
STATUTORY INSTRUMENTS

1991 No. 2876

INCOME TAX

**The Double Taxation Relief (Taxes on
Income) (Czechoslovakia) Order 1991**

Made - - - - 19th December 1991

**THE DOUBLE TAXATION RELIEF (TAXES ON
INCOME) (CZECHOSLOVAKIA) ORDER 1991**

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

SCHEDULE — CONVENTION

ARTICLE 1 — Personal scope

ARTICLE 2 — Taxes covered

1. The taxes which are the subject of this Convention are:...
2. This Convention shall also apply to any identical or substantially...

ARTICLE 3 — General definitions

1. In this Convention, unless the context otherwise requires:
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” shall include especially:
3. The term “permanent establishment” shall be deemed not to include;...
4. Notwithstanding the provisions of paragraphs (1) and (2) of the...
5. An enterprise of a Contracting State shall not be deemed...
6. The fact that a company which is a resident of...

ARTICLE 6 — Income from immovable property

1. Income from immovable property may be taxed in the Contracting...
2. (a) The term “immovable property” shall, subject to the provisions...
3. The provisions of paragraph (1) of this Article shall apply...

Status: This is the original version (as it was originally made).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

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 the determination of the profits of a permanent establishment,...
 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 which are dealt with separately in...
- ARTICLE 8 — Shipping and air transport
 1. Profits from the operation of ships or aircraft in international...
 2. If the place of effective management of a shipping enterprise...
 3. The provisions of paragraph (1) of this Article shall also...
- ARTICLE 9 — Associated enterprises
- 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 which is derived and...
 2. The term “interest” as used in this Article means income...
 3. The provisions of paragraph (1) of this Article shall not...
 4. Where, owing to a special relationship between the payer and...
- ARTICLE 12 — Royalties
 1. Royalties arising in a Contracting State which are derived and...
 2. Notwithstanding the provisions of paragraph (1) of this Article, royalties...
 3. The term “royalties” as used in this Article means payments...
 4. The provisions of paragraphs (1) and (2) of this Article...
 5. Royalties shall be deemed to arise in a Contracting State...
 6. Where, owing to a special relationship between the payer and...
- ARTICLE 13 — Capital gains
 1. Gains from the alienation of immovable property, as defined in...
 2. Gains from the alienation of movable property forming part of...
 3. Gains from the alienation of ships and aircraft operated in...
 4. Gains from the alienation of any property other than those...
- 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, and 19...
 2. Notwithstanding the provisions of paragraph (1) of this Article, remuneration...
 3. Notwithstanding the preceding provisions of this Article, remuneration in respect...
- ARTICLE 16 — Directors' fees
- ARTICLE 17 — Artistes and athletes
 1. Notwithstanding the provisions of Article 14 and Article 15 of...
 2. Where income in respect of personal activities as such of...
- ARTICLE 18 — Pensions
 1. Subject to the provisions of paragraph (2) of Article 19...

2. The term “annuity” means a stated sum payable periodically at...
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
- ARTICLE 21 — Other income
- ARTICLE 22 — Avoidance of double taxation
 1. Subject to the provisions of the law of the United...
 2. In Czechoslovakia double taxation shall be avoided as follows:
 3. For the purposes of paragraphs (1) and (2) of this...
 4. Where profits on which an enterprise of a Contracting State...
- ARTICLE 23 — Non-discrimination
 1. The nationals of a Contracting State shall not be subjected...
 2. The taxation on a permanent establishment which an enterprise of...
 3. Except where the provisions of Article 9, paragraph (4) of...
 4. Enterprises of a Contracting State, the capital of which is...
 5. Nothing contained in this Article shall be construed as obliging...
- ARTICLE 24 — 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 25 — 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 26 — Members of diplomatic or permanent missions and consular posts
- ARTICLE 27 — Entry into force
 1. Each of the Contracting States shall notify to the other,...
 2. Paragraph (3) of Article 8 of the Agreement between the...
- ARTICLE 28 — Termination

Explanatory Note