who is not a resident of the other State ! ; and

(c) charge la la remuneration is not borne by a permanent establishment or a fixed base which the employer has in the other State.

3 . Notwithstanding the preceding provisions of this Article, la remuneration in respect of an employment exercised bard a ship of exploits an aircraft in international traffic shall be taxable in the Contracting State in which the place of effective management of the enterprise is situated .

Article 16

Directors'

Directors' fees of presence and other similar payments derived by a resident of a Contracting State rer ; ilo in his capacity as member of the board of directors or a similar organ of a company which is a resident of the other ! Contracting State may be taxed in that other

State.

Article 17

Artistes and Athletes

1. Notwithstanding the provisions of Articles 14 and 15, income derived by public entertainers, such as theater artists, cinema, radio or television and musicians, and by athletes, from their personal activities in this field is taxable in the Contracting State in which these activities are exercised.

2. Where income activities of an entertainer or athlete are exercised personally and in this capacity is not assigned to an entertainer or sportsman himself but

another person, that income is taxable, notwithstanding the provisions of Articles 7, 14 and

15, in the Contracting State in which these activities are exercised.

3. Income realized by a person of a nationality of a Contracting State from the exercise of a temporary activity as an artist or sportsman in the other Contracting State shall be exempt in that other State where such activity is exercised under an agreement between the two Contracting States, or if its expenditures are financed to a great extent by the other Contracting State, one of its government agencies or subdivisions.

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. policy or a local authority .

Article 18

pensions

Pensions and other similar remuneration paid to a resident of a Contracting State in respect of past employment shall be taxable only in that State .

Article 19

public functions

, 1. Remuneration other than a pension , paid by a Contracting State or a political subdivision or a local authority or government , either directly or

levy on funds created , to an individual in respect of services rendered to that State or subdivision or authority or local governments are

taxable only in that State.

2 . The provisions of Articles 15, 16 and 18 shall apply to remuneration paid in respect of services rendered in connection with any trade or business carried on by a Contracting State or a political subdivision or local governments or communities .

Article 20

Amounts per capita ; used by students and trainees

1 Any resident of a Contracting State who is present in the other Contracting State exclusively . ! :

(a) as a student at a university , a faculty or school of the other Contracting State ! ; or

(b) quality of business apprentice or industry , or technician apprentice;

or (c) as a recipient of a scholarship, grant or allowance under

reward for his studies or research that is paid by an institution

religious , charitable, scientific or educative .

Is not taxable in ! Other Contracting State in respect of its scholarship study .

2 . The same rule applies with respect to any amount that person receives remuneration in respect of activities in the other Contracting State provided that such activities

are connected with his studies or training or are necessary to cover maintenance costs .

3 . A person resident in a Contracting State which goes directly ! Other Contracting State to continue his studies there or acquire vocational training or make

research is not subject to any taxation in that State on payments

received for this purpose , if it comes from sources situated outside that State source.

Article 21

other income

1. • Items of income of a resident of a Contracting State not dealt with in the foregoing Articles ! Has this Convention shall be taxable only in that State.

2 . Paragraph 1 of this Article shall not apply to income , other than income from immovable property as defined in paragraph 2 ! Article

6, if the recipient of such income , being a resident of a Contracting State, carries on ! Other Contracting State through a trade or business through a permanent establishment situated therein , or an independent profession using a fixed base situated therein and the right or property income is effectively connected . In this case, the provisions of res ! Section 7 of ! Section 14, as applicable, are applicables .

Article 22

Elimination of double taxation

Double taxation is avoided in both Contracting States la fa < ; are as follows:

. 1 Where a resident of a Contracting re < State, derives income which, in accordance with the provisions of this Convention la may be taxed in the other Contracting State the first!

State deducted the imp6t it per < ; ilo on income from resident an amount ega ! has on the imp6t

income pays dansTautre Contracting State. However, la amount deducted shall not exceed la fraction of imp6t income computed before the deduction la and corresponding income

taxed in ! other Contracting State .

' The tax paid applications • la deduction of imp6t dO in a Contracting State !' 2. To ! Other Contracting State includes imp6t dO which would be paid in that other State contra9 ant but did! subject of exemption or reduction under la national laws of each Contracting State .

3 . To ! Application of Paragraphs 2 of this article aims to income ! Article 11 of this Convention la rates referred to in that Article shall be taken into consideration.

Article 23

non-discrimination

1. Nationals of a Contracting State shall not be subjected in the other Contracting State any taxation or any requirement connected therewith which is other than that to which are or may be subject the nationals of that other State who find themselves in the same situation and la particular having regard to residence la .

2 . The taxation on a permanent establishment which an enterprise of a contractanta . In ! other Contracting State shall not be levied in that other State heavier than fa9on ! taxation on enterprises of that other State carrying on the same activities la .

3 . Enterprises of a Contracting State, the capital of which is wholly or in part, directly or indirectly, held or controlled by one or more residents of ! Other State

Contractor shall not be subject to any taxation u any requirement connected therewith which is other or more

heavy as to which are or may be subject to other businesses of the same nature in that State.

Article 24

Procedure friendly

1. Where a resident of a Contracting State considers that the actions taken by a Contracting State or by both Contracting States or entralnent entralneront for him

taxation not in accordance la this Convention , he may, irrespective of the remedies

la limits in legislation nationals of those States, present his case to the competent authority of

The Contracting State in which he is resident.

The case must be presented within three years from the first notification of la la action resulting in taxation not in accordance with the provisions of this Convention la .

2 . The competent authority shall endeavor, if la objection appears to it to be justified and if it is not itself able to arrive at a satisfactory solution , to settle la case by mutual agreement with the competent authority of ! other Contracting State, with a view to avoid

taxation not in accordance la Convention.

3 . The competent authorities of the Contracting States shall endeavor to resolve by mutual agreement any difficulties or doubts arising as to

! interpretation or application of la Convention. They may also consult together for

la to avoid double taxation in cases not provided for Jes la 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 , if

oral exchanges of views seem to facilitate this agreement. Such exchange may take place through a commission composed of representatives of the competent authorities of the contracting states in the time limits in the first paragraph of this article.

Article 25

Exchange of information

1. The competent authorities of the Contracting States shall exchange the necessary information to implement the provisions of the present Convention and of the domestic laws of the Contracting States concerning taxes covered by la Convention. all

and information exchange will be kept secret and shall not be communicated to persons

or authorities responsible for the establishment or collection of the taxes covered by the present Convention.

. 2 The provisions of Paragraphs first of this Article shall in no way be construed so as to impose a Contracting State the obligation ! :

(a) to carry out administrative measures at variance with the laws or the

administrative practice of that or of the other Contracting State ! ;

{ b) to supply information which is not obtainable under la based on its own

laws or in the normal course of administrative practice of that or of ! other

Contracting State;

(c) to supply information which would disclose any trade, business, industrial or

professional secret or trade process, or information la communication would be contrary to public order.

Article 26

Diplomatic agents and consular officers

The provisions of this Convention la does not affect the fiscal privileges of diplomatic agents or consular officers under the general rules of international law or under the provisions of special agreements.

Article 27

Entry into force

1. This Convention shall be ratified in accordance with la domestic legislation in force in each of the two Contracting States.

. 2 shall come into force on the exchange of instruments of ratification by both parties and its provisions shall apply for the first time la :

(a) in respect of taxes withheld at la source on income paid after 30

days la date of exchange of instruments of ratification of Convention la ;

(b) in respect of other taxes on the income realized from 1st January of the year

of exchange of instruments of ratification of Convention la .

Article 28

termination

- This Convention is concluded for an unlimited period . However each state control ctant may, until June 30 of any calendar year from the fifth year following la

. ; she la la ratification of Convention , la denounce , through the diplomatic channel , to another state!

Contractor.

In the event of termination , la la Convention applies to last time :

(a) in respect of taxes withheld at la source on income paid before

January 1 of the calendar year following the year in which termination was la

given;

(b) in respect of other taxes on income realized before 1 January of the calendar year following ceJJe la in which notice is given .

In witness whereof the undersigned, duly authorized thereto , have signed this Convention la . Done in Tunis on 10/04/1996 in duplicate in the Arabic language.