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STATUTORY INSTRUMENTS

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**1996 No. 2598**

**INCOME TAX**

**The Double Taxation Relief (Taxes  
on Income) (Mongolia) Order 1996**

*Made - - - - 15th October 1996*

**THE DOUBLE TAXATION RELIEF (TAXES  
ON INCOME) (MONGOLIA) ORDER 1996**

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

— Article 1 **Personal scope**

— Article 2 **Taxes covered**

1. This Convention shall apply to taxes on income and on...
2. There shall be regarded as taxes on income and on...
3. The existing taxes to which this Convention shall apply are:...
4. This Convention shall apply also to any identical or substantially...  
— Article 3 **General definitions**
  1. For the purposes of this Convention, unless the context otherwise...
  2. A partnership which is treated as a taxable unit under...
  3. Where, under any provision of this Convention, a partnership is...
  4. As regards the application of this Convention by a Contracting...  
— Article 4 **Residence**
    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”...



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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...
  - Article 13**Capital gains**
    1. Gains derived by a resident of a Contracting State from...
    2. Gains derived by a resident of a Contracting State from...
    3. Gains from the alienation of movable property forming part of...
    4. Gains derived by a resident of a Contracting State from...
    5. Gains from the alienation of any property other than that...
    6. The provisions of paragraph (5) 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, 18, 19, 20...
    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**
  - Article 17**Artistes and sportsmen**
    1. Notwithstanding the provisions of Article 14 and Article 15 of...
    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. Notwithstanding the provisions of paragraph (1) of this Article, pensions...
    3. The term “annuity” means a stated sum payable to an...
  - 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, 17 and 18 of...
  - Article 20**Teachers and researchers**
    1. Subject to paragraph (2) of this Article, an individual who...
    2. Where, under the provisions of this Convention taken together with...
    3. The provisions of this Article shall apply to income from...
  - Article 21**Students**
  - Article 22**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. Where, by reason of a special relationship between the payer...
    4. The provisions of this Article shall not apply if it...
  - Article 23**Capital**
    1. Capital represented by immovable property referred to in Article 6...
    2. Capital represented by movable property forming part of the business...
    3. Capital represented by ships or aircraft or railway or road...
    4. All other elements of capital of a resident of a...
  - Article 24**Elimination of double taxation**
    1. Subject to the provisions of the law of the United...
    2. Where a resident of Mongolia derives income from the United...
    3. For the purposes of paragraph (1) of this Article, profits,...
    4. For the purposes of paragraph (1) of this Article, the...

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5. Relief from United Kingdom tax by virtue of paragraph (4)...
6. The period referred to in paragraph (5) of this Article...
  - Article 25**Limitation of relief**
    1. Where under any provision of this Convention any income is...
    2. Notwithstanding the provisions of any other Article of this Convention,...
  - Article 26**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. The provisions of this Article shall apply to the taxes...
      - 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**Members of diplomatic or permanent missions and consular posts**
      - Article 30**Entry into force**
      - Article 31**Termination**

Explanatory Note