AGREEMENT BETWEEN
THE GOVERNMENT OF THE REPUBLIC OF ECUADOR
AND
THE GOVERNMENT OF THE REPUBLIC OF BELARUS
FOR THE AVOIDANCE OF DOUBLE TAXATION
AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON
INCOME AND ON PROPERTY (CAPITAL)

The Government of the Republic of Ecuador and the Government of the Republic of
Belarus, desiring to conclude an Agreement for the Avoidance of Double Taxation and the
Prevention of Fiscal Evasion with Respect to Taxes on Income and on Property (Capital), have
agreed as follows:

CHAPTER I
Scope of the Agreement

Article 1.- Personal Scope
This Agreement shall apply to persons who are residents of one or both of the
Contracting States.

Article 2.- Taxes covered
1. This Agreement shall apply to taxes on income and on property (capital) imposed on
behalf of a Contracting State, one of its political subdivisions or local authorities, irrespective
of the manner in which they are levied.

2. There shall be regarded as taxes on income and on property (capital) all taxes
imposed on total income, on total property (capital) or on elements of income or of property
(capital), including taxes on gains from the alienation of movable or immovable property,
taxes on the total amounts of wages or salaries paid by enterprises, as well as taxes on property
(capital) appreciation.

3. The existing taxes to which this Agreement shall apply are, in particular:
   a) in Belarus:
      (i)   the tax on income;
      (ii)  the tax on profits;
      (iii) the income tax on individuals; and
      (iv)  the tax on immovable property;

   b) in Ecuador:
         (i) the income tax; and
         (ii) the tax on immovable property.
4. The Agreement shall apply also to any identical or substantially similar taxes that are imposed after the date of signature of the Agreement in addition to, or in place of, the existing taxes. The competent authorities of the Contracting States shall notify each other in the shortest possible time of any substantial changes that have been made in their taxation laws.

CHAPTER II
Definitions

Article 3.- General definitions
1. For the purposes of this Agreement, unless the context otherwise requires:
   a) The term "Belarus" means the Republic of Belarus and, when used in a geographical sense, means the territory over which the Republic of Belarus exercises under the laws of Belarus and in accordance with international law, sovereign rights and jurisdiction;
   b) The term “Ecuador” means the Republic of Ecuador and, when used in a geographical sense, means the territory over which the Republic of Ecuador exercises sovereignty in accordance with its local and international laws;
   c) The terms “a Contracting State” and “the other Contracting State” mean, as the context requires so, Belarus or Ecuador;
   d) The term “person” includes an individual, a company and any other body of persons;
   e) The term "company" means any legal person or any entity which is treated as a separate entity for tax purposes;
   f) 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;
   g) 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 situated in the other Contracting State;
h) The term “competent authority” means:

(i) In Belarus, the Ministry of Taxes and Duties of the Republic of Belarus or its authorized representative;

(ii) In Ecuador, the General Director of the Internal Revenue Service (Servicio de Rentas Internas);

i) The term “national” means:

(i) any individual possessing the nationality of a Contracting State;

and

(ii) any legal person, partnership or association deriving its status as such from the laws in force in a Contracting State;

j) The term “fixed base” includes fixed place such as an office or room, through which the activity of an individual performing independent personal services is wholly or partly carried on.

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 which 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 Contracting State prevailing over a meaning given to the term under other laws of that Contracting State.

Article 4.- Resident

1. For the purposes of this Agreement, the term “resident of a Contracting State” means any person who, under the laws of that Contracting State, is liable to tax therein by reason of his domicile, residence, place of incorporation, place of registration, place of management or any other criterion of a similar nature, and also includes that Contracting State and any political subdivision or local authority thereof. This term, however, does not include any person who is liable to tax in that Contracting State in respect only of income from sources in that Contracting State.

2. 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 (centre of vital interests);

(b) If the Contracting State in which he has his centre of vital interests cannot be determined, or if he has not a permanent home available to him in either 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 an 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 each Contracting State considers him as its own national or if he is not a national of either of them, the competent authorities of the Contracting States shall settle the question through a mutual agreement.

3. 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 in which it is registered.

Article 5.- 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 extraction of natural resources or a place of exploration for another enterprise;
   g) premises used as sales outlet.

3. The term "permanent establishment" likewise encompasses:

   a) a building site, a construction, assembly or installation project or supervisory activities in connection therewith, but only where such site, project or activities continue for a period of more than nine months;
b) the furnishing of services, including consultancy services, by an enterprise through employees or other personnel engaged by an enterprise for such purpose, but only where activities of that nature continue (for the same or a connected project) within the Contracting State for a period or periods exceeding in the aggregate more than 183 days within any twelve months period, commencing or ending in the fiscal year concerned.

4. 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, provided that such storage, display or delivery does not include the sale of such goods or merchandise;

b) the maintenance of a stock of goods or merchandise belonging to the enterprise solely for the purpose of storage, display or delivery, provided that such storage, display or delivery does not include the sale of such goods or merchandise;

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 advertising the goods or services of the enterprise;

f) 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;

g) the maintenance of a fixed place of business solely for any combination of activities mentioned in sub-paragraphs (a) to (f), provided that the overall activity of the fixed place of business resulting from this combination is of a preparatory or auxiliary character.

5. Notwithstanding the provisions of paragraphs 1 and 2 of this Article, where a person – other than an agent of an independent status to whom paragraph 7 of this Article applies – is acting on behalf of an enterprise and has, and habitually exercises, in a Contracting State an authority to conclude contracts in the name of the enterprise, that enterprise shall be deemed to have a permanent establishment in that Contracting State in respect of any activities which that person undertakes for the enterprise, unless the activities of such person are limited to those mentioned in paragraph 4 of this Article 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.

6. 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 Contracting State or insures risks situated therein through a person other than an agent of an independent status to whom paragraph 7 of this Article applies.

7. An enterprise shall not be deemed to have a permanent establishment in a Contracting State merely because it carries on business in that 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 conditions are made or imposed between that enterprise and the agent in their commercial and financial relations which differ from those which would have been made between independent enterprises, he will not be considered an agent of an independent status within the meaning of this paragraph.

8. 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.

CHAPTER III
Taxation of Income

Article 6.- 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.

2. The term "immovable property" shall have the meaning which it has under the 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, mineral, oil and forestry exploitations, rights to which the provisions of general law respecting landed property apply, usufruct of immovable property and rights to variable or fixed payments as consideration for the working of, or the right to work, mineral deposits.
sources and other natural resources. Ships and aircrafts 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 form of immovable property.

4. The provisions of paragraphs 1 and 3 of this Article shall also apply to the income from immovable property of an enterprise and to the income from immovable property used for the performance of independent personal services.

Article 7.- 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 therein. If the enterprise carries on business as aforesaid, 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 of this Article, 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 expenses which are incurred for the purposes of the permanent establishment, including executive and general administrative expenses so incurred whether incurred in the Contracting State in which the permanent establishment is situated or elsewhere.

4. 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 of this Article 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.

5. 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.
6. Where profits include items of income 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.

**Article 8.- Shipping and air transport**

1. Profits derived by 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. The provisions of paragraph 1 of this Article shall also apply to profits from the participation in a joint business or an international operating agency.

3. For the purposes of this Article, profits from the operation of ships or aircraft in international traffic shall include in particular:

(a)

(i) profits derived directly from the operation of ships or aircraft for the transport of passengers, goods, mail or merchandise in international traffic;

(ii) interest derived by an enterprise of a Contracting State from its deposits of moneys incidental to and connected with its operations of ships or aircraft in international traffic;

(b)

(i) profits from the rental on a bareboat basis of ships or aircraft;

(ii) profits from the rental of containers (including trailers and related equipment for the transport of containers), used for the transport of goods or merchandise;

where such rental is incidental to the operation of ships or aircraft in international traffic.

**Article 9.- 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, or
(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 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 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 tax charged therein on those profits, if it considers such adjustment justified. 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 10. - Dividends

1. Dividends paid by a company which is a resident of a Contracting State to a resident of the other Contracting State may be taxed in that other Contracting State.

2. However, such dividends may also be taxed in the Contracting State of which the company paying the dividends is a resident and according to the laws of that Contracting State, but if the beneficial owner of the dividends is a resident of the other Contracting State, the tax so charged shall not exceed:

   (a) 5 percent of the gross amount of the dividends if the beneficial owner is a company (other than a partnership) which holds directly at least 25 percent of the capital of the company paying the dividends;

   (b) 10 percent of the gross amount of the dividends in all other cases.

This paragraph shall not affect the taxation of the company in respect of the profits out of which the dividends are paid.

3. The term “dividends” as used in this Article means income from shares or other rights, not being debt-claims, participating in profits, as well as income from other rights.
which is subjected to the same taxation treatment as income from shares by the laws of the Contracting State of which the company making the distribution is a resident.

4. The provisions of paragraphs 1 and 2 of this Article 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 therein, or performs in that other Contracting State independent personal services from a fixed base situated therein, 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 of this Agreement, as the case may be, shall apply.

5. 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 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.

Article 11.- Interest

1. Interest arising in a Contracting State and paid to a resident of the other Contracting State may be taxed in that other Contracting State.

2. However, such interest may also be taxed in the Contracting State in which it arises and according to the laws of that Contracting State, but if the beneficial owner of the interest is a resident of the other Contracting State, the tax so charged shall not exceed 10 percent of the gross amount of the interest.

3. Notwithstanding the provisions of paragraph 2 of this Article, interest arising in a Contracting State and paid to a resident of the other Contracting State shall be exempt from tax in the first-mentioned State if the beneficial owner of the interest is:

   (i) the Government of the other Contracting State, a political subdivision or a local authority thereof;
   (ii) the National (Central) Bank of the other Contracting State;
   (iii) financial organizations (institutions) wholly owned by the Government of the other Contracting State the list of which may be agreed upon from time to time between the Governments of the Contracting States or authorities authorized by the Governments of the Contracting States.
4. 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 and debentures, including premiums and prizes attaching to such securities, bonds or debentures. The term "interest", however, does not include income dealt with in Article 10 of this Agreement. Penalty charges for late payment shall not be regarded as interest for the purpose of this Article.

5. The provisions of paragraph 1 and 2 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 therein, or performs in that other State independent personal services from a fixed base situated therein, 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 7 or Article 14 of this Agreement, as the case may be, shall apply.

6. 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 a 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.

7. Where, by reason of a special relationship between the payer and the beneficial owner 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.

Article 12.- Royalties

1. Royalties arising in a Contracting State and paid to a resident of the other Contracting State may be taxed in that other Contracting State.

2. However, such royalties may also be taxed in the Contracting State in which they arise and according to the laws of that Contracting State, but if the beneficial owner of the royalties is a resident of the other Contracting State, the tax so charged shall not exceed 10 per cent of the gross amount of the royalties.
3. The term “royalties” as used in this Article means payments of any kind received as consideration for the use of, or the right to use, any copyright of literary, artistic or scientific work, including cinematograph films or films and tapes used for radio or television broadcasting and other means of reproduction of sound and image, patents, trademarks, designs or models, computer software programmes, plans, secret formulas or processes, or other intangible property, including information concerning industrial, commercial or scientific experience, including selective breeding results, or for the use of, or the right to use, industrial, commercial or scientific equipment or transport vehicles.

4. The provisions of paragraphs 1 and 2 of this Article 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 therein, or performs in that other Contracting State independent personal services from a fixed base situated therein, 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 7 or Article 14 of this Agreement, as the case may be, shall apply.

5. 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.

6. Where, by reason of a special relationship between the payer and the beneficial owner 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 a 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 13.- Gains from the alienation of property (capital gains)

1. Gains derived by a resident of a Contracting State from the alienation of immovable property referred to in Article 6 of this Agreement and situated in the other Contracting State may be taxed in that other Contracting State.
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, may be taxed in that other Contracting State.

3. Gains derived by a resident 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 that Contracting State.

4. Gains derived by a resident of a Contracting State from the alienation of shares or other participation interests in the capital of a company deriving more than 25 per cent of its assets value directly from immovable property situated in the other Contracting State may be taxed in that other Contracting State.

5. Gains, other than those to which paragraph 4 of this Article applies, derived by a resident of a Contracting State from the alienation of shares or other participation interests in the capital of a company which is a resident of the other Contracting State, may be taxed in that other Contracting State if the alienator at any time during the twelve-month period preceding such alienation, held directly or indirectly at least 25 per cent of the capital of that company.

6. Gains from the alienation of any property other than that referred to in paragraphs 1 - 5 of this Article shall be taxable only in the Contracting State of which the alienator is a resident.

Article 14.- 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 the following circumstances, when such income may also be taxed in the other Contracting State:

   (a) If such individual 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; or

   (b) If such individual stays in the other Contracting State for a period or periods amounting to or exceeding in the aggregate 183 days within any twelve-month period.
commencing or ending in the fiscal year concerned; in that case, only so much of the income as is derived from his activities performed in that other State 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, accountants and auditors.

**Article 15.- Dependent personal services**

1. Subject to the provisions of Articles 16, 18 and 19 of this Agreement, 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 State unless the employment is exercised in the other Contracting State. If the employment is so exercised, such remuneration as is derived therefrom may be taxed in that other Contracting State.

2. Notwithstanding the provisions of paragraph 1 of this Article, remuneration derived by a resident of a Contracting State in respect of an employment exercised in the other Contracting State shall be taxable only in the first-mentioned State, if:

   a) the recipient is present in that other Contracting State for a period or periods not exceeding in the aggregate 183 days, in any twelve-month period commencing or ending in the fiscal year concerned; and

   b) the remuneration is paid by, or on behalf of, an employer who is not a resident of that other Contracting State; and

   c) the remuneration is not borne by a permanent establishment or a fixed base, which the employer has in that other Contracting State.

3. Notwithstanding the preceding provisions of this Article, remuneration derived by a resident of a Contracting State in respect of an employment exercised aboard a ship or aircraft operated in international traffic, shall be taxable only in that Contracting State.

**Article 16.- Director’s 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 of a company which is a resident of the other Contracting State may be taxed in that other State.
Article 17.- Artiste and sportsmen

1. Notwithstanding the provisions of Articles 14 and 15 of this Agreement, income derived by a resident of a Contracting State as an entertainer, such as a theater, motion picture, circus, radio or television artiste, or a musician, or as 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 of this Agreement, 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 of this Article shall not apply to the income derived by an entertainer or a sportsman from the activities performed within the framework of a cultural agreement concluded between the Contracting States or the Governments of the Contracting States.

Article 18.- Pensions

1. Subject to the provisions of paragraph 2 of Article 19 of this Agreement, pensions and other similar remuneration paid to a resident of a Contracting State in consideration of past employment shall be taxed only in that Contracting State.

2. Notwithstanding the provisions of paragraph 1 of this Article, pensions and other similar remuneration received by an individual being a resident of a Contracting State in consideration of past employment from sources within the other Contracting State shall be taxable only in that other Contracting State if such pensions and other similar remuneration is made:

a. under the social security legislation of that other Contracting State;

b. by a company, which is a resident of that other Contracting State.

Article 19.- Government service

1. a. Salaries, wages and other similar remuneration, other than a pension, paid by a Contracting State or a political subdivision or a local authority thereof to an individual in respect of services rendered to that 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 who:

   i. is a national of that Contracting State; or
   ii. did not become a resident of that Contracting State solely for the purpose of rendering the services.

2. 
   a. Any pension paid by, or out of funds created by, a Contracting State, a political subdivision or a local authority thereof to an individual in respect of services rendered to that Contracting State, subdivision or local 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 15, 16, 17 and 18 of this Agreement 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, political subdivision or local authority thereof.

Article 20.- Teachers and researchers

1. 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 institution recognised by the Government of the first-mentioned Contracting State or under an official programme of cultural exchange concluded between the Contracting States or the Governments of the Contracting States is present in that Contracting State for a period not exceeding 2 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, provided that payment of such remuneration arises from sources outside that Contracting State.

2. The provisions of paragraph 1 of this Article shall not apply to income from research if such research is undertaken not in the public interests but for the private benefit of a specific person or persons.
Article 21.- Students
Payments which a student, business apprentice or 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 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.

Article 22.- Other income
1. 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.

2. The provisions of paragraph 1 shall not apply to income, other than income from
immovable property as defined in paragraph 2 of Article 6, if the recipient of such income,
being a resident of a Contracting State, carries on business in the other Contracting State
through a permanent establishment situated therein, or performs in that other Contracting State
independent personal services from a fixed base situated therein, and the right or property in
respect of which the income is paid is effectively connected with such permanent
establishment or fixed base. In such case the provisions of Article 7 or Article 14 of this
Agreement, as the case may be, shall apply.

3. Notwithstanding the provisions of paragraphs 1 and 2 of this Article, items of
income of a resident of a Contracting State not dealt with in the foregoing articles of this
Agreement and arising in the other Contracting State may also be taxed in that other
Contracting State.

CHAPTER IV
Taxation of capital

Article 23.- Property (Capital)
1. Property (Capital) represented by immovable property referred to in Article 6 of this
Agreement, owned by a resident of a Contracting State and situated in the other Contracting
State, may be taxed in that other Contracting State.

2. Property (Capital) represented by 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 by 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, may be taxed in that other Contracting State.
3. Property (Capital) represented by ships and aircraft operated in international traffic by an enterprise of a Contracting State and by movable property pertaining to the operation of such ships and aircraft, shall be taxable only in that Contracting State.

4. All other elements of Property (Capital) of a resident of a Contracting State shall be taxable only in that Contracting State.

CHAPTER V
Methods for elimination of double taxation

Article 24.- Elimination of double taxation

1. In Belarus, double taxation shall be avoided as follows:

Where a resident of Belarus derives income or owns property (capital) which, in accordance with the provisions of this Agreement, may be taxed in Ecuador, Belarus shall allow:

a) as a tax credit from the tax on the income of that resident, an amount equal to the income tax paid in Ecuador;

b) as a tax credit from the tax on property (capital) of that resident, an amount equal to the tax on property (capital) paid in Ecuador.

Such tax credit in either case shall not, however, exceed that part of the income tax or property (capital) tax, as computed before the tax credit is given, which is attributable, as the case may be, to the income or the property (capital) which may be taxed in Ecuador.

2. In Ecuador, double taxation shall be avoided as follows:

(a) Where a resident of Ecuador derives income which, in accordance with the provisions of this Agreement, may be taxed in Belarus, Ecuador shall, subject to the provisions of subparagraphs (b) and (c), exempt such income from tax.

(b) Where a resident of Ecuador derives items of income which, in accordance with the provisions of Articles 10, 11 and 12 of this Agreement, may be taxed in Belarus, Ecuador shall allow as a deduction from the tax on the income of that resident an amount equal to the tax paid in Belarus. Such deduction shall not, however, exceed that part of the tax, as computed before the deduction is given, which is attributable to such items of income derived from Belarus.
(c) The provisions of subparagraph (a) shall not apply to income derived by a resident of Ecuador where Belarus applies the provisions of this Agreement to exempt such income from tax.

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

CHAPTER VI
Special provisions

Article 25.- 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 Contracting 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 Contracting State carrying on the same activities.

3. Nothing in this Article shall 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 personal status or family responsibilities which it grants to its own residents.

4. Except where the provisions of paragraph 1 of Article 9, paragraph 7 of Article 11, or paragraph 6 of Article 12 of this Agreement, 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 Contracting 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 property of such enterprise, be deductible under the same conditions as if they had been contracted to a resident of the first-mentioned Contracting State.
5. 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 Contracting State are or may be subjected.

6. Nothing in this Article shall prevent a Contracting State to apply the domestic rules relating to associated enterprises, provided that this does not mean discrimination.

7. In this Article, the term “taxation” refers to taxes covered by this Agreement.

Article 26.- Limitation on benefits

1. Except as otherwise provided in this Article, a resident of a Contracting State who derives income from the other Contracting State shall be entitled to reduced tax rates or tax exemptions applicable under this Agreement, only if such resident meets the requirements of paragraph 2 as well as the other conditions of this Agreement for the obtaining of such benefits.

2. A resident of a Contracting State shall meet the requirements for a fiscal year only if such resident is:

   (a) an individual;
   (b) an entity wholly or mainly owned by the Government of a Contracting State;

   (c) a company which carries out activity other than mere holding of securities or other assets or mere preparatory, auxiliary or other similar activity for other associated persons.

3. It is considered that a resident of a Contracting State shall not be entitled to any reduction or exemption from taxation under this Agreement in respect of income derived from the other Contracting State if it was found that the main or one of the main objectives of the creation or existence of such resident was to obtain benefits under this Agreement, which otherwise would be inaccessible to such resident. The competent authorities of both Contracting States may consult each other in order to prevent the incorrect application of this paragraph in the event of such cases.
Article 27.- Mutual agreement procedure

1. Where a person considers that the actions of one or both of the Contracting States 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 25 of this Agreement, 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 provisions of the Agreement.

2. The competent authority shall endeavour, 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 States.

3. The competent authorities of the Contracting States shall endeavour to resolve by mutual agreement any difficulties or doubts arising as to the interpretation or application of the Agreement. They may also consult together for the elimination of double taxation in cases not provided for in the Agreement.

4. The competent authorities of the Contracting States may communicate with each other directly, including through a joint commission consisting of themselves or their representatives, for the purpose of reaching an agreement in the sense of the preceding paragraphs.

Article 28.- 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 concerning taxes of every kind and description imposed on behalf of the Contracting States, or of their political subdivisions or local authorities, insofar as the taxation thereunder is not contrary to the Agreement. The exchange of information shall not be restricted by Articles 1 and 2 of this Agreement.

2. Any information received under paragraph 1 of this Article by a Contracting State shall be treated as secret in the same manner as information obtained under the domestic laws of that State or according to the confidentiality conditions of the requested State (only if such conditions are more restrictive and are explicitly stated in the response of the requested State), and shall be disclosed only to persons or authorities (including courts and administrative bodies) concerned with the assessment or collection of, the enforcement or prosecution in
respect of, the determination of appeals in relation to, the taxes referred to in paragraph 1 of this Article, or the oversight of the above. Such persons or authorities shall use the information only for such purposes. They may disclose the information in public court proceedings or in judicial decisions, in relation to these matters.

3. In no case shall the provisions of paragraph 1 and 2 of this Article be construed so as to impose on a Contracting State the obligation:

(a) to carry out administrative measures at variance with the laws and the administrative practice of that or of the other Contracting State;

(b) to supply information which is not obtainable under the laws or in the normal course of the administration of that or of the other Contracting State;

(c) to supply information which would disclose any trade, business, industrial, commercial or professional secret or trade process, or information, the disclosure of which would be contrary to public policy.

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 Contracting 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 of this Article 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 the paragraph 3 of this Article be construed to permit a Contracting State to decline to supply information solely because the information is held by a bank, other financial institution, nominee or person acting in an agency or a fiduciary capacity or because it relates to ownership interests in a person.

Article 29.- Members of diplomatic missions and consular posts
Nothing in this Agreement shall affect the fiscal privileges of members of diplomatic missions or consular posts under the general rules of international law or under the provisions of special agreements.
CHAPTER VII
Final provisions

Article 30.- Special provisions
1. Protocol to the Agreement between the Government of the Republic of Ecuador and the Government of the Republic of Belarus for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income and on Property (Capital) is
arranged as an Annex to this Agreement.
2. The Contracting States may by mutual agreement introduce amendments in this Agreement. Such amendments shall be arranged as separate Protocols.

Article 31.- Entry into force
1. Each Contracting State shall notify the other in writing, through diplomatic channels, of the completion of the procedures required by their laws for the bringing into force of this Agreement. This Agreement shall enter into force on the date of the latter of these notifications.
2. The provisions of this Agreement shall have effect:

(a) with regard to taxes withheld at source, in respect of amounts paid or credited on or after the first day of January of the calendar year immediately following the year in which the Agreement enters into force; and
(b) with regard to other taxes, to taxes chargeable for any taxable year beginning on or after the first day of January of the calendar year immediately following the year in which the Agreement enters into force.

Article 32.- Termination
1. This Agreement shall remain in force until terminated by a Contracting State. Either Contracting State may terminate this Agreement, through diplomatic channels, by giving written notice of termination at least six months before the end of any calendar year following the expiration of a period of five years from the date of its entry into force.
2. This Agreement shall cease to have effect:

(a) with regard to taxes withheld at source, in respect of amounts paid or credited on or after the first day of January of the calendar year immediately following the year in which the notice is given; and
(b) with regard to other taxes, to taxes chargeable for any taxable year beginning on or after the first day of January of the calendar year immediately following the year in which the notice is given.

In WITNESS WHEREOF, the undersigned, duly authorized thereto, have signed this Agreement.

Done in Minsk on the 27th day of January 2016 in duplicate in the Spanish, Russian and English languages, all texts being equally authentic. In the case of divergence in interpretation, the English text shall prevail.

For the Government of the Republic of Ecuador

For the Government of the Republic of Belarus
Annex
to the Agreement between the Government of the Republic of Ecuador and the Government of the Republic of Belarus for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income and on Property (Capital)

PROTOCOL

to the Agreement between the Government of the Republic of Ecuador and the Government of the Republic of Belarus for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income and on Property (Capital)


With reference to paragraph 1 of Article 2:
The term “political subdivision” applies only to Ecuador.

With reference to paragraph 2 of Article 6:
In case of Belarus, unless the term “immovable property” is amended under its domestic law, income derived from immovable property which is taxable in accordance with Article 6 shall also include income derived from the direct use, letting, or use in any other form of property accessory to immovable property, livestock and equipment used in agriculture, mineral, oil and forestry exploitations, rights to which the provisions of general law respecting landed property apply, usufruct of immovable property and rights to variable or fixed payments as consideration for the working of, or the right to work, mineral deposits, sources and other natural resources.

With reference to paragraph 1 of Article 17:
It is understood that the income referred to in this paragraph shall also include the income that the resident of a Contracting State obtains from any personal activity exercised in the other Contracting State relating to its reputation as entertainer or sportsman.

With reference to Article 28:
1. The competent authority of a Contracting State shall provide information upon request, understanding that its provisions shall not prevent the Contracting States from exchanging information automatically or spontaneously.
2. The competent authority of the requested Contracting State shall forward the requested information as promptly as possible to the competent authority of the requesting Contracting State. To ensure a prompt response, the competent authority of the requested Contracting State shall:

(i) confirm receipt of a request in writing to the competent authority of the requesting Contracting State and shall notify the competent authority of the requesting Contracting State of deficiencies in the request, if any, within 60 days of receipt of the request; and

(ii) provide the requested information within any reasonable time limit. If there is any difficulty in obtaining the information or there is refusing to provide it, the competent authority of the requested Contracting State shall inform the competent authority of the requesting Contracting State, indicating the nature of the obstacles or the reasons for refusing to provide the requested information, as appropriate.

3. If specifically requested by the competent authority of a Contracting State, the competent authority of the other Contracting State shall provide information which may consist of -among others- depositions of witnesses and authenticated copies of unedited original documents (including statements, records, reports and others) to the same extent that such depositions and documents can be obtained under the laws and administrative practices of that other State with respect to its own taxes.

4. The provisions of the preceding paragraphs shall be construed so as to impose on one of the Contracting States the obligation to use all legal means and make its best efforts to accomplish a request. The requested Contracting State shall respond with the utmost diligence.

5. The requesting State shall ensure that the information requested is of its interest, reasonable and necessary for the determination of a tax or tax crime.

6. Where the competent authority of a Contracting State considers that information it has received from the other, are likely to be used by the competent authority of a third country with which it maintains a signed specific agreement for exchange of information, it may transmit it to the latter with the consent of the competent authority of the providing Contracting State. Information obtained through this Agreement will have legal validity as the laws of the requested State upon complying with the conditions established in such laws and in this Agreement.