

(TO BE PUBLISHED IN THE GAZETTE OF PAKISTAN – EXTRAORDINARY PART.I)

GOVERNMENT OF PAKISTAN
REVENUE DIVISION

Islamabad, the January 30th, 2023

NOTIFICATION

(Income Tax)

S.R.O. 82 (I)/2023.- WHEREAS the Islamic Republic of Pakistan and the Republic of Tajikistan signed the Protocol on 17th September 2021, as set out in the Annexure to this Notification (the Protocol) to amend the existing Convention for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income between Pakistan and Tajikistan signed in Islamabad on May 13, 2004;

Whereas, in terms of Article 2 of the Protocol “The Contracting State shall notify each other through diplomatic channels that all legal procedures for the entry into force of this Protocol have been completed”, and “This Protocol shall enter into force on the date of the later of the notifications”. Authorities of Tajikistan have notified the Protocol with effect from 17th June, 2022;

NOW, THEREFORE, in exercise of the powers conferred by sub-section (1) of section 107 of the Income Tax Ordinance, 2001 (XLIX of 2001), the Federal Government is pleased to direct that the provisions of the said Protocol shall come into force from 17th June, 2022 and the provisions of the said Protocol shall apply,

- (a) in case of the Islamic Republic of Pakistan, from the 1st day of July next following the date upon which the Protocol enters into force; and
- (b) in case of Republic of Tajikistan, from the 1st day of July following the date upon which the Protocol enters into force.

PROTOCOL
BETWEEN
THE GOVERNMENT OF THE ISLAMIC REPUBLIC OF PAKISTAN
AND
THE GOVERNMENT OF THE REPUBLIC OF TAJIKISTAN

**AMENDING THE CONVENTION FOR THE AVOIDANCE OF DOUBLE TAXATION
AND THE PREVENTION OF FISCAL EVASION
WITH RESPECT TO TAXES ON INCOME SIGNED IN ISLAMABAD ON MAY 13, 2004**

The Government of the Islamic Republic of Pakistan and the Government of the Republic of Tajikistan,

Desiring to conclude a Protocol amending the Convention for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income, signed in Islamabad on May 13, 2004 (hereinafter referred to as "The Convention"),

Have agreed as follows:

Article 1

Article 25 of the Convention shall be replaced by the following:

"Article 25"
EXCHANGE OF INFORMATION

1. The competent authorities of the Contracting States shall exchange such information as is foreseeably relevant for carrying out the provisions of this Convention or to the administration or enforcement of the domestic laws concerning taxes of every kind and description imposed on behalf of the Contracting States, or of their political subdivisions, insofar as the taxation thereunder is not contrary to the Convention. The exchange of information is not restricted by Articles 1 and 2.
2. Any information received under paragraph 1 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) concerned with the assessment or collection of, the enforcement or prosecution in respect of, the determination of appeals in relation to the taxes referred to in paragraph 1, or the oversight of the above. 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. Notwithstanding the foregoing, information received by a Contracting State may be used for other purposes when such information may be used for such other purposes under the laws of both States and the competent authority of the supplying State authorizes such use.
3. In no case shall the provisions of paragraphs 1 and 2 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 (order public).

4. If information is requested by a Contracting State in accordance with this Article, the other Contracting State shall use its information gathering measures to obtain the requested information, even though that other State may not need such information for its own tax purposes. The obligation contained in the preceding sentence is subject to the limitations of paragraph 3 but in no case shall such limitations be construed to permit a Contracting State to decline to supply information solely because it has no domestic interest in such information.

5. In no case shall the provisions of paragraph 3 be construed to permit a Contracting State to decline to supply information solely because the information is held by a bank, other financial institution, nominee or person acting in an agency or a fiduciary capacity or because it relates to ownership interests in a person.

Article 2

1. The Contracting States shall notify each other through diplomatic channels that all legal procedures for the entry into force of this Protocol have been completed.

2. This protocol shall enter into force on the date of the later of the notifications referred to in paragraph 1.

3. The provisions of this Protocol shall form an integral part of the Convention for Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income signed on May 13, 2004.

IN WITNESS WHEREOF the duly authorized representatives of the Contracting States, have signed this Protocol.

DONE in duplicate in Dushanbe on 17th day of September 2021 in the English and Tajik languages, all the texts being equally authentic. In case of any divergence of interpretation of this Protocol, the English text shall prevail.

s/d
**For the Government of
the Republic of Tajikistan**

s/d
**For the Government of
the Islamic Republic of Pakistan**

[C.No.2(69) Int. Taxes/1992]


(Malik Amjed Zubair Tiwana)
Additional Secretary/Member (IR- Operations)