
STATUTORY INSTRUMENTS

1995 No. 763

INCOME TAX

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

Made - - - - 15th March 1995

**THE DOUBLE TAXATION RELIEF (TAXES
ON INCOME) (MALTA) 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 UNITED KINGDOM OF
GREAT BRITAIN AND NORTHERN IRELAND AND MALTA
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:

CHAPTER I — SCOPE OF THE CONVENTION

ARTICLE 1

Personal scope

This Convention shall apply to persons who are residents of...

ARTICLE 2

Taxes covered

1. The existing taxes to which this Convention shall apply are:...
2. This Convention shall apply also to any identical or substantially...
3. Notwithstanding the other provisions of this Article this Convention shall...

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CHAPTER II — DEFINITIONS

ARTICLE 3

General definitions

1. For the purposes of this Convention, unless the context otherwise...
2. In the application of this Convention by a Contracting State...

ARTICLE 4

Resident

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 especially: (a) a place of...
3. Notwithstanding the preceding provisions of this Article, the term “permanent...
4. Notwithstanding the provisions of paragraphs (1) and (2) of this...
5. An enterprise of a Contracting State shall not be deemed...
6. The fact that a company which is a resident of...

CHAPTER III — TAXATION OF INCOME

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 the determination of the profits of a permanent establishment,...
4. No profits shall be attributed to a permanent establishment by...
5. For the purposes of the preceding paragraphs, the profits to...
6. The provisions of this Article shall not affect the application...
7. Where profits include items of income or capital gains which...

ARTICLE 8

Shipping and air transport

1. Profits derived by a resident of a Contracting State from...

2. For the purposes of this Article, profits from the operation...
3. Where profits within paragraphs (1) and (2) of this Article...

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. An individual who is a resident of Malta and who...
3. Dividends paid by a company which is a resident of...
4. The term “dividends” as used in this Article means income...
5. The provisions of paragraph (2) or, as the case may...
6. 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 provisions of this Article shall not apply if it...
8. Notwithstanding the provisions of paragraph (2) of this Article, interest...
9. 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 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. The provisions of this Article shall not apply if it...

ARTICLE 13

Alienation of property

1. Income or gains derived by a resident of a Contracting...
2. Income or gains derived by a resident of a Contracting...
3. Income or gains from the alienation of movable property forming...
4. Incomes or gains derived by a resident of a Contracting...

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5. Income or gains from the alienation of any property other...
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 and 19...
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 Articles 14 and 15 of this...
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 trainees

An individual who is or was a resident of a...

ARTICLE 21

Other income

1. Items of income of a resident of a Contracting State,...
2. The provisions of paragraph (1) of this Article shall not...
3. The provisions of this Article shall not apply if it...

CHAPTER IV — ELIMINATION OF DOUBLE TAXATION

ARTICLE 22

Elimination of double taxation

1. Subject to the provisions of the law of the United...
2. Subject to the provisions of the law of Malta regarding...
3. For the purposes of paragraphs (1) and (2) of this...
4. Subject to paragraphs (5) and (6) of this Article, for...
5. Relief from United Kingdom tax by virtue of paragraph (4)...
6. The period referred to in paragraph (5) of this Article...

ARTICLE 23

Limitation of relief

1. Where under any provision of this Convention any income is...
2. The provisions of this Convention shall not apply to persons...

ARTICLE 24

Partnerships

1. Where, under any provision of this Convention, a partnership is...
2. Nothing in Article 10 of this Convention shall entitle a...

CHAPTER V — SPECIAL PROVISIONS

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. Except where the provisions of paragraph (1) of Article 9,...
4. Enterprises of a Contracting State, the capital of which is...
5. Nothing in this Article shall be construed as obliging a...
6. The provisions of this Article shall apply to the taxes...

ARTICLE 26

Mutual agreement procedure

1. Where a person considers that the actions of one or...
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...

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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 and Consular Officials

Nothing in this Convention shall affect the fiscal privileges of...

ARTICLE 29

Entry into force

1. Each of the Contracting States shall notify to the other...
2. The Arrangement between Her Majesty's Government and the Government of...
3. Where any provision of the 1961 Arrangement would have afforded...

ARTICLE 30

Termination

This Convention shall remain in force until terminated by one...
In witness whereof the undersigned, being duly authorised thereto by...
Done at London this 12th day of May 1994 in...

PART II — EXCHANGE OF NOTES

I have the honour to refer to the Convention between...
If the foregoing proposals are acceptable to the Government of...
I have the honour to acknowledge receipt of Your Excellency's...
The foregoing proposals being acceptable to the Government of Malta,...
I avail myself of this opportunity to extend to Your...

Explanatory Note