
STATUTORY INSTRUMENTS

2003 No. 3199

INCOME TAX

**The Double Taxation Relief (Taxes
on Income) (Australia) Order 2003**

Made - - - - 10th December 2003

**THE DOUBLE TAXATION RELIEF (TAXES
ON INCOME) (AUSTRALIA) ORDER 2003**

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 AUSTRALIA
FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE
PREVENTION OF FISCAL EVASION WITH RESPECT TO
TAXES ON INCOME AND ON 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:

ARTICLE 1

Persons covered

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 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Status: This is the original version (as it was originally made).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. For the purposes of this Convention, unless the context otherwise...
2. A partnership deriving its status from Australian law as a...
3. As regards the application of this Convention at any time...

ARTICLE 4

Residence

1. For the purposes of this Convention, a person is a...
2. A person is not a resident of a Contracting State...
3. The status of an individual who, by reason of the...
4. Where by reason of the preceding provisions of this Article...
5. Notwithstanding paragraph 4 of this Article, where by reason of...
6. The term “dual listed company arrangement” as used in this...

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. An enterprise shall be deemed to have a permanent establishment...
4. (a) The duration of activities under subparagraph (a) of paragraph...
5. Notwithstanding the preceding provisions of this Article, an enterprise shall...
6. Notwithstanding the provisions of paragraphs 1 and 2 of this...
7. An enterprise shall not be deemed to have a permanent...
8. The fact that a company which is a resident of...

ARTICLE 6

Income from real property

1. Income derived by a resident of a Contracting State from...
2. The term “real property” shall have the meaning which it...
3. Any interest or right referred to in paragraph 2 shall...
4. The provisions of paragraph 1 of this Article shall apply...
5. The provisions of paragraphs 1, 3 and 4 of this...

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 determining the profits of a permanent establishment, there shall...
4. Nothing in this Article shall affect the application of any...
5. No profits shall be attributed to a permanent establishment by...
6. Where profits include items of income or gains which are...
7. Nothing in this Article shall affect the operation of any...

ARTICLE 8

Shipping and air transport

1. Profits of an enterprise of a Contracting State from the...
2. Notwithstanding the provisions of paragraph 1 of this Article, profits...
3. For the purposes of this Article, profits from the operation...
4. The provisions of paragraphs 1 and 2 of this Article...
5. For the purposes of this Article, profits derived from:

ARTICLE 9

Associated enterprises

1. Where: (a) an enterprise of a Contracting State participates directly...
2. Nothing in this Article shall affect the application of any...
3. Where profits on which an enterprise of a Contracting State...

ARTICLE 10

Dividends

1. Dividends paid by a company which is a resident of...
2. However, such dividends may also be taxed in the Contracting...
3. Notwithstanding the provisions of paragraph 2 of this Article, dividends...
4. The term “dividends” as used in this Article means income...
5. The provisions of paragraphs 1, 2 and 3 of this...
6. Where a company which is a resident of a Contracting...
7. No relief shall be available under this Article if it...
8. For the purposes of paragraph 3 of this Article, the...

ARTICLE 11

Interest

1. Interest arising in a Contracting State and beneficially owned by...
2. However, that interest may also be taxed in the Contracting...
3. Notwithstanding paragraph 2, interest arising in a Contracting State and...
4. Notwithstanding paragraph 3, interest referred to in subparagraph (b) of...
5. The term “interest” as used in this Article means income...
6. The provisions of paragraphs 1 and 2, subparagraph (b) of...
7. Interest shall be deemed to arise in a Contracting State...
8. Where, by reason of a special relationship between the payer...
9. No relief shall be available under this Article if it...

ARTICLE 12

Royalties

1. Royalties arising in a Contracting State and beneficially owned by...
2. However, those royalties may also be taxed in the Contracting...
3. The term “royalties” in this Article means payments or credits,...
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...

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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 from the alienation of property, other than...
3. Income or gains derived by a resident of a Contracting...
4. Income or gains derived by a resident of a Contracting...
5. An individual who elects, under the taxation law of a...
6. Nothing in this Convention affects the application of a law...
7. In this Article, the term “real property” has the same...
8. The situation of interests or rights referred to in paragraph...
9. The provisions of this Article shall not affect the right...

ARTICLE 14

Income from employment

1. Subject to the provisions of Articles 17 and 18 of...
2. Notwithstanding the provisions of paragraph 1 of this Article, remuneration...
3. Notwithstanding the preceding provisions of this Article, remuneration derived in...
4. In relation to remuneration of a director of a company...

ARTICLE 15

Fringe benefits

1. Where, except for the application of this Article, a fringe...
2. For the purposes of this Article: (a) “fringe benefit” has...

ARTICLE 16

Entertainers and sportspersons

1. Notwithstanding the provisions of Articles 7 and 14 of this...
2. Where income in respect of personal activities exercised by an...

ARTICLE 17

Pensions and annuities

1. Pensions (including government pensions) and annuities paid to a resident...
2. The term “annuity” means a stated sum payable periodically to...

ARTICLE 18

Government service

1. Salaries, wages and other similar remuneration, other than a pension...
2. The provisions of paragraph 1 of this Article shall not...

ARTICLE 19

Students

Where a student, who is a resident of a Contracting...

ARTICLE 20

Other income

1. Items of income beneficially owned by a resident of a...
2. The provisions of paragraph 1 of this Article shall not...
3. Notwithstanding the provisions of paragraphs 1 and 2 of this...
4. Where, by reason of a special relationship between the person...
5. A person may not rely on this Article to obtain...

ARTICLE 21

Source of income

Income or gains derived by a resident of the United...

ARTICLE 22

Elimination of double taxation

1. Subject to the provisions of the laws of Australia from...
2. Subject to the provisions of the law of the United...
3. For the purposes of paragraph 1 and 2 of this...

ARTICLE 23

Limitation of relief

1. Where under this Convention any income or gains are relieved...
2. Where under this Convention any income or gains are relieved...

ARTICLE 24

Partnerships

Where a partnership is treated as a taxable unit under...

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 contained in this Article shall be construed as obliging...
6. This Article shall not apply to any provision of the...
7. The provisions of this Article shall apply to the taxes...

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ARTICLE 26

Mutual agreement procedure

1. Where a person who is a resident of a Contracting...
2. The competent authority shall endeavour, if the case appears to...
3. The competent authorities of the Contracting States shall jointly endeavour...
4. The competent authorities of the Contracting States may communicate with...
5. For the purposes of paragraph 3 of Article XXII (Consultation)...

ARTICLE 27

Exchange of information

1. The competent authorities of the Contracting States shall exchange such...
2. If information is requested by a Contracting State in accordance...
3. In no case shall the provisions of paragraphs 1 or...

ARTICLE 28

Members of diplomatic missions or permanent missions and consular posts

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

ARTICLE 29

Entry into force

1. Each of the Contracting States shall notify the other in...
2. The Agreement between the Government of the Commonwealth of Australia...
3. Notwithstanding the entry into force of this Convention, an individual...

ARTICLE 30

Termination

This Convention shall remain in force until terminated by one...
IN WITNESS WHEREOF the undersigned, duly authorised thereto by their...

DONE in duplicate at Canberra this 21st day of August...

PART II — EXCHANGE OF NOTES

No LGB 03/170

The Department of Foreign Affairs and Trade presents its compliments...

The Department has the honour to make the following proposals...

If the foregoing proposals are acceptable to the Government of...

The Department of Foreign Affairs and Trade avails itself of...

CANBERRA

21st August 2003

No 41/03

The British High Commission to Australia presents its compliments to...

The High Commission has the honour to advise that the...

The British High Commission to Australia avails itself of this...

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CANBERRA
21st August 2003

Explanatory Note