
STATUTORY INSTRUMENTS

1993 No. 1802

INCOME TAX

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

Made - - - - *20th July 1993*

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

SCHEDULE — CONVENTION BETWEEN THE GOVERNMENT OF THE
UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN
IRELAND AND THE GOVERNMENT OF THE REPUBLIC OF
UGANDA 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 existing taxes which are the subject of this...

Article 3 — General definitions

1. In this Convention, unless the context otherwise requires:
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”...
2. The term “permanent establishment” includes especially: (a) a place of...

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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 — 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. In so far as it has been customary in a...
 5. No profits shall be attributed to a permanent establishment by...
 6. For the purposes of the preceding paragraphs, the profits to...
 7. Where profits include items of income which are dealt with...
 - Article 8 — Shipping and air transport
 1. Notwithstanding the provisions of any other Article of this Convention,...
 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 derived from 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...
 - Article 11 — Interest
 1. Interest arising in a Contracting State which is derived by...
 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 which are derived by...
 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...
 4. The provisions of paragraphs (1) and (2) of this Article...
 5. If a resident of one of the Contracting States, who...
 6. Technical fees shall be deemed to arise in a Contracting...

7. Where, by reason of a special relationship between the payer...
 - Article 14 — 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 from the alienation of ships or aircraft operated in...
 4. Gains from the alienation of any property other than that...
 - Article 15 — Independent personal services
 1. Subject to the provisions of Article 13, income derived by...
 2. The term “professional services” includes especially independent scientific, literary, artistic,...
 - Article 16 — Dependent personal services
 1. Subject to the provisions of Articles 17, 19 and 20,...
 2. Notwithstanding the provisions of paragraph (1) of this Article, remuneration...
 3. Notwithstanding the preceding provisions of this Article, remuneration derived in...
 - Article 17 — Directors' fees
Directors' fees and other similar payments derived by a resident...
 - Article 18 — Artistes and athletes
 1. Notwithstanding the provisions of Articles 15 and 16, income derived...
 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 16, 17 and 19 shall apply...
 - Article 21 — Students
Payments which a student or business apprentice who is or...
 - Article 22 — Income not expressly mentioned
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. Subject to the provisions of the law of Uganda regarding...
 3. For the purpose of paragraph (1) of this Article, the...
 4. For the purposes of paragraphs (1) and (2) of this...
 5. Where profits on which an enterprise of a Contracting State...
 - Article 24 — 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. Except where the provisions of Article 9, paragraph (7) of...
 5. Nothing contained in this Article shall be construed as obliging...
 6. In this Article the term “taxation” means the taxes to...
 - 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

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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 — Diplomatic agents and consular officials
1. Nothing in this Convention shall affect the fiscal privileges of...
2. Notwithstanding the provisions of paragraph (1) of Article 4, an...
Article 28 — Entry into force
Each of the Contracting States shall notify to the other...
Article 29 — Termination
This Convention shall remain in force until terminated by one...

Explanatory Note