

**Agreement Between the Government of the  
Republic of Turkey and The Government of the  
Syrian Arab Republic for the Avoidance of  
Double Taxation and Prevention of Fiscal  
Evasion with Respect to  
Taxes on Income  
The Government of the Republic of Turkey  
and  
The Government of the Syrian Arap Republic**

desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, 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**

## Article 2

### TAXES COVERED

1. This Agreement shall apply to taxes on income imposed on behalf of a Contracting State, its political subdivisions or local authorities, irrespective of the manner in which they are levied.
2. There shall be regarded as taxes on income 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 amounts of wages or salaries paid by enterprises as well as taxes on capital appreciation.
3. The existing taxes to which the Agreement shall apply are in particular:
  - a) In the case of Turkey:
    - (i) the income tax (Gelir Vergisi);
    - (ii) the corporation tax (Kurumlar Vergisi);
    - (iii) the levy imposed on the income tax and the corporation tax (Gelir Vergisi ve Kurumlar Vergisi üzerinden alınan fon payı)  
(hereinafter referred to as "the Turkish tax")
  - b) In the case of the Syria:
    - i) the income tax on commercial, industrial, and non-commercial profits;
    - ii) the income tax on salaries and wages;
    - iii) the income tax on non-residents;
    - iv) the income tax on revenue of movable and immovable capital; and
    - v) surcharges imposed as percentages of the above-mentioned taxes; including surcharges imposed by the local authorities.  
(Hereinafter referred to as "the Syrian tax").
4. The Agreement shall apply also to any identical or similar taxes, which are imposed after the date of signature of the Agreement in addition to, or in place of, the existing taxes. The competent authorities of the Contracting States shall notify each other of significant changes, which have been made in their respective taxation laws.

## Article 3

### GENERAL DEFINITIONS

1. For the purposes of this Agreement, unless the context otherwise requires:
  - a) the terms "a Contracting State" and "other Contracting State" mean Turkey or Syria, as the context requires;
  - b) for the purpose of this Agreement exclusively, the term "Turkey" means, in accordance with international law, the territory ( *ülke* - *ولـة* ) of the Republic of Turkey including its internal waters, territorial sea, the subsoil thereof and the airspace above them on which Turkey has sovereign rights and other maritime areas on which Turkey has the right to exercise sovereign rights for the purpose of exploration, exploitation and conservation of natural resources;
  - c) for the purpose of this Agreement exclusively, the term "Syria" means, in accordance with international law, the territory ( *ولـة* - *ولـة* ) of the Syrian Arab Republic including its internal waters, territorial sea, the subsoil thereof and the airspace above them on which Syria has sovereign rights and other maritime areas on which Syria has the right to exercise sovereign rights for the purpose of exploration, exploitation and conservation of natural resources;
  - d) the term "person" includes an individual, a company and any other body of persons;

territorial sea, the subsoil thereof and the airspace above them on which Syria has sovereign rights and other maritime areas on which Syria has the right to exercise sovereign rights for the purpose of exploration, exploitation and conservation of natural resources;

- d) the term "person" includes an individual, a company and any other body of persons;
- e) the term "tax" means any tax covered by Article 2 of this Agreement;
- f) the term "place of registration" means the legal head office registered under the code of commerce of either Contracting State;
- g) the term "national" means:
  - (i) any individual possessing the nationality of a Contracting State;
  - (ii) any legal person, partnership or association deriving its status as such from the laws in force in a Contracting State.
- h) the term "company" means any body corporate, or any entity, which is treated as a body corporate, for tax purposes;
- i) 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;
- j) the term "international traffic" means any transport by a ship, aircraft or road vehicle operated by a resident of a Contracting State, except when the ship, aircraft or road vehicle is operated solely between places in the other Contracting State.
- k) the term "competent authority" means:
  - (i) in the case of Turkey, the Minister of Finance or his authorized representative;
  - (ii) in the case of Syria, the Minister of Finance or his authorized representative.

2. As regards the application of the Agreement 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 the Agreement 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 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, residence, place of registration, place of management or any other criterion of a similar nature, and also includes that State and any political subdivision or local authority thereof. But this term shall not include any person who is liable to tax in a Contracting State in respect only of income arising from sources in that State.

2. Where by reason of the provisions of paragraph 1 of this Article 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 (center of vital interests);
- b) if the State in which he has his center of vital interests cannot be determined, or if he has not a permanent home available to him in either State, he shall be deemed to be a resident only of the Contracting 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 Contracting State of which he is a

- b) if the State in which he has his center of vital interests cannot be determined, or if he has not a permanent home available to him in either State, he shall be deemed to be a resident only of the Contracting 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 Contracting 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.
3. Where by reason of the provisions of paragraph 1, a person other than an individual is a resident of both Contracting States, then it shall be deemed to be a resident only of the State in which its place of registration is situated.

### Article 5

#### PERMANENT ESTABLISHMENT

1. For the purposes of this Agreement, 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.
  - f) A mine, an oil or gas well, a quarry or any other place of extraction of natural resources including an offshore drilling site.
3. A building site, a construction, assembly or installation project constitutes a permanent establishment but only where such site or project continue for a period of more than nine 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 or display 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 or display.
  - 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 activities 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 in a Contracting State - other than an agent of an independent status to whom paragraph 6 applies - is acting on behalf of an enterprise of the other Contracting State and has, and habitually exercises in the first mentioned State an authority to conclude contracts in the

preparatory or auxiliary character.

5. Notwithstanding the provisions of paragraphs 1 and 2, where a person in a Contracting State - other than an agent of an independent status to whom paragraph 6 applies - is acting on behalf of an enterprise of the other Contracting State and has, and habitually exercises in the first mentioned 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 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 from immovable property (including income from agriculture or forestry) may be taxed in the Contracting State in which such immovable property is situated in accordance with the laws of that State.

2. For the purposes of this Agreement, 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, breeding and cultivation of fish, forestry, rights to which the provisions of the general law respecting landed property apply, usufruct of immovable property and rights to variable or fixed payments as consideration for the exploitation of, or the right to exploit mineral deposits, sources and other natural resources. Ships, boats or 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 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 Contracting 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.

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. Profits of a company of a Contracting State carrying on business in the other Contracting State through a permanent establishment situated therein may, after having been taxed under this Article, be taxed on the remaining amount in the Contracting State in which the permanent establishment is situated, but the tax so charged shall not exceed 10 percent of that remaining amount.

5. 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.

6. 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.

7. The provisions of this Article shall not affect the provisions of the law of a Contracting State regarding the taxation of profits from the business of insurance derived by insurance company which is a resident of that Contracting State.

#### Article 8

### INTERNATIONAL TRANSPORT

1. Profits derived by a resident of a Contracting State from the operation of ships, aircraft or road vehicles in international traffic shall be taxable only in that State. Such profits shall include profits derived from the use or rental of containers used for the transport of goods or merchandise in international traffic, provided that such activities are incidental to the operation of ships, aircraft or road vehicles in international traffic.

2. The provisions of paragraph 1 shall also apply to profits derived 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 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 by the first mentioned State claimed to be 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 if that other State considers the adjustment justified. 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.

claimed to be profits which would have accrued to the enterprise of the Contracting 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 if that other State considers the adjustment justified. 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 State and in accordance with its laws.
2. Dividends mentioned in paragraph 1 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. However, if the beneficial is the actual owner of the dividends and who is a resident of the other Contracting State, then the tax so charged shall not exceed 10% of the gross amount of the dividends.
3. The term "dividends" as used in this Article means income from any shares or other rights, "jouissance" shares or "jouissance" rights, not being debt-claims, participating in profits, as well as income from other corporate 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, and income derived from an investment fund and investment trust.
4. The provisions of paragraphs 1 and 2 shall not apply if the beneficial owner of the dividends, is a resident of a Contracting State and 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.

## 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 in accordance with its laws.
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 recipient, who is the beneficial owner of the interest, is a resident of the other Contracting State the tax so charged shall not exceed 10% percent of the gross amount of the interest.
3. Notwithstanding the provisions of paragraph 2, interest arising in a Contracting State and paid to the Government, local authorities or central bank of the other Contracting State shall be exempt from tax in the first mentioned Contracting State.
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, including premiums and prizes attaching to such securities, bonds or debentures.
5. The provisions of paragraphs 1 and 2 shall not apply if the beneficial owner of the interest is a resident of a Contracting State and 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 or Article 14, as the case may be, shall apply.
6. Interest shall be deemed to arise in a Contracting State when the payer is a resident

interest is a resident of a Contracting State and 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 or Article 14, as the case may be, 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 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.

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, 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 a 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 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 in accordance with its laws.

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:

- i) 15 percent of the gross amount of the royalties in case patent, trade mark, design or model, plan, secret formula or process, or for information concerning industrial, commercial or scientific experience.
- ii) 10 percent of the gross amount of the royalties for the use of or the right to use any copyright of literary, artistic or scientific work including cinematograph films and recordings for radio and television.

3. The term "royalties" as used in this Article means payments that are determined in sub-paragraph (i) and (ii) of paragraph 2 of this Article.

4. The provisions of paragraphs 1 and 2 shall not apply if the beneficial owner of the royalties, is a resident of a Contracting State and 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 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. Royalties shall be deemed to arise in a Contracting State when the payer is that Contracting State itself, a political subdivision or a local authority or a resident of that Contracting 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 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 fixed base, then such royalties shall be deemed to arise in the Contracting State in which the permanent establishment or 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 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 a case, the excess part of the payments shall remain taxable according to the law of each Contracting State, due regard being had to the other provisions of this Agreement.



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 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 a case, the excess part of the payments shall remain taxable according to the law of each Contracting State, due regard being had to the other provisions of this Agreement.

### 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 may be taxed in the Contracting State where such immovable property is situated and in accordance with the laws of that State.
2. 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 of 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 arising from the alienation of such a permanent establishment (alone or with the whole enterprise) or of such fixed base, may be taxed in that other State.
3. Gains derived by a resident of a Contracting State from the alienation of ships, aircraft or road vehicles operated in international traffic, or movable property pertaining to the operation of such ships, aircraft or road vehicles shall be taxable only in that State.
4. Gains from the alienation of any property other than that referred to in paragraphs 1, 2 and 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 activities of an independent character shall be taxable only in that State. However, such income may be taxed in the other Contracting State in the following circumstances:
  - a) If he has a fixed base regularly available to him in the other Contracting State for the purpose of performing his activities; in that case, only so much of the income as is attributable to that fixed base may be taxed in that other Contracting State; or
  - b) If his stay in the other Contracting State is for a period or periods amounting to or exceeding in the aggregate 183 days in any twelve-month period commencing or ending in the fiscal year concerned, in that case, only so much of the income as is derived from the activity exercised in the other Contracting State may be taxed in that other State.
2. The term "professional services" includes especially independent scientific, literary, artistic, educational or teaching activities as well as the independent activities of physicians, lawyers, dentists, accountants, engineers and architects.

### Article 15

#### DEPENDENT PERSONAL SERVICES

1. Subject to the provisions of Articles 16, 18, 19 and 20 of this Agreement, 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

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 all the following conditions are fulfilled:

- 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 and ending in the calendar year concerned, and
- b) the remuneration is paid by or on behalf of, an employer who is not a resident of that other State; and
- c) the 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, remuneration derived in respect of an employment exercised aboard a ship, aircraft or road vehicle operated in international traffic may be taxed in the Contracting State of which the person deriving the profits from the operation of ship, aircraft or road vehicle is a resident.

4. Notwithstanding the provisions of paragraphs 1 and 2, salaries and other remuneration derived by a resident of a Contracting State for a work carried out in the other Contracting State shall not be taxed in that other Contracting State if it is performed by persons in connection with a building site, construction, assembly or installation project which last less than nine months.

#### 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

#### ARTISTS 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 artist, 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, whether a resident of a Contracting State or not, 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, income derived by a resident of a Contracting State as an entertainer or a sportsman from his personal activities as such exercised in the other Contracting State shall be taxable only in the first-mentioned State if those activities in the other State are supported mainly by public funds of the first-mentioned State, or its any political subdivision or local authorities.

#### Article 18

#### PENSIONS

1. Subject to the provisions of paragraph 2 of Article 19, pensions and other similar remuneration paid in consideration of past employment to a resident of a Contracting State shall be taxable only in that State, in accordance with its law. This provision shall also apply

### Article 18

#### **PENSIONS**

1. Subject to the provisions of paragraph 2 of Article 19, pensions and other similar remuneration paid in consideration of past employment to a resident of a Contracting State shall be taxable only in that State, in accordance with its laws. This provision shall also apply to life annuities paid to a resident of a Contracting State.
2. Nothing contained in paragraph 1 shall affect the provisions of the law of a Contracting State concerning the exemption of pensions from tax.

### Article 19

#### **GOVERNMENT SERVICES**

1.
  - a) Salaries, wages and other similar remuneration, other than a pension, paid by a Contracting State or a political 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.
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 to 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, 17 and 18 shall apply to salaries, wages and other similar remuneration, and to pensions, in respect of services rendered in connection with a business carried on by a Contracting State or a political subdivision or a local authority thereof.

### Article 20

#### **TEACHERS AND RESEARCHERS**

1. The individual who is a resident of a Contracting State and who is present in the other Contracting State, at the invitation of a university, college or one of the institutions of Supreme Education solely for the purpose of teaching or carrying out a research at such institutions for a period not exceeding one year shall not be taxable in that other State on his remuneration for such activity, provided that such payments arise from sources outside that other State.
2. The provisions of paragraph 1 shall not apply to the remuneration received for research carried out basically for the personal interest of one or more particular persons and not for public interest.

### Article 21

#### **STUDENTS**

Payments which a student or business apprentice who is a national of a Contracting State and who is present in the other Contracting State solely for the purpose of his

## Article 21

### STUDENTS

Payments which a student or business apprentice who is a national of a Contracting State and who is present in the other Contracting 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 other State, provided that such payments arise from sources outside that other State.

## Article 22

### OTHER INCOME

1. Items of income of a resident of a Contracting State wherever arising, not dealt with in 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 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, 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 23

### ELIMINATION OF DOUBLE TAXATION

1. Where a resident of a Contracting State derives income which, in accordance with the provisions of this Agreement, may be taxed in the other Contracting State, then the first mentioned Contracting State shall allow as a deduction from the tax on the income of that resident, an amount equal to the income tax paid in the other Contracting State; such deduction shall not, however, exceed that part of the income tax as computed before the deduction is given, which is attributable to the income which may be taxed in the other Contracting State.
2. Where in accordance with any provision of this Agreement, income derived by a resident of a Contracting State from the other Contracting State is exempt from tax, the first-mentioned State may nevertheless, in calculating the amount of tax on the remaining income of such resident, take into account the exempted income.

## Article 24

### 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. Subject to the provisions of paragraph 4 of Article 7, the taxation on a permanent establishment which an enterprise of a Contracting State has in the other Contracting State shall not be less favorably 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 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 that 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

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 that 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 similar enterprises of the first-mentioned State are or may be subjected.

5. The provisions of this Article 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.

## Article 25

### **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 Agreement, he may, irrespective of the remedies provided by the national 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 24, 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 Agreement.

2. The competent authority shall endeavor, 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 the Agreement.

3. The competent authorities of the Contracting States shall endeavor to resolve by mutual agreement any difficulties or doubts arising as to the interpretation or application of the Agreement. They may also consult together for the 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 of this Article. 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 the competent authorities of the Contracting States.

5. The competent authorities of the Contracting States may by mutual agreement settle the mode of application of this Agreement.

## Article 26

### **EXCHANGE OF INFORMATION**

1. The competent authorities of the Contracting States shall exchange such information as is necessary for 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 there under is not contrary to the Agreement. The exchange of information is not restricted by Article 1. Any information received 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) involved in the assessment or collection of, the enforcement or prosecution in respect of, or the determination of appeals in relation to, the taxes covered by the 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 1 be construed so as to impose on a Contracting State the obligation:

determination or appeals in relation to, the taxes covered by the 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 1 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 (*ordre public*).

### Article 27

#### MEMBERS OF DIPLOMATIC MISSIONS AND CONSULAR POSTS

Nothing in this Agreement 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 28

#### ENTRY INTO FORCE

The Contracting States shall notify each other, through diplomatic channels, that the legal requirements for the entry into force of this Agreement have been complied with. This Agreement shall enter into force thirty days after the date of the later of these notifications. The provisions of the Agreement shall have effect for taxes with respect to every taxable period beginning on or after the first day of January following the calendar year in which the agreement enters into force.

### Article 29

#### TERMINATION

This Agreement shall remain in force indefinitely unless terminated by a Contracting State. After the period of five years from the date on which the Agreement enters into force, either Contracting State may terminate the Agreement, through diplomatic channels, by giving notice of termination at least six months before the end of any calendar year. In such event, the Agreement shall cease to have effect for taxes with respect to every taxable period beginning on or after the first day of January in the calendar year next following that in which the notice of termination is given.

IN WITNESS WHEREOF, the undersigned, duly authorized thereto by their respective governments, have signed this Agreement.

Done at Ankara, on 6 January, 2004 in the Turkish, Arabic and English Languages, all three texts being equally authentic. In case of divergence between the Turkish and Arabic texts, the English text shall be the operative one.

FOR THE REPUBLIC OF  
TURKEY

FOR THE SYRIAN ARAB  
REPUBLIC

Kemal Unakitan  
Minister of Finance

Dr.Saadalla Agha AL Kalaa  
Minister of Tourism

#### PROTOCOL

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

##### 1. With respect to Article 5:

In respect of paragraph 3 of Article 5, in the event that pursuant to any other agreement concluded after the date of signature of this Agreement by Syria, with any country, Syria agrees in provision that corresponds to paragraph 3 of Article 5 of this Agreement to a time period that is longer than that provided in this paragraph, then longest time period shall apply for the purpose of paragraph 3 of Article 5, with effect from the date on which the longest time period under such other agreement becomes effective.

##### 2. With respect to Article 12:

In the event that pursuant to any other agreement concluded after the date of signature of this Agreement by Syria with any country, Syria agrees in provision that corresponds to paragraph 2 of Article 12 of this Agreement to a rate of tax that is reduced below that provided in this paragraph, then lowest reduced rate shall apply for the purpose of paragraph 2 of Article 12 with effect from the date on which the reduced rate under such other agreement becomes effective.

IN WITNESS WHEREOF, the undersigned, duly authorized thereto by their respective governments, have signed this Protocol.

29.03.2015 14:17

Done at Ankara, on 6 January, 2004 in the Turkish, Arabic and English Languages, all three texts being equally authentic. In case of divergence between the Turkish and Arabic

IN WITNESS WHEREOF, the undersigned, duly authorized thereto by their respective governments, have signed this Protocol.

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