

CIS; Armenia; Azerbaijan; Belarus; Kazakhstan; Kyrgyzstan; Moldova; Russia; Tajikistan; Turkmenistan; Ukraine; Uzbekistan

Tajikistan Terminates Model on Tax Treaties Unified for CIS Countries

4 May 2023

Report from IBFD Tax Treaties Unit

On 16 March 2023, Tajikistan deposited a notice of ratification of the protocol terminating the 1992 protocol on the unification of approach and conclusion of double taxation treaties on income and property between the Commonwealth of Independent States (CIS). In the 1992 protocol, the CIS member states agreed to use between themselves and in relations with third countries a model on tax treaties which was attached to the protocol.

Additionally, the following countries have also deposited their ratification notices: Russia (5 July 2021), Belarus (20 September 2021), and Kyrgyzstan (31 October 2022).

Note: According to article 2 of the protocol, the protocol shall enter into force 30 days after the date of receipt by the depositary of the last notification of the completion by the parties of the internal procedures necessary for its entry into force.

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