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STATUTORY INSTRUMENTS

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**1993 No. 1800**

**INCOME TAX**

**The Double Taxation Relief (Taxes  
on Income) (Ghana) Order 1993**

Made - - - - 20th July 1993

**THE DOUBLE TAXATION RELIEF (TAXES  
ON INCOME) (GHANA) ORDER 1993**

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 — CONVENTION BETWEEN THE GOVERNMENT OF THE  
UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN  
IRELAND AND THE GOVERNMENT OF THE REPUBLIC OF  
GHANA 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:...
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**

1. For the purposes of this Convention, the term “permanent establishment”...

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2. The term “permanent establishment” includes especially: (a) a place of...
3. Notwithstanding the preceding provisions of this Article, the term “permanent...
4. Notwithstanding the provisions of paragraphs (1) and (2) of this...
5. An enterprise shall not be deemed to have a permanent...
6. 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 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 derived by a resident of a Contracting State from...
2. For the purposes of this Article, profits from the operation...
3. Where profits within paragraphs (1) or (2) of this Article...

**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. The provisions of paragraphs (1) and (2) of this Article...
5. Where a company which is a resident of a Contracting...
6. For the purposes of paragraph (2) of this Article, if...
7. The provisions of this Article shall not apply if the...

**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. 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 7 of this Convention and...
12. For the purposes of paragraph (2) of this Article, if...

**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...
7. The provisions of this Article shall not apply if it...
8. For the purposes of paragraph (2) of this Article, if...
  - Article 13 — **Capital gains**
  1. Gains derived by a resident of a Contracting State from...
  2. Gains derived by a resident of a Contracting State from...
  3. Gains from the alienation of movable property forming part of...
  4. Gains derived by a resident of a Contracting State from...
  5. Gains from the alienation of any property other than that...
  6. The provisions of paragraph (5) of this Article shall not...
- Article 14 — **Independent personal services**
1. Subject to the provisions of Article 17 of this Convention...
2. The term “professional services” includes especially independent scientific, literary, artistic,...
- Article 15 — **Dependent personal services**
1. Subject to the provisions of Articles 16, 19, 20, 21...
2. Notwithstanding the provisions of paragraph (1) of this Article, remuneration...
3. Notwithstanding the preceding provisions of this Article, remuneration derived in...
- Article 16 — **Directors' fees**
- Directors' fees and other similar payments derived by a resident...
- Article 17 — **Management and technical fees**
1. Management fees arising in a Contracting State and paid to...
2. However, such management fees may also be taxed in the...
3. The term “management fees” as used in this Article means...
4. The provisions of paragraphs (1) and (2) of this Article...
5. A resident of one of the Contracting States who derives...
6. Management fees shall be deemed to arise in a Contracting...
7. Where, by reason of a special relationship between the payer...
8. The provisions of this Article shall not apply if it...
- Article 18 — **Artistes and athletes**
1. Notwithstanding the provisions of Article 14 and Article 15 of...
2. Where income in respect of personal activities exercised by an...
3. Notwithstanding the provisions of paragraphs (1) and (2) of this...
- Article 19 — **Pensions**
1. Subject to the provisions of paragraph (2) of Article 20...
2. The term “annuity” means a stated sum payable periodically at...
- Article 20 — **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 19 of this...
- Article 21 — **Students**
- Payments which a student or business apprentice who is or...
- Article 22 — **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 to income from research only if...
- Article 23 — **Other income**
- Items of income beneficially owned by a resident of a...
- Article 24 — **Limitation of relief**
1. Where under any provision of this Convention any income is...
2. Where under Article 13 of this Convention gains may only...

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**Article 25 — Elimination of double taxation**

1. Subject to the provisions of the law of the United...
2. Subject to the provisions of the law of Ghana regarding...
3. For the purposes of paragraphs (1) and (2) of this...
4. For the purpose of paragraph (1) of this Article, the...

**Article 26 — 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 paragraph (1) of Article 9,...
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 27 — 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 28 — 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 29 — Members of diplomatic or permanent missions and consular posts**

Nothing in this Convention shall affect any fiscal privileges accorded...

**Article 30 — Entry into force**

1. Each of the Contracting States shall notify to the other...
2. The Convention between the Government of the United Kingdom of...

**Article 31 — Termination**

1. This Convention shall remain in force until termination by one...

Explanatory Note