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Protocol amending the Double Taxation Avoidance Agreement

Protocol amending the Double Taxation Avoidance Agreement, preventing the tax evasion in respect of income and property taxes between the Government of the Republic of Belarus and the Government of United Arab Emirates, dated March 27, 2000

This protocol, signed on March 29, 2019 in Minsk, entered into force. We recall, that this protocol:

extends the list of institutions and companies, that can claim dividend tax preferences.

regulates the procedure for taxation of income from the disposal of the company's shares, when more than 50 percent of the value of the company's assets consists of real estate property (in this case the income tax will be paid in the state, where this real estate is located. However, this does not apply to the income from selling shares on stock exchanges specified in the Protocol).

expands the list of matters in which tax authorities can exchange information in order to ensure the completeness of tax payments and to prevent tax violations. Tax authorities will be able to get information from banks, financial and credit institutions of foreign states, and from all other persons, who possess the necessary information.

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