
STATUTORY INSTRUMENTS

1994 No. 3213

INCOME TAX

**The Double Taxation Relief (Taxes on
Income) (Russian Federation) Order 1994**

Made - - - - 14th December 1994

**THE DOUBLE TAXATION RELIEF (TAXES ON
INCOME) (RUSSIAN FEDERATION) ORDER 1994**

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 RUSSIAN
FEDERATION 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. As regards the application of this 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. No profits shall be attributed to a permanent establishment by...
5. For the purposes of the preceding paragraphs, the profits to...
6. 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...

Article 9

Adjustments to income

- (1) Where: (a) an enterprise of a Contracting State participates...

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. Where, by reason of a special relationship between the payer...
5. Any provision in the laws of either Contracting State relating...
6. 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...

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

Income from employment

1. Subject to the provisions of Articles 16, 18, 19 and...

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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

Subject to the provisions of paragraph (2) of Article 19...

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 and business apprentices

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. Where a resident of the Russian Federation derives income from...
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

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 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

Members and employees of diplomatic or consular establishments and permanent missions

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

Article 28

Entry into force

- (1) Each of the Contracting States shall notify to the...

Article 29

Termination

This Convention shall remain in force until terminated by one...
In witness whereof the undersigned, duly authorised thereto have signed...
Done at Moscow this 15th day of February 1994 in...
For the Government of the United Kingdom Great Britain and...
Douglas Hurd

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For the Government of the Russian Federation:

Andrei Kozyrev

I avail myself of this opportunity to extend to Your...

Brian Fall

Her Britannic Majesty's Ambassador

Moscow

15th February 1994

PART II — EXCHANGE OF NOTES

Moscow

15th February 1994

Excellency

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

Article 22: Elimination of double taxation; Interest Payable by a...

If the foregoing proposals are acceptable to the Government of...

Excellency

I am in receipt of your note dated 15th February...

The foregoing proposals being acceptable to the Government of the...

I take this opportunity to renew to Your Excellency the...

Sergei Lavrov

Deputy Minister for Foreign Affairs of the Russian Federation

Explanatory Note