
STATUTORY INSTRUMENTS

1991 No. 2881

INCOME TAX

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

Made - - - - 19th December 1991

**THE DOUBLE TAXATION RELIEF (TAXES
ON INCOME) (MOROCCO) 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 BETWEEN THE GOVERNMENT OF THE
UNITED KING-
DOM OF GREAT BRITAIN AND NORTHERN
IRELAND AND THE GOVERNMENT OF THE KINGDOM OF
MOROCCO 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. 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 — Fiscal residence

1. For the purposes of this Convention and subject to the...
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”...

Status: This is the original version (as it was originally made).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

2. The term “permanent establishment” shall include specifically:
3. The term “permanent establishment” shall not be deemed to include:...
4. A person acting in a Contracting State on behalf of...
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 be defined in accordance...
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. Where an enterprise of a Contracting State carries on business...
3. In the determination of the profits of a permanent establishment,...
4. Where profits include items which are dealt with separately in...
ARTICLE 8 — Shipping and air transport
Profits which an enterprise of one of the Contracting States...
- ARTICLE 9 — Associated enterprises
Where: (a) an enterprise of a Contracting State participates directly...
ARTICLE 10 — Dividends
1. Dividends derived from a company which is a resident of...
2. Dividends derived from a company which is a resident of...
3. The provisions of paragraph (1) and (2) of this Article...
4. Where a company which is a resident of a Contracting...
5. The term “dividends” as used in this Article means income...
ARTICLE 11 — Interest
1. Interest arising in a Contracting State which is derived and...
2. However, such interest may also be taxed in the Contracting...
3. The term “interest” as used in this Article means income...
4. The provisions of paragraphs (1) and (2) of this Article...
5. Interest shall be deemed to arise in a Contracting State...
6. Where, owing to a special relationship between the payer and...
7. Notwithstanding the provisions of paragraphs (1) and (2) of this...
ARTICLE 12 — Royalties
1. Royalties arising in a Contracting State which are derived and...
2. However, such royalties may also be taxed in the Contracting...
3. The term “royalties” as used in this Article means:
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. Capital gains from the alienation of immovable property, as defined...
2. Capital gains from the alienation of movable property forming part...
3. Capital gains from the alienation of any property other than...
4. The provisions of paragraph (3) of this Article shall not...
ARTICLE 14 — Independent personal services
1. Income derived by an individual who is a resident of...
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, 19 and...
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
 - Directors' fees and similar payments derived by a resident of...
 - ARTICLE 17 — Artistes and athletes
 1. Notwithstanding the provisions of Articles 14 and 15, income derived...
 2. The provisions of paragraph (1) of this Article shall not...
 - ARTICLE 18 — Pensions and annuities
 1. Subject to the provisions of paragraphs (1) and (2) of...
 2. The term “annuity” means a stated sum payable periodically at...
 - ARTICLE 19 — Governmental remuneration and pensions
 1. (a) Subject to the provisions of sub-paragraph (b) of this...
 2. (a) Subject to the provisions of sub-paragraph (b) of this...
 3. The provisions of paragraphs (1) and (2) of this Article...
 - ARTICLE 20 — Students, apprentices and trainees
 1. Payments which a student, apprentice or trainee who is or...
 2. The income derived by such a student, apprentice or trainee...
 3. In no event shall any person have the benefit of...
 - ARTICLE 21 — Income not expressly mentioned
 - Items of income of a resident of a Contracting State...
 - ARTICLE 22 — Elimination of double taxation
 1. In the case of residents of the United Kingdom, double...
 2. For the purposes of paragraph (1) of this Article, the...
 3. In the case of residents of Morocco, double taxation shall...
 4. For the purposes of paragraphs (1) and (3) of this...
 - 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. Nothing contained in this Article shall be construed as obliging...
 4. Enterprises of a Contracting State, the capital of which is...
 5. In this Article the term “taxation” means taxes of every...
 - 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 — Diplomatic and consular officials
 1. Nothing in this Convention shall affect the fiscal privileges of...
 2. Notwithstanding the provisions of Article 4, an individual who is...
 3. This Convention shall not apply to international organizations, to organs...
 - ARTICLE 27 — Entry into force
 1. This Convention shall be ratified and the instruments of ratification...
 2. This Convention shall enter into force immediately after the expiration...
 - ARTICLE 28 — Termination
 - This Convention shall remain in force until terminated by one...
 - In witness whereof the undersigned, duly authorised thereto by their...
 - Done in duplicate at London, this eighth day of September,...

Explanatory Note