
STATUTORY INSTRUMENTS

1995 No. 2707

INCOME TAX

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

Made - - - - 18th October 1995

**THE DOUBLE TAXATION RELIEF (TAXES
ON INCOME) (BOLIVIA) 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
BOLIVIA 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

1. There shall be regarded as taxes on income and on...
2. The taxes which are the subject of this Convention are:...
3. This Convention shall also apply to any identical or substantially...

Status: This is the original version (as it was originally made).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

Article 3

General definitions

1. For the purposes of this Convention, unless the context otherwise...
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” includes among other things:
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 of a Contracting State shall not be deemed...
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 purpose 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 from the operation of ships or aircraft in international...
2. For the purposes of this Article, profits from the operation...
3. The provisions of paragraph (1) or (2) shall apply mutatis...

4. If the place of effective management of a shipping enterprise...

Article 9

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 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 and paid to a...
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, by reason of a special relationship between the payer...
7. The relief from tax provided for in paragraph (2) of...
8. The provisions of this Article shall not apply if it...
9. Notwithstanding the provisions of paragraph (2) of this Article, interest...
10. Notwithstanding the provisions of Article 7 of this Convention and...

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) of this Article shall not...
5. Where, by reason of a special relationship between the payer...
6. Royalties shall be deemed to arise in a Contracting State...
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 from...
2. Gains derived by a resident of a Contracting State from...
3. Gains from the alienation of movable property forming part of...
4. Gains derived by a resident of a Contracting State from...
5. Gains from the alienation of any property other than that...

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6. The provisions of paragraph (5) of this Article shall not...

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, 19 and...
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 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 and other trainees

1. Payments which a student or other trainee who is or...
2. The income derived by such a student or trainee in...
3. In no event shall any person have the benefit of...

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...

Article 22

Capital

1. Capital represented by immovable property, as defined in paragraph (2)...
2. Capital represented by movable property forming part of the business...
3. Ships and aircraft operated in international traffic and movable property...
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 a resident of the Republic of...
3. For the purposes of paragraphs (1) and (2) of this...

Article 24

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 25

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 26

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...

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Article 27

Members of diplomatic or permanent missions and consular posts

Nothing in this Convention shall affect any fiscal privileges accorded...

Article 28

Entry into force

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

Article 29

Termination

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

In witness whereof the undersigned, duly authorised thereto, have signed...

Done in duplicate at La Paz this 3rd day of...

For the Government of the United Kingdom of Great Britain...

R M Jackson

For the Government of the Republic of Bolivia:

Dr. Antonio Aranibar Q.

PART II — EXCHANGE OF NOTES

La Paz

3rd November 1994

Excellency

I have the honour to refer to the Convention between...

1. The Contracting States declare: This Convention shall not be opposed...
2. With respect to Article 7: (a) There may only be...
3. With respect to Article 11: It is assumed that the...
4. With respect to Articles 10, 11 and 12:

I avail myself of this opportunity to extend to Your...

R M Jackson

His Excellency the Ambassador of the United Kingdom of Great...

La Paz

3rd November 1994

Excellency

I am in receipt of your Note of today which...

The foregoing proposals being acceptable to the Government of The...

I take this opportunity to renew to Your Excellency the...

Dr Antonio Aranibar Q.

His Excellency the Minister of Foreign Affairs and Worship for...

Explanatory Note