

## **PROTOCOL**

At the moment of signing the Agreement between the Government of the Republic of Moldova and the Government of the Republic of Turkey for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, the undersigned have agreed upon the following provisions which shall constitute an integral part of the Agreement.

1. In respect of this Agreement, the term “capital”, in the case of Moldova, means the property.

2. In respect of paragraph 3 of Article 10, it is understood that the dividends in the case of Turkey shall also include the income from investment funds and investment trusts.

IN WITNESS WHEREOF, the undersigned duly authorised hereto, have signed the present Protocol.

Done in duplicate at Chisinau this 25th day of June 1998, in the Moldovan, Turkish and English languages, all three texts being equally authentic. In case of divergence between the texts, the English text shall be the operative one.

**For the Government of  
the Republic of Moldova**

**For the Government of  
the Republic of Turkey**