

INCOME TAX DOUBLE TAXATION RELIEF (THE GOVERNMENT OF THE RUSSIAN FEDERATION) ORDER 2025

PU (A) 112

28 March 2025

IN exercise of the powers conferred by subsection 132(1) of the Income Tax Act 1967 [Act 53] and subsection 65A(1) of the Petroleum (Income Tax) Act 1967 [Act 543], the Minister makes the following order:

Citation

- 1 This order may be cited as the **Double Taxation Relief (the Government of the Russian Federation) Order 2025**.

DOUBLE TAXATION RELIEF

- 2 It is declared that the arrangements specified in the Schedule have been made by the Government of Malaysia with the Government of the Russian Federation with a view to affording relief from double taxation in relation to Malaysian tax and Russian tax (as defined in each case in the arrangements) and that it is expedient that those arrangements shall have effect.

SCHEDULE [Paragraph 2]

AGREEMENT BETWEEN THE GOVERNMENT OF MALAYSIA AND THE GOVERNMENT OF THE RUSSIAN FEDERATION FOR THE ELIMINATION OF DOUBLE TAXATION WITH RESPECT TO TAXES ON INCOME AND THE PREVENTION OF TAX EVASION AND AVOIDANCE

THE GOVERNMENT OF MALAYSIA AND THE GOVERNMENT OF THE RUSSIAN FEDERATION

Desiring to further develop their economic relationship and to enhance their co-operation in tax matters,

Intending to conclude an Agreement for the elimination of double taxation with respect to taxes on income without creating opportunities for non-taxation or reduced taxation through tax evasion or avoidance (including through treaty-shopping arrangements aimed at obtaining reliefs provided in this Agreement for the indirect benefit of residents of third jurisdictions),

Have agreed as follows:

ARTICLE 1 - PERSONS COVERED

- 1(1) This Agreement shall apply to persons who are residents of one or both of the Contracting States.
- 1(2) For the purposes of this Agreement, income derived by or through an entity or arrangement that is treated as wholly or partly fiscally transparent under the tax law of either Contracting State shall be considered to be income of a resident of a Contracting State but only to the extent that the income is treated, for purposes of taxation by that Contracting State, as the income of a resident of that Contracting State. In no case shall the provisions of this paragraph be construed so as to affect a Contracting State's right to tax the residents of that Contracting State. For the purposes of this paragraph, the term "fiscally transparent" means situations where, under the tax law of a Contracting State, income or part thereof of an entity or arrangement is taxed not at the level of the entity or arrangement but at the level of the persons who have an interest in that entity or arrangement as if that income or part thereof were directly derived by such persons at the time when that income or part thereof is realised whether or not that income or part thereof is distributed by that entity or arrangement to such persons.

ARTICLE 2 - TAXES COVERED

- 2(1)** This Agreement shall apply to taxes on income imposed on behalf of a Contracting State or of its political subdivisions or local authorities, irrespective of the manner in which they are levied.
- 2(2)** There shall be regarded as taxes on income all taxes imposed on total income, or on elements of income.
- 2(3)** The existing taxes to which this Agreement shall apply are:
- (a) in the case of Malaysia:
 - i. income tax; and
 - ii. petroleum income tax
 - iii. (hereinafter referred to as "Malaysian tax");
 - (b) in the case of the Russian Federation:
 - i. tax on profits of organisations; and
 - ii. income tax on individuals (hereinafter referred to as "Russian tax").
- 2(4)** This Agreement shall apply also to any identical or substantially similar taxes on income which are imposed by either of the Contracting States after the date of signature of this Agreement in addition to, or in place of, the existing taxes. The competent authorities of the Contracting States shall notify each other of any substantial changes which have been made in their respective taxation laws.

ARTICLE 3 - GENERAL DEFINITIONS

- 3(1)** For the purposes of this Agreement, unless the context otherwise requires:
- (a) the terms "a Contracting State" and "the other Contracting State" mean Malaysia or the Russian Federation, as the context requires;
 - (b) the term "Malaysia" means the territories of the Federation of Malaysia, the territorial sea of Malaysia and the sea-bed and subsoil of the territorial sea, and the airspace above such areas, and includes any area extending beyond the limits of the territorial sea of Malaysia, and the sea-bed and subsoil of any such area, which has been or may hereafter be designated under the laws of Malaysia and in accordance with international law as an area over which Malaysia has sovereign rights or jurisdiction for the purposes of exploring and exploiting the natural resources, whether living or non-living;
 - (c) the term "Russia" means the Russian Federation when used in geographical sense, means all the territory of the Russian Federation, including internal waters and territorial sea, in which the Russian laws relating to taxation apply, and also its exclusive economic zone and continental shelf, in which the Russian Federation has sovereign rights and jurisdiction in accordance with the United Nations Convention on the Law of the Sea, 1982;
 - (d) the term "person" includes an individual, a company and any other body of persons;
 - (e) 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;
 - (f) the term "company" means any body corporate or any entity which is treated as a body corporate for tax purposes;

- (g) the term “national” means:
 - i. any individual possessing the nationality or citizenship of a Contracting State; and
 - ii. any legal person, partnership or association deriving its status as such from the laws in force in a Contracting State;
- (h) the term “international traffic” means any transport by a ship 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;
- (i) the term “competent authority” means:
 - i. in the case of Malaysia, the Minister of Finance or his authorised representative; and
 - ii. in the case of Russian Federation, the Ministry of Finance of the Russian Federation or its authorised representative.

3(2) As regards the application of this Agreement at any time by a Contracting State, any term that is not defined therein shall, unless the context otherwise requires, have the meaning that it has at that time under the law of that Contracting State for the purposes of the taxes to which this Agreement applies, any meaning under the applicable tax laws of that Contracting State prevailing over a meaning given to the term under other laws of that Contracting State.

ARTICLE 4 - RESIDENT

4(1) For the purposes of this Agreement, the term “resident of a Contracting State” means any person who, under the laws of that Contracting State, is liable to tax therein by reason of his domicile, residence, place of incorporation, place of management or any other criterion of a similar nature, and also includes that Contracting State and any political subdivision or local authority or statutory body thereof. This term, however, does not include any person who is liable to tax in that Contracting State in respect only of income from sources in that Contracting State.

4(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 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 only of the Contracting State with which his personal and economic relations are closer (centre of vital interests);
- (b) if the Contracting State in which he has his centre of vital interests cannot be determined, or if he has not a permanent home available to him in either Contracting State, he shall be deemed to be a resident only of the Contracting 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 only of the Contracting State of which he is a national;
- (d) if he is a national of both Contracting States or of neither of them, the competent authorities of the Contracting States shall settle the question by mutual agreement.

4(3) Where by reason of the provisions of paragraph 1 of this Article a person other than an individual is a resident of both Contracting States, the competent authorities of the Contracting States shall endeavour to determine by mutual agreement the Contracting State of which such person shall be deemed to be a resident for the purposes of this Agreement, having regard to its place of effective management, the place where it is incorporated or otherwise constituted and any other relevant factors. In the absence of such agreement, such person shall not be entitled to any relief or exemption from tax provided by this Agreement except to the extent and in such manner as maybe agreed upon by the competent authorities of the Contracting States.

ARTICLE 5 - PERMANENT ESTABLISHMENT

- 5(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.
- 5(2)** The term "permanent establishment" includes especially:
- (a) a place of management;
 - (b) a branch;
 - (c) an office;
 - (d) a factory;
 - (e) a workshop; and
 - (f) a mine, an oil or gas well, a quarry or any other place of extraction of natural resources.
- 5(3)** A building site, a construction, installation or assembly project constitutes a permanent establishment only if it lasts more than twelve months.
- 5(4)** An enterprise of a Contracting State shall be deemed to have a permanent establishment in the other Contracting State if it carries on supervisory activities in that other Contracting State for more than six months within any twelve-month period in connection with a building site or a construction, installation or assembly project which is being undertaken in that other Contracting State.
- 5(5)** Notwithstanding the preceding provisions of this Article the term “permanent establishment” shall be deemed not to include:
- (a) the use of facilities solely for the purpose of storage, display or delivery of goods or merchandise belonging to the enterprise;
 - (b) the maintenance of a stock of goods or merchandise belonging to the enterprise solely for the purpose of storage, display or delivery;
 - (c) the maintenance of a stock of goods or merchandise belonging to the enterprise solely for the purpose of processing by another enterprise;
 - (d) the maintenance of a fixed place of business solely for the purpose of purchasing goods or merchandise, or of collecting information, for the enterprise;
 - (e) the maintenance of a fixed place of business solely for the purpose of carrying on, for the enterprise, any other activity; and
 - (f) the maintenance of a fixed place of business solely for any combination of activities mentioned in sub-paragraphs (a) to (e) of this paragraph,
- provided that such activity or, in the case of subparagraph (f) of this paragraph, the overall activity of the fixed place of business, is of a preparatory or auxiliary character.
- 5(6)** Paragraph 5 of this Article shall not apply to a fixed place of business that is used or maintained by an enterprise if the same enterprise or a closely related enterprise carries on business activities at the same place or at another place in the same Contracting State and:
- (a) that place or other place constitutes a permanent establishment for the enterprise or the closely related enterprise under the provisions of this Article; or
 - (b) the overall activity resulting from the combination of the activities carried on by the two enterprises at the same place, or by the same enterprise or closely related enterprises at the two places, is not of a preparatory or auxiliary character,
- provided that the business activities carried on by the two enterprises at the same place, or by the same enterprise or closely related enterprises at the two places, constitute complementary functions that are part of a cohesive business operation.

- 5(7)** Notwithstanding the provisions of paragraphs 1 and 2 of this Article but subject to the provisions of paragraph 8 of this Article, where a person is acting in a Contracting State on behalf of an enterprise, that enterprise shall be deemed to have a permanent establishment in the first-mentioned Contracting State in respect of any activities which that person undertakes for the enterprise, if such a person:
- (a) habitually concludes contracts, or habitually plays the principal role leading to the conclusion of contracts that are:
 - i. in the name of the enterprise; or
 - ii. for the transfer of the ownership of, or for the granting of the right to use, property owned by that enterprise or that the enterprise has the right to use; or
 - iii. for the provision of services by that enterprise,unless the activities of such person are limited to those mentioned in paragraph 4 of this Article 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; or
 - (b) does not habitually conclude contracts nor plays the principal role leading to the conclusion of such contracts, but habitually maintains in the first-mentioned Contracting State a stock of goods or merchandise belonging to the enterprise from which he regularly fills order on behalf of the enterprise.
- 5(8)** Paragraph 6 of this Article shall not apply where the person acting in a Contracting State on behalf of an enterprise of the other Contracting State carries on business in the first-mentioned Contracting State as an independent agent and acts for the enterprise in the ordinary course of that business. Where, however, a person acts exclusively or almost exclusively on behalf of one or more enterprises to which it is closely related, that person shall not be considered to be an independent agent within the meaning of this paragraph with respect to any such enterprise.
- 5(9)** For the purposes of this Article, a person or enterprise is closely related to an enterprise if, based on all the relevant facts and circumstances, one has control of the other or both are under the control of the same persons or enterprises. In any case, a person or enterprise shall be considered to be closely related to an enterprise if one possesses directly or indirectly more than 50 per cent of the beneficial interest in the other (or, in the case of a company, more than 50 per cent of the aggregate vote and value of the company's shares or of the beneficial equity interest in the company) or if another person or enterprise possesses directly or indirectly more than 50 per cent of the beneficial interest (or, in the case of a company, more than 50 per cent of the aggregate vote and value of the company's shares or of the beneficial equity interest in the company) in the person and the enterprise or in the two enterprises.
- 5(10)** 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 Contracting 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

- 6(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.
- 6(2)** The term "immovable property" shall have the meaning which it has under the law of the Contracting State in which the property in question is situated. The term shall in any case include property accessory to immovable property, livestock and equipment used in agriculture and forestry, rights to which the provisions of general law respecting landed property apply, usufruct of immovable property and rights to variable or fixed payments as consideration for the working of, or the right to work, mineral deposits, sources and other natural resources; ships, and aircraft shall not be regarded as immovable property.

- 6(3)** The provisions of paragraph 1 of this Article shall apply to income derived from the direct use, letting, or use in any other form of immovable property.
- 6(4)** The provisions of paragraphs 1 and 3 of this Article shall also apply to the income from immovable property of an enterprise and to the income from immovable property used for the performance of independent personal services.

ARTICLE 7 - BUSINESS PROFITS

- 7(1)** The profits of an enterprise of a Contracting State shall be taxable only in that Contracting 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.
- 7(2)** Subject to the provisions of paragraph 3 of this Article, 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.
- 7(3)** In determining the profits of a permanent establishment, there shall be allowed as deduction expenses which are incurred for the purposes of the business of the permanent establishment, including executive and general administrative expenses so incurred, whether in the Contracting State in which the permanent establishment is situated or elsewhere.
- 7(4)** If the information available to the competent authority is inadequate to determine the profits to be attributed to the permanent establishment of an enterprise, nothing in this Article shall affect the application of any law of that Contracting State relating to the determination of the tax liability of a person by the exercise of a discretion or the making of an estimate by the competent authority, provided that the law shall be applied, so far as the information available to the competent authority permits, in accordance with the principles of this Article.
- 7(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.
- 7(6)** For the purposes of the preceding paragraphs of this Article, the profits to be attributed to the permanent establishment shall be determined by the same method year by year unless there is good and sufficient reason to the contrary.
- 7(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

- 8(1)** Profits of an enterprise of a Contracting State from the operation of ships or aircraft in international traffic shall be taxable only in that Contracting State.
- 8(2)** For the purposes of this Article, the term "profits from the operation of ships or aircraft in international traffic" shall include the profits from a rental on a bareboat basis of ships or aircraft and from the use or rental of containers and related equipment if such activity is incidental to the operation of ships or aircraft in international traffic.
- 8(3)** Paragraph 1 of this Article shall also apply to the share of the profits from the operation of ships or aircraft derived by an enterprise of a Contracting State through participation in a pool, a joint business or an international operating agency.

ARTICLE 9 - ASSOCIATED ENTERPRISES

9(1) Where:

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

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

9(2) Where a Contracting State includes in the profits of an enterprise of that Contracting State — and taxes accordingly — profits on which an enterprise of the other Contracting State has been charged to tax in that other Contracting State and the profits so included are profits which would have accrued to the enterprise of the first-mentioned Contracting State if the conditions made between the two enterprises had been those which would have been made between independent enterprises, then that other Contracting State shall make an appropriate adjustment to the amount of the tax charged therein on those profits where that other Contracting 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.

9(3) Notwithstanding the provisions of paragraph 1 of this Article, a Contracting State shall not change the profits of an enterprise of that Contracting State in the circumstances referred to in that paragraph after 7 years from the end of the taxable year in which the profits that would be subjected to such change would, but for the conditions referred to in that paragraph, have accrued to that enterprise. The provisions of this paragraph shall not apply in the case of fraud or willful default.

ARTICLE 10 - DIVIDENDS

10(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.

10(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 Contracting 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) 10 per cent of the gross amount of the dividends if the beneficial owner holds directly at least 25 per cent of the capital of the company paying the dividends for the period of 365 days ending on the date on which entitlement to the dividends is determined;
- (b) 15 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.

10(3) Notwithstanding the provisions of paragraph 2 of this Article, dividends arising in a Contracting State shall be exempt from the tax in this Contracting State provided that they are paid to:

- (a) in the case of Malaysia:
 - i. the Governments of the states;
 - ii. the Bank Negara Malaysia;
 - iii. the local authorities;
 - iv. the statutory bodies;
 - v. the Export-Import Bank of Malaysia Berhad (EXIM Bank); and

vi. any other institutions as may be agreed from time to time between the competent authorities of the Contracting States;

(b) in the case of the Russian Federation:

- i. the Government of the Russian Federation;
- ii. the Central Bank of the Russian Federation;
- iii. the Pension and Social Insurance Fund of the Russian Federation;
- iv. the Russian Direct Investment Fund;
- v. State Development Corporation «VEB.RF»;
- vi. State Corporation for Assistance to Development, Production and Export of Advanced Technology Industrial Product “Rostec”;
- vii. JSC “ROSNANO”;
- viii. State Atomic Energy Corporation “Rosatom”;
- ix. State Space Corporation “Roscosmos”; and
- x. any other institutions as may be agreed from time to time between the competent authorities of the Contracting States.

10(4) 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 corporate rights which is subjected to the same taxation treatment as income from shares by the laws of the Contracting State of which the company making the distribution is a resident.

10(5) The provisions of paragraphs 1, 2 and 3 of this Article 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 Contracting 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 a case the provisions of Article 7 or Article 15 of this Agreement, as the case may be, shall apply.

10(6) Where a company which is a resident of a Contracting State derives profits or income from the other Contracting State, that other Contracting 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 Contracting State or insofar as the holding in respect of which the dividends are paid is effectively connected with a permanent establishment or a fixed base situated in that other Contracting 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 Contracting State.

ARTICLE 11 - INTEREST

11(1) Interest arising in a Contracting State and paid to a resident of the other Contracting State may be taxed in that other Contracting State.

11(2) However, such interest may also be taxed in the Contracting State in which it arises and according to the laws of the Contracting State, but if the beneficial owner of the interest is a resident of the other Contracting State, the tax so charged shall not exceed 10 per cent of the gross amount of the interest.

11(3) Notwithstanding the provisions of paragraph 2 of this Article, the Government of a Contracting State shall be exempt from tax in the other Contracting State in respect of interest derived by the Government from that other Contracting State.

11(4) For the purposes of paragraph 3 of this Article, the term “Government”:

(a) in the case of Malaysia means the Government of Malaysia and shall include:

- i. the Governments of the states;
- ii. the Bank Negara Malaysia;
- iii. the local authorities;

- iv. the statutory bodies;
- v. the Export-Import Bank of Malaysia Berhad (EXIM Bank); and
- vi. any other institutions as may be agreed from time to time between the competent authorities of the Contracting States.

(b) in the case of the Russian Federation means the Government of the Russian Federation and shall include:

- i. the Government of the Russian Federation;
- ii. the Central Bank of the Russian Federation;
- iii. the Pension and Social Insurance Fund of the Russian Federation;
- iv. the Russian Direct Investment Fund;
- v. State Development Corporation «VEB.RF»;
- vi. State Corporation for Assistance to Development, Production and Export of Advanced Technology Industrial Product «Rostec»;
- vii. JSC «ROSNANO»;
- viii. State Atomic Energy Corporation «Rosatom»;
- ix. State Space Corporation «Roscosmos»; and
- x. any other institutions as may be agreed from time to time between the competent authorities of the Contracting States.

11(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, income from bonds or debentures, including premiums and prizes attaching to such securities, bonds or debentures. Penalty charges for late payments shall not be regarded as interest for the purpose of this Article.

11(6) The provisions of paragraphs 1, 2 and 3 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 Contracting 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 15 of this Agreement, as the case may be, shall apply.

11(7) Interest shall be deemed to arise in a Contracting State when the payer is that Contracting State itself, or its political subdivision, or a local authority, or a statutory body thereof, or a resident of that Contracting 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 a fixed base, then such interest shall be deemed to arise in the Contracting State in which the permanent establishment or fixed base is situated.

11(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 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

12(1) Royalties arising in a Contracting State and paid to a resident of the other Contracting State may be taxed in that other Contracting State.

12(2) However, such royalties may also be taxed in the Contracting State in which they arise and according to the laws of that Contracting 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.

12(3) The term “royalties” as used in this Article means payments of any kind received as a consideration for or derived from—

(a) the use of, or the right to use,

- i. any copyrights, software, patent, designs or models, plans, secret processes or formulae, trademarks or other like property or rights;
- ii. tapes for radio or television broadcasting, motion pictures films, films, or video tapes or other means of reproduction;
- iii. know-how or information concerning technical, industrial, commercial or scientific knowledge, experience or skill;
- iv. industrial, commercial or scientific equipment (including ships, aircraft and containers except payments covered by Article 8 of this Agreement);
- v. visual images or sounds, or both, in connection with television broadcasting, transmitted by—
 - (A) satellite; or
 - (B) cable, fibre optic or similar technology;
- vi. some or all part of the radiofrequency spectrum specified in a relevant licence;

(b) the reception of, or the right to receive, visual images or sounds, or both, transmitted to the public by—

- (A) satellite; or
- (B) cable, fibre optic or similar technology;

(c) a total or partial forbearance in respect of—

- i. the use of, or the granting of the right to use any such property or right as is mentioned in subparagraph (a)(i) or (ii) of this paragraph or any such knowledge, experience or skill as is mentioned in subparagraph (a)(iii) of this paragraph;
- ii. the reception of, or the granting of the right to receive, any such visual images or sounds as mentioned in subparagraph (b) of this paragraph;
- iii. the use of, or the granting of the right to use, any such visual images or sound as are mentioned in subparagraph (a)(v) of this paragraph; or
- iv. the use of, or the granting of the right to use, some or such part of the spectrum specified in a spectrum licence as is mentioned in subparagraph (a)(vi) of this paragraph.

12(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 Contracting 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 15 of this Agreement, as the case may be, shall apply.

12(5) Royalties shall be deemed to arise in a Contracting State when the payer is that Contracting State itself, or a political subdivision, or a local authority, or a statutory body thereof, 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 fixed base in connection with which the obligation 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.

- 12(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 laws of each Contracting State, due regard being had to the other provisions of this Agreement.

ARTICLE 13 - FEES FOR TECHNICAL SERVICES

- 13(1)** Fees for technical services arising in a Contracting State and paid to a resident of the other Contracting State may be taxed in that other Contracting State.
- 13(2)** However, such fees for technical services may also be taxed in the Contracting State in which they arise and according to the laws of that Contracting State, but if the beneficial owner of the fees for technical services is a resident of the other Contracting State, the tax so charged shall not exceed 10 per cent of the gross amount of the fees for technical services.
- 13(3)** The term "fees for technical services" as used in this Article means payments of any kind to any person, other than an employee of the person making the payments, in consideration for any services of a technical, managerial or consultancy nature.
- 13(4)** The provisions of paragraphs 1 and 2 of this Article shall not apply if the beneficial owner of the fees for technical services, being a resident of a Contracting State, carries on business in the other Contracting State in which the fees for technical services arise through a permanent establishment situated therein, or performs in that other Contracting State independent personal services, and the fees for technical services are effectively connected with such permanent establishment or such services. In such a case the provisions of Article 7 or Article 15 of this Agreement, as the case may be, shall apply.
- 13(5)** Fees for technical services shall be deemed to arise in a Contracting State when the payer is that Contracting State itself, or a political subdivision, or a local authority, or a statutory body thereof, or a resident of that Contracting State. Where, however, the person paying the fees for technical services, whether he is a resident of a Contracting State or not, has in a Contracting State a permanent establishment or fixed base in connection with which the obligation to pay the fees for technical services was incurred, and such fees for technical services are borne by such permanent establishment or fixed base, then such fees for technical services shall be deemed to arise in the Contracting State in which the permanent establishment or fixed base is situated.
- 13(6)** Where, by reason of a special relationship between the payer and the beneficial owner of fees for technical services or between both of them and some other person, the amount of the fees for technical services paid, for whatever reason, 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 14 - GAINS FROM ALIENATION OF PROPERTY

- 14(1)** Gains derived by a resident of a Contracting State from the alienation of immovable property referred to in Article 6 of this Agreement and situated in the other Contracting State may be taxed in that other Contracting State.
- 14(2)** Gains derived from the alienation of movable property forming part 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 from the alienation of such a permanent establishment or of such fixed base, may be taxed in that other Contracting State.

14(3) Gains derived by a resident of a Contracting State from the alienation of ships or aircraft operated in international traffic or movable property pertaining to such operation shall be taxable only in the Contracting State of which the alienator is a resident.

14(4) Gains derived by a resident of a Contracting State from the alienation of shares of a company or comparable interests, such as interests in a partnership, trust or investment fund, may be taxed in the other Contracting State if, at any time during the 365 days preceding the alienation, these shares or comparable interests derived at least 50 per cent of their value directly or indirectly from immovable property, as defined in Article 6 of this Agreement, situated in that other Contracting State, unless such shares or comparable interests are traded on a recognised stock exchange and the resident and persons related to that resident own in the aggregate 5 per cent or less of the class of such shares or comparable interests.

The term "recognised stock exchange" means:

- (a) any stock exchange established and regulated as such under the laws of either Contracting State; and
- (b) any other stock exchange agreed upon by the competent authorities of the Contracting States.

14(5) Gains from the alienation of any property other than that referred to in paragraphs 1, 2, 3 and 4 of this Article shall be taxable only in the Contracting State of which the alienator is a resident.

ARTICLE 15 - INDEPENDENT PERSONAL SERVICES

15(1) Subject to the provisions of Article 13 of this Agreement, 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 Contracting State except in the following circumstances, when such income may also be taxed in the other Contracting State:

- (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 his activities performed in that other Contracting State may be taxed in that other Contracting State.

15(2) The term "professional services" includes especially independent scientific, literary, artistic, educational or teaching activities as well as the independent activities of physicians, lawyers, engineers, architects, dentists and accountants.

ARTICLE 16 - DEPENDENT PERSONAL SERVICES

16(1) Subject to the provisions of Articles 17, 19, 20 and 21 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 Contracting 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 Contracting State.

16(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 Contracting 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 any twelve-month period; 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.

- 16(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 shall be taxable only in the Contracting State in which the profits of the enterprise are taxable according to Article 8 of this Agreement.

ARTICLE 17 - DIRECTORS' FEES AND REMUNERATION OF TOP-LEVEL MANAGERIAL OFFICIALS

- 17(1)** 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 Contracting State.
- 17(2)** Salaries, wages and other similar remuneration derived by a resident of a Contracting State in his capacity as an official in a top-level managerial position of a company which is a resident of the other Contracting State may be taxed in that other Contracting State.
- 17(3)** The term "top-level managerial position" refers to a limited group of positions that involved primary responsibility for the general direction of the affairs of the company, apart from the activities of the directors. The term covers a person acting as both a director and a top-level manager.

ARTICLE 18 - ENTERTAINERS AND SPORTSPERSONS

- 18(1)** Notwithstanding the provisions of Articles 15 and 16 of this Agreement, income derived by a resident of a Contracting State as an entertainer such as:

- (a) a compere, model, circus performer, lecturer, speaker, sportsperson, musician, an artiste or individual exercising any profession, vocation or employment of a similar nature; or
- (b) any individual who uses his intellectual, artistic, musical, personal or physical skill or character,

from his personal activities as such exercised in the other Contracting State, may be taxed in that other Contracting State.

- 18(2)** Where income in respect of personal activities exercised by an entertainer or a sportsperson in that person's capacity as such accrues not to the entertainer or the sportsperson himself but to another person, that income may, notwithstanding the provisions of Articles 7, 15 and 16 of this Agreement, be taxed in the Contracting State in which the activities of the entertainer or sportsperson are exercised.
- 18(3)** The provisions of paragraphs 1 and 2 of this Article shall not apply to remuneration or profits derived from activities exercised in a Contracting State by entertainers or sportsperson if the visit to that Contracting State is wholly or mainly supported by funds financed by the other Contracting State, or a political subdivision, or a local authority, or a statutory body thereof. In such a case the remuneration or profits shall be taxable only in the Contracting State in which the entertainer or sportsperson is a resident.

ARTICLE 19 - PENSIONS AND ANNUITIES

- 19(1)** Subject to the provisions of paragraph 2 of Article 20 of this Agreement, pensions and other similar remunerations and annuities paid to a resident of a Contracting State in consideration of past employment shall be taxable only in that Contracting State.
- 19(2)** The term "annuity" means a stated sum payable periodically at stated times during life or during a specific or ascertainable period of time under an obligation to make payments in return for adequate and full consideration in money or money's worth.

ARTICLE 20 - GOVERNMENT SERVICE

20(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, or a statutory body thereof to an individual in respect of services rendered to that Contracting State, or a political subdivision, or a local authority, or a statutory body thereof shall be taxable only in that Contracting 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 other Contracting State and the individual is a resident of that other Contracting State who:

- i. is a national of that other Contracting State; or
- ii. did not become a resident of that other Contracting State solely for the purpose of rendering the services.

20(2) (a) Any pension paid by, or out of funds created by, a Contracting State, or a political subdivision, or a local authority, or a statutory body thereof to any individual in respect of services rendered to that Contracting State, or a political subdivision, or a local authority, or a statutory body shall be taxable only in that Contracting 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 other Contracting State.

20(3) Notwithstanding the preceding provisions of this Article, the provisions of Articles 16, 17, 18 and 19 of this Agreement shall apply to salaries, wages and other similar remuneration or pensions in respect of services rendered in connection with any business carried on by a Contracting State, or a political subdivision, or a local authority, or a statutory body thereof.

ARTICLE 21 - STUDENTS AND TRAINEES

21(1) An individual who was a resident of a Contracting State immediately before making a visit to the other Contracting State and is temporarily present in the other Contracting State solely:

- a) as a student at a recognised university, college, school or other similar recognised educational institution in that other Contracting State;
- b) as a business or technical apprentice; or
- c) as a recipient of a grant, allowance or award for the primary purpose of study, research or training from the Government of either Contracting State or from a scientific, educational, religious or charitable organisation or under a technical assistance program entered into by the Government of either Contracting State, shall be exempt from tax in that other State on:
 - i. all remittances from abroad for the purposes of his maintenance, education, study, research or training; and
 - ii. the amount of such grant, allowance or award.

The exemption provided by this Article shall apply to a business or technical apprentice only for a period not exceeding one year from the date on which he first begins his training in that Contracting State.

ARTICLE 22 - OTHER INCOME

22(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 Contracting State.

- 22(2)** The provisions of paragraph 1 of this Article shall not apply to income, other than income from immovable property as defined in paragraph 2 of Article 6 of this Agreement, 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 Contracting 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 15 of this Agreement, as the case may be, shall apply.
- 22(3)** Notwithstanding the provisions of paragraphs 1 and 2 of this Article, items of income of a resident of a Contracting State not dealt with in the foregoing Articles of this Agreement and arising in the other Contracting State may also be taxed in that other Contracting State.

ARTICLE 23 - ENTITLEMENT TO BENEFITS

- 23** Notwithstanding the other provisions of this Agreement, a benefit under this Agreement shall not be granted in respect of an item of income if it is reasonable to conclude, having regard to all relevant facts and circumstances, that obtaining that benefit was one of the principal purposes of any arrangement or transaction that resulted directly or indirectly in that benefit, unless it is established that granting that benefit in these circumstances would be in accordance with the object and purpose of the relevant provisions of this Agreement.

Article 24 - ELIMINATION OF DOUBLE TAXATION

- 24(1)** In the case of Malaysia, double taxation is eliminated as follows:

Subject to the laws of Malaysia regarding the allowance as a credit against Malaysian tax of tax payable in any country other than Malaysia, the Russian tax payable under the laws of Russia and in accordance with this Agreement by a resident of Malaysia in respect of income derived from Russia shall be allowed as a credit against Malaysian tax payable in respect of that income. Where such income is a dividend paid by a company which is a resident of Russia to a company which is a resident of Malaysia and which owns not less than 25 per cent of the voting shares of the company paying the dividend, the credit shall take into account Russian tax payable by that company in respect of its income out of which the dividend is paid. The credit shall not however, exceed that part of the Malaysian tax, as computed before the credit is given, which is appropriate to such item of income.

- 24(2)** In the case of Russia, double taxation is eliminated as follows:

Where a resident of Russia derives income or owns capital which, in accordance with the provisions of this Agreement, may be taxed in Malaysia, the amount of tax payable in Malaysia, may be credited against the tax levied in Russia. The amount of credit, however, shall not exceed the amount of the tax of Russia on that income or capital computed in accordance with its taxation laws and regulations.

ARTICLE 25 - NON-DISCRIMINATION

- 25(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 Contracting State in the same circumstances are or may be subjected.
- 25(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 Contracting State than the taxation levied on enterprises of that other Contracting State carrying on the same activities. This provision shall not be construed as obliging a Contracting State to grant residents of the other Contracting State any personal allowances, reliefs and reductions for tax purposes on account of civil status or family responsibilities which it grants to its own residents.

- 25(3)** Except where the provisions of paragraph 1 of Article 9, paragraph 8 of Article 11, paragraph 6 of Article 12, or paragraph 6 of Article 13 of this Agreement 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 Contracting State provided that the provisions of the domestic laws of that Contracting State have been complied with in respect of withholding tax.
- 25(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 Contracting State to any taxation or any requirement connected therewith which is other or more burdensome than the taxation and connected requirements to which other similar enterprises of that first-mentioned Contracting State are or may be subjected.
- 25(5)** Nothing in this Article shall be construed so as to prevent a Contracting State from limiting to its nationals tax incentives designed to promote economic development in that Contracting State.
- 25(6)** In this Article, the term "taxation" means taxes to which this Agreement applies.

ARTICLE 26 - MUTUAL AGREEMENT PROCEDURE

- 26(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 domestic law of those Contracting States, present his case to the competent authority of either Contracting State. 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 this Agreement.
- 26(2)** The competent authority shall endeavour, if the objection appears to it to be justified and if it is not itself able to arrive at a satisfactory solution, to resolve the case by mutual agreement with the competent authority of the other Contracting State, with a view to the avoidance of taxation which is not in accordance with this Agreement. Any agreement reached shall be implemented notwithstanding any time limits provided for in the domestic law of the Contracting States.
- 26(3)** The competent authorities of the Contracting States shall endeavour to resolve by mutual agreement any difficulties or doubts arising as to the interpretation or application of this Agreement. They may also consult together for the elimination of double taxation in cases not provided for in this Agreement.
- 26(4)** The competent authorities of the Contracting States may communicate with each other for the purpose of reaching an agreement in the preceding paragraphs of this Article.

ARTICLE 27 - EXCHANGE OF INFORMATION

- 27(1)** The competent authorities of the Contracting States shall exchange such information as is foreseeably relevant for carrying out the provisions of this Agreement or to the administration or enforcement of the domestic laws concerning taxes covered by this Agreement insofar as the taxation thereunder is not contrary to this Agreement. The exchange of information is not restricted by Article 1 of this Agreement.

- 27(2)** Any information received under paragraph 1 of this Article by a Contracting State shall be treated as secret in the same manner as information obtained under the domestic laws of that Contracting State and shall be disclosed only to persons or authorities (including courts and administrative bodies) concerned with the assessment or collection of, the enforcement or prosecution in respect of, the determination of appeals in relation to the taxes referred to in paragraph 1 of this Article, or the oversight of the above. Such persons or authorities shall use the information only for such purposes. They may disclose the information in public court proceedings or in judicial decisions. Notwithstanding the foregoing, information received by a Contracting State may be used for other purposes when such information may be used for such other purposes under the laws of both Contracting States and the competent authority of the Contracting State supplying the information authorises such use.
- 27(3)** In no case shall the provisions of paragraphs 1 and 2 of this Article 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.
- 27(4)** If information is requested by a Contracting State in accordance with this Article, the other Contracting State shall use its information gathering measures to obtain the requested information, even though that other Contracting State may not need such information for its own tax purposes. The obligation contained in the preceding sentence is subject to the limitations of paragraph 3 of this Article but in no case shall such limitations be construed to permit a Contracting State to decline to supply information solely because it has no domestic interest in such information.
- 27(5)** In no case shall the provisions of paragraph 3 of this Article be construed to permit a Contracting State to decline to supply information solely because the information is held by a bank, other financial institution, nominee or person acting in an agency or a fiduciary capacity or because it relates to ownership interests in a person.

ARTICLE 28 - MEMBERS OF DIPLOMATIC MISSIONS AND CONSULAR POSTS

- 28** Nothing in this Agreement shall affect the fiscal privileges of members of diplomatic missions or consular posts under the rules of international law or under the provisions of special agreements.

ARTICLE 29 - ENTRY INTO FORCE

- 29(1)** The Contracting States shall notify each other, by exchange of notes through the diplomatic channel the completion of the procedures required by its domestic law for the bringing into force of this Agreement. This Agreement shall enter into force on the date of the later of the notification and shall thereupon have effect:
- a) in Malaysia, in respect of Malaysian tax, to tax chargeable for any year of assessment beginning on or after the first day of January in the calendar year following the year in which this Agreement enters into force;
 - b) in Russia:
 - i. in respect of tax withheld at source, for amounts paid or credited on or after the first day of January in the calendar year next following that in which this Agreement enters into force and subsequent years; and
 - ii. in respect of other taxes on income, for taxation years beginning on or after the first day of January in the calendar year next following that in which this Agreement enters into force and subsequent years.

- 29(2)** Notwithstanding the provisions of paragraph 1 of this Article, the provisions of Article 27 of this Agreement shall have effect from the date of entry into force of this Agreement without regard to the date on which the taxes are levied or the taxable year to which the taxes relate.
- 29(3)** The Agreement between the Government of Malaysia and the Government of the Union of Soviet Socialist Republics for the Avoidance of Double Taxation with respect to Taxes on Income with Protocol, signed in Moscow on 31 July, 1987 shall between Malaysia and Russia terminate and cease to have effect from the date upon which this Agreement applies in accordance with the provisions of paragraph 1 of this Article.

ARTICLE 30 - TERMINATION

- 30(1)** This Agreement shall remain in effect indefinitely, but either Contracting State may terminate this Agreement through diplomatic channels, by giving to the other Contracting State written notice of termination on or before June 30th in any calendar year after the period of five years from the date on which this Agreement enters into force. In such an event this Agreement shall cease to have effect:
- a) in Malaysia, in respect of Malaysian tax, to tax chargeable for any year of assessment beginning on or after the first day of January in the calendar year following the year in which the notice is given;
 - b) in Russia, in respect of income derived on or after the first day of January of the calendar year next following that in which the notice of termination is given.

PROTOCOL

At the moment of signing the Agreement between the Government of Malaysia and the Government of the Russian Federation for the elimination of double taxation with respect to taxes on income and the prevention of tax evasion and avoidance, the undersigned have agreed that the following provisions shall form an integral part of the Agreement:

- 1(1)** It is understood that the term “statutory body” means any body established by or under a specific law to discharge any governmental functions.
- 1(2)** With reference to subparagraph 3(b) of Article 2 of the Agreement:
- The term “organisations” means legal entities formed in accordance with the legislation of the Russian Federation, international companies (hereafter referred to as “Russian organisations”) and foreign legal entities, companies and other corporate entities possessing civil capacity which have been established in accordance with the legislation of foreign state, international organisations, and branches and representative offices thereof established in the territory of the Russian Federation (hereafter referred to as “foreign organisations”).
- 1(3)** With reference to Article 4 of the Agreement:
- The second sentence of this paragraph is not to exclude residents of countries adopting a territorial principle in their taxation law.
- 1(4)** With reference to Articles 10 and 14 of the Agreement:
- (a) In case of the Russian Federation, it is understood that:
 - i. the term “investment fund” as used in paragraph 4 of Article 14 of the Agreement includes mutual investment funds of Russia;
 - ii. the term “dividends” as defined in paragraph 4 of Article 10 of the Agreement includes any payments on units of mutual investment funds of Russia.
 - (b) For the purposes of subparagraph (a) of this paragraph, the term “mutual investment funds of Russia” means investment funds which are established under the Federal Law “On Investments Funds” (Law No. 156-FZ on 29 November, 2001), including such as may be amended from time to time without changing the general principle thereof.

- 1(5)** It is understood that nothing in Article 25 of the Agreement shall be construed as restricting a Contracting State from the application of its domestic law provisions concerning tax avoidance or evasion, whether or not described as such.
- 1(6)** Any document received under Article 27 of the Agreement or a certificate of residence issued by the competent authority of a Contracting State shall not require legalisation or apostille for the purposes of its application in the other Contracting State, including its use in the courts and administrative bodies.