

AGREEMENT

BETWEEN THE GOVERNMENT OF GEORGIA AND THE GOVERNMENT OF THE REPUBLIC OF BELARUS ON EXCHANGE OF INFORMATION ON TAX MATTERS

The Government of Georgia and the Government of the Republic of Belarus,

Welcoming the various efforts made in recent years to combat tax avoidance and tax evasion on an international level,

Recognizing that international cooperation can play an important part in facilitating the proper determination of tax liabilities and in helping the taxpayer to secure his rights,

Desiring to facilitate the exchange of information with respect to taxes,

Have agreed as follows:

Article 1

Object and Scope of the Agreement

1. The Contracting States shall provide administrative assistance to each other as is necessary for carrying out their domestic laws concerning the taxes covered in this Agreement. Such administrative assistance shall comprise:

- Prevention and/or suppression of tax violations, or enforcement of domestic taxation laws;
- Provision (upon request or in an initiative manner) of information about income, property, other taxable items as well as any other information relating to tax compliance.

2. Administrative assistance is provided in respect of taxes covered by this Agreement through exchange of the following documents and information:

- a) laws and regulations;
- b) data and information;
- c) documents and files.

Documents and information mentioned in this paragraph should contain data that might be used for the determination of persons liable to taxation, or assessment and collection of taxes, the recovery and enforcement of tax claims, or the investigation or prosecution of tax matters.

Article 2

Jurisdiction

Within the framework of administrative assistance provision, a requested Contracting State is not obligated to provide information which is:

- a) not held and (or) cannot be held by it;

- b) not in the possession or control of persons who are within the territorial jurisdiction of the requested Contracting State and who are not legally bound to provide such information to a requested Contracting State.

Article 3
Taxes Covered

1. The taxes which are the subject of this Agreement are:

a) in Georgia:

- i. Income Tax;
- ii. Profits Tax;
- iii. Property Tax;
- iv. Value Added Tax;
- v. Excise.

b) in Belarus:

- i. Tax on Income;
- ii. Tax on Profits;
- iii. Income Tax on Individuals;
- iv. Income Tax on Property;
- v. Land Tax;
- vi. Value Added Tax;
- vii. Excise.

2. This Agreement shall also apply to any identical or substantially similar taxes imposed after the date of signature of the Agreement in addition to or in place of the existing taxes if the Competent Authorities so agree in the form of an exchange of letters.

3. The Competent Authorities shall notify each other of any substantial changes to their taxation laws.

Article 4
Definitions

1. For the purposes of this Agreement, unless otherwise defined:

a) the term "Competent Authority" means, as the context requires:

- i. in case of Georgia, the Ministry of Finance or its authorized representative,
- ii. in case of Belarus, the Ministry of Taxes and Duties or its authorized representative;

- b) the term "Contracting State" means Georgia or the Republic of Belarus, as the context requires;
 - c) the term "Applicant Competent Authority" means the competent authority of a Contracting State requesting administrative assistance;
 - d) the term "Requested Competent Authority" means the competent authority of a Contracting State requested to provide administrative assistance;
 - e) the term "person" includes an individual, a company and any other body of persons;
 - f) the term "company" means any legal person or any other entity that is treated as a separate entity for tax purposes;
 - g) the term "information gathering measures" means laws and administrative or judicial procedures that enable a Contracting State to obtain and provide the requested information.
2. As regards the application of this Agreement at any time by a Contracting State, any term not defined therein shall, unless the context otherwise requires, have the meaning that it has at that time under the law of that Contracting State in relation to taxes covered by this Agreement. Any meaning under the applicable tax laws of that Contracting State prevails over a meaning given to the term under other laws of that Contracting State.

Article 5

Exchange of Information upon Request

1. The Requested Competent Authority shall provide upon request of the Applicant Competent Authority documents and information for the purposes referred to in Article 1. Such documents and information shall be exchanged without regard to whether the conduct being investigated would constitute a crime under the laws of a requested Contracting State if such conduct occurred in a requested Contracting State.
2. If the information in the possession of the Requested Competent Authority is not sufficient to enable it to comply with the request for information, that Competent Authority shall use all relevant Information Gathering Measures to provide the Applicant Competent Authority with the information requested, notwithstanding that the Requested Competent Authority may not need such information for its own tax purposes.
3. If specifically requested by an Applicant Competent Authority, the Requested Competent Authority shall provide information under this Article, to the extent allowable under its domestic laws, in the form of depositions of witnesses and authenticated copies of original records.
4. Each Contracting State shall ensure that its Competent Authorities for the purposes specified in Article 1 of the Agreement, have the authority to obtain and provide upon request:

- a) information held by banks or (and) other non-bank financial institutions, by any person acting in an agency or fiduciary capacity that is obtainable by the Requested Competent Authority;
- b) information regarding the owners (settlers) of companies and other persons.

5. The Applicant Competent Authority shall provide the following information to the Requested Competent Authority when making a request for information under the Agreement:

- a) the identity (name, surname), address, identification number of the person under examination or investigation;
- b) a statement of the information sought including the period and tax type under examination or investigation;
- c) the purpose for which the information is sought;
- d) grounds for believing that the information requested is held in the Requested Competent Authority or is in the possession or control of a person within the jurisdiction of a requested Contracting State who is legally bound to provide such information to the Requested Competent Authority;
- e) to the extent known, the name and address of any person believed to be in possession of the requested information;
- f) a statement that the request is in conformity with the law and current administrative practices of an applicant Contracting State, that if the requested information was within the jurisdiction of the applicant Contracting State then its competent authority would be able to obtain the information under the national laws or in the normal course of administrative practice and that it is in conformity with this Agreement;
- g) a statement that the Applicant Competent Authority has pursued all means available in its own territory to obtain the information, except those that would give rise to disproportionate difficulties.

6. The Requested Competent Authority shall forward the requested information as promptly as possible to the Applicant Competent Authority. To ensure a prompt response, the Requested Competent Authority shall:

- a) Confirm receipt of a request in writing to the Applicant Competent Authority and shall notify it of deficiencies in the request, if any, within 60 days of the receipt of the request;
- b) If the Requested Competent Authority has been unable to obtain and provide the information within 90 days of receipt of the request, including if it encounters obstacles in furnishing the information or it refuses to furnish the information, it shall inform the Applicant Competent Authority, explaining the reason for its inability, the nature of the obstacles or the reasons for its refusal.

Article 6

Possibility of Declining a Request

1. The Requested Competent Authority shall not be required to obtain or provide information that the Applicant Competent Authority would not be able to obtain under its own laws for the purposes the administration or enforcement of its own tax laws. The Requested Competent Authority may decline to assist where the request is not made in conformity with this Agreement.
2. In no case shall the provisions of this Agreement 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 obtain or provide information, which would reveal confidential communications between a client and an attorney, solicitor or other admitted legal representative where such communications are produced for the purposes of:
 - i. seeking or providing legal advice; or
 - ii. using in existing or contemplated legal proceedings;
 - d) 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).
3. A request for information shall not be refused on the ground that the tax claim giving rise to the request is disputed.
4. The Requested Competent Authority may decline a request for information if the information is requested to administer or enforce a provision of the tax law of an applicant Contracting State, or any requirement connected therewith, which discriminates against a national of a requested Contracting State as compared with a national of an applicant Contracting State in the same circumstances.

Article 7

Confidentiality

1. Any information received by a Contracting State under this Agreement shall be treated as confidential in the same manner as information obtained under the domestic laws of that Contracting State and may 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, or the determination of appeals in relation to, the taxes referred to in Article 3, paragraph 1 of this Agreement, or the oversight of the above. Such persons or authorities shall use such information only for such purposes. They may disclose the information in public court proceedings or in judicial decisions.

2. The information may not be disclosed to any other individual or legal person, or authority, or entity without the express written consent of the requested Contracting State.

Article 8
Mutual Agreement Procedure

1. Where difficulties or doubts arise between the Contracting States regarding the implementation or interpretation of the Agreement, the Contracting States shall endeavor to resolve the matter by mutual agreement.
2. For the purpose of reaching an agreement regarding the interpretation of this Agreement and settlement of disputes, the Competent Authorities may have consultations and communicate with each other directly.
3. The Contracting States may also agree on other forms of dispute resolution.

Article 9
Amendments

Upon mutual written agreement, amendments and additions may be introduced to this Agreement, arranged as separate Protocols and making integral parts of this Agreement. These Protocols shall enter into force subject to the same requirements as this Agreement.

Article 10
Language

Requests for assistance and answers thereto shall be drawn up in the English or Russian language.

Article 11
Entry into Force

The Contracting States shall notify each other in writing, through diplomatic channels, that the procedures required by its law for the entry into force of this Agreement have been satisfied. The Agreement shall enter into force on the date of receipt of the last notification.

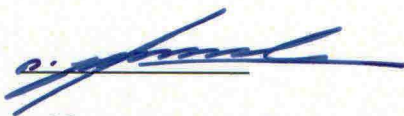
Article 12
Termination

1. This Agreement shall remain in force until terminated by a Contracting State. Either of the Contracting States may after the expiration of a period of five years from the date of its entry into force, terminate this Agreement, by giving written notice of termination to the other Contracting State through the diplomatic channels at least six months before the end of any calendar year.
2. In such event, this Agreement shall cease to have effect on the first day of the month next following expiration of a period of six months after the date of receipt of notice of termination by the other Contracting State.

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

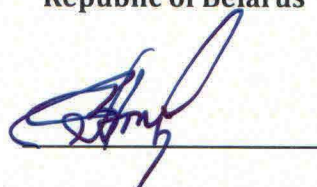
DONE in duplicate in the city of Tbilisi, on the 16 May 2014, in the Georgian, English and Russian languages, and all texts being equally authentic. In the case of divergence in interpretation, the English text shall prevail.

**For the Government of
Georgia**



**Irakli Gvaramadze
Director General of Revenue Service**

**For the Government of
Republic of Belarus**



**Vladimir Poluyan
Minister of Taxes and Duties**