
STATUTORY INSTRUMENTS

2004 No. 3325

INCOME TAX

**The Double Taxation Relief (Taxes
on Income) (Georgia) Order 2004**

Made - - - - 16th December 2004

**THE DOUBLE TAXATION RELIEF (TAXES
ON INCOME) (GEORGIA) ORDER 2004**

1. Citation
2. Double taxation arrangements to have effect
Signature

**SCHEDULE — AGREEMENT BETWEEN THE GOVERNMENT OF THE
UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN
IRELAND AND THE GOVERNMENT OF GEORGIA FOR
THE AVOIDANCE OF DOUBLE TAXATION AND THE
PREVENTION OF FISCAL EVASION WITH RESPECT TO
TAXES ON INCOME AND ON CAPITAL**

The Government of the United Kingdom of Great Britain and...
Desiring to conclude an agreement for the avoidance of double...
Have agreed as follows:

Article 1

Persons covered

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

Article 2

Taxes covered

(1) This Agreement shall apply to taxes on income and...

Status: This is the original version (as it was originally made).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 Agreement, unless the context...

Article 4

Resident

(1) For the purposes of this Agreement, the term “resident...

Article 5

Permanent establishment

(1) For the purposes of this Agreement, the term “permanent...

Article 6

Income from immovable property

(1) Income derived by a resident of a Contracting State...

Article 7

Business profits

(1) The profits of an enterprise of a Contracting State...

Article 8

Income from international traffic

(1) Profits from the operation of ships or aircraft in...

Article 9

Associated enterprises

(1) Where: (a) an enterprise of a Contracting State participates...

Article 10

Dividends

(1) Dividends paid by a company which is a resident...

Article 11

Interest

(1) Interest arising in a Contracting State and beneficially owned...

Article 12

Royalties

(1) Royalties arising in a Contracting State and beneficially owned...

Article 13

Capital gains

(1) Gains derived by a resident of a Contracting State...

Article 14

Income from employment

(1) Subject to the provisions of Articles 15, 17, 18,...

Article 15

Directors' fees

Directors' fees and other similar payments derived by a resident...

Article 16

Artistes and sportsmen

(1) Notwithstanding the provisions of Articles 7 and 14 of...

Article 17

Pensions and annuities

(1) Subject to the provisions of paragraph (2) of Article...

Article 18

Government service

(1) (a) Salaries, wages and other similar remuneration, other than...

Article 19

Students

A student, business apprentice or trainee who is or was...

Article 20

Professors, teachers and researchers

(1) A professor, teacher or researcher who visits one of...

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Article 21

Other income

(1) Items of income beneficially owned by a resident of...

Article 22

Capital

(1) Capital represented by immovable property referred to in Article...

Article 23

Elimination of double taxation

(1) (a) Where a resident of Georgia derives income or...

Article 24

Limitation of relief

(1) Where under any provision of this Agreement any income...

Article 25

Non-discrimination

(1) Nationals of a Contracting State shall not be subjected...

Article 26

Mutual agreement procedure

(1) Where a resident of a Contracting State considers that...

Article 27

Exchange of information

(1) The competent authorities of the Contracting States shall exchange...

Article 28

Members of diplomatic missions and consular posts

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

Article 29

Entry into force

(1) This Agreement shall be ratified and instruments of ratification...

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Article 30

Termination

This Agreement shall remain in force until terminated by a...
IN WITNESS whereof the undersigned, being duly authorised thereto,
have...
DONE in duplicate, at London this 13th day of July...

Explanatory Note