
STATUTORY INSTRUMENTS

1993 No. 1801

INCOME TAX

**The Double Taxation Relief (Taxes
on Income) (India) Order 1993**

Made - - - - 20th July 1993

**THE DOUBLE TAXATION RELIEF (TAXES
ON INCOME) (INDIA) ORDER 1993**

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
INDIA 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 new Convention for the avoidance of...
Have agreed as follows:

Article 1

Scope of the Convention

1. This Convention shall apply to persons who are residents of...
2. This Convention extends to the territory of each Contracting State,...

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...

Status: This is the original version (as it was originally made).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. In this Convention, unless the context otherwise requires:
2. A partnership which is treated as a taxable unit under...
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. 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” shall include especially:
3. The term “permanent establishment” shall not be deemed to include:...
4. A person acting in a Contracting State for or on...
5. An enterprise of a Contracting State shall not be deemed...
6. The fact that a company which is a resident of...
7. For the purposes of this Article the term “control”, in...

Article 6

Income from immovable property

1. Income from immovable property may be taxed in the Contracting...
2. (a) The term “immovable property” shall, subject to the provisions...
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. Where an enterprise of a Contracting State carries on business...
3. Where a permanent establishment takes an active part in negotiating,...
4. Insofar as it has been customary in a Contracting State...
5. Subject to paragraphs (6) and (7) of this Article, in...
6. Where the law of the Contracting State in which the...
7. Paragraph (5) of this Article shall not apply to amounts,...
8. No profits shall be attributed to a permanent establishment by...
9. Where profits include items of income which are dealt with...

Article 8

Air transport

1. Profits derived from the operation of aircraft in international traffic...

2. The provisions of paragraph (1) of this Article shall likewise...
3. For the purposes of this Article the term “operation of...
4. Gains derived by an enterprise of a Contracting State from...

Article 9

Shipping

1. Income of an enterprise of a Contracting State from the...
2. The provisions of paragraph (1) of this Article shall not...
3. For the purposes of this Article, income from the operation...
4. Notwithstanding the provisions of Article 7 (Business profits) of this...
5. The provisions of this Article shall apply also to income...
6. Gains derived by an enterprise of a Contracting State from...

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. (a) A dividend paid by a company which is a...
2. An individual who is a resident of India and who...
3. A dividend paid by a company which is a resident...
4. The preceding paragraphs of this Article shall not affect the...
5. The provisions of paragraphs (1) and (2) or, as the...
6. Where a company which is a resident of a Contracting...
7. As used in this Article the term “dividend” means income...

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:
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), (2) and (3)(a) of this...
7. Interest shall be deemed to arise in a Contracting State...
8. Where, owing to a special relationship between the payer and...
9. Any provision in the laws of either Contracting State relating...
10. The relief from tax provided for in paragraph (2) of...
11. The provisions of this Article shall not apply if it...

Article 13

Royalties and fees for technical services

1. Royalties and fees for technical services arising in a Contracting...

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2. However, such royalties and fees for technical services may also...
3. For the purposes of this Article, the term “royalties” means:...
4. For the purposes of paragraph (2) of this Article, and...
5. The definitions of fees for technical services in paragraph (4)...
6. The provisions of paragraphs (1) and (2) of this Article...
7. Royalties and fees for technical services shall be deemed to...
8. Where, owing to a special relationship between the payer and...
9. The provisions of this Article shall not apply if it...

Article 14

Capital gains

Except as provided in Article 8 (Air transport) and 9...

Article 15

Independent personal services

1. Income derived by an individual, whether in his own capacity...
2. For the purposes of paragraph (1) of this Article an...
3. The term “professional services” includes independent scientific, literary, artistic, educational...

Article 16

Dependent personal services

1. Subject to the provisions of Articles 17 (Directors' fees), 18...
2. Notwithstanding the provisions of paragraph (1) of this Article, remuneration...
3. Notwithstanding the preceding provisions of this Article, remuneration in respect...

Article 17

Directors' fees

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

Article 18

Artistes and athletes

1. Notwithstanding the provisions of Articles 15 (Independent personal services) and...
2. Where income arising from personal activities as such exercised in...
3. The provisions of paragraphs (1) and (2) of this Article...

Article 19

Governmental remuneration and pensions

1. Remuneration, other than a pension, paid by the Government of...
2. Any pension paid by the Government of a Contracting State...
3. The provisions of this Article shall not apply to remuneration...

Article 20

Pensions and annuities

1. Any pension, other than a pension referred to in Article...
2. The term “pension” means a periodic payment made in consideration...
3. The term “annuity” means a stated sum payable periodically at...

Article 21

Students and trainees

1. An individual who is a resident of a Contracting State...
2. The exemptions under paragraph (1) of this Article shall only...
3. An individual who is a resident of a Contracting State...
4. An individual who is a resident of a Contracting State...

Article 22

Teachers

1. An individual who visits a Contracting State for a period...
2. This Article shall only apply to income from research if...

Article 23

Other income

1. Subject to the provisions of paragraph (2) of this Article,...
2. The provisions of paragraph (1) shall not apply to income,...
3. Notwithstanding the provisions of paragraphs (1) and (2) of this...

Article 24

Elimination of double taxation

1. Subject to the provisions of the law of the United...
2. Subject to the provisions of the law of India regarding...
3. Subject to paragraph (5) of this Article, for the purposes...
4. The provisions referred to in this paragraph are:
5. Relief from United Kingdom tax shall not be given by...
6. Income which in accordance with the provisions of this Convention...
7. For the purposes of paragraphs (1) and (2) of this...

Article 25

Partnerships

1. Where, under any provision of this Convention, a partnership is...
2. Nothing in Article 11 of this Convention shall entitle a...

Article 26

Non-discrimination

1. The nationals of a Contracting State shall not be subjected...

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2. The taxation on a permanent establishment which an enterprise of...
3. Nothing contained in this Article shall be construed as obliging...
4. Enterprises of a Contracting State, the capital of which is...
5. In this Article, the term "taxation" means taxes which are...

Article 27

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 28

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 29

Diplomatic and consular officials

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

Article 30

Entry into force

1. Each of the Contracting States shall notify to the other...
2. Subject to the provisions of paragraph (3) of this Article,...
3. Where any provisions of the 1981 Convention would have afforded...

Article 31

Termination

This Convention shall remain in force until terminated by one...
In witness whereof the undersigned, duly authorised thereto by their...
Done on this 25th day of January 1993, in New...
For the Government of the United Kingdom of Great Britain...

Nicholas Fenn

For the Government of the Republic of India:

S. Ramamurti

PART II — EXCHANGE OF NOTES

Your Excellency

New Delhi

25th January 1993

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

If the foregoing proposal is acceptable to the Government of...

Nicholas Fenn

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His Excellency the High Commissioner of the United Kingdom of...
Your Excellency
New Delhi
25th January 1993
I have the honour to acknowledge receipt of Your Excellency's...
In reply, I have the honour to state that the...
I avail myself of this opportunity to renew to Your...
S Ramamurti
His Excellency the Chairman of the Central Board of Direct...

Explanatory Note