

# Finland and Tanzania AGREEMENT between the income and property taxes for the avoidance of double taxation and prevention of fiscal evasion

The Republic of Finland and the Government of the United Republic of Tanzania, Board of Directors,

Desiring to conclude an Agreement on income and property taxes for the avoidance of double taxation and prevention of fiscal evasion,

Have agreed as follows:

## Article 1

### Personal scope of the

This agreement applies to either or both of the Contracting State to persons resident.

## Article 2

### The agreement referred to in taxes

1 This Agreement shall apply to any State or to a public body on the basis of income and wealth to taxes, irrespective of their means of delivery.

2 of income and wealth taxes are considered paid on the basis of all income or wealth, or the total amount of income or wealth on elements of income, including taxes, whether movable or immovable property of the profit as well as the increase in the value of the taxes.

3 existing taxes to which this Convention shall apply are at the moment:

a) in Tanzania:

income tax and every other tax that the Income Tax Law is considered to be income tax (hereinafter referred to as "the Tanzanian tax" §);

b) in Finland:

(I) the State income and wealth;

(Ii) the tax;

(Iii) the church tax; and

(Iv) the seaman's tax

(Hereinafter referred to as "Finnish tax").

4 This Agreement shall apply also to any identical or substantially similar taxes that are signing this Agreement after the date of taxes on income in addition to, or in place. The relevant authorities of the Contracting States shall notify each other of any significant changes in their taxation laws.

## Article 3

### General definitions

1 In this Agreement, unless the context otherwise requires:

a) The term "Tanzania" means the Republic of Tanzania, United, including the Tanzanian territorial waters outside the areas that are consistent with international law and Tanzania to the law of the continental shelf is defined or to be defined as an area in Tanzania may exercise its sovereign rights to natural resources exploration and exploitation;

b) the term "Finland" means the Republic of Finland and, when used in a geographical sense, the Republic of Finland and the Finnish territory of the Republic territorial waters adjacent areas, which under the laws of Finland and in accordance with international law, may exercise their rights in the sea-bed and its subsoil natural resources exploration and exploitation; with regard to the municipal term does not include the Åland Islands;

c) the term "Contracting State" and "the other Contracting State" means the Tanzania Finnish or, as the context requires;

d) the term "person" includes an individual, and the company; It also includes the Group;

e) the term "company" means a legal person, or any entity that is fiscally treated as a legal person;

f) The terms "enterprise of a Contracting State" and "the other Contracting State" means a person resident in a Contracting State and, correspondingly, the other Contracting State for a person living pursued by the company;

g) the term "national" means:

(I) any individual possessing the nationality of a Contracting State;

(Ii) any legal person, partnership, association, who was born on a Contracting State the law in force;

h) the term "international traffic" means a ship or aircraft to carry out the transport activity, which is a company engaged in effective management in a Contracting State, except when the ship or aircraft used to transport only in the other Contracting State between places;

i) the term "competent authority" means:

(I) in Tanzania Minister of Finance or his authorized representative;

(Ii) In Finland, the Ministry of Finance or its authorized representative.

2 The agreement applies, the Contracting State any term not expressly defined, and for which the context otherwise requires, have the meaning which it has under the contract of a Contracting State the tax legislation.

## Article 4

### Resident for tax purposes

1 of this Agreement, the term "resident of a Contracting State" means any person who according to the laws is subject to tax domicile, residence, place of management or any other grounds. The term does not include any person who is in that Contracting State taxable only in that State from sources or capital situated therein.

2 Where an individual provisions of paragraph 1 shall each consist of a Contracting State, his status shall be determined as follows:

a) He shall be deemed a resident of the Contracting State in which he has a permanent home available to. If he has a permanent home available to both Contracting States, he shall be deemed a resident of the Contracting State of which he is a closer personal and economic ties (center of vital interests).

b) When should not be resolved, the State in which his center of vital interests, or when he has not a permanent home available in either Contracting State, he shall be deemed a resident of the Contracting State of which he is permanently resident.

c) if he has an habitual abode in both Contracting States or permanently resident in neither of them, he shall be deemed a resident 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 national of a country of the Contracting States the relevant authorities settle the question by mutual agreement.

3 When other than a natural person is the provisions of paragraph 1 a resident of both Contracting States, shall be treated as a resident of the Contracting State in which its place of effective management is the movement.

4 The estate of the estate shall be considered a resident of the Contracting State in which the deceased 1 and 2, the provisions of paragraph lived in the time of his death.

## Article 5

### The permanent establishment

1 of this Agreement, the term "permanent establishment" means a fixed place of business which carries out the company's business in whole or in part.

2 The term "permanent establishment" includes especially:

a) a place of management;

b) a branch;

c) an office;

d) a factory;

e) työpajanù

f) a mine, oil well, quarry or any other natural irrottamispaikan;

g) over a period of six months for sustainable construction or installation work is carried out.

3 The term "permanent establishment" shall not include:

a) the arrangements that have been taken only to firms for the goods of storage, display or delivery;

b) the maintenance of a stock of goods keeping the purpose of storage, display or delivery;

c) the enterprise goods or merchandise belonging maintenance of a stock of another company by the end of processing for;

d) a fixed place of business solely for buying or collecting information for the enterprise;

e) a fixed place of business solely for advertising, providing information, for scientific research or other activities, which is the company's other activities in relation to preparatory or auxiliary character.

4 A person who, while in paragraph 5 referred to an independent agent acting in a Contracting State in the other Contracting State and an enterprise on behalf of, shall be deemed to constitute a permanent establishment in the first-mentioned State if he has the authority to conclude contracts in the name and on his authority to that country normally be used, unless his activities are limited to purchases of goods behalf of the company.

5 Contracting State, an undertaking shall not be considered to have a permanent establishment in the other Contracting State merely because it carries on business in that State through a broker, general commission agent or any other agent of an independent means, when these persons are acting in the regular course of their business.

6 The fact that a Contracting State a resident company which is a - or is controlled by the company - which is a resident of the other Contracting State, or which carries on business there (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 source income from immovable property, including the agriculture or forestry income may be taxed in the Contracting State in which the property is situated.

2 a) The term "immovable property is determined by where b and c of paragraph subject to the provisions, the law of the State in which the property is situated.

b) The term "immovable property" shall in any fixed property, agriculture and forestry used for livestock and personal property, rights, subject to the general law of property, the provisions of immovable property as well as the rights to mineral deposits, sources and other natural resources or the right to use claims to variable or fixed payments.

c) Ships and aircraft shall not be regarded as immovable property.

3 The provisions of paragraph 1 shall apply to immovable property from the direct use, letting, as well as any other use of the revenues generated.

4 When shares or other ownership shares in a company entitles the units or shares of the owner of the real property owned by the company, to be income derived from such right from the direct use, letting, and to any other use, may be taxed in the Contracting State in which the immovable property is situated.

1 of this Article 5, paragraphs 3 and 4 shall also apply to an enterprise income from immovable property as well as the performance of professional services immovable property used for input.

## Article 7

### Business Profits

1 of a Contracting State of a company 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, may be taxed in that other State income of the company, but only to that permanent establishment readable portion of the income.

2 Where a Contracting State carries on business in the other Contracting State through a permanent establishment situated therein, there shall in each Contracting State a permanent establishment by to read it in, the office might be expected to make if it were the same or similar activities under the

same or similar conditions prevail engaged in a separate company, which completely independently with the enterprise with a fixed place of business it is.

3 Where a Contracting State from the company with a permanent establishment in the other Contracting State, selling the same or similar goods as a permanent establishment or performs the same or similar to the services of the permanent establishment, may be of such activities, income attributable to the permanent establishment, unless the company proves that the sales or service does not involve permanent establishment.

4 determining the profits of a permanent establishment, there is a decrease in office expenses had approved, including executive and general administrative expenses expenditure, whether incurred in the State in which the permanent establishment is situated or elsewhere. These do not, however, excluded expenditure which according to the laws in it an independent company should not be reduced.

5 If a Contracting State to that permanent establishment shall be provided for the input by dividing the company's total profits of the enterprise to its various parts, nothing in paragraph 2 shall preclude that Contracting State from determining the taxable profits of such practice, the apportionment as may be. Of apportionment adopted shall, however, lead to the principles set out in this Article according to the result.

6 The input is not attributable to that permanent establishment by reason of the mere that permanent establishment of goods purchased for the enterprise.

7 For the purposes of the preceding paragraphs, the permanent establishment shall be read in income from one year to provide same method, unless there is good and sufficient reason to the contrary.

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

## Article 8

### Air and sea transport

1 of a Contracting State by an undertaking for aircraft in international traffic shall be taxable income of only in the Contracting State of which the company has effective management.

2 Contracting State of a company of ships in international traffic shall be taxable income of both Contracting States each Contracting State according to the law.

3 Where a Contracting State from the get referred to in paragraph 2 of the other Contracting State income from activities carried on

a) the income is not considered to exceed an amount equal to 5 per cent of the total amount which the company has received in that other State taken on board the transport of persons or goods;

b) that income in that other State to impose a tax reduction of 50 per cent.

4 When the sea transport of effective management is on board, the management is considered to be in the Contracting State in which the ship's home port is, or, if the vessel does not have a home harbor, in the Contracting State in which the ship is a resident.

5 The provisions of paragraph 1 shall also apply to profits from the participation in a pool, a joint business or an international organization of transport.

## Article 9

### Associated companies

1, When

a) an enterprise of a Contracting State participates directly or indirectly in the other Contracting State and an enterprise management, control or capital of, or

b) the same persons participate directly or indirectly, as well as a Contracting State to the enterprise of the other Contracting State and an enterprise management, control or capital of, and if in either case, the companies have their commercial or financial relations with the agreed terms and conditions or the prescribed conditions, which differ from those between independent enterprises would have agreed to the entry of those conditions, have accrued to one of the enterprises, but the reason of those conditions have not so accrued, read this enterprise and taxed accordingly.

2 Where income in respect of which a Contracting State to a company is assigned a tax in that State, has also been included in the second sopimusvaltiossaù of the company's income and taxed it accordingly, and the profits so included are profits which would have accrued to this in another State to a company if the conditions made conditions would have been those which would be made

between independent enterprises, the first State is an appropriate adjustment to the amount of tax the country. Such adjustment, due account must be taken of this Agreement, the other in each case it appears that the input type regulations, and the relevant authorities of the Contracting States has for this purpose, if necessary, consult each other.

## Article 10

### Dividend

1 Contracting State to a resident company in another Contracting State a resident of the dividends paid may be taxed in that other State.

2, such dividends may also be taxed in the Contracting State of which a resident company paying the dividends is, the laws of that State, but the tax so imposed shall not be greater than 20 per cent of the total amount of the dividend.

The relevant authorities of the Contracting States shall agree on how this restriction will apply.

This paragraph shall not affect the taxation of the company on the profits out of which the dividends are paid.

3 The term "dividends" as used in this Article means income from shares, or other profit-sharing of rights, not being debt-claims, as well as other corporate rights income from which is the state tax laws of the country where the resident company making the distribution is treated for tax purposes the same way as income from shares by.

4 When the beneficial owner of the dividend recipient to engage in the other Contracting State in which the resident company paying the dividends is, through a permanent establishment situated therein, or performs in that other State independent profession from a fixed location, and the dividends are paid, the rights actually associated with such permanent establishment or fixed base, not 1 and 2 shall apply. In this case the 7U or the provisions of Article 15.

5 Where a Contracting State a resident company derives income from the other Contracting State, that other State may not impose any tax on the dividends which the company will pay for people who are first-mentioned State residents, nor subject the company's undistributed profits retained profits to a tax, even if the dividends paid or the undistributed profits completely or in part, consist in that other State income arising. Of this section shall not preclude that other Member State from taxing the resident of that State or the dividend paid on the dividends which the underlying rights in fact

connected with the permanent establishment or fixed base, the first-mentioned State is a resident of that other State.

## Article 11

### Interest

1 Contracting State of accumulated other Contracting State to a resident person of interest paid may be taxed in that other State.

2 interest may be taxed in the Contracting State in which it arises and according to the laws, but to impose a tax may not exceed 15 percent of the total amount of the interest rate. The relevant authorities of the Contracting States shall agree on how this restriction will apply.

3 of paragraph 2, a Contracting State shall be taxable accumulated in the other Contracting State, a statutory body or a local authority of that State or a statutory body or a local authority, wholly owned by the interest paid is exempt from tax in the first-mentioned Contracting State. The relevant authorities of the Contracting States may by mutual agreement to determine, in a State institution to which this paragraph applies.

4 The term "interest" as used in this Article means income which is received every kind, whether or not secured by mortgage on real estate or not carrying a right to participate in the debtor profit or not, and in particular, income derived from government bonds, and income obtained from bonds and debentures, including bonds and debentures related to agiot and profits. Charges for late payment penalty is not carried out in this Article, be regarded as interest.

5 When the beneficial owner of the interest the recipient to engage in the other Contracting State in which the interest arises, through a permanent establishment situated therein, or performs in that other State independent profession through a permanent position and the interest is paid is effectively connected with such permanent establishment or fixed base, not 1 and 2 The provisions of paragraph apply. In this case, Article 7 or Article 15 of the Treaty.

6 Interest shall be deemed to arise in a Contracting State when the payer is a contracting State, a public body or a local authority or a resident of that State. When, 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 which the interest rate the indebtedness is incurred, and such interest is borne by that as an expense, and without interest shall be deemed to arise in the Contracting State in which the permanent establishment is situated.

7 When the interest paid on the payer and the recipient or between both of them and a third special relationship between the interest rate exceeds the basis of the debt-claim in relation to the number of the payer and the recipient would have agreed that the absence of such relationship, the provisions of this Article shall apply only to the last-mentioned amount. In this case, the excess is taxed of each Contracting State in similar circumstances, having regard to the other provisions of this Agreement.

## Article 12

### Royalty

1 Contracting State of accumulated other Contracting State a resident of the paid royalties may be taxed in that other State.

2 However, such royalties may also be taxed in the Contracting State in which it arises and according to the laws, but to impose a tax may not be higher than 20 per cent of the total amount of the royalties. The relevant authorities of the Contracting States shall agree on how this restriction will apply.

3 The term "royalties" in this Article means payments of any kind received as a consideration of patents, trade marks, designs or molds, plans, secret formulas or manufacturing practice Or whether industrial, commercial or scientific equipment, or for information concerning industrial, commercial or scientific experience of the data, as well as literary, artistic or scientific works, including film to film and television and radio broadcasts used in films or tapes, copyright, or for information.

4 When the beneficial owner of the royalties, the beneficiary engaged in the other Contracting State in which the royalties arise, through a permanent establishment situated therein, or performs in that other State independent profession from a fixed location, and the royalties are paid the right or property is effectively connected with such a permanent establishment or fixed base, no one and 2 shall apply. In this case, Article 7 or Article 15 of the Treaty.

5 Royalties shall be deemed to arise in a Contracting State when the payer is a contracting State, a public body or a local authority or a resident of that State. However, when the person paying the royalties, whether he is a resident of a Contracting State or not, has in a Contracting State a permanent establishment, of which the royalties are paid, the liability has been incurred, and such royalties are borne by that as an expense, it is considered the said to arise in the Contracting State in which the permanent establishment is situated.

6 When the royalty paid for the payer and the recipient or between both of them and a third special relationship between the amount of the royalties to the use, right or information for which they are

paid, the payer and the recipient would have agreed that the absence of such relationship, the provisions of this Article shall apply only to the last mentioned amount . In this case, the excess is taxed of each Contracting State in similar circumstances, having regard to the other provisions of this Agreement.

## Article 13

### Capital gain

1 Gains from the alienation of Article 6 paragraph 2 of immovable property or of Article 6 paragraph 4, of the transfer of shares in a company may be taxed in the Contracting State in which the immovable property is situated.

2 Gains from the alienation of a Contracting State an enterprise of a Contracting State a permanent establishment which an enterprise of a movable property or of a Contracting State has in the other Contracting State, a liberal profession, the availability of a fixed place of movable property is disposed of, to read such a permanent establishment (alone or with the whole enterprise) or fixed on the disposal of the profit may be taxed in that other State. Article 23 of this Agreement referred to in paragraph 3 of movable property, gains from the alienation shall be taxable only in the Contracting State in which such movable property is taxable according to the said Article.

3 other than 1 and 2 of the gains from the alienation of property shall be taxable only in the Contracting State of which the alienator is a resident.

## Article 14

### Remuneration company or from any other expert in the task

1 Contracting State of accumulated other Contracting State a resident of a company or from any other expert in the role of the premium paid may be taxed in that other State.

2 Management Bio or any other expert in the role of the premium paid may be taxed in the Contracting State in which it arises and according to the laws, but to impose a tax may not be higher than 20 per cent of the total premium.

3 The term "premium company or from any other expert role" in this Article means any party other than the person making the payment to a person employed as compensation for the service, which he has carried out as a company director, technician, employed or paid consultant performance.

4 When the beneficial owner of the company or from any other expert task premium paid to the beneficiary engaged in the other Contracting State of which the premium is accrued, through a permanent establishment situated therein, or performs in that other State independent profession from a fixed location and remuneration effectively connected with such permanent establishment or fixed base is 1 and 2 shall apply. In this case, Article 7 or Article 15 of the Treaty.

5 Management Bios or other expert task premium paid shall be deemed to arise in a Contracting State when the payer is a contracting State, a public body or a local authority or a resident of that State. When, however, the person paying the premium, regardless of whether he is a resident of a Contracting State or not, has in a Contracting State a permanent establishment which the basis for the premium payment obligation has been incurred and that this strain as a cost premium, the premium shall be deemed to arise in the said Contracting State in which the permanent establishment is situated.

## Article 15

### Independent personal work

1 If the provisions of Article 14 do not require otherwise taxable in the Contracting State has in the performance of professional services or other similar income of independent action only in that State unless the

a) he does not have operations in pursuit of the other Contracting State a fixed base which is permanently available to him, when the fixed base portion of the income may be taxed in that other State; or

b) be a resident of the other Contracting State for the pursuit of activities in one or more periods aggregating more than 183 days during the calendar year, when carried on in that other State falling within the portion of the income may be taxed in that other State.

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

## Article 16

### Dependent personal work

1 If 17, 19, 20 and 21 shall be subject to the provisions, taxable in the Contracting State has in the receiving taxable wages and other similar remuneration shall be only in that State unless the

employment is exercised in the other Contracting State. If the work is done there, it is derived therefrom may be taxed in that other State.

2 of paragraph 1 Notwithstanding the provisions of a Contracting State has in the other Contracting State from making taxable getting compensation only in the first-mentioned State if:

- a) the recipient is present in that other State for a period or periods not exceeding 183 days during the calendar year, and
- b) the employer to carry out the sum or on behalf of which it is made is not a resident of that other State, and
- c) the remuneration is not borne by the employer as an expense in that other State a permanent establishment or a fixed base.

Paragraph 3 of this Article, shall be taxable compensation can be obtained by a ship in international traffic or aircraft award taxable taxed in the Contracting State of which the company has effective management.

## Article 17

### Director's Fees

Contracting State has in the other Contracting State, a resident director of the Company or any other body from getting the membership director fees and other similar payments may be taxed in that other State.

## Article 18

### Artists and Athletes

1 provisions of Articles 15 and 16 thereof Notwithstanding the provisions of the persons appearing in public, such as a theater, motion picture, radio or television artistes, and musicians, and by athletes in his capacity of personal activities exercised income of taxed in the Contracting State in which these activities take place.

2 When the occurrence of a person or a sportsman in his capacity as personal activities exercised by income from occurring should not be this person or athlete himself but to another person, that income may, 7, 15 and 16, be taxed in the Contracting State of which the actual person or sportsman are exercised operations.

3 Paragraphs 1 and 2 shall not apply to publicly present in person and the services of the athlete, at his visit to a Contracting State is wholly or substantially financed by the other Contracting State public funds.

## Article 19

### Government service

1 a) Remuneration, pension, paid by a Contracting State or a statutory body or a local authority thereof to an individual for services that are carried out in that State, a statutory body or a local authority thereof shall be taxable only in that State;

b) such remuneration shall be taxable only in the other Contracting State if the service is performed in that State and the recipient has in the other Contracting State:

(I) which is a national of that State; or

(Ii) has not become a resident of that State solely for the purpose of service due to the performance.

2 a) Any pension paid by a Contracting State or a statutory body or a local authority thereof to, or to be paid out of funds created them, to a natural person for services that are carried out in that State, a statutory body or a local authority thereof shall be taxable only in that State;

b) such pension shall be taxable only in the other Contracting State if the recipient is a national of that State and a resident of that

3 of this Agreement, 16,17 and 20 shall apply to compensation and pension, which is paid to the other Contracting State, any statutory body or a local authority in connection with a business carried on successful completion of the service.

## Article 20

### Pensions

If Article 19, paragraph 2 Subject to the provisions taxed in a Contracting State a resident of the paid, the previous non-autonomous work-based pensions and other similar remuneration only in that State.

## Article 21

### Students

1 Payments which a student or business, industrial, agricultural or forestry trainee, who is present in a Contracting State solely for education or training and who is, or immediately before that stay resident of the other Contracting State, of his maintenance, education or training shall not be the first-mentioned Contracting State shall be subject to taxation, when these amounts will be paid to him in this state outside sources.

2 of a Contracting State to a university or other higher education institution students or business, industrial, agricultural or forestry trainee, who is present in the other Contracting State for a period or periods not exceeding 183 days during the calendar year, and who is or was immediately before that stay resident of the first-mentioned State are not taxed in another Contracting State, remuneration derived in that other State for the work done when the work is related to his studies or training and includes compensation for his maintenance necessary merit.

## Article 22

### Not specifically mentioned income

Derived by a resident of a Contracting State to receive such an agreement in the preceding articles specifically mention non-taxable only in that State.

## Article 23

### Wealth

1 6 of this Agreement as specified in paragraph 2 of Article 6 or immovable property referred to in paragraph 4 of the shares may be taxed in the Contracting State in which the immovable property is situated.

2 The company's permanent establishment of an enterprise of a movable goods and the free profession is used in a fixed position of movable property may be taxed in the Contracting State in which the permanent establishment or fixed base is situated.

3rd International to operate in the ships and aircraft, as well as of such ships and aircraft movable property pertaining to taxable only in the Contracting State of which the company has effective management.

4 Materials other Contracting State capital of a resident shall be taxable only in that State.

## Article 24

## Elimination of double taxation

1 If the Tanzanian law provisions in respect of a person resident in Tanzania Tanzania Tanzania, the reduction in the tax area outside of the amount of tax due, unless otherwise provided, shall be reduced according to Finnish legislation, and conducted in accordance with this Agreement, the Finnish tax, which is levied in Finland, the source of income received, either directly or as a deduction, that income, the Tanzanian tax. Such deduction shall not, however, be higher than calculated before the deduction of tax in Tanzania, which is divided from Finland obtained from the input.

2 a) Where a resident of Finland derives income or capital which, in accordance with the provisions of this Agreement, may be taxed in Tanzania, Finland is a deduction from the tax on income or capital of Tanzania, the tax on income taxes paid or the assets of a tax on the corresponding number. Such deduction shall not, however, be greater than that calculated before deduction income or capital part of the tax, which is attributable to the income or wealth, which may be taxed in Tanzania.

b) a copy of this paragraph notwithstanding the provisions of Tanzania is a company resident in Finland, dividends paid by a company resident in the Finnish tax free to the extent that the dividend would be exempt from tax in the Finnish tax legislation if the two companies had been living in Finland. This exemption does not apply if the profits out of which the dividend is paid, not provided for in Tanzania signature of this Agreement generally applicable income tax or similar tax on income, or if most of the company paying the dividends profit, directly or indirectly accrue from other operations in the securities or other like property management, and if this engaged in activities in Tanzania paying the dividends is a company or a company whose voting rights in the company paying the dividend owns at least 25 per cent.

3 Where a Contracting State has in the other Contracting State in which the income under this Agreement is exempt from tax in the first-mentioned State, the first-mentioned State may tax the amount of the person's other income in the determination to apply it to the tax rate that would have been applicable if the agreement under the tax-free income would not be exempt from tax .

4 paragraph 2 of this Article, the term "income paid taxes in Tanzania"

a) is taken to mean a tax effort, which is part of Tanzania in the 1973 Income Tax Act 79 § subsection 2 on the basis of taxation for;

b) be deemed to include the amount that would have been carried out in Tanzania, the tax each year, unless

(I) the investment income tax cuts in the 1973 Annex 2, 24, 25 and 26 would have been granted under paragraph; or

(Ii) the company in 1973 to the Income Tax Act 3 of Annex 4 paragraph b under paragraph would have applied to the lower rate of income tax; or

(Iii) a tax exemption or reduction is granted on the basis of a provision, which was later provided by the economic development and the promotion of the purpose of the relevant authorities of the Contracting States agree.

This paragraph b of i and ii of subparagraph shall apply to this Agreement for the first five years, but the relevant authorities of the Contracting States may consult each other to decide whether that period should be extended.

## Article 25

### Prohibition of discrimination

1 by a Contracting State citizens are the other Contracting State to any taxation or any requirement connected therewith targets, which is other or more burdensome than the taxation and connected requirements to which nationals of that other State targets for the citizens in the same circumstances are or may be subjected.

2 Contracting State and an enterprise of a Contracting State a permanent establishment against the tax in that other State not less favorable than that of the State in the same operations the tax burden on businesses.

This provision shall not be regarded as obliging a Contracting State to grant to residents of the other Contracting State any personal deductions to make or receive exemptions or reductions for tax purposes of civil status or family responsibilities which that State to its own residents.

3 of a Contracting State in the companies with the capital in another Contracting State, or if they are residents, directly or indirectly, wholly or partly owned or they hereby determine, not the first-mentioned State to any taxation or any requirement connected therewith targets, which is other or

more burdensome than the the taxation and connected requirements to which targets first-mentioned Contracting State in the other of similar companies are or may be subjected.

4 The term "tax" in this Article means taxes of every kind.

## Article 26

### Mutual Agreement Procedure

1 Where a Contracting State a resident of the opinion that one or both of the Contracting States result or will result for him in taxation, which is not conformity with this Agreement, he may present his case to a State Party concerned authority in which he lives, without this measure affect his right use the internal laws of the State provided for redress.

2 If the appropriate authority shall endeavor, it is not itself able to arrive at a satisfactory solution, it is the other Contracting State with the relevant authority by mutual agreement to resolve the case by means of taxation which is not in accordance with this Agreement, are avoided.

3 the relevant authorities of the Contracting States shall endeavor to resolve by mutual agreement of this Agreement, the interpretation or application of the difficulties or doubts cause issues. They may also consult together for the elimination of double taxation in cases in which this Agreement has not been treated.

4 the relevant authorities of the Contracting States may communicate with each other to reach an agreement referred to in the preceding paragraphs in mind. When an oral exchange of opinions seems appropriate to reach an agreement, such an exchange of views to implement the relevant authorities of the Contracting States in the assembled representatives of the committee.

## Article 27

### Exchange of information

1 States Parties concerned authorities shall exchange such information as is necessary with this Agreement and the States Parties in this Agreement, the taxes to the internal implementation of the legislation, if the basis of taxation under the Agreement. All of this information exchanged shall be treated as secret and shall not be communicated to any persons or authorities, including courts, whose task is to deal with this Agreement, the imposition of the taxes, the levying or collection of Tahiti of the resulting charge of things.

2 The provisions of paragraph 1 shall not be considered under any circumstances obliging a Contracting State the obligation:

a) carry out administrative measures which are contrary to it, or of the other Contracting State laws or administrative practice kanssaù

b) to supply details of the information that the other Contracting State, or the laws or in the normal course of the administration procedure is not obtainable under;

c) to supply information which would disclose a trade secret, industrial, commercial or professional secret or trade process, or information, the disclosure of which would be contrary to public policy (ordre public).

## Article 28

### Diplomatic and consular officials

This Agreement shall not affect the general rules of international law or specific agreements in accordance with the provisions of the establishment of diplomatic or consular officials in fiscal privileges.

## Article 29

### Territorial extension

1 This Agreement may be extended, either on its own or, mutatis mutandis, to include the Åland case of the municipal taxes. Such extension shall take effect from the date of the public, and such modifications and conditions, termination of the agreement, including, as between States Parties to take place by exchange of notes through diplomatic channels to be determined and agreed upon.

2 Subject to agreement between states otherwise agreed, the stops of one State on the basis of Article 31, submitted by the termination of the Agreement shall in that article within the meaning of the Province of Åland in respect of the municipal taxes.

## Article 30

### Entry into force

1 Governments of the Contracting States shall notify each other that the constitutional requirements of this Agreement have force of this Convention.

2 The Agreement shall enter into force thirty days after the date of the later of the notifications referred to in paragraph 1 has been made and its provisions shall have effect in both Contracting States for the first time:

a) withheld at source in respect of taxes, the amounts that can be the year in which the Agreement enters into force, the next following calendar year January 1;

b) other taxes on income and wealth taxes on income, to taxes, which are assigned to the year in which the Agreement enters into force, the next following calendar year January 1 on or after the beginning of fiscal year.

## Article 31

### Termination

This agreement is effective until terminated by a Contracting State terminates. Either Contracting State may, five years after the date on which the Agreement enters into force, terminate the contract by giving notice of termination through diplomatic channels at least six months before the end of the calendar year. In this case, the Agreement shall cease to have effect in both Contracting States:

a) withheld at source in respect of taxes, the amounts that can be the year in which the notice is given calendar year next following January 1 on or after;

b) other taxes on income and wealth taxes on income, to taxes, which are assigned to the year in which the notice is given calendar year next following January 1 on or after the tax year beginning.

IN WITNESS WHEREOF the undersigned, being duly authorized thereto, have signed this Agreement.

Done in Helsinki on 12 May 1976 in two English language.