

جمهورية بيلاروسيا

Republic of Belairs



**AGREEMENT BETWEEN THE GOVERNMENT
OF THE UNITED ARAB EMIRATES
AND THE GOVERNMENT
OF THE REPUBLIC BELAURS
FOR THE AVOIDANCE OF
DOUBLE TAXATION AND THE PREVENTION
OF FISCAL EVASION
WITH RESPECT OF TAXES ON INCOME PROPERTY**

The Government of the United Arab Emirates and the Government of Belarus.

desiring to promote and strengthen the economic relation by concluding an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and property , have agreed as follows:

Article 1
PERSONAL SCOPE

This Agreement shall apply to persons who are residents of one or both of the Contracting States.

Article 2
TAXES COVERED

1. This Agreement shall apply to taxes on income and on property imposed on behalf of a Contracting State or its political subdivisions or local authorities or by local governments irrespective of the manner in which they are levied.
2. There shall be regarded as taxes on income and on property all taxes imposed on total property , on total property or on elements of income or property, including taxes on gains from alienation of movable or immovable property.

3. The existing taxes to which the Agreement shall apply are:
- a) in the United Arab Emirates:
 - (i) income tax; and
 - (ii) corporation tax
(hereinafter referred to as “U.A.E. tax”);
 - b) in the Republic of Belarus:
 - (i) the tax on income and profits of enterprises, associations, organizations
 - (ii) the income tax on individuals
 - (iii) the tax on immovable property
(hereinafter referred to as “ the Republic of Belarus tax”)
4. This Agreement shall also apply to any identical or substantially similar taxes which are imposed by either of the Contracting State after the date of signature of the Agreement in addition to , or in place of, the existing taxes referred to in paragraph 3. The competent authorities of the Contracting States shall notify each other of any substantial changes which are made in their respective taxation laws.

Article 3

GENERAL DEFINITIONS

1. For the purpose of this Agreement unless the context otherwise requires:
- a) the terms “a Contracting State“ and “the other Contracting State” mean, as the context requires, the Belarus or the United Arab Emirates .
 - b) the term “U.A.E”, means United Arab Emirates and when used in a Geographical sense means the area in which the territory is under its sovereignty as well as the territorial sea,

- airspace and submarine areas over which the United Arab Emirates exercises, in conformity with international law and the law of United Arab Emirates sovereign rights , including the mainland and islands under its jurisdiction in respect of any activity carried on in connection with exploration for or the exploration of the natural resources,
- c) the term “Belarus” means the Republic of Belarus and , when used in a geographical sense, means the territory over which the Republic of Belarus exercises under the laws of Belarus and in accordance with international law sovereign rights and jurisdiction;
 - d) the term “tax” means UAE tax or Republic of Belarus tax as the context requires,
 - e) the term “ person” includes an individual, a company and any other body of persons;
 - f) the term “company“ means any legal person or any entity which is treated as a separate entity for tax purposes;
 - g) the terms “enterprise of a Contracting State “ and “enterprise of the other Contracting State “ means 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 “ national” means:
 - (i) all individual possessing the nationality of a Contracting State ;
 - (ii) any legal person, partnership or other entity deriving its status as such from the laws in force in a Contracting State.
2. The term “international traffic” means any transport by ships or aircraft operated by an enterprise of a Contracting State, except

when the ship or aircraft is operated solely between places in the other Contracting State.

3. The term “competent authority” means:
 - a) in case of U.A.E. the Ministry of Finance and Industry or its authorized representative; and
 - b) in case of Belarus, the State Tax Committee of the Republic of Belarus or its authorized representative;
4. As regards the application of the Agreement by a Contracting State any term not defined therein shall, unless the context otherwise requires, have the meaning which it has under the laws of that State concerning the taxes to which the Agreement applies.

Article 4 **RESIDENT**

1. For the purposes of this Agreement, 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, place of registration, residence, or any other criterion of a similar nature but this term does not include any person who is liable to tax in that State in respect only of income from sources in that State or property situated therein.
2. 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 of the Contracting State in which he has a permanent home available to him ; if he has a permanent home available to him in both Contracting States, he shall be deemed to be a resident of the State with which his personal and economic relations are closer (center of vital interests);

- b) if the Contracting State in which he has his centre of vital interests can not be determined, or if he has not a permanent home available to him in either State, he shall be deemed to be a resident of the State in which he has an habitual abode;
 - c) if he has an habitual abode in both Contracting States or in neither of them, he shall be deemed to be a resident of the Contracting State of which he is a national;
 - d) if he is a national of neither of the Contracting States, the competent authorities of the Contracting States shall settle the question by mutual agreement.
3. Where by reason of the provisions of paragraph 1 a person other than an individual is a resident of both Contracting States, the competent authorities of the Contracting States shall settle the question by mutual agreement.

Article 5

PERMANENT ESTABLISHMENT

1. For the purposes of this Agreement, the term “permanent establishment” means a fixed place of business in which the business of an enterprise is wholly or partly carried on.
2. The term “permanent establishment” shall include specifically :
 - a) a place of management;
 - b) a branch;
 - c) an office;
 - d) a factory;
 - e) a workshop;
 - f) a mine, an oil or gas well, a quarry or any other place of extraction natural resources;

- g) a farm, plantation or other place where agriculture or forestry activities are carried on
3. The term “permanent establishment” likewise encompasses:
- a) a building site, a construction, installation or assembly project or supervisory activities in connection therewith, but only where such site, project or activities continue for a period of more than 12 months;
 - b) premises used for the sale of goods or merchandise .
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 for 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;
 - g) the sale of goods or merchandise belonging to the enterprise displayed in the frame of an occasional temporary fair or exhibition after the closing of the said or fair exhibition, provided that involving parties or companies fulfill all requirements in either Contracting States where goods and displayed.
- 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 in the name 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 has 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 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 Contracting State.
2. The term “immovable property” shall have the meaning which it has under the laws 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, rights to of immovable property and rights to variable or fixed payments as consideration for the working of, or the right of work, mineral deposits, sources and other natural resources; the aforementioned sentence is applicable only when the law of the Contracting State provides for respective provisions . 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 from of immovable property.
4. The provisions of paragraphs 1 and 3 shall also apply to the income from immovable property of an enterprise and to income from immovable property used for the performance of independent personal services.

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. Insofar as it has been customary in a Contracting State to determine the profits to be attributed to a permanent establishment on the basis of an apportionment of the total profits of the enterprise to its various parts, nothing in paragraph 2 shall preclude that Contracting State from determining the profits to be taxed by such an apportionment as may be customary, the methods of apportionment adopted shall, however, be such that the result shall be in accordance with the principles contained in this Article.
5. No profits shall be attributed to a permanent establishment by reason of the mere purchase by the permanent establishment of goods or merchandise for the enterprise.
6. For the purpose 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 a good and sufficient reason to the contrary.

7. Where profits include items of income which are dealt with separately in other Articles of this Agreement, then the provisions of those Articles shall not be affected by the provisions of this Article.

Article 8

SHIPPING AND AIR TRANSPORT

1. Notwithstanding the provisions of Article 7, profits derived by an enterprise of a Contracting State from the operation of ships or aircraft in international traffic including charter shall be taxable only in that State .
2. The provisions of paragraph 1 of this Article shall also apply to profits derived by an enterprise of Contracting State from its participation in a pool, a joint business or an international operating agency.
3. In this Article
 - a) the term “profits” includes :
 - (i) profits, derived directly from the operation of ships or aircraft in international traffic, and
 - (ii) interest on placement of funds generated directly from the operation of ships or aircraft in international traffic ;
 - (iii) profits derived from selling tickets on behalf of the air enterprise;
 - (iv) profits and income generated from the engineering services to a third party;
 - b) the term “operation of ships or aircraft” in international traffic by an enterprise, includes :
 - (i) the rent of ships or aircraft,
 - (ii) the rent of containers and related equipment and

- (iii) the alienation of ships or aircraft, containers and related equipment
by that enterprise provided that such rent or alienation is incidental to the operation by that enterprise of ships or aircraft in international traffic .

Article 9

ASSOCIATED ENTERPRISES

1. Where:

- a) an enterprise of a Contracting State participates directly or indirectly in the management, control or property of an enterprise of the other Contracting State ; or
- b) the same persons participate directly or indirectly in the management, control or property 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

Agreement 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 Contracting 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 beneficial owner of the dividends is a resident of the other Contracting State, 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 at least 100 000 USD of the company paying the dividends;
 - b) [10] per cent of the gross amount of the dividends in all other cases.

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, or other rights, not being debt-claims, participating in profits, as well as income from other rights 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, or performs in that other State independent personal services from a fixed base situated therein and

the holding in respect of which the dividends are paid is effectively connected with such permanent establishment or fixed base. In such case the provisions of Article 7 or Article 14, as the case may be, 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 or fixed base situated in that other State nor subject the company's undistributed profits to a tax on the company's undistributed profits, even if the dividends paid or the undistributed profits consist wholly or partly of profits or income arising in such other State.

Article 11

INTEREST

1. Interest arising in a Contracting State and paid to a resident of the other Contracting State shall be taxable only 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 5 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 paragraphs 1 and 2 of this Article, interest arising in a Contracting State and paid to a resident of the other Contracting State shall be exempt from taxation in the first – mentioned Contracting State if it was paid in respect of a loan made, guaranteed or insured, or in respect of any other debt-claim or credit guaranteed or insured on behalf of the other Contracting State by its authorized organ.

4. If the Government of a contracting State participates in a loan indirectly through an agent or otherwise, the provisions of paragraph 3 shall apply proportionally to the participation of that Government in such loan, the participation shall be evidenced by a certificate to this effect by the competent authority of the Contracting State.
5. 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, including premiums and prizes attaching to such securities, bonds or debentures. Penalty charges for late payment shall not be regard as interest for the purpose of this Article.
6. The provisions of paragraphs 1 and 2 of this Article 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, or performs in that other State independent personal services from a fixed base situated therein, and the debt-claim in respect of which the interest is paid is effectively connected with such permanent establishment or fixed base. In such case the provisions of Article 7 and Article 14, as the case may be, shall apply.
7. Interest shall be deemed to arise in a Contracting State when the payer is Government of that State, a political subdivision, a local authority thereof or 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 or a fixed base in connection with which the indebtedness on which the interest is paid was incurred, and such interest is borne by such permanent establishment or fixed base, then such interest shall be deemed to arise in the State in which the permanent establishment or fixed base is situated.

8. 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, having regard to the debt-claim for which it is paid, exceeds 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 payments shall remain taxable according to the laws of each Contracting State, due regard being had to the other provisions of this Agreement.

Article 12 **ROYALTIES**

1. Royalties arising in a Contracting State and paid to a resident of the other Contracting State shall be taxable only 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 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 in the meaning of paragraph 3, sub-paragraph (a) of this Article, and 5 per cent of the gross amount of the royalties in the meaning of paragraph 3, sub-paragraph (b) 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:
 - a) for the use of, or the right to use, any copyright of literary or artistic work (including cinematography films, and films or tapes for radio or television broadcasting); and
 - b) for the use of, or the right to use, any copyright of scientific work, patent, trade mark, design or model, plan, secret formula or process, or for the use of, or the right to use, industrial, commercial or scientific equipment, or transport

vehicles, or for information concerning industrial, commercial or scientific experience.

4. The provisions of paragraphs 1 and 2 of this Article 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 or performs in that other State independent personal services from a fixed base situated therein and the right or property in respect of which the royalties are paid is directly connected with such permanent establishment or fixed base. In such case the provisions of Article 7 or Article 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 government thereof or a resident of that State. Where, however, the person paying the royalties, whether he is a resident of a Contracting State not, has in a Contracting State a permanent establishment or a fixed base in connection with which the liability to pay the royalties was incurred, and such royalties are borne by such permanent establishment or a fixed base then such royalties shall be deemed to arise in the Contracting State in which the permanent establishment or a fixed base 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, having regard to the use, right or information for which they are 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 Agreement.

Article 13
GAINS FROM THE ALIENATION F PROPERTY

1. Gains derived by a resident of a Contracting State from the alienation of immovable property, as defined in Article 6, and situated in the other Contracting State may be taxed in the other Contracting State.
2. Gains derived by a resident of a Contracting State from the alienation of shares deriving their value from immovable property situated in the other Contracting State shall be taxable only in that other Contracting 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 or a movable property pertaining to a fixed base available to a resident of a Contracting State in the other Contracting State for the purpose of performing independent personal services, including such gains from the alienation of such a permanent establishment (alone or together with the whole enterprise) or of such a fixed base may be taxed in that other State.
4. Gains from the alienation of ships or aircraft operated by an enterprise of a Contracting State in international traffic and movable property pertaining to the operation of such ships or aircraft shall be taxable only in that Contracting State.
5. Gains from the alienation of any property other than that referred to in paragraphs 1 to 3, shall be taxable only in the Contracting State of which the alienator is a resident.

Article 14
INDEPENDENT PERSONAL SERVICES

1. Income derived by a resident of a Contracting State in respect of professional services or other independent activities of a similar character shall be taxable only in that Contracting State, unless he has

a fixed base regularly available to him in the other Contracting State for the purpose of performing his activities. If he has such a fixed base, the income may be taxed in the other Contracting State, but as much as it is attributable to that fixed base.

2. The term “professional services” includes especially independent scientific, literary, artistic education or teaching activities as well as the independent activities of physicians, lawyers, engineers, architects, accountants and dentists.
3. For the purposes of this Convention, the term “fixed base” means a fixed place such as an office or room, through which the activity of an individual performing independent personal services is wholly or partly carried on.

Article 15

Dependent Personal Services

1. Subject to the provisions of Articles 16, 18, 19, 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 that 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 of this Article 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 Contracting State for a period or periods not exceeding in the aggregate 183 days 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 Contracting State, and
 - c) the remuneration is not borne by a permanent establishment or a fixed base which the employer has in the other Contracting State.

3. Notwithstanding the preceding provisions of this Article, remuneration derived in respect of an employment exercised aboard a ship or aircraft operated in international traffic may be taxed in that State .

Article 16 **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 17 **Artistes and Sportsmen**

1. Notwithstanding the provisions of Articles 14 and 15, income derived by a resident of a Contracting State as an entertainer, such as a theater, 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, 14 and 15, be taxed in the Contracting State in which the activities of the entertainer or sportsman are exercised.
3. Notwithstanding the provisions of paragraphs 1 and 2 this Article income derived from such activities performed within the frame work of cultural agreements concluded between the Contracting States are reciprocally exempted from tax only if such activities are sponsored by the Government of a Contracting State or financed by public fund of both Contracting States and the activities are not carried out for the purpose of profits .

Article 18

PENSIONS

1. subject to the provisions of paragraph 2 of Article 19 of this Convention, pensions and other similar remuneration paid to a resident of a Contracting State in consideration of past employment shall be taxable only in that State.
2. Notwithstanding the provisions of paragraph 1, payments received by an individual being a resident of a contracting State from the statutory social insurance of the other Contracting State shall be taxable only in that other State .

Article 19

GOVERNMENT SERVICE

1. a) Remuneration, other than a pension, paid by a Contracting State or a political subdivision or a local government thereof to an individual in respect of services rendered to that State or subdivision or local government shall be taxable only in that State.
- b) However, such 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.
2. a) any pension paid by , or out of funds created by, a contracting State or a political subdivision or a local authority thereof to an individual in respect of services rendered that State or subdivision, or authority shall be taxable only in that State .
- b) However, such pension 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 15, 16 and 18 shall apply to remuneration and pensions in respect of services rendered in connection with a business carried on by a Contracting State .

Article 20

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 21

OTHER INCOME

1. Items of income of a resident of a Contracting State, wherever arising, not expressly dealt within the foregoing Articles of this Agreement shall be taxable only in that State.
2. 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 recipient of such income, being a resident of a Contracting State, carries on business in the other Contracting State through a permanent establishment situated therein, or performs in that other State independent personal services from a fixed base situated therein, and the right or property in respect of which the income is paid is effectively connected with such permanent establishment or fixed base, in such case the provisions of Article 7 or Article 14 , as the case may be, shall apply.

Article 22

Property

1. Property represented by immovable property as defined in Article 6, owned by a resident of a Contracting State and situated in the other Contracting State, may be taxed in that other Contracting State.
2. Property represented by 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 or by movable property pertaining to a fixed base available to a resident of a Contracting State in the other Contracting State for the purpose of performing independent personal services, may be taxed in that other Contracting State.
3. Property represented by ships and aircraft operated by enterprise of a Contracting State in international traffic and by movable property pertaining to the operation of such ships or aircraft, shall be taxable only in that Contracting State.
4. All other parts of property of a resident of a Contracting State shall be taxable only in that State.

Article 23

ELIMINATION OF DOUBLE TAXATION

1. Double taxation shall be avoided as follows:
 - a) in the case of Belarus:

where a resident of Belarus derives income (profits) or owns property which , in accordance with the provisions of this Agreement, may be taxed in the United Arab Emirates , Belarus shall allow;

(I) as a deduction from the tax on the income (profits) of that resident, an amount equal to the tax paid in the United Arab Emirates .

(II) as a deduction from the tax on the immovable property of that resident, an amount equal to the tax on immovable property paid in the United Arab Emirates. such deduction in either case shall not, however , exceed that part of the income (profits) tax or property tax, as computed before the deduction is given, which is attributable, as the case may be, to the income or the property which may be taxed in the United Arab Emirates .

b) in the case of the United Arab Emirates

where a resident of the United Arab Emirates derives income which in accordance with the provisions of this Agreement may be taxed in Belarus, the United Arab Emirates shall allow as a deduction from tax on income of that person an amount equal to the tax on income paid in Belarus

such deductions in either case shall not exceed that part of income tax or capital, as computed before the deduction is given, which is attributable, as the case may be, to the income or the capital which may be taxed in Belairs .

Article 24

NON - DISCRIMINATION

1. The 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 the nationals of the other State in same circumstances in particular with respect to residence, are or may be subjected. This provision shall, notwithstanding the provisions of Article 1, also apply to persons who are not residents of one or both of the Contracting State.
2. The taxation of 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 this provision shall not be construed as obliging a Contracting State to grant to residents of the other Contracting State any personal allowances, reliefs and reductions for taxation purposes on account

of civil status or family responsibilities which it grants to its own residents.

3. Except where the provisions of paragraph 1 of Article 9, paragraph 8 of Article 11, or paragraph 6 of Article 12 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. Similarly, any debts of an enterprise of a Contracting State to a resident of the other Contracting State shall, for the purpose of determining the taxable property of such enterprise, be deductible under the same conditions as if they had been contracted to a resident of the first-mentioned State.
4. Enterprises of a Contracting State, the property 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 subject in the first-mentioned Contracting State to any taxation or any requirement connected therewith which is other or more burdensome than that to which other similar enterprises of that first-mentioned State are subjected.
5. In this Article the term "taxation" means taxes that are covered by this Agreement.

Article 25

MUTUAL AGREEMENT PROCEDURE

1. Where a resident of a Contracting State 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 laws 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 Article 24 to that of the Contracting State of which three

years from the first notification of the action resulting in taxation not in accordance with this Agreement.

2. The competent authority of the Contracting State shall endeavour, if the objection appears to it to be justified and if it is not by itself able to arrive at an 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 the convention. Any agreement reached shall be implemented notwithstanding any time limits in the domestic law of the Contracting State.
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 the convention. They may also consult together for elimination of double taxation in cases not provided for in the Agreement.
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. When it seems advisable in order to reach agreement to have an oral exchange of opinions, such exchange may take place through a Commission consisting of representatives of the competent authorities of the Contracting States.

Article 26

EXCHANGE OF INFORMATION

1. The competent authorities of the Contracting States shall exchange such information as is necessary for the carrying out the provisions of this Agreement or of the domestic laws of the contracting States concerning taxes covered by the Agreement , insofar as the taxation thereunder is not contrary to the Agreement . the exchange of information is not restricted by Article 1 Any information so received by a Contracting State shall be treated as confidential 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) involved in the assessment or collection of, the enforcement or prosecution in respect of, the determination of appeals in relation to the taxes covered by this Agreement. 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.

2. In no case shall the provisions of paragraph be construed so as to impose on the competent authority of one of the Contracting State the obligations:
 - 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 are 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 t process, or information, the disclosure of which would be contrary to public policy .

Article 27

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 rules of general international law or under the provisions of special agreements.

Article 28

ENTRY INTO FORCE

1. This Agreement shall enter into force after the Contracting States notify each other that all the necessary domestic procedures have been complied.
2. This Agreement shall enter into force fifteen days after the date of the notifications, referred to in paragraph 1 of this Article and its provisions shall have effect
 - (a) in respect of taxes withheld at source, on income derived on or after 1 January in the calendar year next following the year in which the Agreement enters into force.
 - (b) in respect of taxes chargeable for any tax period beginning on or after 1 January in the calendar year next following the year in which the Agreement enters into force

Article 29

TERMINATION

This Agreement shall remain in force until terminated by the Contracting State either Contracting State may terminate the Agreement, through diplomatic channels by giving written notice of termination at least six months before the end of any calendar year following after the period of five years from the date on which the Agreement enters into force. In such event, the Convention shall cease to have effect.

- a) in respect of taxes withheld at source, on income derived on or after 1 January in the calendar year next following the year in which the notice of termination is given;
- b) in respect of other taxes, for taxes chargeable for any tax period beginning on or after 1 January in the calendar year next following the year in which the notice of termination is given

in witness whereof, the undersigned, being duly authorized thereto, have signed this Agreement .

Done in duplicate at the day of.....2000 ,
in the Arabic, Belarusian , and English languages, all texts being equally authentic. In the case of divergence of interpretation, the English text shall be the operative one .

PROTOCOL

At the moment of signing the Agreement between the Government of the Republic of Belarus and the Government of the United Arab Emirates for the Avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on property, the undersigned have agreed that the following provisions shall form an integral part of the Agreement.

1. for the purposes of this agreement , it is understood that the term “ political subdivisions , local governments shall apply to the United Arab Emirates .
2. Ad Article 4:
It is understood that the term “ resident” in the case of the UAE. Shall include :
 - a) the Government of the United Arab Emirates or any political subdivision or local authority thereof;
 - b) any governmental institutions created under the law such as the Central Bank , funds, corporations, authorities, foundations, agencies or any other similar entities established in the United Arab Emirates .
 - c) any company established in the United Arab Emirates in whose capital the United Arab Emirates subscribes together with other States
3. Ad Article 10
Notwithstanding the provisions 1 and 2 of Article 10 , dividends paid by company which is a resident of a Contracting State shall be taxable only in the other Contracting State if the beneficial owner of the dividends is that State itself, Central (National) Bank thereof, abu Dhabi Investment Authority and any other company which may be agreed upon by the Governments of the Contracting State,
4. Notwithstanding the provisions of articles 5 to 7, 13 and 22 income (profits) derived by an enterprise or a company of a Contracting State
In the case of UAE.

its political subdivisions and local governments and their financial institutions ,

in the case of Belarus :

the National Bank , other financial and credit institutions and enterprises with participation of state ownership .

shall be exempt from taxes on income (profits) derived in the territory of the other Contracting State from activities agreed with the Government of that other State.

In witness whereof, the undersigned , being duly authorised thereto, have signed this protocol.

Done in duplicate at this day of 2000 . in the Belarusian , Arabic and English languages, all the texts being equally authentic, in the case of divergence of interpretation the English text shall prevail .