

No. 30023

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**UNITED KINGDOM OF GREAT BRITAIN  
AND NORTHERN IRELAND  
and  
GUYANA**

**Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and capital gains (with exchange of notes). Signed at Georgetown on 31 August 1992**

*Authentic text: English.*

*Registered by the United Kingdom of Great Britain and Northern Ireland on 24 May 1993.*

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**ROYAUME-UNI DE GRANDE-BRETAGNE  
ET D'IRLANDE DU NORD  
et  
GUYANA**

**Convention tendant à éviter la double imposition et à prévenir l'évasion fiscale en matière d'impôts sur le revenu et sur les gains en capital (avec échange de notes). Signé à Georgetown le 31 août 1992**

*Texte authentique : anglais.*

*Enregistré par le Royaume-Uni de Grande-Bretagne et d'Irlande du Nord le 24 mai 1993.*

CONVENTION<sup>1</sup> BETWEEN THE GOVERNMENT OF THE UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND AND THE GOVERNMENT OF THE CO-OPERATIVE REPUBLIC OF GUYANA 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 Northern Ireland and the Government of the Co-operative Republic of Guyana;

Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and capital gains and the encouragement of international trade and investment;

Have agreed as follows:

ARTICLE 1

**Personal scope**

This Convention shall apply to persons who are residents of one or both of the Contracting States.

ARTICLE 2

**Taxes covered**

(1) The taxes which are the subject of this Convention are:

(a) in the United Kingdom of Great Britain and Northern Ireland:

- (i) the income tax;
  - (ii) the corporation tax;
  - (iii) the capital gains tax;
- (hereinafter referred to as “United Kingdom tax”);

(b) in the Co-operative Republic of Guyana:

The corporation tax, income tax and capital gains tax which are imposed by the Government of the Co-operative Republic of Guyana

(hereinafter referred to as “Guyana tax”).

(2) This Convention shall also apply to any identical or substantially similar taxes which are subsequently imposed in addition to, or in place of, those referred to in the preceding paragraph.

<sup>1</sup> Came into force on 18 December 1992, the date of the last of the notifications by which the Contracting Parties informed each other of the completion of the required procedures, in accordance with article 29.

(3) The Contracting States shall notify each other of any substantial changes in the laws relating to the taxes which are the subject of this Convention, within a reasonable period of time after such change.

### ARTICLE 3

#### General definitions

- (1) For the purposes of this Convention, unless the context otherwise requires:
- (a) the term “ United Kingdom ” means Great Britain and Northern Ireland, including any area outside the territorial sea of the United Kingdom which in accordance with international law has been or may hereafter be designated, under the laws of the United Kingdom concerning the Continental shelf, as an area within which the rights of the United Kingdom with respect to the sea bed and sub-soil and their natural resources may be exercised;
  - (b) (i) the term “ Guyana ” means the Co-operative Republic of Guyana; and  
(ii) when used in a geographical sense, the term “ Guyana ” includes the territorial seas thereof including any area beyond such territorial seas which in accordance with international law and the laws of Guyana, is an area within which the rights of sovereignty with respect to the sea bed and sub-soil and their natural resources may be exercised;
  - (c) the term “ national ” means:
    - (i) in relation to the United Kingdom, any British citizen or any British subject not possessing the citizenship of any other Commonwealth country or territory provided he has the right of abode in the United Kingdom; and any legal person, partnership, association or other entity deriving its status as such from the law in force in the United Kingdom;
    - (ii) in relation to Guyana, the term “ national ” means:
      - (aa) any individual who is a citizen of Guyana;
      - (bb) any legal person, partnership, association or other entity deriving its status as such from the laws in force in Guyana.
  - (d) the terms “ a Contracting State ”, “ the other Contracting State ” and “ one of the Contracting States ” mean the United Kingdom or Guyana, as the context requires;
  - (e) the term “ person ” comprises an individual, a company and any other body of persons, but does not include a partnership;
  - (f) the term “ company ” means any body corporate or any entity which is treated as a body corporate for tax purposes;
  - (g) the terms “ enterprise of a Contracting State ” and “ enterprise of the other Contracting State ” mean respectively an enterprise carried on by a resident of a Contracting State and an enterprise carried on by a resident of the other Contracting State;
  - (h) the term “ international traffic ” means any transport by a ship or aircraft operated by an enterprise of a Contracting State, except when the ship or aircraft is operated solely between places in the other Contracting State;

- (i) the term “competent authority” means, in the case of the United Kingdom, the Commissioners of Inland Revenue or their authorised representative, and, in the case of Guyana, the Minister of Finance or his authorised representative.
- (2) In the application of this Convention by a Contracting State any term not defined in this Convention shall, unless the context otherwise requires, have the meaning which it has under the law of that Contracting State relating to the taxes which are the subject of this Convention.

#### ARTICLE 4

##### **Resident**

- (1) For the purposes of this Convention, the term “resident of a Contracting State” means any person who, under the laws of that State, is liable to tax therein by reason of his domicile, residence, place of management or any other criterion of a similar nature. The terms “resident of the United Kingdom” and “resident of Guyana” shall be construed accordingly.
- (2) Where by reason of the provisions of paragraph (1) of this Article an individual is a resident of both Contracting States, then his status shall be determined in accordance with the following rules:
- (a) he shall be deemed to be a resident of the Contracting State in which he has a permanent home available to him; if he has a permanent home available to him in both Contracting States, he shall be deemed to be a resident of the Contracting State with which his personal and economic relations are closer (centre of vital interests);
  - (b) if the Contracting State in which he has his centre of vital interests cannot be determined, or if he has no permanent home available to him in either Contracting State, he shall be deemed to be a resident of the Contracting State in which he has an habitual abode;
  - (c) if he has an habitual abode in both Contracting States or in neither of them, he shall be deemed to be a resident of the Contracting State of which he is a national;
  - (d) if he is a national of both Contracting States or of neither of them, the competent authorities of the Contracting States shall settle the question by mutual agreement.
- (3) Where by reason of the provisions of paragraph (1) of this Article a person other than an individual is a resident of both Contracting States, then it shall for the purposes of this Convention be deemed to be a resident of the Contracting State in which its place of effective management is situated.

#### ARTICLE 5

##### **Permanent establishment**

- (1) For the purposes of this Convention, the term “permanent establishment” means a fixed place of business through which the business of an enterprise is wholly or partly carried on.
- (2) The term “permanent establishment” includes especially:
- (a) a place of management;

- (b) a branch;
  - (c) a store or other sales outlet;
  - (d) an office;
  - (e) a warehouse in relation to a person providing storage facilities for others;
  - (f) a factory;
  - (g) a workshop;
  - (h) a mine, an oil or gas well, a quarry or any other place of extraction of natural resources.
- (3) A building site or construction or installation project constitutes a permanent establishment only if it lasts more than twelve months.
- (4) Notwithstanding the preceding provisions of this Article, the term “permanent establishment” shall be deemed not to include:
- (a) the use of facilities solely for the purpose of storage, display or delivery of goods or merchandise belonging to the enterprise;
  - (b) the maintenance of a stock of goods or merchandise belonging to the enterprise solely for the purpose of storage, display or delivery;
  - (c) the maintenance of a stock of goods or merchandise belonging to the enterprise solely for the purpose of processing by another enterprise;
  - (d) the maintenance of a fixed place of business solely for the purpose of purchasing goods or merchandise, or of collecting information, for the enterprise;
  - (e) the maintenance of a fixed place of business solely for the purpose of carrying on, for the enterprise, any other activity of a preparatory or auxiliary character;
  - (f) the maintenance of a fixed place of business solely for any combination of activities mentioned in sub-paragraphs (a) to (e) of this paragraph, provided that the overall activity of the fixed place of business resulting from this combination is of a preparatory or auxiliary character.
- (5) Notwithstanding the provisions of paragraphs (1) and (2) of this Article:
- (a) where a person—other than an agent of an independent status to whom paragraph (6) of this Article applies—is acting on behalf of an enterprise and has, and habitually exercises, in a Contracting State an authority to conclude contracts in the name of the enterprise, that enterprise shall be deemed to have a permanent establishment in that State in respect of any activities which that person undertakes for the enterprise, unless the activities of such person are limited to those mentioned in paragraph (4) of this Article which, if exercised through a fixed place of business, would not make this fixed place of business a permanent establishment under the provisions of that paragraph;
  - (b) where a person maintains in a Contracting State equipment or machinery for rental or other purposes within such State for a period, or periods exceeding in the aggregate twelve months, that enterprise shall be deemed to have a permanent establishment in that Contracting State in respect of that activity.
- (6) An enterprise shall not be deemed to have a permanent establishment in a Contracting State merely because it carries on business in that State through a broker,