
STATUTORY INSTRUMENTS

1995 No. 2706

INCOME TAX

**The Double Taxation Relief (Taxes
on Income) (Belarus) Order 1995**

Made - - - - 18th October 1995

**THE DOUBLE TAXATION RELIEF (TAXES
ON INCOME) (BELARUS) ORDER 1995**

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 REPUBLIC OF
BELARUS FOR THE AVOIDANCE OF DOUBLE TAXATION
AND THE PREVENTION OF FISCAL EVASION WITH
RESPECT TO TAXES ON INCOME AND CAPITAL

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 by the Convention

(1) This Convention shall apply to taxes on income and...

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Article 3

General definitions

1. For the purposes of this Convention, unless the context otherwise...
2. A partnership or joint venture deriving its status from Belarus...
3. 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. 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...

Article 9

Associated enterprises

1. Where: (a) an enterprise of a Contracting State participages 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...
This paragraph shall not affect the taxation of the company...

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. Notwithstanding the provisions of paragraph (2) interest arising in a...
4. The term “interest” as used in this Article means income...
5. The provisions of paragraphs (1), (2) and (3) of this...
6. Interest shall be deemed to arise in a Contracting State...
7. Where, by reason of a special relationship between the payer...
8. Any provision in the laws of either Contracting State relating...
9. The relief from tax provided for in paragraph (2) and...
10. 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. 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 paragraph (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...

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,...

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Article 15

Dependent personal services

1. Subject to the provisions of Articles 16, 18 and 19,...
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...
3. Where, by reason of a special relationship between the payer...
4. The provision of this Article shall not apply if it...

Article 22

Capital

1. Capital represented by immovable property referred to in Article 6...
2. Capital represented by movable property forming part of the business...
3. Capital represented by ships and aircraft operated in international traffic,...
4. All other elements of capital of a resident of a...

Article 23

Elimination of double taxation

1. Subject to the provisions of the law of the United...
2. In the case of Belarus, double taxation shall be avoided...
3. For the purposes of paragraphs (1) and (2) of this...

Article 24

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 25

Partnerships

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

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...

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2. In no case shall the provisions of paragraph (1) of...

Article 29

Diplomatic and Consular Officers

Nothing in this Convention shall affect the fiscal privileges of...

Article 30

Entry into force

- (1) This Convention is subject to ratification and the instruments...

Article 31

Termination

This Convention shall remain in force until terminated by a...
In witness whereof the undersigned, duly authorised thereto, have signed...
Done in duplicate at London this 7th day of March...
For the Government of the United Kingdom of Great Britain...
Douglas Hogg
For the Government of the Republic of Belarus:
Sergei Ling

PART II — EXCHANGE OF NOTES

London
7th March 1995
Excellency
I have the honour to refer to the Convention between...

Article 13: Capital Gains:

1. ***Approved Stock Exchange***

Article 23: Elimination of double taxation:

2. ***Interest Payable By A Permanent Establishment Of A Resident Of A Contracting State***
3. ***Wages, Salaries And Other Remuneration For Personal Services Payable By A Permanent Establishment Of A Resident Of A Contracting State***
4. ***Interest Payable By A Company Or Other Taxable Entity Which Is A Resident Of A Contracting State***
5. ***Wages, Salaries And Other Remuneration For Personal Services Payable By A Company Or Other Taxable Entity Which Is A Resident Of A Contracting State***
6. ***Withholding Tax***
Withholding Tax

Douglas Hogg
London
7th March 1995
Excellency
I am in receipt of your note dated 7th March...

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The foregoing proposals being acceptable to the Government of the...
I take this opportunity to renew to Your Excellency the...
On behalf of the Government of the Republic of Belarus...
Sergei Ling

Explanatory Note