

(2) Dieses Abkommen tritt mit dem Austausch von Noten, in denen die Bestätigung bzw. Ratifizierung des Abkommens gemäß den geltenden Rechtsvorschriften mitgeteilt wird, in Kraft.

(3) Die Bestimmungen des Abkommens finden Anwendung auf die unter das Abkommen fallenden Steuern, die jedes Jahr, beginnend am oder nach dem 1. Januar 1983, erhoben werden.

Artikel 28

Zeitlicher Geltungsbereich

Dieses Abkommen wird für eine unbegrenzte Zeitdauer abgeschlossen. Nach Ablauf von 5 Jahren vom Tage seines Inkrafttretens an kann dieses Abkommen durch jeden der Vertragsstaaten schriftlich gekündigt werden, jedoch nicht später als sechs Monate vor Ablauf des laufenden Kalenderjahres.

In diesem Fall ist das Abkommen auf die unter dieses Abkommen fallenden Steuern für den Veranlagungszeitraum nach der Kündigung nicht mehr anzuwenden.

Zu Urkund dessen haben die Bevollmächtigten der beiden Regierungen dieses Abkommen unterzeichnet.

Ausgefertigt und unterzeichnet in Nikosia am 16. Oktober 1982 in zwei Originalen in englischer Sprache.

**Für die
Regierung der Deutschen
Demokratischen Republik**

Oskar Fischer

**Für die Regierung
der Republik Zypern**

N. A. Rolandis

**Convention
between the Government
of the German Democratic Republic
and the Government of the Republic of Cyprus
for the Avoidance of Double Taxation
with respect to Taxes on Income and on Capital**

Desirous of promoting the economic cooperation between the two States through a Convention for the Avoidance of Double Taxation, the Government of the German Democratic Republic and the Government of the Republic of Cyprus have agreed as follows:

Article 1

Personal Scope

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

Article 2

Taxes Covered

1. This Convention shall apply to taxes on income and on capital imposed on behalf of a Contracting State or of

its political subdivisions or local authorities, irrespective of the manner in which they are levied.

2. There shall be regarded as taxes on income and on capital all taxes imposed on total income, on total capital, or on elements of income or of capital.
3. The existing taxes to which the Convention shall apply are:
 - a) In the German Democratic Republic:
 - Revenue transfer by public enterprises
 - Income tax
 - Corporate income tax
 - Taxes on handicraft, agricultural or commercial activities
 - Trade tax
 - Tax on wages
 - Tax on income from a free-lance activity
 - Royalties
 - Real estate tax
 - Capital-gains tax
 - Property tax.
 - b) In the Republic of Cyprus:
 - Income tax
 - Special contribution
 - Capital-gains tax
 - Immovable property tax.
4. This Convention shall also apply to any identical or substantially similar taxes which are imposed after the date of signature of this Convention in addition to, or in place of, the existing taxes. The competent authorities of the Contracting States shall notify to each other any significant changes which have been made in their respective taxation laws.

Article 3

General Definitions

1. For the purposes of this Convention, unless the context otherwise requires:
 - a) the terms "a Contracting State" and "the other Contracting State" mean the German Democratic Republic and the Republic of Cyprus, as the context requires;
 - b) the term "person" includes an individual, a company and any other body of persons;
 - c) the term "national" means
 - (i) in regard to the German Democratic Republic all individuals who, under the laws of the German Democratic Republic, are nationals thereof,
 - (ii) in regard to the Republic of Cyprus, all individuals, who, under the laws of the Republic of Cyprus, are nationals thereof;
 - d) the term "company" means any body corporate, which has been set up or registered under the law of one of the Contracting States;
 - e) the terms "enterprise of a Contracting State" and "enterprise of the other Contracting State" mean, respectively, an enterprise carried on by a resident