

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

# Uzbekistan Terminates Model on Tax Treaties Unified for CIS Countries

14 December 2023

Report from IBFD Tax Treaties Unit

On 5 December 2023, Uzbekistan 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). The protocol was ratified by Uzbekistan by way of Presidential Decree No. PP-368 of 21 November 2023, as published in Uzbekistan's National Legislation Database on 24 November 2023. 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.

*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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