### STATUTORY INSTRUMENTS

## 1991 No. 2877

### **INCOME TAX**

# The Double Taxation Relief (Taxes on Income) (Denmark) Order 1991

Made - - - 19th December 1991

# THE DOUBLE TAXATION RELIEF (TAXES ON INCOME) (DENMARK) 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 — PROTOCOL AMENDING THE CONVENTION BETWEEN THEGOVERNMENT OF THE UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND AND THE GOVERNMENT OF THE KINGDOM OF DENMARK FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME AND CAPITAL GAINS SIGNED IN COPENHAGENON 11th NOVEMBER 1980

The Government of the United Kingdom of Great Britain and...

Desiring to conclude a Protocol to amend the Convention between...

Have agreed as follows:

This Protocol shall remain in force as long as the...

In witness whereof the undersigned, duly authorised thereto by their...

Done in duplicate at London this 1st day of July...

ARTICLE I

- 1. Sub-paragraph (c)(i) of paragraph (1) of Article 3 of the...
- 2. Sub-paragraph (f) of paragraph (1) of Article 3 of the...

ARTICLE II

The following new provisions shall be inserted immediately after paragraph...

ARTICLE III

The following new provisions shall be inserted immediately after paragraph...

### ARTICLE IV

The following new provisions shall be inserted immediately after paragraph...

ARTICLE V

Paragraph (4) of Article 13 shall be deleted and replaced...

ARTICLE VI

Paragraph (1) of Article 14 of the Convention shall be...

ARTICLE VII

Paragraphs (1), (2) and (3) of Article 15 of the...

ARTICLE VIII

The following new provision shall be inserted immediately after sub-paragraph...

ARTICLE IX

Paragraph (1) of Article 21 of the Convention shall be...

ARTICLE X

The following new Article shall be inserted immediately after Article...

ARTICLE XI

- 1. Each of the Contracting States shall notify to the other...
- 2. The provisions of sub-paragraph (c) of paragraph (1) of Article...
- 3. Except as provided for in paragraph (2) of this Article...

**Explanatory Note**