
STATUTORY INSTRUMENTS

1991 No. 2882

INCOME TAX

**The Double Taxation Relief (Taxes on
Income) (Papua New Guinea) Order 1991**

Made - - - - 19th December 1991

**THE DOUBLE TAXATION RELIEF (TAXES ON
INCOME) (PAPUA NEW GUINEA) 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

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 I — 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. In this Convention, the terms “United Kingdom tax” and “Papua...
3. As regards the application of this Convention by a Contracting...

ARTICLE 4 — Fiscal domicile

1. For the purposes of this Convention, the term “resident of...”
2. A person is not a resident of a Contracting State...
3. Where by reason of the provisions of paragraph (1) of...
4. Where by reason of the provisions of paragraph (1) of...
5. Notwithstanding paragraph (4) of this Article, where a trust estate...

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 or assembly project...

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4. An enterprise shall be deemed to have a permanent establishment...
5. Notwithstanding the preceding provisions of this Article, the term “permanent...”
6. A person acting in one of the Contracting States on...
7. An enterprise shall not be deemed to have a permanent...
8. The fact that a company which is a resident of...
ARTICLE 6 — Income from real property
 1. Income derived by a resident of a Contracting State from...
 2. The term “real property” shall have the meaning which it...
 3. The provisions of paragraph (1) of this Article shall apply...
 4. Any interest or right referred to in paragraph (2) shall...
 5. 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 determining the profits of a permanent establishment, there shall...
 4. No profits shall be attributed to a permanent establishment by...
 5. Where profits include items which are dealt with separately in...
 6. Nothing in this Article shall affect the operation of:
- ARTICLE 8 — Shipping
 1. Profits derived by an enterprise of a Contracting State from...
 2. Profits derived by an enterprise of a Contracting State from...
 3. For the purpose of paragraph (2) of this Article profits...
 4. Profits derived by an enterprise of a Contracting State from...
 5. Where an enterprise of a Contracting State derives profits from...
- ARTICLE 9 — Air transport
 1. Profits from the operation of aircraft in international traffic derived...
 2. Where profits within paragraph (1) of this Article are derived...
 3. For the purpose of this Article the operation of aircraft...
- ARTICLE 10 — Associated enterprises
 1. Where: (a) an enterprise of a Contracting State participates directly...
 2. Where a Contracting State includes in the profits of an...
- ARTICLE 11 — Dividends
 1. Dividends derived from 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 12 — 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) of this Article, interest...
 4. Notwithstanding the provisions of Article 7 of this Convention and...
 5. The term “interest” as used in this Article means income...
 6. The provisions of paragraphs (1) and (2) of this Article...
 7. Interest shall be deemed to arise in a Contracting State...
 8. Where, by reason of a special relationship between the payer...
 9. Any provision in the law of either Contracting State relating...
 10. The provisions of this Article shall not apply if the...
- ARTICLE 13 — 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 paragraphs (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. In this Article, references to royalties paid or to the...
ARTICLE 14 — Technical fees
 1. Technical fees arising in a Contracting State and paid to...
 2. However, such technical fees may also be taxed in the...
 3. The term “technical fees” as used in this Article means...
 4. The provisions of paragraphs (1) and (2) of this Article...
 5. If a resident of one of the Contracting States, who...
 6. Technical fees shall be deemed to arise in a Contracting...
 7. Where, by reason of a special relationship between the payer...
- ARTICLE 15 — 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 16 — Dependent personal services
 1. Subject to the provisions of Articles 17, 19, 20 and...
 2. Notwithstanding the provisions of paragraph (1) of this Article, remuneration...
 3. Notwithstanding the preceding provisions of this Article, remuneration derived in...
- ARTICLE 17 — Directors' fees
Directors' fees and other similar payments derived by a resident...
- ARTICLE 18 — Artistes and athletes
 1. Notwithstanding the provisions of Article 15 and Article 16 of...
 2. Where income in respect of personal activities exercised by an...
- ARTICLE 19 — Pensions and annuities
 1. Pensions and other similar remuneration paid in consideration of past...
 2. The term “annuity” means a stated sum payable periodically at...
- ARTICLE 20 — Government service
 1. (a) Remuneration, other than a pension, paid by a Contracting...
 2. The provisions of Article 16 and Article 17 of this...
- ARTICLE 21 — Students
Payments which a student or business apprentice who is, or...
- ARTICLE 22 — Income not expressly mentioned
 1. Items of income of a resident of a Contracting State,...
 2. The provisions of paragraph (1) of this Article shall not...
- ARTICLE 23 — Elimination of double taxation
 1. Subject to the provisions of the law of the United...
 2. Subject to the provisions of the law of Papua New...
 3. For the purposes of paragraph (1) of this Article, the...
 4. For the purposes of paragraphs (1) and (2) of this...
- ARTICLE 24 — Limitation of relief
Where under any provision of this Convention any income is...
- ARTICLE 25 — 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. Enterprises of a Contracting State, the capital of which is...
 4. Except where the provisions of paragraph (1) of Article 10,...
 5. Nothing contained in this Article shall be construed as obliging...
 6. The provisions of this Article shall apply to the taxes...
- ARTICLE 26 — Mutual agreement procedure

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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 27 — 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 28 — Diplomatic agents and consular officials

1. Nothing in this Convention shall affect the fiscal privileges of...
2. Notwithstanding the provisions of paragraph (1) of Article 4 of...

ARTICLE 29 — Entry in force

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

ARTICLE 30 — 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 17th day of September...

Explanatory Note