
STATUTORY INSTRUMENTS

1992 No. 3207

INCOME TAX

**The Double Taxation Relief (Taxes
on Income) (Guyana) Order 1992**

Made - - - - 17th December 1992

**THE DOUBLE TAXATION RELIEF (TAXES
ON INCOME) (GUYANA) ORDER 1992**

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

SCHEDULE —

PART I — CONVENTION BETWEEN THE GOVERNMENT OF THE
UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN
IRELAND AND THE GOVERNMENT OF THE CO-OPERATIVE
REPUBLIC OF GUYANA 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:

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:...

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2. This Convention shall also apply to any identical or substantially...
3. The Contracting States shall notify each other of any substantial...

Article 3

General definitions

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

Article 4

Resident

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

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 shall not be deemed to have a permanent...
7. The fact that a company which is a resident of...

Article 6

Limitation of relief

Where under any provision of this Convention any income or...

Article 7

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 8

Business profits

1. The profits of an enterprise of a Contracting State shall...
2. Subject to the provisions of paragraph (3), where an enterprise...
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...

Article 9

Shipping and air transport

1. Profits derived by a resident of a Contracting State from...
2. For the purposes of this Article, profits from the operation...
3. The provisions of paragraphs (1) and (2) of this Article...

Article 10

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 11

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 terms “dividends” as used in this Article means income...
4. The provisions of paragraph (1) and (2) of this Article...
5. Where a company which is a resident of a Contracting...

Article 12

Interest

1. Interest arising in a Contracting State and paid to a...
2. However, such interest may also be taxed in the Contracting...
3. The term “interest” as used in this Article means income...
4. The provisions of paragraphs (1) and (2) of this Article...
5. Interest shall be deemed to arise in a Contracting State...
6. Where, by reason of a special relationship between the payer...
7. Any provision in the laws of either Contracting State relating...
8. The relief from tax provided for in paragraph (2) of...
9. The provisions of this Article shall not apply if it...
10. Notwithstanding the provisions of paragraph (2) of this Article, interest...
11. Notwithstanding the provisions of Article 8 of this Convention and...

Article 13

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...

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6. Where, by reason of a special relationship between the payer...
7. The provisions of this Article shall not apply if it...

Article 14

Technical fees

1. Technical fees arising in a Contracting State and paid to...
2. However, such technical fees may also be taxed in the...
3. The term “technical fees” as used in this Article means...
4. The provisions of paragraphs (1) and (2) of this Article...
5. Technical fees shall be deemed to arise in a Contracting...
6. Where, by reason of a special relationship between the payer...
7. The provisions of this Article shall not apply if it...

Article 15

Capital Gains

1. Subject to the provisions of paragraph (2) of this Article,...
2. Gains from the alienation of ships or aircraft operated in...

Article 16

Independent personal services

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

Article 17

Dependent personal services

1. Subject to the provisions of Articles 18, 20 and 21...
2. Notwithstanding the provisions of paragraph (1) of this Article, remuneration...
3. Notwithstanding the preceding provisions of this Article, remuneration derived in...

Article 18

Directors' fees

Directors' fees and other similar payments derived by a resident...

Article 19

Artistes and athletes

1. Notwithstanding the provisions of Article 16 and Article 17 of...
2. Where income in respect of personal activities exercised by an...
3. The provisions of paragraphs (1) and (2) shall not apply...

Article 20

Pensions

1. Subject to the provisions of paragraph (2) of Article 21...
2. The term “annuity” means a stated sum payable periodically at...
3. Alimony and other similar payments arising in a Contracting State...

Article 21

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 this Article shall not apply to remuneration...

Article 22

Students and trainees

Payments which a student, apprentice or business trainee who is,...

Article 23

Other income

Items of income beneficially owned by a resident of a...

Article 24

Elimination of double taxation

1. Subject to the provisions of the law of the United...
2. In the case of Guyana, double taxation shall be avoided...
3. For the purposes of paragraph (1) of this Article, the...
4. For the purposes of paragraphs (1) and (2) of this...

Article 25

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. Except where the provisions of Article 10, paragraph (6) of...
4. Enterprises of a Contracting State, the capital of which is...
5. Nothing contained in this Article shall be construed as obliging...
6. The provisions of this Article shall apply to the taxes...

Article 26

Mutual agreement procedure

1. Where a resident of a Contracting State considers that the...

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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 27

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 28

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 29

Entry into force

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

Article 30

Termination

This Convention shall remain in force until terminated by one...
In witness whereof the undersigned, duly authorised thereto by their...
Done in duplicate at Georgetown this 31st day of August...

PART II — EXCHANGE OF NOTES

Georgetown
31st August 1992
Excellency

I have the honour to refer to the Convention between...
If the foregoing proposal is acceptable to the Government of...
I avail myself of this opportunity to extend to Your...

Robert D. Gordon
His Excellency the High
Commissioner of the
United Kingdom of
Great Britain and
Northern Ireland

Georgetown
31st August 1992
Excellency

I am in receipt of your Note dated August 31st,...
I have the honour to refer to the Convention between...
The foregoing proposal being acceptable to the Government of Guyana,...
I take this opportunity to renew to Your Excellency the...

Winston Murray

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His Excellency the Deputy
Prime Minister, Trade, Tourism
and Industry performing the
duties of the Minister of Finance
of the Co-operative Republic
of Guyana

Explanatory Note