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REPUBLIC OF TURKEY
WITH
BETWEEN THE REPUBLIC OF TUNISIA
WITH RESPECT TO TAXES ON INCOME AND WEALTH
DOUBLE TAXATION AGREEMENT
REPUBLIC OF TURKEY
AND
REPUBLIC OF TUNISIA

Taxes on income and wealth in desiring to conclude an Agreement for the avoidance of double taxation

HAVE AGREED THE FOLLOWING:

PART I

SCOPE OF THE AGREEMENT

Article 1

PERSONAL SCOPE

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

Article 2

TAXES

1 This Agreement has been received, regardless of the manner in which each Contracting State or of its political subdivisions, or local governments shall apply to taxes on income and wealth.

2 movable or immovable property of the transfer gains applied to the taxes and fees, the total amount over the müteşebbisc taxes paid to and as well as capital appreciation applied to the tax, including the total income, total wealth or income or wealth of the elements taken out all taxes on income and wealth from the The taxes will be considered.

3 of currently existing taxes to which the Agreement shall apply are in particular:

a) in Turkey:

- i) the income tax;
- ii) the corporate income tax;
- iii) the defense industry support fund;
- iv) social assistance and solidarity stimulus funding,
- v) apprenticeship, vocational and technical education, development and dissemination fund;

b) in Tunisia:

- i) Commercial income taxes on;
- ii) the corporate income tax;
- iii) non-commercial activities obtained from the tax on income;
- iv) Wages and salaries taxes on;
- v) agricultural tax;
- vi) real estate capital gains tax;
- vii) securities income taxes on;
- viii) interest receivable, interest on deposits, guarantees and exceptional income taxes on current accounts;
- ix) tax for Solidarity;

x) taken out of the state personal income tax. 4 The agreement also present after the date of signature of the Agreement in addition to or in lieu of taxes received and the current tax of the same quality or substantially similar taxes which would apply to. The competent authorities of the Contracting States, at the end of each year shall notify each other of changes in tax legislation.

Article 3

GENERAL DEFINITIONS

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

a) (i) The term "Turkey" Turkey's laws yürürlükde in that field and also on Turkey under international law, natural resources exploration and exploitation rights to have the continental shelf, including the Republic of Turkey and its sovereignty all means;

(ii) "Tunisia, the term" geographic sense is used, the Republic of Tunisia's sovereignty area and Tunisia's territorial waters are adjacent, Tunisia accordance with international law, on the seabed under the soil and their natural resources on rights enforcement could pitch refers to ;

b) the terms "a Contracting State" and "the other Contracting State" as the context requires, according to Turkey or Tunisia means; c) the term "tax" this Agreement Article 2 tax covered by means d) "Person" means natural persons the company and of persons other penny and Tunisia in terms of partnerships encompass; e) "company" means any body corporate or entity which is treated as any organization means f) "legal centers, the term" respectively, the Turkish Commercial Code or Tunisia Trade Act means within the scope of legal settlements;

g) "national" means;

(ii) obtain the nationality of a Contracting State, any natural person;

(li) in accordance with the applicable legislation of a Contracting State, the status of any legal person, partnership and association means;

h) "a Contracting State enterprise" and "the other Contracting State enterprise" terms, respectively, of a Contracting State by a resident-run enterprises and the other Contracting State by a resident-run enterprise means i) "competent authority" means: (i) in Turkey Minister of Finance and Customs or his authorized representative; (ii) in Tunisia, Planning and the Minister of Finance or his authorized representative

means.

j) the term "international traffic" means, effective management in a Contracting State, vessel, or aircraft operated by an enterprise with express freight. In so far only within the boundaries of the other Contracting State, the ship or aircraft operated is not included in this statement.

2 As regards the application of this Agreement by a Contracting State, unless the context otherwise requires, any term not defined in this Agreement, this Agreement which constitutes the subject of taxes under the law of that State has the meaning.

Article 4

RESIDENT

1 of this Agreement for the purposes "of a Contracting State a resident of the term" laws of that State in accordance with the residence, home, legal center, business center or similar structure, any other criterion because of the tax liability falls under the person means.

2 reason of the provisions of paragraph 1 an individual is a resident of both Contracting States, then his status shall be determined according to the following rules:

a) This person can remain as a permanent resident of the State in which a dwelling will be accepted. If this person can be both a permanent abode in the State, if that person's personal and economic relations are closer will be deemed to be a resident of the State of (center of vital interests);

b) if the person's center of vital interests of that State can not be detected or person both Contracting States, the permanent can be a dwelling, unless these people remain a habit of the house where the Contracting State a resident will be accepted;

c) If the person to remain in both Contracting States, or if it tends to get a home in both States concerned is not such a house, that person is a resident of the State in which citizens will be accepted;

d) If the person or unlike the citizens of both States citizens of both States, if not the competent authorities of the Contracting States shall settle the question by mutual agreement.

3 reason of the provisions of paragraph 1 a person other than an individual is a resident of both States, this person is a resident of the State in which the actual business center will be accepted. However, this person any State in the actual business center, and the other legal centers when you have these people of this Agreement for purposes which States are resident in the matter, the States' competent authorities by mutual agreement shall determine.

Article 5

Workplace

1 For the purposes of this Agreement, "permanent establishment" means the business of an enterprise is wholly or partly carried means a fixed place of work.

2 "permanent establishment" includes especially gets to the term:

- a) a place of management;
- b) Branch;
- c) Bureau;
- d) factory;
- e) a workshop;

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

3 with a construction site construction or installation project only when it continues for a period exceeding six months constitute a permanent establishment.

4 Notwithstanding the preceding provisions of this Article, the term "permanent establishment" as used herein shall be deemed to include the following aspects:

a) goods or merchandise belonging to the enterprise solely of opportunities for storage, shipment or use in order to display;

b) of a stock of goods or merchandise belonging to the enterprise storage only, or the display is held for shipment;

c) of the stock of goods or merchandise belonging to the enterprise solely for the purpose of processing by another enterprise to be issued;

d) of a fixed place of business solely for the enterprise goods or merchandise or of collecting information is held for purchase;

e) a fixed place of work preparatory or auxiliary character for the enterprise solely for the purpose of carrying any other job retention;

f) a fixed place of business only, a) and e) a combination of activities mentioned in sub-paragraph to enforce retention; but a combination of these activities manifested as a result of the enforcement of collective action is essential to have a preparatory or auxiliary character.

5 paragraphs 1 and 2 of the provisions of paragraph notwithstanding, a person-paragraph 6 of the provisions will be implemented agent of independent status to a person other than an attempt behalf, acting in a Contracting State an undertaking on behalf conclude contracts shall have the authority and this authority habitually use, this attempted in this State due to the transactions of such person shall be deemed to have a permanent establishment. However, this person's activities carried out through a fixed place of business, is limited to those mentioned in paragraph 4 of the said fixed place of business a permanent establishment under the provisions of that paragraph will create.

6 An enterprise of a Contracting State in the jobs only their own businesses in the ordinary ongoing broker, general commission agent or independent status of any other through the agent for having carried out in that State have a permanent establishment shall not be deemed.

7 of a Contracting State which is a resident company of the other Contracting State who is a resident or of the other Contracting State carries on business in a company which controls, or controlled by it if it is (a workplace means or the other way) companies from each other for the workplace will not create.

PART III

INCOME taxation of

Article 6

REAL ESTATE ASSETS INCOME

1 of a resident of a Contracting State from immovable property situated in the other Contracting State to the income (including income derived from agriculture and ormançılık), may be taxed in that other State.

2 "immovable property" means property in question takes place according to the laws of the Contracting State shall be defined. Term in any case immovable property, agricultural and forestry vehicles and animals, special legal provisions will be applied in real estate property rights related to the real estate usufruct rights and mineral deposits, sources and other natural resources about the business or operation arising from fixed or variable payments above the law will

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

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

The provisions of paragraphs 1 and 3 of paragraph 4 at the same time, the income derived from immovable property of an enterprise and used for the performance of independent personal services income derived from immovable property will be applied to.

Article 7

BUSINESS PROFITS

1 The profits of an enterprise of a Contracting State, the said undertakings situated in the other Contracting State through a permanent establishment in the absence of commercial activities, shall be taxable only in that State. If the enterprise carries on business as aforesaid, the gain in that other State, to be limited to the amount attributable to that permanent establishment taxable.

2 of paragraph 3, without prejudice, as a Contracting State in the other Contracting States a permanent establishment situated by the commercial activity is found, the workplace of both Contracting States also, if these work the same or similar circumstances, the same or similar activities located in a completely if it was a separate and independent undertakings and undertakings that create a totally independent of the nature of the workplace had won, what if it was going to gain, such gain will be attributed.

3 In determining the profits of the workplace, workplace or any other place in the State in the management and general administrative expenses and area to encompass, for the purposes of the establishment shall be allowed as deductions expenses are falling.

4 contained in the purchase of goods or merchandise for the enterprise only to the workplace, therefore no profits shall be attributed to these activities.

5 Earnings, held in other Articles of this Agreement also includes items of income, the provisions of those Articles shall not be affected by the provisions of this Article.

6 in a Contracting State operating partnership (societe de fait or association's participation) and commercial profit partner corresponding to the part, it's common in that State to this Agreement in Article 5 as stated have a permanent establishment unless it shall not be taxed.

Article 8

SHIPPING AND AIR TRANSPORT

1 of Article 4 Notwithstanding the provisions of paragraph 3, in international traffic, gains arising from the operation of ships or aircraft, only the actual business of the enterprise may be taxed in the Contracting State of which the center is located.

2 The provisions of paragraph 1, at the same time, a partnership, an affiliate or associate of an international agency that will apply to the gains.

Article 9

ASSOCIATED ENTERPRISES

1 a) A Contracting State in the other Contracting State directly or indirectly in the management, control or capital, or when participating in

b) the same persons participate directly or indirectly, a Contracting State and the other Contracting State in the management, control or capital when he joined,

and in both cases, the two undertakings commercial and financial relations that occur in or imposed conditions between independent enterprises, which should consist of the conditions differentiation, it is required; but these conditions manifest itself earnings thus, it is added to the taxable profits of the enterprise.

2 of an enterprise of a Contracting State, the profits and taxes in one grasp the other Contracting State may be taxed in that other State may include the earnings of one of undertakings. At the same time, the earnings of the first-mentioned State's grasp, not reported earnings, the relationship will occur between independent enterprises, taking into account subsequent calculations can be determined as a result gain. When such a situation present itself, if other States have concluded that this arrangement is legal if the amount of such taxes on earnings has to make the necessary adjustments. In determining such adjustment, the other provisions of this Agreement will be considered and the competent authorities of the Contracting States shall consult each other.

Article 10

DIVIDENDS

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

2 However, such dividends is a resident of the State of which the company paying according to the laws of their own; but the person who made the payment to him if the beneficial owner of the dividends the tax so charged shall not exceed the following rates:

a) Dividend get, the share capital of the company paying the dividends directly holding at least 25 percent if a company (excluding partnerships) 12 per cent of the gross amount of the dividends;

b) the gross amount of the dividends in all other cases, 15 per cent of.

3 used in this Article "dividends" means income from shares, jouissance shares or jouissance rights, founders' shares or being debt-claims participating in profits other rights derived from the revenue, as well as distribution companies is a resident of the State under the legislation, for tax purposes of shares to the same taxation treatment as income from other corporate rights legislation in Turkey in accordance with the revenue and income from mutual funds and investment partners express.

4 of a Contracting State a resident of the actual dividend beneficiary, dividend paying company as a resident where the other Contracting States a permanent establishment situated by the commercial activity is found and such dividend obtain progress payments with the event this establishment an effective connection between such case of paragraphs 1 and 2 of paragraph provisions applications will remain off. In this case the provisions of Article 7 shall apply.

5 in a company which is a resident of a Contracting State in the other Contracting State derives profits that other State on the dividends paid by the company can not afford any tax. This exception, said the resident of that other State of dividends or dividend to be paid to one of the events with obtaining a permanent establishment or a fixed base in that other State to have an effective connection between forms. Of dividends distributed and undistributed profits derived wholly or partly in that other State kazançd occurs when the situation does not change.

Article 11

INTEREST

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

2 However, this interest is obtained and in the Contracting State may also be taxed according to the laws of that State; but the person who made the payment to him if the beneficial owner of the interest the tax so charged, shall not exceed 10 per cent of the gross amount of the interest.

3 Notwithstanding the provisions of paragraph 2:

a) Tunisia in nature and the Government of Turkey or the Republic of Turkey Central Bank interest paid, Tunisia tax exemption will be; b) were born in Turkey

and Tunisia Government or Central Bank of Tunisia paid to the Turkish tax exemption will be.

4 used in this Article the term "interest", the mortgage guarantee depends on whether or gain sharing recognizes the right to get recognition, every kind of income arising especially government securities, securities and bonds obtained from the revenue covers.

5 of a Contracting State which is a resident of real interest beneficiary of the interest is achieved the other Contracting State has in the workplace through the commercial activity is found and such interest is paid receivable and the workplace an effective connection between such case paragraphs 1 and paragraph 2, the provisions of the non-application will remain. In this case the provisions of Article 7 shall apply.

6 A Contracting State itself, a political subdivision, a local authority or a resident of the interest paid by, he will be deemed to arise in the State. However, the interest, the person paying the resident whether or not, in a Contracting State to pay interest which is why debtor-creditor relationship in connection with a permanent establishment or a fixed base that you have and interest by such permanent establishment or fixed base is borne, such interest which the permanent establishment or fixed base is located in the State which were obtained will be accepted.

7 receivables in exchange for interest paid amount, the payer and the beneficial owner or between both of them and another person in a special relationship, because such a relationship in the absence of the payer and the beneficial owner to be agreed amount exceeds the provisions of this Article the last-mentioned amount will be applied. In this case, additional payments taking into consideration the other provisions of this Agreement, shall remain taxable according to the laws of each Contracting State.

Article 12

ROYALTIES the

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

2 However, such royalties are obtained in a Contracting State and taxed according to the laws of that State; but the person who made the payment to him the beneficial owner of the royalties the tax so charged, the royalties shall not exceed 10 per cent of the gross amount.

3 used in this Article the "royalties" refers to the movies, radio and television broadcasts used in films and tapes, including the literary, artistic, scientific, any kind of copyright or any kind of patent, trade mark, design or model, plan, secret formula or process, use the privilege, or right to use, industrial, commercial, scientific equipment, or industrial, commercial, scientific, experience-based knowledge of the operating privilege or right to use paid for any consideration covers.

4 of a Contracting State which is a resident royalties the beneficial owner of the royalties obtained the other Contracting States a permanent establishment situated by the commercial activity is found and the royalties paid to the rights or assets and the establishment an effective connection between such case of paragraphs 1 and 2 of paragraph provisions applications will remain off. In this case, the provisions of Article 7 shall apply.

5 of a Contracting State itself, a political subdivision, a local authority or royalties paid by a resident of that State shall be deemed obtained. However, royalties, the person paying a Contracting State is a resident of whether or not, in a Contracting State royalties payment obligation under a permanent establishment or a fixed base that you have, and that royalties by such permanent establishment or fixed base is borne by the said royalties of the workplace or fixed base is located in the State shall be deemed to arise.

6 use, right or information for which they are paid royalties, the amount of the payer and the beneficial owner or between both of them and another person in a special relationship, because such a relationship in the absence of the payer and the beneficial owner to be determined exceeds the amount, the provisions of this will be applied to the last-mentioned amount. In this case, an additional payment, taking into account the other provisions of this Agreement, shall remain taxable according to the laws of each Contracting State.

Article 13

CAPITAL GAINS

- 1 Mukîmîne of a Contracting State, and situated in the other Contracting State as defined in Article 6 from the alienation of immovable property gains may be taxed in that other State.
- 2 a Contracting State of the other Contracting State has in a workplace business assets included in the estate assets or of a Contracting State by a resident of the other Contracting State independent personal activities exercised to use a fixed place of marketable assets from disposal gains, this permanent establishment or fixed base (alone or with the whole enterprise), including such gains from the alienation, may be taxed in that other State.
- 3 of a ship or aircraft operated in international traffic or related to the operation of such ships or aircraft gains derived from the alienation of movable property, this undertaking actual business center is located only in the Contracting State shall be taxable.
- 4 1, 2 and 3 other than those referred to in paragraphs gains arising from the disposal of assets only, which the alienator is a resident in a Contracting State shall be taxable. However, born in the other Contracting State and that of capital gains mentioned in the previous sentence, the time between purchases and sales exceed one year unless, may be taxed in that other Contracting State.

Article 14

FREE PROFESSIONAL ACTIVITIES

- 1 of a Contracting State by a resident self-employed activities or independent as other activities, hence its revenues, this person other Contracting State in the activities permanently to execute can use a hard place unless they have, only in that State shall be taxable. If you have a fixed place such a person, income in that other State, said to be limited to the amount that is attributable to a fixed base may be taxed.
- 2 "professional activities", the term includes especially independent scientific, literary, artistic, educational or teaching activities, as well as doctors, lawyers, engineers, architects, dentists and accountants the independent activities encompass.

Article 15

ASSOCIATED OPERATIONS

- 1 16, 18, 19 and 20, the provisions of Article prejudice to a Contracting State by a resident of a service contract derived by the salaries, wages and other similar remuneration, the other Contracting State is exercised in, the only first-mentioned State shall be taxable in. If the service is performed in the other State if the income derived therefrom may be taxed in that other State.
- 2 Notwithstanding the provisions of paragraph 1, of a resident of a Contracting State exercised in the other Contracting State in which the income derived by, if:
 - a) the person who, in that other State for one calendar year in which one or a few at a time not exceeding 183 days the recipient is and b) Payments that other Contracting State who are not residents by an employer or such employer on behalf of, and
 - c) the remuneration, the employer has in the other Contracting State a permanent establishment or fixed base is not done,shall be taxable only in that State.
- 3 Notwithstanding the preceding provisions of this Article, a ship or aircraft operated in international trafikd respect of an employment exercised the proceeds, the actual business of the enterprise may be taxed in the Contracting State of which the center is located.

Article 16

PAYMENTS MADE TO DIRECTOR

A resident of a Contracting State is a company which is a resident of the other Contracting State in his capacity as member of the Board of Directors in the hands, fees and other similar payments, premiums, bonuses, attendance fees and other similar payments, may be taxed in that other State.

Article 17

Artistes and Athletes

1 14 and Article 15 Notwithstanding the provisions of a Contracting State which is a resident and theater, cinema, radio, television artiste who or musicians working as artists and as well as athletes of the other Contracting State exercised in that they are his personal activities as due to their income, this is may be taxed in that other State.

2 of an artist or sportsman exercised in these attributes from operating activities come to him, but to another person, this revenue 7, 14, and Article 15 Notwithstanding the provisions of the artist or athlete's activities are carried out in the Contracting State may be taxed.

3 an entertainer or a sportsman in his visit to a Contracting costs that Contracting State or by public funds of the other Contracting State are met, in which case the provisions of paragraph paragraphs 1 and 2 shall not apply.

Article 18

PENSIONS

1 Article 19, paragraph 1 of the b) the prejudice to the provisions a Contracting State to a resident of past employment paid for pensions and these people provided to other similar remuneration, only in that State shall be taxable. This provision is also provided to a resident of a Contracting State shall apply to income for life.

2 of insuring personal damages to compensate a Contracting State or its political subdivisions paid by pensions and provided income for life with the other continuous or occasional payments, only taxed in that State.

Article 19

PUBLIC DUTIES

1 a) A Contracting State itself, a political subdivision or a local authority a reality by the people for the services rendered in that State or subdivision or authority provided by pensions and outside interests, only in that State shall be taxable. b) (i) A Contracting State itself, a political subdivision or a local authority by a real person for the services rendered in that State or subdivision or by or by the funds generated from the pension paid only in that State shall be taxable.

(ii) However, such a real person or a resident of the other Contracting State shall be a citizen of the case, the pension shall be taxable only in that other State. 2 A Contracting State itself, a political subdivision or a local authority services in connection with a business carried on by the remuneration and pensions in exchange for 15, 16 and the provisions of Article 18 shall apply.

Article 20

TEACHERS AND STUDENTS

1 of a Contracting State is a national of the other Contracting State only education or for vocational training found a student or trainee, livelihood, education or training to meet the costs that other State from sources other than the payments made, in that other State shall not be taxed.

2 Likewise, a Contracting State is a national of the other Contracting State only education and scientific research in order to make A teacher or faculty member exceeding two years, a period or periods for teaching or research, in return, these other states outside resources provided from coins, these other will be

exempt from tax in the state.

3 of a Contracting State is a national of the other Contracting State in the education or professional practices related habits to win a calendar year of 183 days to exceed the supply of services a student or intern in the hands of the fees, in that other State shall not be taxed.

Article 21

OTHER INCOME

If the nature of a resident of a Contracting State where you're born, not dealt with in the foregoing Articles of this Agreement Items of income shall be taxable only in that State.

SECTION IV

WEALTH be taxed

Article 22

WEALTH

1 of a resident of a Contracting State from immovable property referred to in Article 6, which consists of wealth in the other Contracting State, may be taxed in that other State.

2 a Contracting State of the other Contracting State has in a workplace actively involved in the securities, assets or a Contracting State by a resident of the other Contracting State independent personal activities exercised to can use a fixed place of movable property consisting of wealth, that other State may be taxed in.

3 of a ship or aircraft operated in international trafikd and said movable property pertaining to the operation of ships or aircraft consisting of wealth, only actual business enterprise shall be taxable in the Contracting State of which the center is located.

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

CHAPTER VI THE PREVENTION OF DOUBLE TAXATION

Article 23

PREVENTION OF DOUBLE TAXATION

1 for the residents of Turkey in double taxation shall be avoided as follows:

A resident of Turkey, in accordance with the provisions of this Agreement, may be taxed in Tunisia when a substantial income, Turkey, from the tax on the income of that person, the deduction of the tax paid on income in Tunisia will allow.

However, such deduction, the taxable income in Tunisia, in Turkey before mahsupd shall not exceed the amount of tax calculated.

2 in terms of Tunisia, a Tunisian resident under the provisions of this Agreement may be taxed in Turkey when earning an income, the tax paid in Turkey of such resident of Tunisia in Tunis on income will allow as a deduction from the tax. Such deduction, however, to taxable income in Turkey, shall not exceed the amount of tax calculated before mahsupd.

PART VI

SPECIAL PROVISIONS

Article 24

Non-discrimination

- 1 of the citizens of a Contracting State in the other Contracting State of the citizens of that State under the same conditions they faced or that any taxation and connected requirements different from or more severe will be subject to taxation and connected requirements to it.
- 2 Enterprise of a Contracting State has in the other Contracting State a permanent establishment in that other State carrying on the same activities less than an attempt to favor one to next to taxation shall be levied.
- 3 Article 9 paragraph 1 of the Article 11 paragraph 7 and Article 12 of the sixth paragraph of the application of the provisions situations where, with the exception of a Contracting State of the taxable income when determining the enterprise of the other Contracting State to a resident of his interest, royalties fees and other similar payments in the form of payments, these payments made to a resident of the first-mentioned State in the same manner as may be downloaded. Similarly, a Contracting State of the taxable wealth in determining this enterprise of the other Contracting State to a resident of any debt this debt the first-mentioned State to a resident made the same way as can be deducted.
- 4 of a Contracting State, the other Contracting State one or a few by a resident of, directly or indirectly, partially or fully capital-owned or controlled enterprises, the first-mentioned State in similar enterprises of which they are subject, or they may be taxation and related liabilities of the different or heavier than the taxation and connected requirements it will be subjected to.
- 5 These provisions, a Contracting State to a resident's own personal and family situation on account of the personal allowances, reliefs and reductions for taxation purposes in the other Contracting State to a resident will not be understood in the direction that you have to practice.

Article 25

EXCHANGE OF INFORMATION

- 1 The competent authorities of the Contracting States, for the execution of this Agreement the necessary information; thereunder as well as under this Agreement, unless the domestic laws concerning taxes covered by this Agreement for the execution of the provisions shall keep the necessary information is subject to change. By a Contracting State received all kinds of information, that State's own domestic legislation in accordance with the information obtained as will be kept confidential and only specified in this Agreement taxes incurred or charged with or foreclosure or penalty or these matters in the complaints and taking care of the person in charge or authorities (judicial authorities and administrative bodies included) will be given. Such persons or authorities concerned information will be used only for the purposes specified above. Such persons or authorities such information in public court proceedings or in judicial decisions can explain retrieving.
- 2 The provisions of paragraph 1, in no way one of the Contracting States:
 - a) himself or to the legislation of the other Contracting State, or carry out administrative measures at variance with the administrative practice;
 - b) Self or of the other Contracting State legislation b) or normal administrative operations obtained in the framework to supply information which; c) any commercial, industrial or professional secret or trade process public that make information or publicity contrary to public policy falling to provide information;can not be interpreted so as to oblige.

Article 26

MUTUAL AGREEMENT PROCEDURE

- 1 of a Contracting State a resident of the Contracting States either or both of the processes for which this Agreement comply with the provisions falling consequences or will result considers that these States in the domestic law remedies provided irrespective of the situation, he is a resident of the Contracting

State competent authority may exhibit. This person's status in accordance with paragraph 1 of Article 24 if it falls, then the competent authority of the Contracting State of which a citizen may apply. The application of the Contracting State concerned must be made within the time limits stipulated in the legislation.

2 The competent authority, in favor of an appeal but if he can not reach a satisfactory solution to this Agreement in order to avoid an anachronistic taxation, by mutual agreement with the competent authority of the other Contracting State shall endeavor. Agreement will be reached any kind, in the domestic law of the Contracting States, regardless of time, will be implemented within a maximum of one year.

3 The competent authorities of the Contracting States, this Agreement arising from the interpretation or application of any difficulties and doubts shall endeavor to resolve by mutual agreement. At the same time, the situation could not be resolved in this Agreement arising from the elimination of double taxation can consult each other.

4 The competent authorities of the Contracting States, in the sense of the preceding paragraphs have agreed to may communicate directly with each other. In order to have an oral exchange of opinions Agreement when deemed necessary, this meeting consisting of representatives of the competent authorities of the Contracting States may be carried out in a Commission.

Article 27

DIPLOMATIC AND CONSULAR OFFICERS

Provisions of this Agreement, diplomatic and consular officers under the general rules of international law and in accordance with the specific provisions of the agreement will not affect the fiscal privileges.

CHAPTER VII

FINAL PROVISIONS

Article 28

ENTRY INTO FORCE

1 This Convention shall be ratified and the instruments of ratification shall be exchanged as soon as possible. .

2 The Agreement will enter into force after the exchange of instruments of ratification and its provisions:

- a) the entry into force of the Agreement in Turkey in January of the year following the first day of every taxable year beginning on or after the beginning shall apply to taxes;
- b) in Tunisia;
- i) to sourceArray withholding taxes paid, in terms of instruments of ratification shall be exchanged following the year from the first day of January of the calendar year taxpayers narrow shall apply to taxes paid or credited;
- ii) in respect of other taxes of instruments of ratification shall be exchanged in January of the calendar year following the year or after the first day of each tax period shall apply to the beginning.

Article 29

Desuetude

This Agreement shall remain in force until terminated by one of the Contracting States shall. Each Contracting State to this Agreement, from the end of each

calendar year, through diplomatic channels at least six months ago may terminate by giving written notice of termination. In this case the Agreement:

a) the notice of termination is given in Turkey in January of the year following the first day of each taxable year beginning on or after starting for the tax;

b) in Tunisia:

i) to sourceArray withholding taxes paid, in terms of the calendar year following the year in which such notice is given from the first day of January in the narrow taxpayers for the tax paid or credited;

ii) in respect of other taxes, such notice is given following the year of the first day of January of the calendar year beginning on or after taxation for the period; shall cease.

English and French languages, both texts being equally authentic, was held on October 2, 1986.

REPUBLIC OF TURKEY ON BEHALF

FOR THE REPUBLIC OF TUNISIA