**CONVENTION**

**between**

**the Government of the French Republic**

**and**

**the Government of the Republic of Uzbekistan**

**for the avoidance of double taxation and the**

**prevention of fiscal evasion**

**with respect to taxes on income and on capital**

The Government of the French Republic and the Government of the Republic of Uzbekistan, desiring to conclude a convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital, have agreed as follows:

**ARTICLE 1**

**PERSONAL SCOPE**

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

**ARTICLE 2**

**TAXES COVERED**

1. This Convention shall apply to taxes on income and on capital imposed on behalf of a Contracting State or of its local authorities, irrespective of the manner in which they are levied.

2. There shall be regarded as taxes on income and on capital all taxes imposed on total income, on total capital or on elements of income or of capital, 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 Convention shall apply are in particular:

a) in the case of France:

(i) the income tax ("l'impôt sur le revenu");

(ii) the corporation tax ("l'impôt sur les sociétés");

(iii) the tax on salaries ("la taxe sur les salaires");

(iv) the wealth tax ("l'impôt de solidarité sur la fortune");

(hereinafter referred to as "French tax");

b) in the case of Uzbekistan:

(i) the tax on income of enterprises, associations and organisations;

(ii) the individual income tax; and

(iii) the property tax;

(hereinafter referred to as "Uzbekistan tax").

4. The Convention shall apply also to any identical or substantially similar taxes which are imposed after the date of signature of the Convention in addition to, or in place of, the existing taxes. The competent authorities of the Contracting States shall notify each other of substantial changes which have been made in their respective taxation laws.

**ARTICLE 3**

**GENERAL DEFINITIONS**

1. For the purposes of this Convention, unless the context otherwise requires:

a) the terms "Contracting State" and "other Contracting State" mean France or Uzbekistan, as the context requires;

b) the term "France" means the European and overseas departments of the French Republic including the territorial sea, and any area outside the territorial sea within which, in accordance with international law, the French Republic has sovereign rights for the purpose of exploring and exploiting the natural resources of the seabed and its subsoil and the superjacent waters;

c) the term "Uzbekistan" means the Republic of Uzbekistan, including the territorial sea, and any area outside the territorial sea within which, in accordance with international law, the Republic of Uzbekistan has sovereign rights for the purpose of exploring and exploiting the natural resources of the seabed and its subsoil and the superjacent waters;

d) the term "person" includes an individual, a company and any other body of persons;

e) the term "company" means anybody corporate or any entity which is treated for tax purposes, as a body corporate;

f) 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;

g) the term "international traffic" means any transport by a ship, aircraft, road vehicle or railway operated by an enterprise which has its place of effective management in a Contracting State, except when the ship, aircraft, road vehicle or railway is operated solely between places in the other Contracting State;

h) the term "competent authority" means:

(i) in the case of France, the Minister in charge of the budget or his authorised representative;

(ii) in the case of Uzbekistan, the State Taxation Commitee of the Republic of Uzbekistan;

i) 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.

2. As regards the application of the Convention by a Contracting State, any term not defined therein shall have the meaning which it has under the laws of that State concerning the taxes to which the Convention applies. The meaning of a term under the taxation law of that State shall have priority over the meaning provided for such term in other branches of law of that State.

**ARTICLE 4**

**RESIDENT**

1. For the purposes of this Convention, 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 management or any other criterion of a similar nature. But this term shall not include any person who is liable to tax in that State in respect only of income from sources in that State or capital situated therein.

2. Where by reason of the provisions of paragraph 1 an individual is a resident of both Contracting States, then his status shall be determined as follows:

a) he shall be deemed to be a resident of the 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 of the State with which his personal and economic relations are closer (centre of vital interests);

b) if the 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 State, he shall be deemed to be a resident of the State in which he has an habitual abode;

c) if he has an habitual abode in both States or in neither of them, he shall be deemed to be a resident of the Contracting State of which he is a national;

d) if he is a national of 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 of the State in which its place of effective management is situated.

4. The term "resident of a Contracting State" shall include:

a) that State, its local authorities, and their statutory bodies; and

b) any partnership or group of persons subject under domestic law of that Contracting State to a tax regime being substantially similar to that of partnerships, the place of effective management of which is situated in that Contracting State and is not liable to corporation tax therein.

**ARTICLE 5**

**PERMANENT ESTABLISHMENT**

1. For the purposes of this Convention, 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; and

f) a mine, an oil or gas well, a quarry or any other place of extraction of natural resources.

3. A building site or construction or assembly project constitutes a permanent establishment only if it lasts more than twelve months.

4. Nothwithstanding 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 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 other than an agent of an independent status to whom paragraph 6 applies is acting on behalf of an enterprise and has, and habitually exercises in a Contracting State an authority to conclude contracts in the name of the enterprise, that enterprise shall be deemed to have a permanent establishment in that State in respect of any activities which that person undertakes for the enterprise, unless the activities of such person 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 immovable property is situated.

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, boats and aircraft shall not be regarded as immovable property.

3. The provisions of paragraph 1 shall apply to income derived from the direct use, letting, or use in any other 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.

5. Where shares or other rights in a company, a trust or any similar institution entitles to the enjoyment of immovable property situated in a Contracting State and held by that company, trust or similar institution, income derived from the direct use, letting or use in any other form of his right of enjoyment may be taxed in that State notwithstanding the provisions of Articles 7 and 14.

**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. However, no such deductions shall be allowed in respect of amounts, if any, paid (otherwise than towards reimbursement of actual expenses) by the permanent establishment to the head office of the enterprise or any of its other offices, by way of royalties as defined in Article 12, or by way of commission, for specific services performed or for management, or, except in the case of a banking enterprise, by way of interest as defined in Article 11 on moneys lent to the permanent establishment. Likewise, no account shall be taken, in the determination of the profits of a permanent establishment, for amounts charged (otherwise than towards reimbursement of actual expenses) by the permanent establishment to the head office of the enterprise or any of its other offices, by way of royalties defined in Article 12, or by way of commission for specific services performed or for management, or, except in the case of a banking enterprise, by way of interest as defined in Article 11 on moneys lent to the head office of the enterprise or any of its other offices.

4. Insofar as it has been customary in a Contracting State to determine the profits to be attributed to a permanent establishment on the basis of an apportionment of the total profits of the enterprise to its various parts, nothing in paragraph 2 shall preclude that State from determining the profits to be taxed by such an apportionment as may be customary ; the method of apportionment adopted shall, however, be such that the result shall be in accordance with the principles contained in this Article.

5. No profits shall be attributed to a permanent establishment by reason of the mere purchase by that permanent establishment of goods or merchandise for the enterprise.

6. For the purposes of the preceding paragraphs, the profits to be attributed to the permanent establishment shall be determined by the same method year by year unless there is good and sufficient reason to the contrary.

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

**ARTICLE 8**

**INTERNATIONAL TRANSPORT**

1. Profits from the operation of ships, aircraft, road vehicles or railways in international traffic shall be taxable only in the Contracting State in which the place of effective management of the enterprise is situated. Such profits shall include profits derived by the enterprise from other activities, and in particular from the use, maintenance 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, road vehicles or railways in international traffic.

2. If the place of effective management of a shipping enterprise is aboard a ship or boat, then it shall be deemed to be situated in the Contracting State in which the home harbour of the ship or the boat is situated, or, if there is no such home harbour, in the Contracting State of which the operator of the ship or the boat is a resident.

3. 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, but for those conditions, have accrued to one of the enterprises, but, by reason of those conditions, have not so accrued, may be included in the profits of that enterprise and taxed accordingly.

2. Where a Contracting State includes in the profits of an enterprise of that State and taxes accordingly profits on which an enterprise of the other Contracting State has been charged to tax in that other State and the profits so included are profits which would have accrued to the enterprise of the first-mentioned State if the conditions made between the two enterprises had been those which would have been made between independent enterprises, then that other State shall make an appropriate adjustment to the amount of the tax charged therein on those profits if that other State considers the adjustment justified. In determining such adjustment, due regard shall be had to the other provisions of this Convention 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.

2. However, such dividends may also be taxed in the Contracting State of which the company paying the dividends is a resident and according to the laws of that State, but if the beneficial owner of the dividends is a resident of the other Contracting State, the tax so charged shall not exceed:

a) 5 per cent of the gross amount of the dividends if the beneficial owner is a company which holds directly or indirectly at least 10 per cent of the capital of the company paying the dividends;

b) 10 per cent of the gross amount of the dividends in all other cases.

The provisions of this paragraph shall not affect the taxation of the company in respect of the profits out of which the dividends are paid.

3. A resident of Uzbekistan who receives dividends paid by a company which is a resident of France may obtain the refund of the prepayment (précompte) to the extent that it was effectively paid by the company in respect of such dividends. The gross amount of the prepayment (précompte) refunded shall be deemed to be a dividend for the purposes of this Convention. It shall be taxable in France according to the provisions of paragraph 2.

4. The term "dividend" as used in this Article means income from shares, "jouissance" shares or "jouissance" rights, mining shares, founders' shares or other rights, not being debt-claims, participating in profits, as well as income treated as a distribution by the taxation laws of the Contracting State of which the company making the distribution is a resident. It is understood that the term "dividend" does not include income mentioned in Article 16.

5. The provisions of paragraphs 1, 2 and 3 shall not apply if the beneficial owner of the dividends, being a resident of a Contracting State, carries on business in the other Contracting State of which the company paying the dividends is a resident, through a permanent establishment situated therein, or performs in that other State independent personal services from a fixed base situated therein, and the holding in respect of which the dividends are paid is effectively connected with such permanent establishment or fixed base. In such case the provisions of Article 7 or Article 14, as the case may be, shall apply.

6. Where a company which is a resident of a Contracting State derives profits or income from the other Contracting State, that other State may not impose any tax on the dividends paid by the company, except insofar as such dividends are paid to a resident of that other State or insofar as the holding in respect of which the dividends are paid is effectively connected with a permanent establishment or a fixed base situated in that other State, nor subject the company's undistributed profits to a tax on the company's undistributed profits, even if the dividends paid or the undistributed profits consist wholly or partly of profits or income arising in such other State.

**ARTICLE 11**

**INTEREST**

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

2. However, such interest may also be taxed in the Contracting State in which it arises and according to the laws of that State, but if the recipient is the beneficial owner of the interest, the tax so charged shall not exceed 5 per cent of the gross amount of the interest.

3. Notwithstanding the provisions of paragraph 2, any such interest as is mentioned in paragraph 1 shall be taxable only in the Contracting State of which the recipient is a resident, if such recipient is the beneficial owner of the interest and if one of the following conditions is fulfilled:

a) such recipient is a Contracting State, one of its local authorities, or one of their bodies, including the central bank of that State; or such interest is paid by a Contracting State, one of its local authorities, or one of their statutory bodies;

b) such interest is paid in respect of any debt-claim or loan guaranteed, insured or supported by a Contracting State or another person acting on behalf of a Contracting State;

c) such interest is paid in connection with the sale on credit of any industrial, commercial or scientific equipment, or with the sale on credit of any merchandise or the furnishing of any services by one enterprise to another enterprise or

d) such interest is paid on any loan of whatever kind granted by a bank.

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. Penalty charges for late payment shall not be regarded as interest for the purpose of this Article. The term "interest" shall not include any item of income which is considered as a dividend under the provisions of Article 10.

5. The provisions of paragraphs 1, 2 and 3 shall not apply if the beneficial owner of the interest, being a resident of a Contracting State, carries on business in the other Contracting State in which the interest arises, through a permanent establishment situated therein, or performs in that other State independent personal services from a fixed base situated therein, and the debt-claim in respect of which the interest is paid is effectively connected with such permanent establishment or fixed base. In such case the provisions of Article 7 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 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 Convention.

8. The provisions of the Convention shall not apply if the debt claim in respect of which the interest is paid was created or assigned mainly for the purpose of taking advantage of this Article.

**ARTICLE 12**

**ROYALTIES**

1. Royalties arising in a Contracting State and beneficially owned by a resident of the other Contracting State shall be taxable only in that other State.

2. The term "royalties" as used in this Article means payments of any kind received as a consideration for the use of, or the right to use, any copyright or similar right, any patent, trade mark, design or model, plan, secret formula or process, or for information concerning industrial, commercial or scientific experience (know-how).

3. The provisions of paragraph 1 shall not apply if the beneficial owner of the royalties, being a resident of a Contracting State, carries on business in the other Contracting State in which the royalties arise, through a permanent establishment situated therein, or performs in that other State independent personal services from a fixed base situated therein, and the right or property in respect of which the royalties are paid is 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.

4. Royalties shall be deemed to arise in a Contracting State when the payer is a resident of that 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 with which the right or property 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 State in which the permanent establishment or fixed base is situated.

5. 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 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 Convention.

6. The provisions of this Article shall not apply if it was the main purpose or one of the main purposes of any person concerned with the creation or assignment of the rights in respect of which the royalties are paid to take advantage of this Article by means of that creation or assignment.

**ARTICLE 13**

**CAPITAL GAINS**

1. Gains derived from the alienation of immovable property referred to in Article 6 may be taxed in the Contracting State, where such immovable property is situated.

2. Gains from the alienation of shares or other rights in a company, a trust or any similar institution, the assets of which consist principally, directly or through the interposition of one or more other companies, trusts or similar institutions, of immovable property situated in a Contracting State or of rights connected with such immovable property may be taxed in that State. For the purposes of this provision, immovable property pertaining to the industrial, commercial or agricultural operation of such company or to the performance of its independent personal services shall not be taken into account.

3. Gains from the alienation of movable property forming part of the business property of a permanent establishment which an enterprise of a Contracting State has in the other Contracting State or 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 such 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.

4. Gains from the alienation of property forming part of the business property of an enterprise and consisting of ships, aircraft, road vehicles or railways operated by such enterprise in international traffic or movable property pertaining to the operation of such ships, aircraft, road vehicles or railways shall be taxable only in the Contracting State in which the place of effective management of the enterprise is situated.

5. Gains from the alienation of any property, other than that referred to in paragraphs 1, 2, 3 and 4 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 unless he has a fixed base regularly available to him in the other Contracting State for the purpose of performing his activities. If he has such a fixed base, the income may be taxed in the other State but only so much of it as is attributable to that fixed base.

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 15**

**DEPENDENT PERSONAL SERVICES**

1. Subject to the provisions of Articles 16, 18, 19 and 20, 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 be taxable only in the first-mentioned State if:

a) the recipient is present in the other State for a period or periods not exceeding in the aggregate 183 days concerned in any period of twelve consecutive months commencing or ending in the fiscal year concerned, and

b) the remuneration is paid by, or on behalf of, an employer who is not a resident of the other 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, road vehicle or railway operated in international traffic may be taxed in the Contracting State in which the place of effective management of the enterprise is situated.

**ARTICLE 16**

**DIRECTOR'S FEES**

Director's fees and other similar payments derived by a resident of a Contracting State in his capacity as a member of the board of directors of a company which is a resident of the other Contracting State may be taxed in that other State.

**ARTICLE 17**

**ARTISTES AND SPORTSMEN**

1. Notwithstanding the provisions of Articles 14 and 15, income derived by a resident of a Contracting State as an entertainer, such as a theatre, motion picture, radio or television artiste, or a musician, or as an athlete, 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 an athlete in his capacity as such accrues not to the entertainer or athlete himself but to another person, that income may, notwithstanding the provisions of Articles 7, 14 and 15, be taxed in the Contracting State in which the activities of the entertainer or athlete are exercised.

3. Notwithstanding the provisions of paragraph 1, income derived by a resident of a Contracting State as an entertainer or an athlete 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 local authorities, or of their statutory bodies.

4. Notwithstanding the provisions of paragraph 2, where income in respect of personal activities exercised by a resident of a Contracting State, who is an artiste or an athlete, in his capacity as such in the other Contracting State accrues not to the entertainer or athlete himself but to another person, that income, notwithstanding the provisions of Articles 7, 14 and 15, shall be taxable only in the first-mentioned State, if that other person is supported mainly by public funds of that State, or its local authorities, or of their statutory bodies.

**ARTICLE 18**

**PENSIONS**

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 if such resident is subject to tax in respect of those items of income in that State.

**ARTICLE 19**

**GOVERNMENT SERVICE**

1. a) Remuneration, other than a pension, paid by a Contracting State or a local authority thereof, or by one of their statutory bodies to an individual in respect of services rendered to that State, authority or body shall be taxable only in that State.

b) However, such remuneration shall be taxable only in the other Contracting State if the services are rendered in that State and the individual is a resident of, and a national of, that State without being also a national of the first-mentioned State.

2. a) Any pension paid by, or out of funds created by, a Contracting State or a local authority thereof, or by one of their statutory bodies to an individual in respect of services rendered to that State, authority or body 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 without being also a national of the first-mentioned State.

3. The provisions of Articles 15, 16 and 18 shall apply to remuneration and pensions in respect of services rendered in connection with a business carried on by a Contracting State or a local authority thereof, or by one of their statutory bodies.

**ARTICLE 20**

**STUDENTS, TEACHERS AND RESEARCHERS**

1. Payments which a student or business apprentice who is or was immediately before visiting a Contracting State a resident of the other Contracting State and who is present in the first-mentioned State solely for the purpose of his education or training receives for the purpose of his maintenance, education or training shall not be taxable in that State, provided that such payments arise from sources outside that State.

2. Notwithstanding the provisions of Articles 14 and 15, remuneration paid by a Contracting State or a local authority thereof, or by a statutory body of that State or authority to an individual in his capacity as a teacher or a researcher shall be taxable only in that State during a period not exceeding two years.

**ARTICLE 21**

**OTHER INCOME**

1. Items of income beneficially owned by a resident of a Contracting State, wherever arising, not dealt with in the foregoing Articles of this Convention 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.

3. The provisions of paragraphs 1 and 2 of this Article shall not apply if it was the main purpose or one of the main purposes of any person concerned with the creation or assignment of the rights in respect of which the income is paid to take advantage of this Article by means of that creation or assignment.

**ARTICLE 22**

**CAPITAL**

1. a) Capital represented by immovable property referred to in Article 6, owned by a resident of a Contracting State and situated in the other Contracting State, may be taxed in that other State.

b) Capital represented by shares or other rights in a company, a trust or any similar institution, the assets of which consist principally, directly or through the interposition of one or more other companies, trusts or similar institutions, of immovable property situated in a Contracting State or of rights connected with such immovable property may be taxed in that State. For the purposes of this provision, immovable property pertaining to the industrial, commercial or agricultural operation of such company, trust or similar institution or to the performance of its independent personal services shall not be taken into account.

2. Capital represented by shares or other rights not referred to in subparagraph b) of paragraph 1, forming part of a substantial interest in a company which is a resident of a Contracting State may be taxed in that State. A substantial interest shall be deemed to exist when a person, alone or together with related persons, holds directly or indirectly shares or rights the total of which gives right to at least 25 per cent of the profits of the company.

3. Capital represented by movable property forming part of the business property of a permanent establishment which an enterprise of a Contracting State has in the other Contracting State or by movable property pertaining to a fixed base available to a resident of a Contracting State in the other Contracting State for the purpose of performing independent personal services, may be taxed in that other State.

4. Capital represented by property forming part of the business property of an enterprise and consisting of ships, aircraft, road vehicles or railways operated by such enterprise in international traffic and of movable property pertaining to the operation of such ships, aircraft, road vehicles or railways shall be taxable only in the Contracting State in which the place of effective management of the enterprise is situated.

5. All other elements of capital of a resident of a Contracting State shall be taxable only in that State.

**ARTICLE 23**

**ELIMINATION OF DOUBLE TAXATION**

1. In the case of France, double taxation shall be eliminated in the following manner.

a) Notwithstanding any other provision of this Convention, income which may be taxed or shall be taxable only in Uzbekistan in accordance with the provisions of the Convention and which is considered as taxable income of a resident of France shall be taken into account for the computation of the French tax where such income is not exempted from corporation tax according to French domestic law. In that case, the Uzbekistan tax shall not be deductible from such income, but the resident of France shall, subject to the conditions and limits provided for in subparagraph (i) and (ii), be entitled to a tax credit against French tax. Such tax credit shall be equal:

(i) in the case of income other than that mentioned in sub-paragraph (ii), to the amount of French tax attributable to such income provided that the beneficiary is subject to tax in respect of such income in Uzbekistan;

(ii) in the case of income - subject to French corporation tax - referred to in Article 7 and in paragraph 3 of Article 13, and of income referred to in Article 10, paragraphs 1 and 2 of Article 13, paragraph 3 of Article 15, Article 16 and paragraphs 1 and 2 of Article 17, to the amount of tax paid in Uzbekistan in accordance with the provisions of those Articles; however, such tax credit shall not exceed the amount of French tax attributable to such income.

b) A resident of France who owns capital which may be taxed in Uzbekistan according to paragraphs 1, 2 or 3 of Article 22 shall also be taxable in France in respect of such capital. The French tax shall be computed by allowing a tax credit equal to the amount of the tax paid in Uzbekistan on such capital. However, such tax credit shall not exceed the amount of the French tax attributable to such capital.

c) (i) It is understood that the term "amount of French tax attributable to such income" as used in subparagraph a) means:

- where the tax on such income is computed by applying a proportional rate, the amount of the net income concerned multiplied by the rate which actually applies to that income;

- where the tax on such income is computed by applying a progressive scale, the amount of the net income concerned multiplied by the rate resulting from the ratio of the tax actually payable on the total net income taxable in accordance with French law to the amount of that total net income. This interpretation shall apply by analogy to the term "amount of French tax attributable to such capital as used in subparagraph b)".

(ii) It is understood that the term "amount of tax paid in Uzbekistan" as used in subparagraphs a) and b) means the amount of Uzbek tax effectively and definitively borne in respect of the items of income or capital in question, in accordance with the provisions of the Convention, by the beneficiary or owner thereof who is a resident of France.

2. In the case of Uzbekistan, double taxation shall be eliminated in the following manner.

a) Where a resident of Uzbekistan derives income or owns property which, in accordance with the provisions of this Convention may be taxed in France, Uzbekistan shall allow:

(i) as a deduction from the tax on the income of that resident, an amount equal to the income tax paid in France;

(ii) as a deduction from the tax on the property of that resident, an amount to the property tax paid in France.

Such deduction in either case shall not, however, exceed that part of the income tax or property tax, as computed before the deduction is given, which is attributable, as the case may be, to the income or the property which may be taxed in France.

b) Where in accordance with any provision of this Convention income derived or property owned by a resident of Uzbekistan is exempt from tax in Uzbekistan, Uzbekistan may nevertheless, in calculating the amount of tax on the remaining income or property of such resident, take into account the exempted income or property.

c) For the purpose of paragraphs a and b of this Article profits, income, and property derived by a resident of Uzbekistan which may be taxed in France in accordance with this Convention shall be deemed to be derived from the sources of France.

**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. This provision shall notwithstanding the provisions of Article 1 also apply to persons who are not residents of one or both of the Contracting States.

2. The taxation on a permanent establishment which an enterprise of a Contracting State has in the other Contracting State shall not be less favourably levied in that other State than the taxation levied on enterprises of that other State carrying on the same activities. This provision shall not be construed as obliging a Contracting State to grant to residents of the other Contracting State any personal allowances, reliefs and reductions for taxation purposes on account of civil status or family responsibilities which it grants to its own residents.

3. Except where the provisions of paragraph 1 of Article 9, paragraph 5 of Article 11, or paragraph 5 of Article 12 of this Convention apply, interest, royalties and other disbursements paid by an enterprise of a Contracting State to a resident of the other Contracting State shall be deductible, for the purpose of determining the taxable profits of that enterprise, under the same conditions as if they had been paid to a resident of the first-mentioned State. Similarly, any debts of an enterprise of a Contracting State to a resident of the other Contracting State shall, for the purpose of determining the taxable capital of that enterprise, be deductible under the same conditions as if they had been contracted to a resident of the first-mentioned State.

4. Enterprises of a Contracting State, the 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 other similar enterprises of the first- mentioned State are or may be subjected.

5. a) Contributions borne by an individual who renders dependent personal services in a Contracting State to a pension scheme established and recognised for tax purposes in the other Contracting State shall be deducted, in the first-mentioned State, in determining the individual's taxable income, and treated in that State, in the same way and subject to the same conditions and limitations as contributions made to a pension scheme that is recognised for tax purposes in that first-mentioned State, provided that the pension scheme is accepted by the competent authority of that State as generally corresponding to a pension scheme recognised as such for tax purposes by that State.

b) For the purposes of sub-paragraph a):

(i) the term "a pension scheme" means an arrangement in which the individual participates in order to secure retirement benefits payable in respect of the dependent personal services referred to in sub-paragraph a) and

(ii) a pension scheme is recognised for tax purposes in a State if the contributions to the scheme would qualify for tax relief in that State.

6. The exemptions and other advantages provided by the tax laws of a Contracting State for the benefit of that State or its local authorities or of their statutory bodies which carry on a non-business activity shall apply under the same conditions respectively to the other Contracting State or its local authorities or, subject to case by case mutual agreement between the competent authorities, to their statutory bodies, which carry on the same or similar activity. Notwithstanding the provisions of paragraph 7, the provisions of this paragraph shall not apply to taxes or duties payable in consideration for services rendered.

7. The provisions of this Article shall, notwithstanding the provisions of Article 2, apply to taxes of every kind and description.

8. If any treaty, agreement or convention to which the Contracting States are parties, other than this Convention, includes a non- discrimination clause or a most-favored nation clause, it is understood that such clauses shall not apply in tax matters.

**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 Convention, he may, irrespective of the remedies provided by the domestic 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 Convention.

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 Convention. Any agreement reached shall be implemented notwithstanding any time limits in the domestic law of the Contracting States.

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 the application of the Convention. In particular, they may consult together to endeavor to agree to the same allocation of income between associated enterprises mentioned in Article 9. They may also consult together for the elimination of double taxation in cases not provided for in the Convention.

4. The competent authorities of the Contracting States or their representatives may communicate with each other directly for the purpose of reaching an agreement in the sense of the preceding paragraphs. When it seems advisable in order to reach agreement to have an oral exchange of opinions, such exchange may take place through a commission consisting of the competent authorities of the Contracting States or of their representatives.

5 Notwithstanding any other treaty, agreement or convention to which the Contracting States are parties, any tax issue between the Contracting States (including a dispute concerning whether this Convention applies) shall be settled only under this Article.

**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 Convention or of the domestic laws of the Contracting States concerning taxes covered by the Convention insofar as the taxation there under is not contrary to the Convention. 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 Convention. 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**

**ASSISTANCE IN RECOVERY**

1. At the request of the competent authority of a Contracting State (hereinafter referred to as "the applicant State"), the other Contracting State (hereinafter referred to as "the requested State") shall, subject to the provisions of paragraphs 7 and 9, take the necessary steps to recover tax claims of the first-mentioned State as if they were its own tax claims. It is understood that the term "tax claims" means any amount of tax, as well as interest thereon, related tax fines or penalties and cost incidental to recovery, which are owed and not yet paid.

2. The provisions of paragraph 1 shall apply only to tax claims which form the subject of an instrument permitting their enforcement in the applicant State and, unless otherwise agreed between the competent authorities, which are not contested.

3. The obligation to provide assistance in the recovery of tax claims concerning a deceased person or his estate, is limited to the value of the estate or of the property acquired by each beneficiary of the estate, according to whether the claim is to be recovered from the estate or from the beneficiaries thereof.

4. At the request of the competent authority of the applicant State the requested State shall, with a view to the recovery of an amount of tax, take measures of conservancy even if the claim is contested or is not yet the subject of an instrument permitting enforcement.

5. The request for administrative assistance shall be accompanied by:

a) a declaration which specify the nature of the tax claim and, in the case of recovery that the conditions provided in paragraph 2 are satisfied;

b) an official copy of the instrument permitting enforcement in the applicant State, and;

c) any other document required for recovery or measures of conservancy.

6. The instrument permitting enforcement in the applicant State shall, where appropriate and in accordance with the provisions in force in the requested State, be accepted, recognized, supplemented or replaced as soon as possible after the date of the receipt of the request for assistance, by an instrument permitting enforcement in the latter State.

7. Questions concerning any period beyond which a tax claim cannot be enforced shall be governed by the laws of the applicant State. The request for assistance shall give particulars concerning that period.

8. Acts of recovery carried out by the requested State in pursuance of a request for assistance, which, according to the domestic laws of that State, would have the effect of suspending or interrupting the period mentioned in paragraph 7, shall also have this effect under the laws of the applicant State. The requested State shall inform the applicant State about such acts.

9. In any case, the requested State is not obliged to comply with a request for assistance which is submitted after a period of 15 years from the date of the original instrument permitting enforcement.

10. The requested State may allow deferral of payment or payment by instalments, if its laws or administrative practice permit it do so in similar circumstances, but shall first inform the applicant State.

11 The provisions of this Article shall, notwithstanding the provisions of Article 2, apply to taxes of every kind and description.

**ARTICLE 28**

**DIPLOMATIC AGENTS AND CONSULAR OFFICERS**

1. Nothing in this Convention shall affect the fiscal privileges of members of diplomatic missions of consular posts, and of permanent missions to international organizations under the general rules of international law or under the provisions of special agreements.

2. Notwithstanding the provisions of Article 4, an individual who is a member of a diplomatic mission, consular post or permanent mission of a Contracting State which is situated in the other Contracting State or in a third State shall be deemed for the purposes of the Convention to be a resident of the sending State if he is liable in the sending State to the same obligations in relation to tax on his total income or capital as are residents of that State.

3. The Convention shall not apply to international organizations, to organs or officials thereof and to persons who are members of a diplomatic mission, consular post or permanent mission of a third State, being present in a Contracting State and not liable in one of the Contracting State to the same obligations in relation to tax on their total income or capital as are residents of that State.

**ARTICLE 29**

**MODE OF APPLICATION**

1. The competent authorities of the Contracting States may settle the mode of application of the Convention.

2. In order to obtain, in a Contracting State, the benefits provided for by the Convention, the residents of the other Contracting State shall, if the competent authorities so agree, present a form of certification of residence providing in particular the nature and the amount or value of the income or capital concerned, and including the certification of the tax administration of that other State.

3. Where, according to its domestic law, a Contracting State may tax income arising in that State and derived or realized by a resident of the other Contracting State, and where the Convention reduces or eliminates that taxation, such tax reduction or exemption shall be granted by the first mentioned State not by means of reimbursement, but by means of no imposition of the corresponding tax, provided that the beneficiary of such income has set forth his right to obtain such tax reduction or exemption before the tax is imposed.

**ARTICLE 30**

**ENTRY INTO FORCE**

1. Each of the contracting States shall notify to the other the completion of the procedures required as far as it is concerned for the bringing into force of this Convention. The convention shall enter into force on the first day of the second month following the day when the later of these notifications has been received.

2. The provisions of the Convention shall have effect:

a) in respect of taxes on income withheld at source, for amounts taxable on or after the 1st January next following the calendar year in which the Convention enters into force;

b) in respect of taxes on income which are not withheld at source, for income relating to any calendar year or accounting period beginning on or after the 1st January next following the calendar year in which the Convention enters into force;

c) in respect of the other taxes, for taxation the taxable event of which will occur on or after the 1st January next following the year in which the Convention enters into force.

3. The provisions of the Convention signed on October 4, 1985 between the Government of the French Republic and the Government of the Union of Soviet Socialist Republics for the avoidance of double taxation with respect to taxes on income as well as the provisions of the exchange of letters signed on March 14, 1967 in respect of taxation on royalties and of the agreement signed on March 4, 1970 between the Government of the French Republic and the Government of the Union of Soviet Socialist Republics for the avoidance of double taxation with respect to air and sea transport, and any other tax provision included in any treaty or agreement between the Government of the French Republic and the Government of the Union of Soviet Socialist Republics shall cease to have effect between France and Uzbekistan as from the date on which the provisions of this Convention shall have effect for the first time.

**ARTICLE 31**

**TERMINATION**

1. This Convention shall remain in force indefinitely. However, after a period of five calendar years from the date on which the Convention enters into force, either Contracting State may by giving notice of termination through diplomatic channels at least six months before, terminate it for the end of any calendar year.

2. In such event the Convention shall cease to have effect:

a) in respect of taxes withheld at source, for amounts taxable on or after the 1st January next following the calendar year for the end of which the notice of termination is given;

b) in respect of taxes on income which are not withheld at source, for income relating to any calendar year or accounting period beginning on or after the 1st January next following the calendar year for the end of which the notice of termination is given;

c) in respect of the other taxes, for taxation the taxable event of which will occur on or after the 1st January next following the calendar year for the end of which the notice of termination is given.

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

Done at Paris, this 22nd day of April, 1996, in duplicate, in the French and Uzbek languages, both texts being equally authentic.

For the Government For the Government

of the French Republic of the Republic of Uzbekistan

**PROTOCOL**

At the time of proceeding to the signature of the Convention between the Government of the French Republic and the Government of the Republic of Uzbekistan for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital the undersigned have agreed on the following provisions which shall form an integral part of the Convention.

1. In respect of subparagraph a) of paragraph 3 of Article 2, the tax on salaries is governed, as the case may be, by the provisions of the Convention applicable to business profits or to income from independent personal services.

2. In respect of Article 6, it is understood that the term "immovable property" as defined in paragraph 2 of that Article includes options, sales commitments and similar rights in connection with such property.

3. In respect of Article 7:

a) where an enterprise of a Contracting State sells goods or merchandise or carries on business in the other Contracting State through a permanent establishment situated therein, the profits of that permanent establishment shall not be determined on the basis of the total amount received by the enterprise but on only on the basis of the remuneration which is attributable to the actual activity of the permanent establishment for such sales or business

b) in the case of contracts, in particular for the survey, supply, installation or construction of industrial, commercial or scientific equipment or premises, or of public works, where the enterprise has a permanent establishment the profits of such permanent establishment shall not be determined on the basis of the total amount of the contract, but only on the basis of that part of the contract which is effectively carried out by the permanent establishment. The profits related to the part of the contract which is carried out in the Contracting State where the place of effective management of the enterprise is situated shall be taxable only in that State.

4. If under one or more treaties, agreements or conventions with third States which are members of the Organization for Economic Cooperation and Development, Uzbekistan limits its right to tax at source dividends, interest or royalties by agreeing on lower tax rates (including zero rates) or more limited scopes of taxation than those provided for under this Convention, then the lowest tax rates and the most limited scopes so agreed shall automatically apply under this Convention as from the date on which the treaties, agreements or conventions with those third States become effective, or as from the date on which this Convention becomes effective, as the case may be.

5. In respect of Articles 10 and 11, an investment company or fund, which is situated in a Contracting State where it is not subject to a tax mentioned in sub-paragraphs a) (i) or (ii) or in sub-paragraph b) of paragraph 3 of Article 2, and receives dividends or interest arising in the other Contracting State can ask for the aggregate amount of the tax reductions or exemptions provided by the Convention in the proportion of such income which corresponds to the rights in the company or fund held by residents of the first- mentioned State and which is taxable in the hands of those residents.

6. In respect of Article 12, payments received as a consideration for technical services, including studies or surveys of a scientific, geological or technical nature, or for engineering contracts including blue prints related thereto, or for consultant or supervisory services shall be deemed not to be payments received as a consideration for information concerning industrial, commercial or scientific experience.

7. In respect of paragraph 1 of Article 24, it is understood that an individual, legal person, partnership or association which is a resident of a Contracting State shall not be deemed to be in the same circumstances as an individual, legal person, partnership or association which is not resident of that State, even if, in the case of legal person, partnerships or associations, such entities are, in applying sub-paragraph i) of paragraph 1 of Article 3, deemed to be nationals of the Contracting State of which they are residents.

8. The provisions of the Convention shall in no case prevent France from applying the provisions of Article 212 of its tax code (code général des impôts) relating to thin capitalization or any substantially similar provisions which may amend or replace the provisions of that Article.

9. Each of the Contracting States shall keep the right of taxing in accordance with its domestic law any income of its residents, the taxation of which is attributed to the other Contracting State, but which is not taken into account in the tax base in that State, in cases where such double exemption results from a divergent qualification of the income concerned.

10. a) In computing tax payable on its income or profits, there shall be allowed to a company or other taxable entity which is a resident of Uzbekistan and which is at least 10 per cent owned or controlled, directly or indirectly, by a resident or residents of France:

(i) a deduction for interest and royalties incurred for the purposes of the business of the company or other entity whether paid to a bank or other person and without regard to the period of the loan, but that deduction shall not be available to the extent that such income exceeds the amount which would have been agreed upon in the absence of a special relationship between the payer and the beneficial owner of such income;

(ii) a deduction for actual wages, salaries and other remuneration for personal services and any other disbursements, paid by the company or other entity and incurred for the purposes of its business.

b) The provisions of sub-paragraph a) shall apply by analogy to any interest, royalties, wages, salaries and other remuneration for personal services, and any other disbursements, borne by a permanent establishment of an enterprise of France or by a fixed base of a resident of France.

Done at Paris this 22nd day of April, 1996 in duplicate, in the French and Uzbek languages both texts being equally authoritative.

For the Government the French Republic

For the Government of the Republic of Uzbekistan

AGREED MINUTES

Between November 20, 1995 and November 27, 1995 the Delegations of the Governments of the French Republic and the Republic of Uzbekistan met in Paris to negotiate a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital.

The names of the members of the Delegations are attached hereto.

Following a full exchange of views in a friendly atmosphere, the Delegations reached an agreement upon an English language text which has been initialled on November 24, 1995 and which is attached hereto.

Furthermore they committed themselves to recommend to their respective Governments to sign and to ratify the treaty as soon as possible.

Done at Paris, November 27, 1995

For the Delegation of the Government of the Republic of Uzbekistan M. SATTAROV

For the Delegation of the Government of the French Republic M. GIBERT

COMPOSITION OF THE UZBEK DELEGATION

- Mr SATTAROV, Deputy Chairman of the State Tax Commitee

- Mr AKHMEDOV, Chief of person's taxation Department

- Mr. MAMAJANOV, Secretary at the Embassy of Uzbekistan in Paris

- Mrs INOGAMOVA, Interpreter

COMPOSITION OF THE FRENCH DELEGATION

Ministry of Budget, Tax policy Directorate

- Mr GIBERT, Deputy Director (international)

- Mr CARRERE, Assistant Secretary

- Mr SEGURA, Senior tax inspector

- Mr MARTINEZ, Tax inspector

- Ministry of Foreign Affairs

- Mr PLANÇON, Attaché