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STATUTORY INSTRUMENTS

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**1994 No. 767**

**INCOME TAX**

**The Double Taxation Relief (Air  
Transport) (Saudi Arabia) Order 1994**

*Made - - - - 15th March 1994*

**THE DOUBLE TAXATION RELIEF (AIR  
TRANSPORT) (SAUDI ARABIA) 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

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SCHEDULE — AGREEMENT BETWEEN THE GOVERNMENT OF THE UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND AND THE GOVERNMENT OF THE KINGDOM OF SAUDI ARABIA FOR THE AVOIDANCE ON A RECIPROCAL BASIS OF DOUBLE TAXATION ON REVENUES ARISING FROM THE BUSINESS OF INTERNATIONAL AIR TRANSPORT AND ON THE REMUNERATION OF EMPLOYEES OF ENTERPRISES ENGAGED IN SUCH BUSINESS

The Government of the United Kingdom of Great Britain and...  
Desiring to conclude an Agreement for the avoidance on a...  
Have agreed as follows:

ARTICLE 1

- (1) The taxes which are the subject of this Agreement...

ARTICLE 2

1. In this Agreement, unless the context otherwise requires:
2. In the application of the provisions of this Agreement by...

**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

### ARTICLE 3

1. Income and profits derived from the operation of aircraft in...
2. The provisions of paragraph (1) of this Article shall also...
3. For the purposes of this Article the term operation of...
4. Gains derived by an enterprise of a Contracting State from...

### ARTICLE 4

An individual who is a national of a Contracting State...

### ARTICLE 5

The competent authorities of the Contracting States shall through consultation...

### ARTICLE 6

Each Contracting State shall notify the other through the diplomatic...

### ARTICLE 7

This Agreement shall remain in force indefinitely but either Contracting...

Explanatory Note