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STATUTORY INSTRUMENTS

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**1994 No. 769**

**INCOME TAX**

**The Double Taxation Relief (Taxes on Income) (Indonesia) Order 1994**

*Made - - - - 15th March 1994*

**THE DOUBLE TAXATION RELIEF (TAXES ON INCOME) (INDONESIA) ORDER 1994**

1. This Order may be cited as the Double Taxation Relief...
2. It is hereby declared— (a) that the arrangements specified in...  
Signature

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SCHEDULE — AGREEMENT BETWEEN THE GOVERNMENT OF THE UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND AND THE GOVERNMENT OF THE REPUBLIC OF INDONESIA 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 an Agreement for the avoidance of double...  
Have agreed as follows:

ARTICLE 1

*Personal scope*

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

ARTICLE 2

*Taxes covered*

1. The taxes which are the subject of this Agreement are:...
2. This Agreement shall also apply to any identical or substantially...

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### ARTICLE 3

#### *General definitions*

1. In this Agreement, unless the context otherwise requires:
2. A partnership deriving its status from Indonesian law which is...
3. As regards the application of this Agreement by a Contracting...

### ARTICLE 4

#### *Fiscal domicile*

1. For the purposes of this Agreement, 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...
4. The fact that an enterprise of a Contracting State carries...

### ARTICLE 5

#### *Permanent establishment*

1. For the purposes of this Agreement, the term “permanent establishment”...
2. The term “permanent establishment” includes especially: (a) a place of...
3. The term “permanent establishment” likewise includes: (a) a building site,...
4. Notwithstanding the preceding provisions of this Article, the term “permanent...”
5. A person acting in a Contracting State on behalf of...
6. An insurance enterprise of a Contracting State shall, except with...
7. An enterprise of a Contracting State shall not be deemed...
8. 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. Where an enterprise of a Contracting State carries on business...
3. In the determination of the profits of a permanent establishment,...
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 purposes of the preceding paragraphs, the profits to...
7. Where profits include items which are dealt with separately in...

## ARTICLE 8

### *Shipping and air transport*

1. Profits derived by a resident of a Contracting State from...
2. Where profits within paragraph (1) of this Article are derived...

## ARTICLE 9

### *Associated enterprises*

Where: an enterprise of a Contracting State participates directly or...

## ARTICLE 10

### *Dividends*

1. (a) (i) Dividends paid by a company which is a...
2. Dividends paid by a company which is a resident of...
3. The preceding paragraphs of this Article shall not affect the...
4. The term “dividends” as used in this Article means income...
5. The provisions of paragraph (1) or, as the case may...
6. Where a company which is a resident of a Contracting...
7. Notwithstanding the other provisions of this Agreement, where a company...
8. The provisions of paragraph (7) of this Article shall not...

## ARTICLE 11

### *Interest*

1. Interest arising in a Contracting State which is derived by...
2. However, such interest may also be taxed in the Contracting...
3. Notwithstanding the provisions of paragraph (2) of this Article, interest...
4. For the purposes of paragraph (3), of this Article the...
5. The term “interest” as used in this Article means income...
6. The provisions of paragraphs (1) and (2) of this Article...
7. Interest shall be deemed to arise in a Contracting State...
8. Where, by reason of a special relationship between the payer...
9. The provisions of this Article shall not apply if it...

## ARTICLE 12

### *Royalties*

1. Royalties arising in a Contracting State which are derived by...
2. However, such royalties may also be taxed in the Contracting...
3. The term “royalties” as used in this Article comprises:
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...

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## ARTICLE 13

### *Capital gains*

1. Gains derived by a resident of a Contracting State from...
2. Gains from the alienation of movable property forming part of...
3. Gains derived by a resident of a Contracting State from...
4. Gains from the alienation of any property other than that...
5. The provisions of paragraph (4) 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, 17, 18, 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*

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

## ARTICLE 17

### *Artistes and athletes*

1. Notwithstanding the provisions of Articles 14 and 15 of this...
2. Where income in respect of personal activities exercised by an...
3. Notwithstanding the provisions of paragraphs (1) and (2) of this...

## 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*

1. An individual who is or was a resident of a...
2. An individual who is or was a resident of a...
3. An individual who is or was a resident of a...

#### ARTICLE 21

##### *Elimination of double taxation*

1. Subject to the provisions of the law of the United...
2. Where a resident of Indonesia derives income from the United...
3. For the purposes of paragraph (1) of this Article, the...
4. For the purposes of paragraphs (1) and (2) of this...
5. Where profits on which an enterprise of a Contracting State...

#### ARTICLE 22

##### *Partnerships*

Where, under any provision of this Agreement, a partnership is...

#### ARTICLE 23

##### *Non-discrimination*

1. Nationals of a Contracting State shall not be subjected in...
2. Subject to the provisions of paragraphs (7) and (8) of...
3. Enterprises of a Contracting State, the capital of which is...
4. Nothing contained in this Article shall be construed as obliging...
5. In this Article the term "taxation" means taxes which are...

#### ARTICLE 24

##### *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 25

##### *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 26

### *Diplomatic agents and consular officials*

1. Nothing in this Agreement shall affect the fiscal privileges of...
2. Notwithstanding the provisions of paragraph (1) of Article 4, an...

## ARTICLE 27

### *Entry into force*

1. Each of the Contracting States shall notify to the other...
2. The Agreement shall enter into force on the date of...
3. The Agreement between the Government of the United Kingdom of...

## ARTICLE 28

### *Termination*

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

Explanatory Note