
STATUTORY INSTRUMENTS

1993 No. 1803

INCOME TAX

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

Made - - - - 20th July 1993

**THE DOUBLE TAXATION RELIEF (TAXES
ON INCOME) (UKRAINE) 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 —

PART I — CONVENTION BETWEEN THE GOVERNMENT OF THE
UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN
IRELAND AND THE GOVERNMENT OF UKRAINE 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. This Convention shall apply to taxes on income and on...
2. There shall be regarded as taxes on income and on...
3. The taxes which are the subject of this Convention are:...

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4. 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. A partnership or a joint venture deriving its status from...
3. As regards the application of the Convention by a Contracting...

Article 4

Residence

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

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. Insofar as it has been customary in a Contracting State...
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 or capital gains which...

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...

Article 11

Interest

1. Interest arising in a Contracting State and paid to a...
2. The term “interest” as used in this Article means income...
3. The provisions of paragraph (1) of this Article shall not...
4. Interest shall be deemed to arise in a Contracting State...
5. Where, by reason of a special relationship between the payer...
6. Any provision in the laws of either Contracting State relating...
7. The provisions of this Article shall not apply if it...

Article 12

Royalties

1. Royalties arising in a Contracting State and paid to a...
2. The term “royalties” as used in this Article means payments...
3. The provisions of paragraph (1) of this Article shall not...
4. Where, by reason of a special relationship between the payer...
5. The provisions of this Article shall not apply if it...

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...

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6. The provisions of paragraph (5) of this Article shall not...

Article 14

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 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 derived in...

Article 16

Directors' fees

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

Article 17

Artistes and sportsmen

1. Notwithstanding the provisions of Article 14 and Article 15 of...
2. Where income in respect of personal activities exercised by an...

Article 18

Pensions

1. Subject to the provisions of paragraph (2) of Article 19...
2. The term “annuity” means a stated sum payable to an...

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

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

Article 21

Other income

1. Items of income beneficially owned by a resident of a...
2. The provisions of paragraph (1) of this Article shall not...

Article 22

Elimination of double taxation

1. Subject to the provisions of the law of the United...
2. United Kingdom tax payable under the laws of the United...
3. For the purposes of paragraphs (1) and (2) of this...

Article 23

Limitation of relief

1. Where under any provision of this Convention any income is...
2. Notwithstanding the provisions of any other Article of this Convention,...

Article 24

Partnerships

Where, under any provision of this Convention, a partnership or...

Article 25

Non-discrimination

1. Nationals of a Contracting State shall not be subjected in...
2. Stateless persons who are residents of either Contracting State shall...
3. The taxation on a permanent establishment which an enterprise of...
4. Except where the provisions of paragraph (1) of Article 9,...
5. Enterprises of a Contracting State, the capital of which is...
6. Nothing contained in this Article shall be construed as obliging...
7. 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...
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...

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Article 28

Members of diplomatic or permanent missions and consular posts

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

Article 29

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 1974 Agreement or the 1985...

Article 30

Termination

This Convention shall remain in force until terminated by one...
In witness whereof the undersigned, duly authorised thereto, have signed...
Done in duplicate at London this 10th day of February...
For the Government of the United Kingdom of Great Britain...
For the Government of Ukraine:

Norman Lamont

Hryhory P'yatachenko

PART II — EXCHANGE OF NOTES

London

10th February 1993

Excellency

I have the honour to refer to the Convention between...

1. Interest payable by a permanent establishment of a resident of...
2. Wages, salaries and other remuneration for personal services payable by...
3. Interest payable by a company or other taxable entity which...
4. Wages, salaries and other remuneration for personal services payable by...
5. Withholding Tax Each Contracting State shall endeavour to establish procedures...

Explanatory Note