
STATUTORY INSTRUMENTS

2000 No. 3248

INCOME TAX

**The Double Taxation Relief (Shipping
Transport) (Hong Kong) Order 2000**

Made - - - - 13th December 2000

**THE DOUBLE TAXATION RELIEF (SHIPPING
TRANSPORT) (HONG KONG) ORDER 2000**

1. This Order may be cited as the Double Taxation Relief...
2. It is hereby declared— (a) that the arrangements specified in...
Signature

SCHEDULE — AGREEMENT BETWEEN THE GOVERNMENT OF THE
UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN
IRELAND AND THE GOVERNMENT OF THE HONG KONG
SPECIAL ADMINISTRATIVE REGION OF THE PEOPLE'S
REPUBLIC OF CHINA FOR THE AVOIDANCE OF DOUBLE
TAXATION ON REVENUES ARISING FROM THE BUSINESS
OF SHIPPING TRANSPORT

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

Article 1 — **Taxes Covered**

1. This Agreement shall apply to taxes on income and on...
2. The existing taxes to which this Agreement shall apply are...
3. This Agreement shall also apply to any identical or substantially...

Article 2 — **General definitions**

(1) For the purposes of this Agreement, unless the context...
For the purposes of this sub-paragraph, the Government of a...

Article 3 — **Shipping transport**

1. Profits of an enterprise of a Contracting Party from the...
2. For the purposes of this Article, profits from the operation...
3. The provisions of paragraph (1) of this Article shall also...
4. Gains derived by an enterprise of a Contracting Party from...
5. Capital of an enterprise of a Contracting Party represented 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Status: This is the original version (as it was originally made).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 4 — Mutual agreement procedure

The competent authorities of the Contracting Parties shall, through consultation,...

Article 5 — Entry into force

Each of the Contracting Parties shall notify to the other...

Article 6 — Termination

This Agreement shall remain in force until terminated by one...

In witness whereof the undersigned, duly authorised thereto by their...

Done in duplicate at Hong Kong this 25th day of...

Explanatory Note