Draft Order in Council laid before the House of Commons under section 5(2) of the Taxation (International and Other Provisions) Act 2010 and section 173(7) of the Finance Act 2006, for approval by resolution of that House.

DRAFT STATUTORY INSTRUMENTS

2014 No. 0000

CAPITAL GAINS TAX
CORPORATION TAX
INCOME TAX

The Double Taxation Relief and International Tax Enforcement (Zambia) Order 2014

Made - - - - ***

At the Court at Buckingham Palace, the *** day of ***

Present,

The Queen's Most Excellent Majesty in Council

A draft of this Order was laid before the House of Commons in accordance with section 5(2) of the Taxation (International and Other Provisions) Act 2010(**1**) and section 173(7) of the Finance Act 2006(**2**) and approved by a resolution of that House.

Accordingly, Her Majesty, in exercise of the powers conferred upon Her by section 2 of the Taxation (International and Other Provisions) Act 2010 and section 173(1) to (3) of the Finance Act 2006, by and with the advice of Her Privy Council, orders as follows—

Citation

1. This Order may be cited as the Double Taxation Relief and International Tax Enforcement (Zambia) Order 2014.

Double taxation and international tax enforcement arrangements to have effect

2. It is declared that—

(**1**) 2010 c. 8.
(**2**) 2006 c. 25.

(a) the arrangements specified in the Agreement and Protocol set out in the Schedule to this Order have been made with the Government of the Republic of Zambia;

(b) the arrangements have been made with a view to affording relief from double taxation in relation to capital gains tax, corporation tax, income tax and taxes of a similar character imposed by the laws of the Republic of Zambia and for the purposes of assisting international tax enforcement; and

(c) it is expedient that those arrangements should have effect.

Name
Clerk of the Privy Council

SCHEDULE Article 2

PART 1

AGREEMENT BETWEEN THE GOVE
KINGDOM OF GREAT BRITAIN AND NO
GOVERNMENT OF THE REPUBLIC OF Z
OF DOUBLE TAXATION AND THE PREV
WITH RESPECT TO TAXES ON INC

The Government of the United Kingdom of Great Britai
Government of the Republic of Zambia desiring to concl
double taxation and the prevention of fiscal evasion with
have agreed as follows:

ARTICLE 1

PERSONS COVE

This Agreement shall apply to persons who are residents

ARTICLE 2

TAXES COVE

1. This Agreement shall apply to taxes on income
Contracting State or of its political subdivisions or local

ARTICLE 3

GENERAL DEFIN

1. For the purposes of this Agreement unless the co

(a) the term "Zambia" means the Republic of Zamb accordance with international law, may exercise

(b) the term "United Kingdom" means Great Britain outside the territorial sea of the United Kingdom Continental Shelf and in accordance with interna rights of the United Kingdom with respect to the resources may be exercised;

(c) the terms "a Contracting State" and "the other C Zambia or the United Kingdom, as the context re

(d) the term "business" includes the performance of activities of an independent character;

(e) the term "company" means any body corporate corporate for tax purposes;

(f) the term "competent authority" means :

(i) in Zambia, the Commissioner Gene the Commissioner General's author

(ii) in the United Kingdom, the Commi

2. As regards the application of the provisions of t
Contracting State, any term not defined therein shall, unl
the meaning that it has at that time under the law of that
which this Agreement applies, any meaning under the ap
over a meaning given to the term under other laws of tha

ARTICLE 4

RESIDENT

1. For the purposes of this Agreement, the term "re
person who, under the laws of that State, is liable to tax t
domicile, residence, place of incorporation, place of man
similar nature, and also includes that State and any politi
This term, however, does not include any person who is
income or capital gains from sources in that State.

2. Where by reason of the provisions of paragraph
Contracting States, then that individual's status shall be

(a) the individual shall be deemed to be the resident
home is available to the individual; if a permane
both States, the individual shall be deemed to be
the individual's personal and economic relations

(b) if sole residence cannot be determined under the
individual shall be deemed to be a resident solel
an habitual abode;

(c) if the individual has an habitual abode in both S