
STATUTORY INSTRUMENTS

1988 No. 932

INCOME TAX

**The Double Taxation Relief (Taxes
on Income) (Turkey) Order 1988**

Made - - - - *25th May 1988*

**THE DOUBLE TAXATION RELIEF (TAXES
ON INCOME) (TURKEY) ORDER 1988**

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

SCHEDULE — AGREEMENT BETWEEN THE UNITED KINGDOM OF
GREAT BRITAIN AND NORTHERN IRELAND AND THE
REPUBLIC OF TURKEY FOR THE AVOIDANCE OF DOUBLE
TAXATION AND THE PREVENTION OF FISCAL EVASION
WITH RESPECT TO TAXES ON INCOME AND CAPITAL
GAINS

The United Kingdom of Great Britain and Northern Ireland and...
Desiring to conclude an Agreement for the avoidance of double...
Have agreed as follows:

ARTICLE 1

Personal scope

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

ARTICLE 2

Taxes covered

1. This Agreement shall apply to taxes on income and on...
2. There shall be regarded as taxes on income and on...
3. The existing taxes which are the subject of this Agreement...
4. This Agreement shall also apply to any identical or substantially...

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ARTICLE 3

General definitions

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

ARTICLE 4

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” shall include especially:
3. A building site or a construction, assembly or installation project...
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. Subject to the provisions of paragraph (3) of this Article...
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 which are dealt with...

ARTICLE 8

International transport

1. Profits derived by an enterprise of a Contracting State from...
2. The provisions of paragraph (1) of this Article shall also...

ARTICLE 9

Associated enterprises

1. Where: (a) an enterprise of a Contracting State participates directly...
2. Where a Contracting State includes in the profits of an...

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. The term “dividends” as used in this Article means income...
4. Notwithstanding the other provisions of this Agreement, where a company...
5. The provisions of paragraphs (1) and (2) of this Article...
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:
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...
8. Any provision in the law of either Contracting State relating...
9. The provisions of paragraph (8) of this Article shall not...

ARTICLE 12

Royalties

1. Royalties arising in a Contracting State and paid to a...
2. However, such royalties may be taxed in the Contracting State...
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

Capital gains

1. Gains derived by a resident of a Contracting State from...
2. Gains from the alienation of movable property forming part of...
3. Gains derived by a resident of a Contracting State from...
4. Gains from the alienation of any property other than that...

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ARTICLE 14

Independent personal services

1. Income derived by a resident of a Contracting State in...
2. Income derived by an enterprise of a Contracting State in...
3. The term “professional services” includes especially independent scientific, literary, artistic,...

ARTICLE 15

Dependent personal services

1. Subject to the provisions of Articles 16, 18, 19 and...
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 similar payments derived by a resident of...

ARTICLE 17

Artistes and athletes

1. Notwithstanding the provisions of Articles 14 and 15 of this...
2. Where income in respect of personal activities exercised by an...
3. Notwithstanding the provisions of paragraphs (1) and (2) of this...

ARTICLE 18

Pensions

1. Subject to the provisions of paragraph (2) of Article 19...
2. 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. (a) Any pension paid by, or out of funds created...
3. The provisions of Articles 15, 16 and 18 of this...

ARTICLE 20

Students, apprentices and trainees

A student, business apprentice or trainee who is or was...

ARTICLE 21

Teachers

1. An individual who visits one of the Contracting States for...
2. This Article shall only apply to income from research if...

ARTICLE 22

Other income

Items of income of a resident of a Contracting State,...

ARTICLE 23

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 Turkey regarding...
4. For the purposes of paragraphs (1) and (3) of this...

ARTICLE 24

Non-discrimination

1. National of a Contracting State shall not be subjected in...
2. Subject to the provisions of paragraph (4) of Article 10...
3. Enterprises of a Contracting State, the capital of which is...
4. Except where the provisions of Article 9, paragraph (7) of...
5. Nothing contained in this Article shall be construed as obliging...

ARTICLE 25

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 26

Exchange of information

1. The competent authorities of the Contracting States shall exchange such...
2. In no case shall the provisions of paragraph (1) of...

ARTICLE 27

Diplomatic agents and consular officers

1. Nothing in this Agreement shall affect the fiscal privileges of...
2. Notwithstanding the provisions of paragraph (1) of Article 4 of...

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ARTICLE 28

Entry into force

Each of the Contracting States shall notify to the other...

ARTICLE 29

Termination

This Agreement shall remain in force until terminated by one...

Explanatory Note