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STATUTORY INSTRUMENTS

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**1987 No. 2057**

**INCOME TAX**

**The Double Taxation Relief (Taxes  
on Income) (Nigeria) Order 1987**

*Made - - - - 26th November 1987*

**THE DOUBLE TAXATION RELIEF (TAXES  
ON INCOME) (NIGERIA) ORDER 1987**

1. This Order may be cited as the Double Taxation Relief...
2. It is hereby declared— (a) that the arrangements specified in...  
Signature

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SCHEDULE — Agreement between the Government of the United Kingdom of Great Britain and Northern Ireland and the Government of the Federal Republic of Nigeria for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and Capital Gains

The Government of the United Kingdom of Great Britain and...

Article 1 — Personal scope

This Agreement shall apply to persons who are residents of...

Article 2 — Taxes covered

1. The taxes which are the subject of this Agreement are:...
2. This Agreement shall also apply to any identical or substantially...

Article 3 — General definitions

1. In this Agreement, unless the context otherwise requires:
2. As regards the application of this Agreement by a Contracting...

Article 4 — Fiscal residence

1. For the purposes of this Agreement, the term “resident of...”
2. Where by reason of the provisions of paragraph (1) of...
3. Where by reason of the provisions of paragraph (1) of...

Article 5 — Permanent establishment

1. For the purposes of this Agreement, the term “permanent establishment”...
2. The term “permanent establishment” includes especially: (a) a place of...
3. Notwithstanding the preceding provisions of this Article, the term “permanent...”



2. Notwithstanding the provisions of paragraph (1) of this Article, remuneration...
3. Notwithstanding the preceding provisions of this Article, remuneration in respect...
  - Article 16 — Directors' fees  
Directors' fees and other similar payments derived by a resident...
  - Article 17 — Artistes and athletes
1. Notwithstanding the provisions of Articles 14 and 15, income derived...
2. Where income in respect of personal activities exercised by an...
  - Article 18 — Pensions and annuities
1. Pensions and other similar remuneration paid in consideration of past...
2. The provisions of paragraph (1) of this Article shall not...
3. Notwithstanding the provisions of paragraphs (1) and (2) of this...
4. The term “annuity” means a stated sum payable periodically at...
  - Article 19 — Government service
1. (a) Remuneration, other than a pension, paid by a Contracting...
2. The provisions of Articles 15 and 16 shall apply to...
  - Article 20 — Students and trainees
1. An individual who is or was a resident of one...
2. An individual who is or was a resident of one...
3. An individual who is or was a resident of one...
  - Article 21 — Teachers
1. A professor or teacher who visits one of the Contracting...
2. The exemption provided in this Article may be applied by...
3. This Article shall apply only to income from research if...
  - Article 22 — Elimination of double taxation
1. Subject to the provisions of the law of the United...
2. For the purposes of paragraph (1) of this Article, the...
3. Subject to the provisions of the law of Nigeria regarding...
4. For the purpose of paragraphs (1) and (3) of this...
5. Nothing in this Article shall entitle a person who is...
  - Article 23 — Non-discrimination
1. Nationals of a Contracting State shall not be subjected in...
2. The taxation on a permanent establishment which an enterprise of...
3. Enterprises of a Contracting State, the capital of which is...
4. Nothing contained in this Article shall be construed as obliging...
5. In this Article the term “taxation” means taxes of every...
  - Article 24 — Mutual agreement procedure
1. Where a resident of a Contracting State considers that the...
2. The competent authority shall endeavour, if the objection appears to...
3. The competent authorities of the Contracting States shall endeavour to...
4. The competent authorities of the Contracting States may communicate with...
  - Article 25 — Exchange of information  
The competent authorities of the Contracting States shall exchange such...
  - Article 26 — Diplomatic agents and consular officials
1. Nothing in this Agreement shall affect the fiscal privileges of...
2. Notwithstanding paragraph (1) of Article 4, an individual who is...
  - Article 27 — Entry into force  
Each of the Contracting States shall notify to the other...
  - Article 28 — Termination  
This Agreement shall remain in force indefinitely but either Contracting...

**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

## Explanatory Note