



SAINT VINCENT AND THE GRENADINES

# Government Gazette

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## GOVERNMENT NOTICES

No. 283

### **Memorandum of Understanding**

**between**

**the Government of Saint Vincent and the Grenadines**

**and**

**the Government of the United Arab Emirates**

### **On Mutual Exemption of Entry Visa Requirements**

The Government of the Saint Vincent and the Grenadines and the Government of the United Arab Emirates (hereinafter jointly referred to as the “Parties”),

Desiring to develop their bilateral relations and strengthen the existing cooperation between the two countries,

Confirming their willingness to exempt the nationals of their two countries, from entry visa requirements to enter each other's territory,

Taking into account the Vienna Convention on Diplomatic Relations of 1961 and the Vienna Convention on Consular Relations of 1963,

Have agreed as follows:

**Article 1**

The nationals of the two countries holding the following passports are exempted from visa requirements:

- (a) for nationals of Saint Vincent and the Grenadines: diplomatic, official and ordinary passports, which have a remaining period of validity of not less than six months.
- (b) for nationals of the United Arab Emirates: diplomatic, special, service and ordinary passports, which have a remaining period of validity of not less than six months;

**Article 2**

- 1. Each Party shall allow the other Party's nationals holding the passports specified in Article 1 to enter in, exit from and transit through its territory without an entry visa, free of charge.
- 2. Each Party shall allow the nationals of the other Party holding the passports specified in Article 1 to stay in its territory without an entry visa for a maximum period of 90 days.

**Article 3**

- 1. In case either Party appoints any of its nationals to its diplomatic missions or consular posts in the territory of the other Party, it shall notify the other Party of this appointment upon the appointee's arrival in its territory and his/her final departure from its territory of the other Party.
- 2. Nationals of one Party holding valid diplomatic passports who are accredited to the diplomatic missions or consular posts of that Party of the other Party shall be exempted from visa requirements to enter in, exit from, transit through or stay in the territory of the other Party for the entire period of their official mission.
- 3. The exemption from visa requirements mentioned in paragraph 2 of this Article shall also apply to the spouse, and children accompanying the member of a diplomatic mission, consular post provided that they hold valid diplomatic or special, official/service passports of the sending Party.



**Article 4**

1. The two Parties shall exchange specimens of their passports specified in Article 1 through diplomatic channels at least thirty (30) days before the date of entry into force.
2. In case either Party introduces any amendments to its passports, that Party shall provide to the other Party specimens of these new passports before their introduction date.
2. In case either Party introduces any amendments to its passports, that Party shall provide to the other Party specimens of these new passports before their introduction date.
3. Both Parties shall notify each other in case of any amendments to their domestic laws and regulations pertaining to the passports specified in Article 1 prior to the entry into force of such amendments.

**Article 5**

Nationals of a Party holding the valid passports specified in Article 1 may not work, engage in any profession or study in the territory of the other Party unless they obtain permission in accordance with the relevant laws and regulations applicable in the host country.

**Article 6**

1. The nationals of each Party may enter the territory of the other Party only through the border points designated for international passenger traffic.
2. The nationals of each Party holding the passports specified in Article 1 shall comply with the laws and regulations in force in the territory of the other Party throughout the duration of their stay.

#### **Article 7**

1. Each Party has the right to deny the entry or stay in its territory of any holders of the passports specified in Article 1 whom it may consider persona non grata or undesirable.
2. In case the passport of a national of one Party has been lost or damaged in the territory of the other Party, he/she shall inform the competent authority of that Party so that it can take appropriate action. The concerned diplomatic mission or consular post of the first Party shall issue a new passport or travel document to its national in accordance with the applicable laws and regulations and shall inform the concerned authorities of the host Party.

#### **Article 8**

Both Parties shall express their readiness to ensure the highest level of security for their passports and travel documents to guard against forgery. They shall take into account the minimum security standards for machine-readable travel documents recommended by International Civil Aviation Organization.

#### **Article 9**

This MOU does not affect the rights and obligations of the two Parties arising from conventions and other international agreements to which either or both of them are parties.

#### **Article 10**

Any differences arising from the interpretation or application of this MOU shall be settled by consultations and negotiations between the two Parties via diplomatic channels.


**Article 11**

1. Any amendments to this MOU shall be mutually agreed upon by the two Parties through an exchange of official notes through diplomatic channels.
2. Such amendments shall enter into force as provided for in Article 12 of this MOU.
3. Either Party may suspend the application of this MOU, either wholly or partially, for reasons of national security, public order or public health. Any such suspension, shall be immediately communicated to the other Party through diplomatic channels.

**Article 12**

This MOU shall enter into force after 30 days on the date of signature and shall remain in force for an indefinite period, unless either Party notifies the other in writing through diplomatic channels of its intention to terminate it. Such termination shall take effect 30 days after the date of the official notification of termination.

Done at Kingstown, on 2<sup>nd</sup> May, 2018, in two original copies each in the, English and Arabic languages, and all texts being equally authentic. In case of any divergence of interpretation, the English text shall prevail.

  
For the Government of Saint  
Vincent and the Grenadines

  
For the Government of the  
United Arab Emirates

27th December, 2018.



No. 284



# **MEMORANDUM OF UNDERSTANDING**

**BETWEEN**

**THE GOVERNMENT OF SAINT VINCENT  
AND THE GRENADINES**

**AND**

**THE GOVERNMENT OF THE REPUBLIC OF GHANA**

**ON MUTUAL EXEMPTION OF ENTRY VISA  
REQUIREMENTS**



The Government of Saint Vincent and the Grenadines and the Government of the Republic of Ghana (hereinafter jointly referred to as the “Parties”),

**Desiring** to develop their bilateral relations and strengthen the existing cooperation between the two countries,

**Confirming** their willingness to exempt the nationals of their two countries, from entry visa requirements to enter each other's territory,

**Taking into account** the Vienna Convention on Diplomatic Relations of 1961 and the Vienna Convention on Consular Relations of 1963,

**Have agreed as follows:**

#### **Article 1**

The nationals of the two countries holding the following passports are exempted from visa requirements:

- (a) For nationals of Saint Vincent and the Grenadines: diplomatic, official and ordinary passports, which have a remaining period of validity of not less than six months.

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- (b) For nationals of the Republic of Ghana: diplomatic, service and ordinary passports, which have a remaining period of validity of not less than six months;

## Article 2

1. Each Party shall allow the other Party's nationals holding the passports specified in Article 1 to enter in, exit from and transit through its territory without an entry visa, free of charge.
2. Each Party shall allow the nationals of the other Party holding the passports specified in Article 1 to stay in its territory without an entry visa for a maximum period of 90 days.

## Article 3

1. In case either Party appoints any of its nationals to its diplomatic missions or consular posts in the territory of the other Party, it shall notify the other Party of this appointment upon the appointee's arrival in its territory and his/her final departure from territory of the other Party.







2. Nationals of one Party holding valid diplomatic passports who are accredited to the diplomatic missions or consular posts of that Party in the other Party shall be exempted from visa requirements to enter in, exit from, transit through or stay in the territory of the other Party for the entire period of their official mission.

3. The exemption from visa requirements mentioned in paragraph 2 of this Article shall also apply to the spouse and children accompanying the member of a diplomatic mission or consular post provided that they hold valid diplomatic or special, official/service passports of the sending Party or upon a written notification from the Ministry of Foreign Affairs of the sending state confirming their status as family members or dependants.

#### Article 4

1. The two Parties shall exchange specimens of their passports specified in Article 1 through diplomatic channels at least thirty (30) days before the date of entry into force.
2. In case either Party introduces any amendments to its passports, that Party shall provide to the other Party specimens of these new passports before their introduction date.

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3. Both Parties shall notify each other in case of any amendments to their domestic laws and regulations pertaining to the passports specified in Article 1 prior to the entry into force of such amendments.

#### **Article 5**

Nationals of a Party holding the valid passports specified in Article 1 may not work, engage in any profession or study in the territory of the other Party unless they obtain permission in accordance with the relevant laws and regulations applicable in the host country.

#### **Article 6**

1. The nationals of each Party may enter the territory of the other Party only through the border points designated for international passenger traffic.
2. The nationals of each Party holding the passports specified in Article 1 shall comply with the laws and regulations in force in the territory of the other Party throughout the duration of their stay.

*RFey*



### Article 7

1. Each Party has the right to deny the entry or stay in its territory of any holders of the passports specified in Article 1 whom it may consider persona non grata or undesirable.
2. In case the passport of a national of one Party has been lost or damaged in the territory of the other Party, he/she shall inform the competent authority of that Party so that it can take appropriate action. The concerned diplomatic mission or consular post of the first Party shall issue a new passport or travel document to its national in accordance with the applicable laws and regulations and shall inform the concerned authorities of the host Party.

### Article 8

Both parties shall express their readiness to ensure the highest level of security for their passports and travel documents to guard against forgery. They shall take into account the minimum security standards for machine-readable travel documents recommended by International Civil Aviation Organization.

14/11/18





### Article 9

This MoU does not affect the rights and obligations of the two Parties arising from conventions and other international agreements to which either or both of them are parties.

### Article 10

Any differences arising from the interpretation or application of this MoU shall be settled by consultations and negotiations between the two Parties via diplomatic channels.

### Article 11

1. Any amendments to this MoU shall be mutually agreed upon by the two Parties through an exchange of official notes through diplomatic channels.
2. Such amendments shall enter into force as provided for in Article 12 of this MoU.
3. Either Party may suspend the application of this MoU, either wholly or partially, for reasons of national security, public order or public health. Any such suspension, shall be immediately communicated to the other Party through diplomatic channels.

*RF*



REPUBLIC OF GHANA

### Article 12

This MoU shall enter into force 30 days after the date of receipt of the last notification by which the parties informed each other, through diplomatic channel that all internal processes for entry into force of this MoU has been completed.

This MoU shall remain in force for an indefinite period, unless either Party notifies the other in writing through diplomatic channels of its intention to terminate it. Such termination shall take effect 30 days after the date of the official notification of termination.

Done in Accra, Ghana....., on 30<sup>th</sup> (day) November..... (month), two original copies each in the English, and all texts being equally authentic. In case of any divergence of interpretation, the English text shall prevail.

On behalf of:  
THE MINISTRY OF FOREIGN AFFAIRS  
AND REGIONAL INTEGRATION OF  
THE REPUBLIC OF GHANA

SHIRLEY AYORKOR BOTCHWEY  
MINISTER FOR FOREIGN AFFAIRS  
AND REGIONAL INTEGRATION

On behalf of:  
FOR THE GOVERNMENT OF  
SAINT VINCENT AND THE  
GRENADINES

HON. DR. RALPH E. GONSALVES  
PRIME MINISTER OF SAINT  
VINCENT AND THE GRENADINES

27th December, 2018.

No. 285



# **GENERAL COOPERATION AGREEMENT**

**BETWEEN**

**THE REPUBLIC OF GHANA**

**AND**

**SAINT VINCENT AND THE GRENADINES**





## PREAMBLE

The Government of the Republic of Ghana and the Government of Saint Vincent and the Grenadines, hereinafter jointly referred to as the “Parties” and separately as a “Party”.

**Desiring** to develop, promote and strengthen friendly bilateral relations between the two countries and their peoples;

**Conscious** that both Parties share the values of freedom, democracy, justice and rule of law;

**Convinced** that both Parties can draw mutual benefits from the further strengthening and enhancement of the existing co-operation between the two countries;

**Have agreed as follows:**

## ARTICLE 1

The Parties undertake to shape and expand their cooperation in the political, economic, trade and investment, scientific, cultural, educational, health, technical and other fields on the basis of the principles of sovereignty and equality of States.

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## ARTICLE 2

### Promotion of Peace and International Security

The Parties undertake to continue to work closely for the promotion of peace and international security.

## ARTICLE 3

### Sectoral Cooperation

The Parties undertake to encourage their respective competent institutions, organizations and enterprises to strengthen their cooperation in the fields of science, education, health, agriculture, information and communication technology, construction industries, culture, financial services, trade, tourism and investment. In this respect, the respective competent institutions, organizations and enterprises of the Parties may conclude subsidiary agreements, memorandums of understanding or arrangements to consolidate the objectives of this Agreement.

## ARTICLE 4

### Competent Authorities

The Competent Authorities responsible for generally overseeing the implementation of this Agreement shall be:

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(a) In the case of the Government of the Republic of Ghana, the Ministry of Foreign Affairs and Regional Integration, and

(b) in the case of the Government of Saint Vincent and the Grenadines, the Ministry of Foreign Affairs, Trade and Commerce.

## ARTICLE 5

### **Joint Commission on Bilateral Cooperation**

(a) The Parties undertake to set up a Joint Commission on Bilateral Cooperation (JCBC) composed of competent authorities of the Parties, which shall meet (biennially), alternately in Saint Vincent and the Grenadines and the Republic of Ghana. The JCBC shall monitor the implementation of this Agreement and identify further areas of cooperation.

(b) The Parties further undertake that the heads of relevant government departments and senior officials of the Parties shall meet annually, alternately in Saint Vincent and the Grenadines and the Republic of Ghana, in order to take the necessary steps required for the implementation of this Agreement.

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(c) Each Party shall bear its own costs and expenses incurred as a result of attendance of the meetings provided in paragraphs (1) and (2) above.

## ARTICLE 6

### Law and International Treaty Obligations

1. All activities covered by this Agreement shall comply with the laws and regulations in force in the territory of the Party in which they take place. This includes the mutual protection of copyright, subject to the laws in force in each Party.
2. The Parties agree that nothing in this Agreement shall affect the obligations of the Parties under existing international treaties or obligations arising from regional or international organizations of which they are members.

## ARTICLE 7

### Amendments

Amendments to this Agreement can be introduced by mutual consent of the Parties through an Exchange of Notes between the Parties through diplomatic channel.

*R. E. G.*





## ARTICLE 8

### Dispute Resolution

1. Any dispute between the Parties arising out of the implementation or interpretation of this Agreement shall be settled amicably through bilateral negotiation between the Parties.

## ARTICLE 9

### Entry into Force

1. This Agreement shall enter into force following signature when both Parties have notified to each other, through diplomatic channels, the completion of the legal formalities required in each country for the entry into force of this Agreement. The date of entry into force shall be the date of receipt of the last notification.
2. This Agreement shall remain in force for a period of five years and shall be automatically renewed for additional similar periods, unless denounced by written notification by one of the parties.

*Handwritten signature*



REPUBLIC OF GHANA

## ARTICLE 10

### Termination

Either Party may terminate this Agreement at any time provided that it gives the other Party six months prior written notice through the diplomatic channel of its intention to terminate the Agreement. The period of six months starts from the date of receipt of the request for termination.

The termination of this Agreement shall not affect the completion of any projects and programmes undertaken by the Parties prior to the termination thereof, unless otherwise agreed upon in writing by the Parties.

**IN WITNESS WHEREOF** the undersigned, being duly authorized by their respective governments, have signed this Agreement in duplicate in the English language each of these texts being equally authentic.

Signed in Accra, Ghana on ..... 30<sup>th</sup> ..... day of November, 2018.

On behalf of:  
THE MINISTRY OF FOREIGN AFFAIRS  
AND REGIONAL INTEGRATION OF  
THE REPUBLIC OF GHANA

SHIRLEY AYORKOR BOTCHWEY  
MINISTER FOR FOREIGN AFFAIRS  
AND REGIONAL INTEGRATION

On behalf of:  
FOR THE GOVERNMENT OF  
SAINT VINCENT AND THE  
GRENADINES

HON. DR. RALPH E. GONSALVES  
PRIME MINISTER OF SAINT  
AND THE GRENADINES

27th December, 2018.

No. 286

AGREEMENT ON TECHNICAL COOPERATION  
BETWEEN  
THE GOVERNMENT OF SAINT VINCENT AND THE GRENADINES  
AND  
THE GOVERNMENT OF THE REPUBLIC OF CHINA (TAIWAN)

The Government of Saint Vincent and the Grenadines and the Government of the Republic of China (Taiwan) (hereinafter referred to individually as a “Party”; collectively as “the Parties”),

Desirous of further strengthening friendship between their peoples,

Recognising reciprocal advantages as result of technical cooperation in areas of common interest,

Acknowledging that the Agreement on Agricultural Technical Cooperation and the Agreement on Cooperation in Information and Communication Technology between the Parties, signed on August 7, 2015 and June 7, 2016, respectively, do not include all areas of cooperation, and

Mindful of the need for a legal framework in terms of technical cooperation,

Have agreed as follows:

ARTICLE 1

Purpose

The purpose of this Agreement on Technical Cooperation (hereinafter referred to as "this Agreement") is to promote technical cooperation in priority areas that the Parties will accordingly identify and engage in bilaterally.



## ARTICLE 2

## Scope of the Agreement

This Agreement shall apply to all areas of technical cooperation between the Parties.

## ARTICLE 3

## Projects and Programs

The Parties may, on the basis of this Agreement and in accordance with their respective national laws, negotiate the implementation of specific technical cooperation Projects and Programmes through diplomatic channels.

## ARTICLE 4

## Forms of Cooperation

The technical cooperation provided under this Agreement comprises:

1. The implementation of Technical Cooperation Projects and Programmes in such areas as agriculture, information and communication technology, education, environment and public health, or relevant issues of mutual consent;
2. The dispatching, by the Government of the Republic of China (Taiwan), of a Technical Mission, comprising a leader and the specialists of Projects and Programmes, to Saint Vincent and the Grenadines to implement the Technical Cooperation Projects and Programmes coordinated by the Parties;
3. The dispatching and exchange of technical cooperation Projects and Programmes Specialists (including project managers, technicians, instructors, advisers and professionals);
4. The exchange of technical and statistical information;
5. The exchange of students and training of personnel;
6. The organisation of conferences, seminars, workshops and other similar activities;
7. Other forms of cooperation to which the Parties mutually agree.

## ARTICLE 5

Obligations of the Government of the Republic of China (Taiwan)



Under this Agreement, the Government of the Republic of China (Taiwan) agrees to:

1. Select and dispatch specialists for Technical Mission according to the demands of Projects and Programmes;
2. Allocate the necessary implementation budget in accordance with the Projects and Programmes agreed to by mutual consent;
3. Reserve part of the abovementioned budget for the salaries, medical care, insurance, travel expenses, housing allowance, retirement entitlements and other benefits of Specialists from the Republic of China (Taiwan) posted to Saint Vincent and the Grenadines;
4. Assume the travel, accommodation, food and insurance expenses of:
  - (1) Specialists from Saint Vincent and the Grenadines traveling to the Republic of China (Taiwan) to attend exchange programmes by invitation of the Government of the Republic of China (Taiwan);
  - (2) Designated personnel from the Government of Saint Vincent and the Grenadines traveling to the Republic of China (Taiwan) to attend exchange and training programmes by invitation of the Government of the Republic of China (Taiwan);
  - (3) Designated personnel from Saint Vincent and the Grenadines invited by the Government of the Republic of China (Taiwan) to attend conferences, seminars, workshops and other similar activities in the Republic of China (Taiwan).

#### ARTICLE 6

##### Obligations of the Government of Saint Vincent and the Grenadines

Under this Agreement, the Government of Saint Vincent and the Grenadines agrees to:

1. Assume the salaries of personnel from Saint Vincent and the Grenadines who participate in the Projects and Programmes;
2. Make available, under appropriate conditions, the necessary land and offices for the Projects and Programmes;
3. Designate liaison officer(s) to coordinate, supervise and manage each Project and Programme;
4. Exempt equipment, machineries and materials provided by the

Government of the Republic of China (Taiwan) from all consular charges, port charges, customs charges, taxes and related charges, as well as import permit inspection procedures; and to defray the transport expenses in Saint Vincent and the Grenadines and the expenses for its maintenance and repair, in accordance with the national laws of Saint Vincent and the Grenadines;

5. Exempt customs duties, taxes and other charges on vehicles for Projects and Programmes use, and to grant diplomatic license plates, and exempt taxes of any kind in cases where the possession of vehicles is transferred to different Projects and Programmes; and
6. Exempt equipment, machineries and materials purchased in Saint Vincent and the Grenadines for the purpose of Projects and Programmes implementation from duties, excises, taxes, including Value Added Tax and other mandatory charges, in accordance with the laws of Saint Vincent and the Grenadines.

## ARTICLE 7

### Privileges for Specialists

The Parties shall accord to the Specialists designated by the other Party and their accompanying families for the term of Projects and Programmes in their country, based on reciprocity, the following privileges:

1. The granting of permission to enter, stay in, and exit the country during the period of their assignment to a Project or Programme, including but not limited to the issuance of visa, residence permits, identification documents and driver's permits;
2. Exemption from taxes and fees upon their arrival and during the term of their mission:
  - (1) Exemption from payment of all relevant taxes upon entry to and exit from the country;
  - (2) Exemption from customs duties, taxes and related fees on personal belongings and household articles for the personal use, imported within a period of not more than six months of their first arrival, provided that the stay exceeds six months. This exemption does not apply to costs for storage, transportation and related services; and



- (3) Exemption from income taxes and other charges on salaries and allowances originating from outside Saint Vincent and the Grenadines and received for work related to Projects and Programs while performing their duties.
3. Exemption from customs duties, taxes and other charges on vehicles for Projects and Programmes specialists' own personal use (one vehicle per person), granting of diplomatic license plates, and exemption from all applicable taxes in cases where the possession of vehicles is transferred between Projects and Programmes specialists;
  4. The granting of other privileges and exemptions to Projects and Programmes Specialists no less favorable than that accorded to personnel of other international missions posted to and performing similar activities in the territory of the other party; and
  5. The provision to Specialists and members of their families who are their direct dependents and living together with them for the term of their mission the same repatriation facilities as those granted to diplomats in the event of an international crises.

## ARTICLE 8

### Objects and Materials Transfer

Objects and materials supplied by the Republic of China (Taiwan) to Saint Vincent and the Grenadines for the implementation of Projects and Programmes, under conditions agreed by the Parties, shall become the property of the Government of Saint Vincent and the Grenadines once the Projects and Programmes are completed; the relevant equipment, machineries and materials will only be used for the Projects and Programmes, unless otherwise agreed by the Parties.

## ARTICLE 9

### Confidentiality

Under this Agreement, the Parties shall not disclose any information on Projects and Programmes that are considered confidential as agreed by the Parties, unless one of the Parties has prior written consent from the other Party.

## ARTICLE 10

## Restrictions on Use of Information

The dissemination and utilisation of information, and the management and exercise of intellectual property rights related to Projects and Programmes under this Agreement shall be agreed by the Parties in writing.

## ARTICLE 11

## Meetings and Consultations

The Parties may hold meetings or conduct consultations in order to discuss and improve the cooperation to be carried out in accordance with this Agreement. The details for holding such meetings or consultations shall be coordinated between the Parties by mutual agreement.

## ARTICLE 12

## Amendments

This Agreement may be amended by mutual consent via exchange of Notes between the Parties.

## ARTICLE 13

## Terms and Termination

1. This Agreement shall enter into force on the latter of the dates on which the Parties communicate in writing that the domestic legal requirements for its validity have been complied with;
2. This Agreement will be valid for five years upon entry into force and will be renewed automatically for successive periods every five years;
3. Each Party may express in writing its desire to terminate this Agreement, and the termination of the Agreement shall take effect in six months from the date the other Party receives the written notice. The continuing implementation of Projects and Programmes already under way shall be decided by written agreement between the Parties.

## ARTICLE 14

## Settlement of Disputes

All disputes arising from interpretation or application of this Agreement




shall be settled through negotiation by the Parties in good faith.

IN WITNESS WHEREOF, the undersigned, being duly authorised by their respective governments, have signed this Agreement.

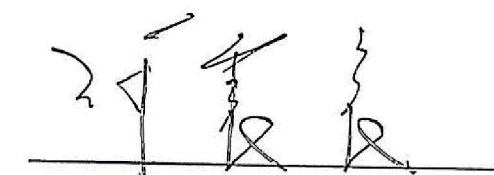
DONE in duplicate at Kingstown, Saint Vincent and the Grenadines on the twelfth day of December in the one hundred and seventh year of the Republic of China (Taiwan), corresponding to the twelfth day of December of the year two thousand eighteen of the Gregorian calendar, in the Chinese and English languages, with both texts being equally authentic.

For the Government of  
Saint Vincent and the Grenadines

  
Hon. Sir Louis H. Straker

Deputy Prime Minister and Minister  
of Foreign Affairs, Trade and  
Commerce, Saint Vincent and the  
Grenadines

For the Government of  
the Republic of China (Taiwan)

  
H.E. Calvin C.H. Ho

Ambassador Extraordinary and  
Plenipotentiary to Saint Vincent  
and the Grenadines

## 聖文森國政府與中華民國（臺灣）政府技術合作協定

聖文森國政府與中華民國（臺灣）政府（以下單獨稱「一方」；合稱「雙方」），

至盼深化兩國人民友誼，

深信於共同關切領域推展技術合作所產生之互惠效益，

體認雙方於 2015 年 8 月 7 日所簽「農業技術合作協定」及 2016 年 6 月 7 日所簽「資訊通信技術合作協定」無法含括所有技術合作範疇，及

認有簽訂一技術合作法律架構之必要，

爰同意下列條款：

### 第一條 目的

本技術合作協定（以下簡稱本協定）之目的係推動雙方認定應優先執行且承諾共同推動之技術合作範疇。

### 第二條 協定範圍

本協定應適用於雙方各項技術合作。

### 第三條 計畫與項目

本協定授權雙方得在本協定基礎上，依據各自國內法律規定，透過外交途徑議定執行之個別技術合作計畫與項目。

### 第四條 合作方式

本協定所規範之技術合作包括：

- 一、於農業、資訊通信、教育、環境及公共衛生或雙方合意下相關領域之技術合作計畫與項目之執行。
- 二、中華民國（臺灣）政府派遣一由團長及技術合作計畫與項目專家組成之技術團至聖文森國執行經兩國政府協議實施之計畫與項目。
- 三、技術合作計畫與項目專家（包括計畫經理、技術人員、教師、顧問及專業人員）之派遣與交換。
- 四、技術與統計資料之交換。
- 五、交換學生及人員訓練。
- 六、舉辦會議、講習、訓練及類似活動。
- 七、其他經雙方合意之合作形式。

#### 第五條 中華民國（臺灣）政府義務

中華民國（臺灣）政府依本協定同意下列事項：

- 一、依技術合作計畫與項目需求遴派技術團專家。
- 二、依據雙方合意之計畫與項目編列預算。
- 三、保留上開預算部分經費，作為中華民國（臺灣）派駐聖文森國專家之薪資、醫療、保險、旅費、房租補助、退休金及員工福利等費用。
- 四、負擔下列人員之旅費、食宿及保險費：
  - （一）受中華民國（臺灣）政府邀請赴中華民國（臺灣）交流之聖文森國籍專家。
  - （二）受中華民國（臺灣）政府邀請赴中華民國（臺灣）參加交換訓練計畫之聖文森國籍人員。
  - （三）受中華民國（臺灣）政府邀請參加於中華民國（臺灣）舉辦之各類會議、講習、訓練及類似活動之聖文森國籍人員。

#### 第六條 聖文森國政府義務

聖文森國政府依本協定同意下列事項：



- 一、支付參與計畫與項目之聖文森國籍人員薪資。
- 二、提供適合計畫與項目所需之土地及辦公處所。
- 三、指派官方聯絡人，以聯繫、監督及管理各計畫與項目。
- 四、於符合聖文森國現行法令規範下，豁免中華民國（臺灣）政府所提供設備、機具及物品之領事規費、港口稅、關稅、其他稅捐及進口許可查驗程序，並支付其運載及維修保養費用。
- 五、免除因執行計畫與項目而購置車輛之關稅、稅捐及其他規費，並核發外交車牌；倘該車輛轉讓於其他計畫與項目使用，亦應免除一切稅捐。
- 六、於符合聖文森國現行法令規範下，免除因執行計畫與項目於聖文森國境內採購設備、機具及物品之增值稅及其他相關稅賦。

#### 第七條 專家待遇

雙方為執行計畫與項目之需要，基於互惠原則，應提供另一方派駐本國專家及眷屬以下待遇：

- 一、給予出入境及服務期間內居留之便利，包括且不限於核發相關簽證、居留許可、身分證明文件及駕照。
- 二、免除抵任與服務期間以下稅費：
  - （一）免除出入境之相關稅賦。
  - （二）倘派駐任期超過6個月，免除自抵任起6個月內進口個人及家庭用品之關稅、稅捐及其他稅費，且該免稅待遇不適用於相關倉儲、運載及其他服務費用。
  - （三）免除於服務期間，來自聖文森國境外自計畫與項目工作所取得之薪資與津貼所衍生之所得稅及其他稅費。
- 三、免除技術合作計畫與項目專家個人使用之一部車輛關稅、稅捐及其他稅費，並核發外交車牌；倘該車輛轉讓至本協定下其他計畫與項目之專家個人使用，亦應免除一切稅捐。
- 四、給予不低於其他國家或國際組織派駐本國執行類似計畫與項目人員所享有之特權及豁免待遇。



五、遇國際危機之事件，專家及其直接受其扶養並與其共同生活之家屬，享有等同外交人員返國便利性之待遇。

#### 第八條 設備移轉

中華民國（臺灣）政府為執行計畫與項目提供之裝備及物品，經雙方同意於計畫與項目結束後移交聖文森國政府所有，除經雙方另行議定外，該等設備、機具及物品僅供原計畫與項目執行之用途。

#### 第九條 保密義務

依本協定，未經另一方事前給予書面同意，雙方不得揭露經約定應予保密之各項技術合作計畫與項目相關資訊。

#### 第十條 資訊使用限制

本協定所推動之技術合作計畫與項目，其相關資訊之傳播與利用及智慧財產權管理與運用，雙方應另以書面規範。

#### 第十一條 雙邊會議及諮商

雙方得舉行會議或諮商，以利商討與促進依本協定所施行之合作，至相關細節應經雙方協商合意。

#### 第十二條 修正

本協定得經雙方合意後以換文方式修正。

#### 第十三條 協定期間及終止

- 一、本協定應於雙方以書面通知完成各自國內法定程序之後通知日生效。
- 二、本協定效期5年，效期屆滿將自動逐次展延同等效期。
- 三、任一方得以書面表示終止本協定之意願，本協定之終止自一方接獲書面通知之日起6個月生效；至一方書面通知終止本協定前已

進行之計畫與項目，其後續執行應由雙方另行書面議訂。

#### 第十四條 爭議解決

任何有關本協定解釋或適用產生之爭議應由雙方以善意原則協商解決。

為此，雙方代表各經其政府合法授權，爰於本協定簽字，以昭信守。  
本協定於中華民國 107 年 12 月 12 日，即西元 2018 年 12 月 12 日，  
在聖文森國首都金石城市以中文及英文簽署一式 2 份，2 種文本同一  
作準。

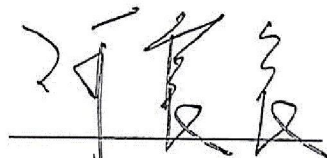
聖文森國政府代表

中華民國（臺灣）政府代表



史垂克

聖文森國副總理兼外交  
暨商貿部長



何震寰

中華民國（臺灣）駐聖文森  
國特命全權大使

27th December, 2018.

No. 287

**AGREEMENT**  
**BETWEEN**  
**THE GOVERNMENT OF SAINT VINCENT AND THE GRENADINES**  
**AND**  
**THE GOVERNMENT OF THE UNITED ARAB EMIRATES**

**FOR THE AVOIDANCE OF DOUBLE TAXATION**  
**AND THE PREVENTION OF FISCAL EVASION**  
**WITH RESPECT TO TAXES ON INCOME AND CAPITAL**

**The Government of Saint Vincent and the Grenadines and the Government of the United Arab Emirates** desiring to promote their mutual economic relations through the conclusion between them of an agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and capital;

Intending to conclude an Agreement for the elimination of double taxation with respect to taxes on income without creating opportunities for non-taxation or reduced taxation through tax evasion or avoidance (including through treaty-shopping arrangements aimed at obtaining reliefs provided in this Agreement for the indirect benefit of residents of third States)

**Have agreed as follows:**

**ARTICLE I**  
Personal Scope

1. This Agreement shall apply to persons who are residents of one or both of the Contracting States.
2. For the purposes of this Agreement, income derived by or through an entity or arrangement that is treated as wholly or partly fiscally transparent under the tax law of either Contracting State shall be considered to be income of a resident of a Contracting State but only to the extent that the income is treated, for purposes of taxation by that State, as the income of a resident of that State.

**ARTICLE 2**  
Taxes Covered

1. This Agreement shall apply to taxes on income 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 all taxes imposed on total income, or on elements of income, including taxes on gains from the alienation of movable or immovable property, taxes on the total amounts of wages or salaries paid by enterprises.
3. The existing taxes to which this Agreement shall apply are, in particular:
  - a. In the case of United Arab Emirates:
    - i. the income tax;



- ii. the corporate tax (hereinafter referred to as “United Arab Emirates tax”);
- b. *In the case of Saint Vincent and the Grenadines:*
  - i. *personal income tax;*
  - ii. *corporate income tax;*
  - iii. *PAYE.*
- 4. This Agreement shall apply also to any identical or substantially similar taxes, which are imposed under the laws of a Contracting State after the date of signature of this Agreement in addition to, or in place of, the existing taxes. The competent authorities of the Contracting States shall notify each other of any substantial changes, which have been made in their respective taxation laws.

### **ARTICLE 3**

#### Income from Hydrocarbons

Notwithstanding any other provision of this Agreement nothing shall affect the right of the United Arab Emirates, or of any of its local Governments or local authorities thereof to apply their domestic laws and regulations related to the taxation of income and profits derived from hydrocarbons and its associated activities situated in its territory.

### **ARTICLE 4**

#### General Definition

1. For the purposes of this Agreement, unless the context otherwise requires:
  - a. The terms “a Contracting State” and “the other Contracting State” mean United Arab Emirates or Saint Vincent and the Grenadines as the context requires;
  - b. The term “United Arab Emirates” when used in a geographical sense, means the territory of the United Arab Emirates which is under its sovereignty as well as the area outside the territorial water, airspace and submarine areas over which the United Arab Emirates exercises, sovereign and jurisdictional rights in respect of any activity carried on in its water, sea bed, sup soil, in connection with the exploration for or the exploitation of natural resources by virtue of its law and international law;
  - c. The term “of the other Country” means Saint Vincent and the Grenadines; *the territory of Saint Vincent and the Grenadines, its territorial sea, airspace and submarine areas over which Saint Vincent and the Grenadines exercises in accordance with international law and the law of Saint Vincent and the Grenadines sovereign rights; including the Exclusive Economic Zone and the mainland and all its dependencies in respect of any activity carried on in its water, seabed and subsoil in connection with the exploration for or the exploitation of the natural resources by virtue of its law and international law;*
  - d. The term “person” includes an individual, a State, a trust, a partnership, a company and any other body of persons;
  - e. The term “national” means:
    - i. any individual possessing the nationality of a Contracting State;



- ii. any legal person, partnership or association or other entity deriving its status as such from the laws in force in a Contracting State or of a political subdivision or a local government thereof;
- f. The term “company” means anybody corporate or any entity that is treated as a body corporate for tax purposes;
- g. “A pension scheme” means any plan, scheme, fund, trust, or other arrangement established in a Contracting State, is generally exempt from tax in that State and operated principally either to administer or provide pension or retirement benefit or to earn income for the benefit of one or more such arrangements;
- h. The terms “enterprise of a Contracting State” and “enterprise of the other Contracting State” mean respectively an enterprise carried on by a resident of a Contracting State and an enterprise carried on by a resident of the other Contracting State;
- i. The term “international traffic” means any transport by a ship or aircraft operated by an enterprise of a contracting State, except when the ship or aircraft is operated solely between places in the other Contracting State;
- j. The term “business” includes the performance of professional services and of other activities of an independent character;
- k. The term “qualified government entity” means, Central Bank of a Contracting State and any person, Agency, Institution, authority, fund, enterprise, organization or other entity owned or controlled directly or indirectly by a contracting State or any political subdivision or local government thereof;
- l. the term “tax” means United Arab Emirates tax or Saint Vincent and the Grenadines tax, as the context requires;
- m. the term “competent authority” means:
  - i. in the case of United Arab Emirates: the Minister of Finance or an authorized representative of the Minister of Finance;
  - ii. *in the case of Saint Vincent and the Grenadines, the Minister of Finance or an authorised representative of the Minister of Finance.*
- 2. As regards the application of the 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 for the purposes of the taxes to which the Agreement applies, any meaning under the applicable tax laws of that State prevailing over a meaning given to the term under other laws of that State.

## ARTICLE 5

### Resident

- 1. For the purposes of this Agreement, the term “resident of a Contracting State” means:
  - a. in the case of the United Arab Emirates:
    - i. an individual who is a resident under the laws of the United Arab Emirates or of any political subdivision or local government and a national;



- ii. any person other than an individual that is incorporated or otherwise recognized under the laws of the United Arab Emirates or any political subdivision or local government thereof.
  - b. *in the case of Saint Vincent and the Grenadines, the term “resident”/resident in Saint Vincent and the Grenadines in relation to a year of tax assessment means:*
    - (a) *In the case of an individual, this includes a person –*
      - (i) *whose permanent place of abode is in Saint Vincent and the Grenadines and that he is physically present therein for some period of time in the basis period for that year of assessment, unless the Comptroller is satisfied that his absence throughout the whole of the basis period was for the purpose of education, medical treatment, the performance of duties on behalf of the Government or under a Government sponsored labour scheme;*
      - ii. *who is physically present in Saint Vincent and the Grenadines for not less than one hundred and eighty three days in the basis period for that year of assessment;*
      - iii. *who is physically present in Saint Vincent and the Grenadines for some period of time in the basis period for that year of assessment and such period is continuous with a period of physical presence in the basis period for the immediately preceding or succeeding year of assessment of such duration as to qualify him for the status of a resident for such preceding or succeeding year under subparagraph (ii);*
    - (b) *in the case of an estate of a deceased person, means that immediately prior to his death the deceased person qualified for the status of a resident under paragraph (a);*
    - (c) *in the case of a trust or body of persons, means that such trust or body of persons was established in Saint Vincent and the Grenadines; and*
    - (d) *in the case of a company, means that such company was –*
      - (i) *if incorporated outside Saint Vincent and the Grenadines, managed or controlled in Saint Vincent and the Grenadines, or*
      - (ii) *incorporated in Saint Vincent and the Grenadines.”*
2. For the purposes of paragraph 1, a resident of a Contracting State includes:
- a. the Government of that Contracting State and any political subdivision or local Government or local authority thereof;
  - b. any person other than an individual owned or controlled directly or indirectly by that State or any political subdivision or local government or local authority thereof;
  - c. a qualified government entity;
  - d. a pension fund;



- e. charities or religious, educational and cultural organizations.
3. Where by reason of the provisions of paragraph 1 an individual is a resident of both Contracting States, then his status shall be determined as follows:
- a. he shall be deemed to be a resident only of the Contracting State in which he has a permanent home available to him; if he has a permanent home available to him in both Contracting States, he shall be deemed to be a resident only of the Contracting State with which his personal and economic relations are closer (center of vital interests);
  - b. if the Contracting State in which he has his center of vital interests cannot be determined, or if he does not have a permanent home available to him in either Contracting State, he shall be deemed to be a resident only of the Contracting State in which he has an habitual abode;
  - c. if he has a habitual abode in both Contracting States or in neither of them, he shall be deemed to be a resident only of the Contracting State of which he is a national;
  - d. If his status cannot be determined under the provisions of subparagraph (c), the competent authorities of the Contracting States shall settle the question by mutual agreement.
4. Where by reason of the provisions of paragraph 1 a person other than an individual is a resident of both Contracting States, then it shall be deemed to be a resident only of the Contracting State where it was incorporated.

## **ARTICLE 6**

### Permanent Establishment

1. For the purposes of this Agreement, the term “permanent establishment” means a fixed place of business through which the business of an enterprise is wholly or partly carried on.
2. The term “permanent establishment” includes especially:
- a. a place of management;
  - b. a branch;
  - c. an office;
  - d. a factory;
  - e. a workshop;
  - f. a mine, an oil or gas well, a quarry or any other place of exploration extraction exploitation of natural resources or any activities related thereof including an offshore drilling site.
3. A building site, a construction, assemble or installation project or supervisory activities in connection therewith or drilling rig or ship used for the exploring or exploiting of natural resources constitute a permanent establishment, only if such site, project or activities continue for a period of more than 6 months.
4. The furnishing of services, including consultancy or managerial services, by an enterprise of a Contracting State through employees or other personnel engaged by the enterprise for such purpose, in the other Contracting State constitutes a permanent establishment only if



activities of that nature continue for a period or periods aggregating more than 9 months.

5. An enterprise of a Contracting State shall be deemed to have a permanent establishment in the other Contracting State if substantial, mechanical or scientific equipment or machinery is used for more than eighteen months or installed, in that other Contracting State by, for or under contract with the enterprise.
6. Notwithstanding the preceding provisions of this Article, the term “permanent establishment” shall be deemed not to include:
  - a. the use of facilities solely for the purpose of storage, display or delivery of goods or merchandise belonging to the enterprise;
  - b. the maintenance of a stock of goods or merchandise belonging to the enterprise solely for the purpose of storage, display or delivery;
  - c. the maintenance of a stock of goods or merchandise belonging to the enterprise solely for the purpose of processing by another enterprise;
  - d. the maintenance of a fixed place of business solely for the purpose of purchasing goods or merchandise or of collecting information, for the enterprise;
  - e. the maintenance of a fixed place of business solely for the purpose of carrying on, for the enterprise any other activity of a preparatory or auxiliary character;
  - f. the maintenance of a fixed place of business solely for any combination of activities mentioned in subparagraphs (a) to (e), provided that the overall activity of the fixed place of business resulting from the combination is of a preparatory or auxiliary character.
7. Notwithstanding the provisions of paragraphs 1 and 2, where a person - other than an agent of an independent status to whom paragraph 9 applies - is acting in a Contracting State on behalf of an enterprise of the other Contracting State, that enterprise shall be deemed to have a permanent establishment in the first mentioned Contracting State in respect of any activities which that person undertakes for the enterprise, if such a person:
  - a. has, and habitually exercises in the first-mentioned Contracting State, an authority to conclude contracts in the name of such enterprise, unless the activities of such person are limited to those mentioned in paragraph 6 which, if exercised through a fixed place of business, would not make this fixed place of business a permanent establishment under the provisions of that paragraph;
  - b. has no such authority, but habitually maintains in the first-mentioned Contracting State a stock of goods or merchandise belonging to such enterprise from which he regularly delivers goods or merchandise on behalf of such enterprise;
  - c. habitually secures orders in the first-mentioned Contracting State, exclusively or almost exclusively for the enterprise itself or for such enterprise and other enterprises, which are controlled by it or have a controlling interest in it;



- d. In so acting, he manufactures or processes in that Contracting State for the enterprise goods or merchandise belonging to the enterprise.
8. Notwithstanding the preceding provisions of this Article, an insurance enterprise of a Contracting State shall, except in regard to re-insurance, be deemed to have a permanent establishment in the other Contracting State if it collects premiums in the territory of that other State or insures risks situated therein through a person other than an agent of an independent status to whom paragraph 9 applies.
9. An enterprise of a Contracting State shall not be deemed to have a permanent establishment in the other Contracting State merely because it carries on business in that other Contracting State through a broker, general commission agent or any other agent of an independent status, provided that such persons are acting in the ordinary course of their business. However, when the activities of such an agent are devoted wholly or almost wholly on behalf of that enterprise and other enterprises, which are controlled by it or have a controlling interest in it, he will not be considered an agent of an independent status within the meaning of this paragraph.
10. Notwithstanding the provision of paragraph 9 of this Article, insurance companies that are owned or controlled by a contracting State or its Local Governments or local authorities shall be treated differently for tax purposes and shall be subject to tax only in the state of residence.
11. The fact that a company which is a resident of a Contracting State controls or is controlled by a company which is a resident of the other Contracting State, or which carries on business in that other Contracting State (whether through a permanent establishment or otherwise) shall not of itself constitute either company a permanent establishment of the other.

## **ARTICLE 7**

### Income from Immovable Property

1. Income derived by a resident of a Contracting State from immovable property (including income from agriculture or forestry) situated in the other Contracting State may be taxed in that other Contracting State. But the tax so charged shall be reduced to 50% if beneficiary owner of the income derived from immovable property is the State itself or local authorities, political subdivision, local Governments or local financial institutions are belonging to the Contracting State.
2. The term “immovable property” shall have the meaning, which it has under the national laws of the Contracting State in which the property in question is situated. The term shall in any case include property accessory to immovable property, livestock and equipment used in agriculture and forestry, rights to which the provisions of general laws respecting landed property as consideration for the working of, or the right of work, mineral deposits, sources and other natural resources Ships and aircraft shall not be regarded as immovable property.
3. The provisions of paragraph 1 of this Article shall apply to income derived from the direct use, letting, or use in any other term of immovable property.
4. The provisions of paragraphs 1 and 3 of this Article shall also apply to income from immovable property of an enterprise and to income from



immovable property used for the performance of independent personal services.

5. The provisions of paragraph 3 shall not apply if the beneficial owner of the income is the State itself or local authorities, political subdivision, local Governments or their financial institution.

#### **ARTICLE 8** **Business Profits**

1. The profits of an enterprise of a Contracting State shall be taxable only in that Contracting State unless the enterprise carries on business in the other Contracting State through a permanent establishment situated in that other Contracting State. If the enterprise carries on or has carried on business in that manner, the profits of the enterprise may be taxed in the other Contracting State but only so much of them as is attributable to that permanent establishment.
2. Subject to the provisions of paragraph 3, where an enterprise of a Contracting State carries on business in the other Contracting State through a permanent establishment situated therein, there shall in each Contracting State be attributed to that permanent establishment the profits which it might be expected to make if it were a distinct and separate enterprise engaged in the same or similar activities under the same or similar conditions and dealing wholly independently with the enterprise of which it is a permanent establishment.
3. In determining the profits of a permanent establishment, there shall be allowed as deductions those deductible expenses which are incurred for the purposes of the permanent establishment, including executive and general administrative expenses so incurred, whether the Contracting State in which the permanent establishment is situated or elsewhere, taking into consideration any applicable law or regulations in the concerned Contracting State. However, no such deduction shall be allowed in respect of amounts, if any, paid (otherwise than towards reimbursement of actual expenses) by the permanent establishment to the head office of the enterprise or any of its offices, by way of royalties, fees or other similar payments in return for the use of patents or other rights, or by way of commission, for specific services performed or for management, or, except in the case of a banking enterprise, by way of interest on moneys lent to the head office of the enterprise or any of its other offices.
4. No profits shall be attributed to a permanent establishment by reason of the mere purchase by that permanent establishment of goods or merchandise for the enterprise.
5. Insofar as it has been customary in a Contracting State to determine the profits to be attributed to a permanent establishment on the basis of an apportionment of the total profits of the enterprise to its various parts, nothing in paragraph 2 shall preclude that Contracting State from determining the profits to be taxed by such an apportionment as may be customary; the method of apportionment adopted shall, however be such that the result shall be in accordance with the principles contained in this Article.
6. If the information available to the competent authority of a Contracting State is inadequate to determine the profits to be attributed to the permanent establishment of a person, nothing in this Article shall affect the application of any laws or regulations of that Contracting State relating to the determination of the tax liability of that permanent



establishment by making of an estimate by the competent authority of that Contracting State of the profits to be subject to tax of that permanent establishment, provided that such laws or regulations shall be applied consistent with the principles of this Article, taking into account the information available to the competent authority.

7. For the purposes of the preceding paragraphs, the profits to be attributed to the permanent establishment shall be determined by the same method year by year unless there is good and sufficient reason to the contrary.
8. Where profits include terms of income or gains which are dealt with separately in other Articles of this Agreement, then the provisions of those Articles shall not be affected by the provisions of this Article.
9. The provisions of paragraphs 1, 2 and 3 shall not apply if the beneficiary owner of the profit is the State itself political subdivision, local governments, local authority or their financial institutions, such income shall be taxable only at the state of residence.

#### **ARTICLE 9**

##### **Shipping and Air Transport**

Notwithstanding the provisions of Article 8 of this Agreement:

1. Profits of an enterprise of a Contracting State from the operation of ships or aircraft in international traffic shall be taxable only in that Contracting State.
2. For the purposes of this Article profits from the operation of ships or aircraft in international traffic include:
  - a. profits from the rental on a bareboat basis of ships or aircraft;
  - b. profits from the use, maintenance or rental of containers, including trailers and related equipment for the transport of containers, used for the transport of goods or merchandise.
3. The provisions of paragraph 1 shall also apply to profits derived from:
  - a. the participation in a pool, a joint business or an international operating agency;
  - b. selling of tickets on behalf of another enterprise;
  - c. income from selling of technical engineering to a third party;
  - d. income deriving from deposits at the Bank, bonds, shares stocks and other debentures.

#### **ARTICLE 10**

##### **Associated Enterprises**

1. Where
  - a. An enterprise of a Contracting State participates directly or indirectly in the management, control or capital of an enterprise of the other Contracting State.
  - b. The same persons participate directly or indirectly in the management, control or capital of an enterprise of a Contracting State and an enterprise of the other Contracting State, and in either case conditions are made or imposed between the two enterprises in their commercial or financial relations which differ from those which would be made between independent enterprises, then any profits which would, but for those conditions, have accrued to one of the enterprises, but, by reason of those conditions, have accrued to one of the enterprises, but, by reason



of those conditions, have not so accrued, may be included in the profits of that enterprise and taxed accordingly.

2. Where a Contracting State includes in the profits of an enterprise of that Contracting State – and taxes accordingly – profits on which an enterprise of the other Contracting State has been charged to tax in that other Contracting State and the profits so included are profits which would have accrued to the enterprise of the first-mentioned Contracting State if the conditions made between the two enterprises had been those which would have been made between independent enterprises, then that other Contracting State shall make an appropriate adjustment to the amount of the profits subjected to tax. In determining such adjustment, due regard shall be had to the other provisions of this Agreement and the competent authorities of the Contracting States shall, if necessary, consult each other.

#### **ARTICLE 11** **Dividends**

1. Dividends paid by a company which is a resident of a Contracting State, to a resident of the other Contracting State shall be taxable only in that other Contracting State.
2. The term “dividends” as used in this Article means income from shares, “jouissance” shares or “jouissance” rights, mining shares, founders’ shares or other rights, not being debt-claims, participating in profits, as well as income from other corporate rights which is subjected to the same taxation treatment as income from shares by the taxation laws of the Contracting State of which the company making the distribution is a resident.
3. The provisions of paragraph 1 shall not apply if the beneficial owner of the dividends, being a resident of a Contracting State, carries on business in the other Contracting State of which the company paying the dividends is a resident, through a permanent establishment situated in that other Contracting State, or performs in that other Contracting State independent personal services from a fixed base situated in that other Contracting State, and the holding in respect of which the dividends are paid is effectively connected with such permanent establishment or fixed base. In such case the provisions of Article 7 or Article 14, as the case may be, shall apply.
4. Where a company which is a resident of a Contracting State derives profits or income from the other Contracting State, that other Contracting State may not impose any tax on the dividends paid by the company, except insofar as such dividends are paid to a resident of that other Contracting State who is the beneficial owner of the dividends or insofar as the holding in respect of which the dividends are paid is effectively connected with a permanent establishment or a fixed base situated in that other Contracting State, nor subject the company’s undistributed profits to a tax on the company’s undistributed profits, even if the dividends paid or the undistributed profits consist wholly or partly of profits or income arising in such other contracting State.
5. The provision of paragraphs 3 and 4 shall not apply if the beneficial owner of the dividends is the state itself, local government, local authority or their financial institutions. Such income shall be subject to tax at the state of residence.



**ARTICLE 12****Interest**

1. Interest arising in a Contracting State and paid to a resident of the other Contracting State shall be taxable only in that other Contracting State.
2. The term “interest” as used in this Article means income from debt-claims of every kind, whether or not secured by mortgage and whether or not carrying a right to participate in the debtor’s profits, and in particular, income from government securities and income from bonds or debentures, including premiums and prizes attaching to such securities, bonds or debentures, as well as income which is subjected to the same taxation treatment as income from money lent by the taxation laws of the Contracting State in which the income arises.
3. The provisions of paragraph 1 shall not apply if the beneficial owner of the interest, being a resident of a Contracting State, carries on business in the other Contracting State in which the interest arises, through a permanent establishment situated in that other Contracting State, or performs in that other Contracting State independent personal services from a fixed base situated in that other Contracting State, and the debt-claim in respect of which the interest is paid is effectively connected with such permanent establishment or fixed base. In such case the provisions of Article 8 or Article 15, as the case may be, shall apply.
4. Interest shall be deemed to arise in a Contracting State when the payer is a resident of that Contracting State. Where, however, the person paying the interest, whether he is a resident of a Contracting State or not, has in a Contracting State a permanent establishment or a fixed base in connection with which the indebtedness on which the interest is paid was incurred, and such interest is borne by such permanent establishment or fixed base, then such interest shall be deemed to arise in the Contracting State in which the permanent establishment or fixed base is situated.
5. Where, by reason of a special relationship between the payer and the beneficial owner of the interest, or between both of them and some other person, the amount of the interest, having regard to the debt-claim for which it is paid, exceeds the amount which would have been agreed upon by the payer and the beneficial owner in the absence of such relationship, the provisions of this Article shall apply only to the last-mentioned amount. In such case, the excess part of the payments shall remain taxable according to the laws of each Contracting State, due regard being had to the other provisions of this Agreement.
6. The provisions of paragraphs 3, 4 and 5 shall not be applied if the beneficial owner of the interest being the state itself, political subdivision, local Government of local authority or their financial institutions. Such income shall be taxable only at the state of residence.

**ARTICLE 13****Royalties**

1. Royalties arising in a Contracting State and paid to a resident of the other Contracting State shall be taxable in that other Contracting State.
2. The term “royalties” as used in this Article means payments of any kind received as a consideration for the use of, or the right to use, any copyright of literary, artistic or scientific work including cinematograph films and works on films, tapes or other means of reproduction for use in connection with television or radio broadcasting, any patent, trade mark,



design or model, plan, secret formula or process, or for information (know-how) concerning industrial, commercial or scientific experience.

3. The provisions of paragraphs 1 and 2 shall not apply if the beneficial owner of the royalties, being a resident of a Contracting State, carries on business in the other Contracting State in which the royalties arise, through a permanent establishment situated in that other Contracting State, or performs in that other Contracting State independent personal services from a fixed base situated in that Contracting State and the right or property in respect of which the royalties are paid is effectively connected with such permanent establishment or fixed base. In such case the provisions of Article 8 or Article 15, as the case may be, shall apply.
4. Royalties shall be deemed to arise in a Contracting State when the payer is a resident of that Contracting State. Where, however, the person paying the royalties, whether he is a resident of a Contracting State or not, has in a Contracting State a permanent establishment or a fixed base in connection with which the liability to pay the royalties was incurred, and such royalties are borne by such permanent establishment or fixed base, then such royalties shall be deemed to arise in the Contracting State in which the permanent establishment or fixed base is situated.
5. Where, by reason of a special relationship between the payer and the beneficial owner of the royalties or between both of them and some other person, the amount of the royalties, having regard to the use, right or information for which they are paid, exceeds the amount which would have been agreed upon by the payer and the beneficial owner in the absence of such relationship, the provisions of this Article shall apply only to the last-mentioned amount. In such case, the excess part of the payments shall remain taxable according to the laws of each Contracting State, due regard being had to the other provisions of this Agreement.

#### **ARTICLE 14**

##### **Capital Gains**

1. Gains derived by a resident of a Contracting State from the alienation of immovable property referred to in Article 6 and situated in the other Contracting State may be taxed in that other Contracting State, but the tax so charged shall be reduced by an amount equal to 50% (fifty per cent) of such tax.
2. Gains from the alienation of movable property forming part of the business property of a permanent establishment which an enterprise of a Contracting State has in the other Contracting State or of movable property pertaining to a fixed base available to a resident of a Contracting State in the other Contracting State for the purpose of performing independent personal services, including such gains from the alienation of such a permanent establishment (alone or with the whole enterprise) or of such fixed base, shall be taxable only in that Contracting State.
3. Gains derived by an enterprise of a Contracting State from the alienation of ships or aircraft operated in international traffic or movable property pertaining to the operation of such ships or aircraft shall be taxable only in the Contracting State.
4. Gains derived by a resident of a Contracting State from the alienation of shares of a company whose capital stock is formed, directly or indirectly, in more than 50% by immovable property located in the other



Contracting State, may be taxed in that other State, unless it is listed in a recognized stock market.

5. Gains from the alienation of any property other than that referred to in paragraphs 1, 2 and 3 shall be taxable only in the Contracting State of which the alienator is a resident.

#### **ARTICLE 15**

##### **Independent Personal Services**

1. Income derived by an individual who is a resident of a Contracting State in respect of professional services or other activities of an independent character shall be taxable only in that Contracting State except in any of the following circumstances, when such income may also be taxed in the other Contracting State:
  - a. If he has a fixed base regularly available to him in the other Contracting State for the purpose of performing his activities; in that case only so much of the income as is attributable to that fixed base may be taxed in that other Contracting State.
  - b. If his stay in the other Contracting State is for a period or periods amount to or exceeding in the aggregate 183 days in 12 month periods commencing or ending in the fiscal year concerned; in that case only so much of the income as is derived in that other Contracting State during the aforesaid period or periods may be taxed in that other Contracting State.
2. The term “professional services” includes especially independent scientific, literary, artistic, educational or teaching activities as well as the independent activities of physicians, lawyers, engineers, architects, dentists and accountants.

#### **ARTICLE 16**

##### **Income from Employment**

1. Subject to the provisions of Articles 17, 19, 20, 21 and 22, salaries, wages and other similar remuneration derived by a resident of a Contracting State in respect of an employment shall be taxable only in that Contracting State unless the employment is exercised in the other Contracting State. If the employment is so exercised, such remuneration as is derived there from may be taxed in that other Contracting State.
2. Notwithstanding the provisions of paragraph 1, remuneration derived by a resident of a Contracting State shall be taxable only in the first-mentioned Contracting State if all the following conditions are met:
  - a. The recipient is present in the other Contracting State for a period or periods not exceeding in the aggregate 183 days in 12-month periods commencing or ending in the fiscal year concerned.
  - b. The remuneration is paid by, or on behalf of, an employer who is not a resident of the other Contracting State.
  - c. The remuneration is not borne by a permanent establishment or a fixed base, which the employer has in the other Contracting State.
3. Notwithstanding the preceding provisions of this Article, remuneration derived in respect of an employment exercised aboard a ship or aircraft operated in international traffic by an enterprise of a Contracting State shall be taxable only in that Contracting State.



4. An individual who is both a national of a Contracting State and an employee of an enterprise of that Contracting State the principal business of which consists of the operation of aircraft in international traffic and who derives remuneration in respect of duties performed in the other Contracting State shall be taxable only in that Contracting State on remuneration derived from his employment with that enterprise.
5. The provisions of paragraphs 1, 2 and 3 of this Article shall likewise apply in respect of salaries, wages and other similar remuneration and pensions paid by a government owned institution performing functions of a governmental nature which in the case of the United Arab Emirates shall include: the Central Bank of the United Arab Emirates, the Abu Dhabi Investment Authority; the Abu Dhabi Investment Council; the United Arab Emirates Investment Authority; the Dubai Government Investment Corporation.

#### **ARTICLE 17**

##### **Directors' Fees**

Directors' fees and other similar payments derived by a resident of a Contracting State in his capacity as a member of the board of directors or other similar organ of a company, which is a resident of the other Contracting State, shall be taxable only in the first-mentioned Contracting State.

#### **ARTICLE 18**

##### **Artistes and Sportsman**

1. Notwithstanding the provisions of Articles 14 and 15, income derived by a resident of a Contracting State as an entertainer, such as a theatre, motion picture, radio or television artiste, or a musician, or a sportsman, from his personal activities as such exercised in the other Contracting State, may be taxed in that other Contracting State.
2. Where income in respect of personal activities exercised by an entertainer or a sportsman in his capacity as such accrues not to the entertainer or sportsman himself but to another person, that income may, notwithstanding the provisions of Articles 7, 14 and 15 be taxed in the Contracting State in which the activities of the entertainer or sportsman are exercised.
3. The provisions of paragraphs 1 and 2 shall not apply to income derived by entertainers or sportsman who are residents of a Contracting State from personal activities as such exercised in the other Contracting State if their visit to that other Contracting State is substantially supported from the public funds of the first mentioned Contracting State, including those of any political subdivision, a local authority or statutory body thereof, nor to income derived by a non-profit making organisation in respect of such activities provided no part of its income is payable to, or is otherwise available for the personal benefit of its proprietors, founders or members.

#### **ARTICLE 19**

##### **Pension and Annuities**

1. Subject to the provisions of paragraph 2 of Article 19, pensions and others similar remuneration and annuities paid to an individual who is a resident of a Contracting State in consideration of past employment shall be taxable only in that Contracting State.



2. As used in this Article:

- a. The terms “pensions and other similar remuneration” mean periodic payments made after retirement in consideration of past employment or by way of compensations for injuries received in connection with past employment;
- b. The term “annuity” means a stated sum payable to an individual periodically at stated times during life, or during a specified or ascertainable period of time, under an obligation to make the payments in return for adequate and full consideration in money or money’s worth.

**ARTICLE 20**

Government Service

1.
  - a. Salaries, wages and other similar remuneration other than a pension shall paid by a Contracting State of a political subdivision or a local authority thereof to an individual in respect of service rendered to that Contracting State or subdivision or authority shall be taxable only in that Contracting State.
  - b. However, such salaries, wages and other similar remuneration shall be taxable only in the other Contracting State if the services are rendered in that Contracting State and the individual is a resident of that Contracting State and has fulfilled one of the following conditions:
    - i. is a national of that Contracting State;
    - ii. did not become a resident of that Contracting State solely for rendering the services.
2.
  - a. Any pension paid by, or out of funds created by, a Contracting State or a political subdivision or a local authority thereof to an individual in respect of services rendered to that Contracting State or subdivision or authority shall be taxable only in that Contracting State.
  - b. However, such pension shall be taxable only in the other Contracting State if the individual is a resident of, and a national of, that Contracting State.
3. The provisions of Articles 17, 18, 19 and 18 shall apply to salaries, wages and other similar remuneration and to pensions in respect of services rendered in connection with a business carried on by a Contracting State or a political subdivision or a local authority thereof.

**ARTICLE 21**

Teachers and Researchers

An individual who is or was immediately before visiting a Contracting State a resident of the other Contracting State and who at the invitation of the Government of the first-mentioned Contracting State or of a university, college, school, museum or other cultural institutions in the first-mentioned Contracting State or under an official programme of cultural exchange is present in that Contracting State for a period not exceeding two consecutive years solely for the purpose of teaching, giving lectures or carrying out research



at such institution shall be exempt from tax in that Contracting State on his remuneration for such activity.

## **ARTICLE 22**

### **Students and Trainees**

1. Payments which a student or business trainee who is or was immediately before visiting a Contracting State a resident of the other Contracting State and who is present in the first-mentioned Contracting State solely for the purpose of his education or training receives for the purpose of his maintenance, education or training shall not be taxed in that Contracting State, provided that such payments arise from sources outside that Contracting State.
2. In respect of grants, scholarships and remuneration from employment not covered by paragraph 1, a student or business trainee described in paragraph 1 shall, in addition, be entitled during such education or training to the same exemptions, reliefs or reductions in respect of taxes available to residents of the Contracting State which he is visiting.

## **ARTICLE 23**

### **Other Income**

Items of income of a resident of a Contracting State, wherever arising, not dealt with in the foregoing Articles of this Agreement shall be taxable only in that Contracting State.

## **ARTICLE 24**

### **Elimination of Double Taxation**

1. Double Taxation shall be eliminated in the Contracting States as follows:
  - a. Where a resident of a Contracting State derives income or owns capital which, in accordance with the provisions of this Agreement; may be taxed in the other Contracting State, the first-mentioned State shall allow;
  - b. as a deduction from the tax on the income of that resident, an amount equal to the income tax paid in that other State;
  - c. as a deduction from the tax on the capital of that resident, an amount equal to the capital tax paid in that other State.

Such deduction in either case shall not, however, exceed that part of the income tax or capital tax, as computed before the deduction is given, which is attributable, as the case may be, to the income or the capital, which may be taxed in that other State.

2. Where in accordance with any provision of the Convention income derived or capital owned by a resident of a Contracting State is exempt from tax in that State, such State may nevertheless, in calculating the amount of tax on the remaining income or capital of that resident, take into account the exempted income or capital.

## **ARTICLE 25**

### **Mutual Agreement Procedure**

1. Where a person considers that the actions of one or both of the Contracting State result or will result for him in taxation not in accordance with the provisions of this Agreement, he may, irrespective of the remedies provided by the domestic law of those Contracting States,



present his case to the competent authority of the Contracting State of which he is a resident or, if his case comes under paragraph 1 of Article 24, to that of the Contracting State of which he is a national. The case must be presented within three years from the first notification of the action resulting in taxation not in accordance with the provision of this Agreement.

2. The competent authority shall endeavor, if the objection appears to it to be justified and if it is not itself able to arrive at a satisfactory solution, to resolve the case by mutual agreement with the competent authority of the other Contracting State, with a view to the avoidance of taxation which is not in accordance with the Agreement. Any agreement reached shall be implemented notwithstanding any time limits in the domestic law of the Contracting State.
3. The competent authorities of the Contracting State shall endeavor to resolve by mutual agreement any difficulties or doubts arising as to the interpretation or application of this Agreement. They may also consult together for the elimination of double taxation in cases not provided for in this Agreement.
4. The competent authorities of the Contracting State may communicate with each other directly for the purpose of reaching an agreement in the sense of the preceding paragraph.

## **ARTICLE 26**

### 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 Agreement or to the administration or enforcement of the domestic laws of the Contracting State concerning taxes covered by this Agreement imposed on behalf of a Contracting State, or of their political subdivisions or local authorities, insofar as the taxation thereunder is not contrary to this Agreement.
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 Contracting 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, or the determination of appeals in relation to, the taxes covered by this Agreement. 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.
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 administrations 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 agency or a fiduciary capacity or because it relates to ownership interests in a person.

#### **ARTICLE 27**

##### **Non-Discrimination**

1. Nationals of a Contracting State shall not be subjected in the other Contracting State to any taxation or any requirement connected therewith, which is other or more burdensome than the taxation and connected requirements to which nationals of that other State in the same circumstances, in particular with respect to residence, are or may be subjected. This provision shall, notwithstanding the provisions of Article 1, also apply to persons who are not residents of one or both of the Contracting States.
2. The taxation on a permanent establishment, which an enterprise of a Contracting State has in the other Contracting State, shall not be less favorably levied in that other State than the taxation levied on enterprises of that other State carrying on the same activities. This provision shall not be construed as obliging a Contracting State to grant to residents of the other Contracting State any personal allowances, reliefs and reductions for taxation purposes on account of civil status or family responsibilities which it grants to its own residents.
3. Except where the provisions of paragraph 1 of Article 10, paragraph 5 of Article 12 or paragraph 5 of Article 13 apply, interest, royalties and other disbursements paid by an enterprise of a Contracting State to a resident of the other Contracting State shall, for the purpose of determining the taxable profits of such enterprise, be deductible under the same conditions as if they had been paid to a resident of the first-mentioned State. Similarly, any debts of an enterprise of a Contracting State to a resident of the other Contracting State shall, for the purpose of determining the taxable capital of such enterprise, be deductible under the same conditions as if they had been contracted to a resident of the first-mentioned State.
4. Enterprises of a Contracting State, the capital of which is wholly or partly owned or controlled, directly or indirectly, by one or more residents of the other Contracting State, shall not be subjected in the first-mentioned State to any taxation or any requirement connected therewith which is other or more burdensome than the taxation and connected requirements to which other similar enterprises of the first-mentioned State are or may be subjected.
5. Nothing in this agreement shall prevent a contracting state from granting exemption from tax or reduction to its own national companies in accordance to its domestic laws and regulations.



6. In this Article the term “taxation” means taxes which are the subject of this Convention.

**ARTICLE 28**  
Miscellaneous Rules

1. The provisions of this Agreement shall not be construed to restrict in any manner any exclusion, exemption, deduction, credit, or other allowance now or hereafter accorded:
- a. by the laws of a Contracting State in the determination of the tax imposed by that Contracting State;
  - b. by any other special arrangement on taxation between the Contracting States or between one of the Contracting States and residents of the other Contracting States.

**ARTICLE 29**  
Income of Government and Institutions

The Federal or the Local Governments and their financial institutions of one of the Contracting States shall be exempt from tax in the other Contracting State in respect of any income or capital gains derived by such federal or Local Government from that other Contracting State except income from hydrocarbon as stated in Article 3 in case of the United Arab Emirates.

**ARTICLE 30**  
Members of Diplomatic Missions and Consular Posts

Nothing in this Agreement shall affect the fiscal privileges of members of diplomatic missions or consular posts or employees of international organizations under the general rules of international law or under the provisions of special agreements.

**ARTICLE 31**  
Entry into Force

Each of the Contracting States shall notify to the other in writing the completion of its constitutional procedures for the entry into force of this Agreement. This agreement shall enter into force on the date of receipt of the latter of these notifications and its provisions shall thereupon have effect in both Contracting States:

- a. in respect of taxes withheld at source, for amounts paid or credited on or after the first day of January of the year in which this Agreement is signed;
- b. in respect of other taxes, for taxable periods beginning on or after the first day of January of the year in which this Agreement is signed.

**ARTICLE 32**  
Duration and Termination

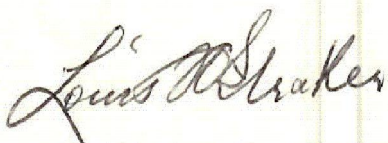
The agreement shall remain in force for a period of five years and shall continue in force thereafter for a similar period or periods unless either Contracting State notifies the other in writing, at least six months before the expiry of the initial or any subsequent period, of its intention to terminate this Agreement. In such event, this Agreement shall cease to have effect in both Contracting States.



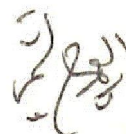
- a. in respect of taxes withheld at source, for amounts paid or credited on or after the first day of January of the year next following that in which the notice of termination is given;
- b. in respect of other taxes, for taxable periods beginning on or after the first day of January of the year next following that in which the notice of termination is given.

**IN WITNESS WHEREOF** the undersigned, duly authorized thereto by their respective Governments, have signed this Agreement.

Done at Dubai on 26.11.2018, in two originals, Arabic and the English language.



FOR THE GOVERNMENT  
SAINT VINCENT AND THE GRENADINES  
GRENADINES



FOR THE GOVERNMENT  
THE UNITED ARAB EMIRATES

27th December, 2018.

No. 288

**AGREEMENT**

**BETWEEN**

**THE GOVERNMENT OF SAINT VINCENT  
AND THE GRENADINES**

**AND**

**THE GOVERNMENT OF THE UNITED  
ARAB EMIRATES**

**FOR**

**THE PROMOTION AND RECIPROCAL  
PROTECTION OF INVESTMENTS**



The Government of Saint Vincent and the Grenadines and the Government of the United Arab Emirates (hereinafter referred to as the “Contracting Parties”);

Desiring to promote greater economic co-operation between them, with respect to investments made by investors of one Contracting Party in the territory of the other Contracting Party;

Recognizing that agreement on the promotion and reciprocal protection to be accorded to such investments will stimulate the flow of capital and the economic development of the Contracting Parties;

Considering that a stable framework for investments will ensure effective utilization of economic resources and improve living standards;

Agreeing that the establishment of investments must be in accordance with their laws and regulations;

Understanding that promotion of such investments requires co-operative efforts of the investors of both Contracting Parties;

Have agreed as follows:

## **ARTICLE 1**

### **Definitions**

For the purposes of this Agreement:

1. The term “investor” means in respect of either Contracting Party:
  - a. a natural person, who is a national of a Contracting Party and who makes an investment in the territory of the other Contracting Party;
  - b. a legal entity, such as a corporation, foundation, trust, firm or association, incorporated or constituted under the laws and regulations of that Contracting Party, which is effectively managed in that Contracting Party;
  - c. the Government or Government-owned entities of a Contracting Party.
2. The term “investment” means every kind of asset invested by investors of one Contracting Party in the territory of the other Contracting Party in accordance with its laws and regulations and shall include in particular:
  - a. movable and immovable property as well as any other rights, such as mortgages, pledges, usufructs and similar rights;
  - b. stocks, shares, debentures and other forms of participation in companies;
  - c. returns re-invested;
  - d. claims to money or any other rights to legitimate performance having financial value related to an investment, except claims to money arising solely from:
    - i. commercial contracts for the sale of goods or services by a national of a Contracting Party or an enterprise in the territory of a Contracting Party to an enterprise in the territory of the other Contracting Party;
    - ii. the extension of credit in connection with a commercial transaction such as trade financing.
  - e. intellectual and industrial property rights, which are recognized under the domestic law of the host Contracting Party, including copyrights and related rights, trademarks, patents, industrial designs and technical processes, rights in plants varieties, know-how, trade secrets, trade names and goodwill;



- f. rights to engage in economic and commercial activities conferred by law, by administrative act or by virtue of a contract. In the case of the United Arab Emirates, natural resources shall not be covered by this Agreement.

Any change of the form in which assets are invested or reinvested shall not affect their character as an investment, provided that such change is not contrary to the approvals granted, if any, to the assets originally invested.

- 3. The term “returns” means income derived from an investments and includes, in particular, but not exclusively profits, dividends, capital gains, interests, royalties and any other fees.
- 4. The term “freely convertible currency” shall mean any currency that is widely used in international transactions and is traded on principal exchange markets.
- 5. The term “territory” means in respect to:
  - a. *Saint Vincent and the Grenadines: the territory of Saint Vincent and the Grenadines, its territorial sea, airspace and submarine areas over which Saint Vincent and the Grenadines exercises in accordance with international law and the law of Saint Vincent and the Grenadines sovereign rights; including the Exclusive Economic Zone and the mainland and all its dependencies in respect of any activity carried on in its water, seabed and subsoil in connection with the exploration for or the exploitation of the natural resources by virtue of its law and international law;*
  - b. The United Arab Emirates: the territory of the United Arab Emirates, its territorial sea, airspace and submarine areas over which the United Arab Emirates exercises in accordance with international law and the law of United Arab Emirates sovereign rights; including the Exclusive Economic Zone and the mainland and islands under its jurisdiction in respect of any activity carried on in its water, seabed and subsoil in connection with the exploration for or the exploitation of the natural resources by virtue of its law and international law.
- 6. The term “competent authority” means:
  - i. in the case of the United Arab Emirates, the Ministry of Finance or its authorized representative;
  - ii. *in the case of Saint Vincent and the Grenadines, the Ministry of Finance or its authorized representative.*

## ARTICLE 2

### Promotion and encouragement of investments

- 1. Each Contracting Party shall encourage and create favourable conditions for investors of the other Contracting Party to make investments in its territory and shall admit such investments in accordance with its laws and regulations.
- 2. In order to encourage mutual investment flows, each Contracting Party shall endeavour as far as possible to inform the other Contracting Party, at its request of the investment opportunities in its territory.
- 3. each Party shall observe any obligation or contractual deals which it has entered or assumed with respect to the investment concerned.



**ARTICLE 3****Protection of Investments**

1. Investments and returns of investors of either Contracting Party shall at all times be accorded fair and equitable treatment in the territory of the other Contracting Party.
2. Neither Contracting Party shall hamper, by arbitrary or discriminatory measures, the development, management, use, enjoyment or disposal of investments made in its territory by investors of the other Contracting Party.
3. The treatment accorded to an investor of a Contracting Party under this Article does not extend to the pre-establishment stage of the investment.
4. Each Contracting Party shall in accordance with its laws and regulations ensure to investors of the other Contracting Party the right of access to its courts of justice, administrative tribunals and agencies and all other judicial authorities.

**ARTICLE 4****National and most favoured nation treatment**

1. Each Contracting Party shall, in accordance with its laws and regulations, accord in its territory to investments and returns of investors of the other Contracting Party a treatment no less favourable than that which it accords to investments and returns of its own investors, or to investments and returns of investors of any third State with respect to the development, management, use, enjoyment or disposal of investments, whichever is more favourable to the investors concerned.
2. Each Contracting Party shall accord in its territory to the investors of the other Contracting Party with regard to development, management, maintenance, use, enjoyment, sale or other disposal of their investment, a treatment which is no less favourable than that which it accords to its own investors or to investors of any third State, whichever is more favourable to the investors concerned.
3. Notwithstanding any other bilateral investment agreement the Contracting Parties have signed other States before or after the entry into force of this Agreement, the most favoured nation treatment shall not apply to procedural or judicial matters. In this respect, for more certainty there shall be no importation of more favourable protection arising from such other Agreements.
4. The provisions of paragraphs 1 and 2 of this Article shall not be construed so as to oblige one Contracting Party to extend to the investors of the other Contracting Party the benefit of any treatment, preference or privilege which may be extended by the former Contracting Party by virtue of:
  - a. any existing or future customs union or economic or monetary union, free trade area or similar international agreements to which either of the Contracting Party is or may become a party in the future;
  - b. any international agreement or arrangement, wholly or partially related to taxation.



**ARTICLE 5****Prohibition of Performance Requirement**

1. A Party may not impose or enforce the following requirements, or enforce a commitment or undertaking, in connection with the establishment, expansion, management, conduct or operation of a covered investment or any other investment in its territory;
  - (a) to export a given level or percentage of a good or service;
  - (b) to achieve a given level or percentage of domestic content;
  - (c) to purchase, use or accord a preference to a good produced or service provided in its territory, or to purchase a good or service from a person in its territory;
  - (d) to relate the volume or value of imports to the volume or value of exports or to the amount of foreign exchange inflows associated with that investment;
  - (e) to restrict sales of a good or service in its territory that the investment produces or provides by relating those sales to the volume or value of its exports or foreign exchange earnings;
  - (f) to transfer technology, a production process or other proprietary knowledge to a person in its territory; or
2. This Article shall not apply to any measures taken in accordance to the laws and regulations of either Contracting Party regarding the government procurement of goods and services at any level of the government.

**ARTICLE 6****Compensation for Damage or Loss**

1. When investments made by investors of either Contracting Party suffer loss or damage owing to war or other armed conflict, civil disturbances, state of national emergency, revolution, riot or similar events in the territory of the other Contracting Party they shall be accorded by the latter Contracting Party treatment, as regards restitution, compensation or other settlement, not less favourable than the treatment that the latter Contracting Party accords to its own investors or to investors of any third State, whichever is more favourable to the investors concerned.
2. Without prejudice to paragraph 1 of this Article, investors of one Contracting Party who in any of the events referred to in that paragraph suffer damage or loss in the territory of the other Contracting Party resulting from:
  - a. requisitioning of their property or part thereof by its forces or authorities;
  - b. destruction of their property or part thereof by its forces or authorities which was not caused in combat or was not required by the necessity of the situation, shall be accorded prompt, adequate and effective compensation or restitution for the damage or loss sustained during the period of requisitioning or as a result of destruction of their property. Resulting payments shall be made in freely convertible currency and be freely transferable without delay.



**ARTICLE 7**  
**Expropriation**

1. A Contracting Party shall not expropriate or nationalize directly or indirectly in its territory an investment of an investor of the other Contracting Party or take any measures having equivalent effect such as freezing, or levying excessive tax (hereinafter referred to as “expropriation”) except if the following conditions occur simultaneously:
  - a. for a purpose which is in the public interest;
  - b. on a non-discriminatory basis;
  - c. in accordance with due process of law; and
  - d. accompanied by payment of prompt, adequate and effective compensation.
2. Compensation shall amount to the fair market value of the investment expropriated immediately before the expropriation or impending expropriation became known, whichever is the earlier.
3. Where the fair market value cannot be ascertained, the compensation shall be determined in equitable manner taking into account all relevant factors and circumstances, such as the capital invested, the nature and duration of the investment, replacement cost, book value and goodwill.
4. Compensation shall be paid without delay, be effectively realizable and freely transferable.
5. An investor of a Contracting Party affected by the expropriation carried out by the other Contracting Party shall have the right to prompt review of its case, including the valuation of its investment and the payment of compensation in accordance with the provisions of this Article, by a judicial authority or another competent and independent authority of the latter Contracting Party.
6. Where a Contracting Party expropriates the assets of a legal entity that is constituted in its territory according to its laws and regulations and in which investors of the other Contracting Party participate, it shall ensure that the provisions of this Article are applied in a way that it guarantees such investors adequate and effective compensation.
7. The Government assets of a Contracting Party shall be immune from nationalization, expropriation, blocking or freezing.
8. The Government assets shall not be subjected to the above mentioned measures under any request by a third party.

**ARTICLE 8**  
**Transfers**

1. In accordance with its laws and regulations in force in the territory of the Contracting Party, each Contracting Party shall ensure that all payments relating to an investment in its territory of an investor of the other Contracting Party shall be freely transferred into and out of its territory without delay.

Such transfers shall include, in particular:

- a. initial capital and additional amounts to maintain or increase an investment;
- b. returns;
- c. payments made under a contract, including repayments pursuant to a loan agreement;



- d. proceeds from the sale or liquidation of all or any part of an investment;
  - e. payments of compensation under Articles 6 and 7 of this Agreement;
  - f. payments under Article 9 of this Agreement;
  - g. payments arising out of the settlement of an investment dispute;
  - h. earnings and other remuneration of personnel engaged from abroad in connection with an investment;
  - i. profits and returns of national airlines.
2. Each Contracting Party shall ensure that the transfers under paragraph 1 of this Article are made without delay and in a freely convertible currency, at the market rate of exchange prevailing on the date of transfer and under the laws and regulations in force in the territory of the Contracting Party where investments have been made.
3. Notwithstanding paragraphs 1 and 2 of this Article, a Contracting Party may in accordance with its laws and regulations, in good faith and in equitable and non-discriminatory manner temporarily prevent the transfers to apply its laws and regulations relating to:
  - a. protection of creditors in bankruptcy proceedings; and
  - b. criminal offences.

#### **ARTICLE 9**

##### **Subrogation**

1. If one Contracting Party or its designated agency (for the purpose of this Article: the “guarantor”) makes a payment under a guarantee given in respect of an investment in the territory of the other Contracting Party, the latter Contracting Party shall recognize:
  - a. the assignment to the guarantor of all the rights and claims of the party indemnified; and
  - b. that the guarantor is entitled to exercise such rights and enforce such claims by virtue of subrogation, to the same extent as the original investor, and shall assume the obligations related to the investment.
2. The guarantor shall be entitled in all circumstances to:
  - a. the same treatment in respect of the rights, claims and obligations acquired by it, by virtue of the assignment; and
  - b. any payments received in pursuance of those rights and claims.As the party indemnified was entitled to receive it by virtue of this Agreement, in respect of the investment concerned and its related returns.
3. The subrogated rights or claims shall not exceed the original rights or claims of the investor.
4. Notwithstanding paragraph 1 of this Article, subrogation shall take place in the Contracting Party only after the approval of the competent authority of that Contracting Party.

#### **ARTICLE 10**

##### **Settlement of disputes between a Contracting Party and an investor of the other Contracting Party**

1. An investor that has a dispute with a Contracting Party should initially attempt to settle it amicably through consultations and negotiations.



2. To start consultations and negotiations, the investor shall deliver to the competent authority of the relevant Contracting Party a written notice. The notice shall specify:
  - a. the name and address of the disputing investor;
  - b. the provisions of this Agreement alleged to have been breached;
  - c. the factual and legal basis for the claim; and
  - d. the remedy sought and the amount of damages claimed, if any.
3. When required by the Contracting Party, if the dispute cannot be settled amicably within three months from the date of receipt of the written notice, it shall be submitted to the competent authority of that Contracting Party or arbitration centers thereof, for conciliation and mediation.
4. If the dispute cannot be settled amicably within six months from the date of the start of the conciliation and mediation process referred to in paragraph 3 of this Article, the dispute may upon the request of the investor be settled as follows:
  - a. by a competent court of the Contracting Party in whose territory the investment is made; or
  - b. by arbitration centers of a Contracting Party in whose territory the investment is made; or
  - c. by arbitration by the International Centre for Settlement of Investment Disputes (ICSID), established by the Convention on the Settlement of Investment Disputes between States and Nationals of other States, opened for signature in Washington on 18<sup>th</sup> March 1965, if both parties are members of the ICSID; or
  - d. by arbitration in accordance with the Arbitration Rules of the United Nations Commission on International Trade Law (UNCITRAL), as amended by the last amendment accepted by both Contracting Parties.
5. At any stage of the proceedings the investors and the host state may withdraw the case if they agree on any other mode of settlements in connection with the dispute.
6. The arbitral award shall be final and binding. Each Contracting Party shall ensure the recognition and enforcement of the arbitral award in accordance with its laws and regulations.
7. The award shall be binding and shall not be subject to any appeal or remedy other than those provided for in the ICSID Convention or arbitral rules on which the arbitral proceedings by the investor are based unless new fact or new evidence have been discovered. The award shall be subject to Articles 48, 49, 50, 51, 52, 53 and 54 of the ICSID Convention.
8. A Contracting Party which is a party to a dispute shall not, at any stage of conciliation or arbitration proceedings or enforcement of an award, raise the objection that the investor who is the other party to the dispute has received an indemnity by virtue of insurance in respect of all or a part of its losses.
9. When the investor and any designated entity of a Contracting Party or its local government have concluded an agreement concerning the investments of the investor, the dispute settlement procedure stipulated therein shall apply.



**ARTICLE 11****Settlement of Disputes between the Contracting Parties**

1. Disputes between the Contracting Parties concerning the interpretation or application of this Agreement shall be settled as far as possible by negotiations.
2. If a dispute under paragraph 1 of this Article cannot be settled within six months it shall upon the request of either Contracting Party be submitted to an arbitral tribunal of three members.
3. Such arbitral tribunal shall be constituted for each individual case. Each Contracting Party shall appoint one member and these two members shall agree upon a national of a third State as their chairman. Such members shall be appointed within two months from the date one Contracting Party has informed the other Contracting Party of its intention to submit the dispute to an arbitral tribunal, the chairman of which shall be appointed within two further months.
4. If the periods specified in paragraph 3 of this Article are not observed, either Contracting Party may, in the absence of any other relevant arrangement, invite the President of the International Court of Justice to make the necessary appointments. If the President of the International Court of Justice is a national of either of the Contracting Parties or if he is otherwise prevented from discharging the said function, the Vice-President or in case of his inability the member of the International Court of Justice next in seniority according to the Rules of the Court should be invited under the same conditions to make the necessary appointments. The appointed judge should be a national of a State that has diplomatic relations with the Contracting Parties.
5. The arbitral tribunal shall establish its own rules of procedure unless the Contracting Parties decide otherwise.
6. The arbitral tribunal shall reach its decision in virtue of this Agreement and pursuant to the rules of international law. It shall reach its decision by a majority of votes; the decision shall be final and binding.
7. Each Contracting Party shall bear the costs of its own member and of its legal representation in the arbitration proceedings. The costs of the chairman and the remaining costs shall be borne in equal parts by both Contracting Parties. The tribunal may, however, in its award determine another distribution of costs.

**ARTICLE 12****Application of other rules**

1. Without prejudice to Article 4, if the legislation of either Contracting Party or obligations between the Contracting Parties under international law existing at present or established hereafter between the Contracting Parties, in addition to this Agreement, contain rules whether general or specific, entitling investments made by investors of the other Contracting Party to a treatment more favourable than is provided for by this Agreement, such rules shall to the extent that they are more favourable to the investor, prevail over this Agreement.
2. The Contracting Parties recognize that it is inappropriate to encourage investment by relaxing public health, safety or environmental measures. They shall not waive or otherwise derogate or offer to waive from such



measures as an encouragement or establishment or expansion in their territories of an investment.

3. The investor should respect laws and regulations that pertain to essential security interests, or to the protection of public health or the prevention of diseases and pests in animals or plants.

### **ARTICLE 13**

#### **Application of the Agreement**

This Agreement shall apply to investments made prior to or after the entry into force of this Agreement, but shall not apply to any investment dispute that may have arisen nor any claim that was settled before its entry into force. However, the ongoing dispute shall be covered by this Agreement.

### **ARTICLE 14**

#### **Consultations**

The Contracting Parties shall hold consultations on any matter relating to the implementation or application of this Agreement, including on settlement of investment disputes. These consultations shall be held at the request of one of the Contracting Parties at a place and time to be agreed upon through diplomatic channel.

### **ARTICLE 15**

#### **Limitation of Benefits**

1. Benefits of this Agreement shall not be available to:
  - i. an investor of a Contracting Party, if the main purpose of the acquisition of the nationality of that Contracting Party was to obtain benefits under this Agreement that would not otherwise be available to the investor; or
  - ii. an investor of a non-party who acquires the ownership or control of an investment through planning of nationality where the investor has structured his investment through intermediary countries and that non-party has no diplomatic relationship with the host state.
2. Prior to denying the benefits of this Agreement, the denying Contracting Party shall notify and consult the other Contracting Party of such denial of benefits.

### **ARTICLE 16**

#### **Entry into force, amendments, duration and termination**

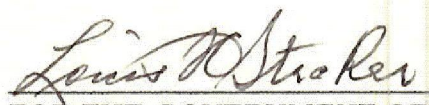
1. This Agreement shall enter into force on the date of receipt of the later notification through diplomatic channels by which either Contracting Party notifies the other Contracting Party that its internal legal requirements for the entry into force of this Agreement have been fulfilled.
2. This Agreement may be amended in writing by the mutual consent of the Contracting Parties. Such amendments shall enter into force according to the same procedure as the Agreement.
3. This Agreement shall remain in force for a period of ten years. Thereafter it shall continue to remain in force until the expiration of twelve months from the date on which the other Contracting Party shall have given written notice of termination of this Agreement to the other Contracting Party through diplomatic channel. In respect of investments approved


or made prior to the date the notice of termination of this Agreement becomes effective, the provisions of this Agreement shall remain in force with respect to such investments for a further period of ten years from that date or for any longer period as provided for or agreed upon in the relevant contract or approval granted to that investor.

4. This Agreement shall apply irrespective of the existence of diplomatic or consular relations between the Contracting Parties.

In witness whereof, the undersigned duly authorized have signed this Agreement.

Done at                     Dubai                     on 26/11/18 in the English and Arabic languages, both texts being equally authentic. In a case of divergence of interpretation, the English text shall prevail.

  
\_\_\_\_\_  
FOR THE GOVERNMENT OF  
SAINT VINCENT AND THE  
GRENADINES

  
\_\_\_\_\_  
FOR THE GOVERNMENT OF  
THE UNITED ARAB EMIRATES

27th December, 2018.



No. 289

**INSTRUMENT OF RATIFICATION  
TO THE  
PROTOCOL AMENDING THE  
TREATY ESTABLISHING THE  
EASTERN CARIBBEAN  
TELECOMMUNICATIONS  
AUTHORITY**

**WHEREAS** the Protocol Amending the Treaty Establishing the Eastern Caribbean Telecommunications Authority was opened for signature on the 6th day of July, 2018;

**AND WHEREAS** Article XV of the Agreement provides for ratification by signatory participating Governments;

**AND WHEREAS**, the said Protocol Amending the Treaty Establishing the Eastern Caribbean Telecommunications Authority has been signed on behalf of the **Government of St. Vincent and the Grenadines** on the 14th day of September, 2018;

**NOW THEREFORE** the **Government of St. Vincent and the Grenadines** having considered the above-mentioned Agreement, ratifies the same and undertakes faithfully to perform and carry out the stipulations therein contained;

**IN WITNESS WHEREOF, I, RALPH E. GONSALVES**, Prime Minister of Saint Vincent and the Grenadines, have signed and sealed this Instrument of Ratification on the 21st day of December, 2018.

**Dr. The Hon. RALPH E. GONSALVES**  
**Prime Minister**

27th December, 2018.

No. 290

**INSTRUMENT OF ACCESSION  
TO THE  
PROTOCOL AMENDING THE  
TREATY ESTABLISHING THE  
EASTERN CARIBBEAN  
TELECOMMUNICATIONS  
AUTHORITY**

**ACCESSION**

**WHEREAS** the Protocol Amending the Treaty Establishing the Eastern Caribbean Telecommunications Authority was opened for signature on the 6th day of July, 2018;

**NOW THEREFORE I, RALPH E. GONSALVES, Prime Minister of Saint Vincent and the Grenadines** declare that the Government of the State of St. Vincent and the Grenadines, having considered the above-mentioned Protocol Amending the Treaty Establishing the Eastern Caribbean Telecommunications Authority, accedes to the same and undertakes faithfully to perform and carry out the stipulations therein contained.

**IN WITNESS WHEREOF, I, RALPH E. GONSALVES**, Prime Minister of St. Vincent and the Grenadines, have signed and sealed this Instrument of Ratification on the 21st day of December, 2018.

**Dr. The Hon. RALPH E. GONSALVES**  
**Prime Minister**

27th December, 2018.

No. 291

SAINT VINCENT AND  
THE GRENADINES

His Excellency

SIR FREDERICK BALLANTYNE, GCMG, MD

GOVERNOR-GENERAL

of St. Vincent and the Grenadines

GOVERNOR-GENERAL

TO: SIR LOUIS STRAKER

WHEREAS by Instrument dated the 14th day of December, 2015, HON. RALPH GONSALVES was charged with the due administration of departments and subjects particularly enumerated herein according to the law and usages of the Constitution and subject to any variations which might thereafter be made to the said directions until the said directions as the same might be varied from time to time.

AND WHEREAS the said RALPH GONSALVES shall not be administering the departments or subjects with the administration of which he has been charged as aforesaid:

NOW THEREFORE by virtue of the power of authority vested in me by the Saint Vincent Constitution Order 1979, and acting in accordance with the advice of the Honourable Prime Minister, I hereby charge you Sir Louis Straker, Deputy Prime Minister and Minister of Foreign Affairs, Trade, Commerce and Regional Integration with the due administration of the departments or subjects particularly enumerated hereunder according to the law and usages of the Constitution from December 13th, 2018 and until the resumption of duties by the HON. RALPH GONSALVES, Prime Minister, Minister of The Public Service, National Security, Legal Affairs and Grenadines Affairs.

DEPARTMENT AND SUBJECTS

PRIME MINISTER, MINISTER OF THE PUBLIC SERVICE, NATIONAL

SECURITY, LEGAL AFFAIRS AND GRENADINES AFFAIRS

- |  |   |
|--|---|
| • Co-ordination of Government Business           | • Airport Development                     |
| • Cabinet Secretariat                            | • Seaports Development                    |
| • Leadership of the House of Assembly            | • Airport Administration                  |
| • Law Courts                                     | • Seaports Administration                 |
| • Registry                                       | • Merchant Shipping                       |
| • Magistracy                                     | • Maritime Administration                 |
| • Alien's Landholding Licences                   | • Meteorological Services                 |
| • Citizenship                                    | • Police and National Security            |
| • Residence and Work Permits                     | • Civil Aviation                          |
| • Immigration                                    | • Prisons                                 |
| • Disaster Preparedness                          | • Energy                                  |
| • Grenadines Affairs                             | • Electoral Matters                       |
| • Legal Affairs                                  | • Vincentian Diaspora, including Regional |
| • Public Service, including Public Sector Reform | Integration and Diaspora Unit             |



Given under my hand and the Public Seal of Saint Vincent and the Grenadines at Government House  
this 12th day of December, 2018.

27th December, 2018.

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**BY COMMAND**

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KATTIAN BARNWELL  
Secretary to Cabinet  
Prime Minister’s Office

Prime Minister’s Office  
St. Vincent and the Grenadines.

27th December, 2018.

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