
STATUTORY INSTRUMENTS

1987 No. 2058

INCOME TAX

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

Made - - - - 26th November 1987

**THE DOUBLE TAXATION RELIEF (TAXES
ON INCOME) (PAKISTAN) 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

SCHEDULE — CONVENTION BETWEEN THE UNITED KINGDOM OF
GREAT BRITAIN AND NORTHERN IRELAND AND THE
ISLAMIC REPUBLIC OF PAKISTAN 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...
Desiring to conclude a Convention for the avoidance of double...
Have agreed as follows:

Provided that relief from United Kingdom tax shall not be...

Article 1 — Personal scope

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

Article 2 — Taxes covered

1. The taxes which are the subject of this Convention are:...
2. This Convention shall also apply to any identical or substantially...
Article 3 — General definitions

1. For the purposes of this Convention, unless the context otherwise...
2. As regards the application of this Convention by a Contracting...

Article 4 — Fiscal domicile

1. For the purposes of this Convention, 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

Status: This is the original version (as it was originally made).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

1. For the purposes of this Convention, the term “permanent establishment”...
2. The term “permanent establishment” includes especially: (a) a place of...
3. A building site or construction or installation project constitutes a...
4. Notwithstanding the preceding provisions of this Article, the term “permanent...
5. Notwithstanding the provisions of paragraphs (1) and (2) of this...
6. An enterprise of a Contracting State shall not be deemed...
7. The fact that a company which is a resident of...
 - Article 6 — Income from immovable property
 1. Income derived by a resident of a Contracting State from...
 2. The term “immovable property” shall have the meaning which it...
 3. The provisions of paragraph (1) of this Article shall apply...
 4. The provisions of paragraphs (1) and (3) of this Article...
 - Article 7 — Business profits
 1. The profits of an enterprise of a Contracting State shall...
 2. Where an enterprise of a Contracting State carries on business...
 3. In determining the profits of a permanent establishment, there shall...
 4. No profits shall be attributed to a permanent establishment by...
 5. Where profits include items of income or capital gains which...
 6. Insofar as it has been customary in a Contracting State...
 7. For the purposes of the preceding paragraphs, the profits to...
 - Article 8 — Shipping and air transport
 1. Profits from the operation of ships or aircraft in international...
 2. If the place of effective management of a shipping enterprise...
 3. The provisions of this Article shall also apply to profits...
 - Article 9 — Associated enterprises
 - Where (a) an enterprise of a Contracting State participates directly...
 - Article 10 — Dividends
 1. Dividends paid by a company which is a resident of...
 2. However, such dividends may also be taxed in the Contracting...
 3. Notwithstanding the provisions of paragraph (2) of this Article, where...
 4. For the purposes of this Article: (a) the term “dividends”...
 5. The provisions of paragraphs (1), (2) and (3) of this...
 6. Where a company which is a resident of a Contracting...
 - Article 11 — Interest
 1. Interest arising in a Contracting State and paid to a...
 2. However, such interest may also be taxed in the Contracting...
 3. Notwithstanding the provisions of paragraph (2) of this Article, interest...
 4. The term “interest” as used in this Article means income...
 5. The provisions of paragraphs (1) and (2) of this Article...
 6. Interest shall be deemed to arise in a Contracting State...
 7. Where, by reason of a special relationship between the payer...
 - Article 12 — Royalties
 1. Royalties arising in a Contracting State and paid to a...
 2. However, such royalties may also be taxed in the Contracting...
 3. The term “royalties” as used in this Article means payments...
 4. The provisions of paragraphs (1) and (2) of this Article...
 5. Royalties shall be deemed to arise in a Contracting State...
 6. Where, by reason of a special relationship between the payer...
 - Article 13 — Technical fees
 1. Technical fees arising in a Contracting State which are derived...
 2. However, such technical fees may also be taxed in the...
 3. The term “technical fees” as used in this Article means...

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1. The competent authorities of the Contracting States shall exchange such...
2. In no case shall the provisions of paragraph (1) of...
Article 27 — Members of diplomatic or permanent missions and consular posts
1. Nothing in this Convention shall affect any fiscal privileges accorded...
2. Notwithstanding the provisions of paragraph (1) of Article 4 of...
Article 28 — Entry into force
1. Each of the Contracting States shall notify to the other...
2. Subject to the provisions of paragraph (3) of this Article,...
3. Where any provision of the 1961 Agreement would have afforded...
Article 29 — Termination
This Convention shall remain in force until terminated by one...
In witness whereof the undersigned, duly authorised thereto by their...

Explanatory Note