No. 8766

UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND and TRINIDAD AND TOBAGO

Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income. Signed at Port of Spain, on 29 December 1966

Official text: English.

Registered by the United Kingdom of Great Britain and Northern Ireland on 21 September 1967.

ROYAUME-UNI DE GRANDE-BRETAGNE ET D'IRLANDE DU NORD et TRINITÉ-ET-TOBAGO

Accord tendant à éviter la double imposition et à prévenir l'évasion fiscale en matière d'impôts sur le revenu. Signé à Port of Spain, le 29 décembre 1966

Texte officiel anglais.

Enregistré par le Royaume-Uni de Grande-Bretagne et d'Irlande du Nord le 21 septembre 1967.

No. 8766. AGREEMENT[1] BETWEEN THE GOVERNMENT OF THE UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND AND THE GOVERNMENT OF TRINIDAD AND TOBAGO FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME. SIGNED AT PORT OF SPAIN, ON 29 DECEMBER 1966

The Government of the United Kingdom of Great Britain and Northern Ireland and the Government of Trinidad and Tobago;

Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income;

Have agreed as follows:

Article 1

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

(*a*) in the United Kingdom of Great Britain and Northern Ireland:
the income tax including surtax, and the corporation tax;

(*b*) in Trinidad and Tobago:
the income tax and the corporation tax.

(2) This Agreement shall also apply to any identical or substantially similar taxes which are subsequently imposed in addition to, or in place of, the existing taxes by either Government or by the Government of any territory to which the present Agreement is extended under Article 25.

Article 2

(1) In this Agreement, 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 has been or may hereafter be designated, under the laws of the United Kingdom concerning the Continental Shelf, as an area within which the

[1] Came into force on 23 March 1967, the date upon which the last of all things was done as were necessary to give the Agreement the force of law in the United Kingdom and Trinidad and Tobago, respectively, in accordance with article 26.

rights of the United Kingdom with respect to the seabed and sub-soil and their natural resources may be exercised ;

(*b*) the term " Trinidad and Tobago " means the islands of Trinidad and Tobago and the territorial waters thereof, and when used in a geographical sense means the Island of Trinidad, the Island of Tobago and their Dependencies ;

(*c*) the terms " one of the territories " and " the other territory " mean the United Kingdom or Trinidad and Tobago as the context requires ;

(*d*) the term " competent authority " means, in the case of the United Kingdom, the Commissioners of Inland Revenue or their authorised representative ; in the case of Trinidad and Tobago, the Minister of Finance or his authorised representative ; and, in the case of any territory to which this Agreement is extended under Article 25, the competent authority for the administration in such territory of the taxes to which this Agreement applies ;

(*e*) the term " United Kingdom tax " means tax imposed by the United Kingdom being tax to which this Agreement applies by virtue of Article 1 ; the term " Trinidad and Tobago tax " means tax imposed by Trinidad and Tobago being tax to which this Agreement applies by virtue of Article 1 ;

(*f*) the term " tax " means United Kingdom tax or Trinidad and Tobago tax as the context requires ;

(*g*) the term " person " includes any body of persons, corporate or not corporate ;

(*h*) the term " company " means any body corporate ;

(*i*) the term " international traffic " includes traffic between places in one country in the course of a voyage which extends over more than one country :

(*j*) the term " national " means :

(i) in relation to the United Kingdom :

(*aa*) all citizens of the United Kingdom and Colonies who derive their status as such from connection with the United Kingdom,

(*bb*) all legal persons, associations and other entities deriving their status as such from the law of the United Kingdom ;

(ii) in relation to Trinidad and Tobago :

(*aa*) any individual who is a Trinidad and Tobago citizen, (*bb*) any legal person, partnership and association deriving its status as such from the law of Trinidad and Tobago.

(2) Where under this Agreement any income is exempt or relieved from tax in one of the territories and that income is subject to tax in that other territory by reference to the amount thereof which is remitted to or received in that other territory, the exemption or reduction of tax to be allowed under this Agreement in the first-mentioned territory shall apply only to the amount so remitted or received.

(3) In the application of the provisions of this Agreement by one of the Contracting Governments any term not otherwise defined shall, unless the context otherwise requires, have the meaning which it has under the laws of that Government relating to the taxes which are the subject of this Agreement.

Article 3

(1) For the purposes of this Agreement the terms " resident of the United Kingdom " and " resident of Trinidad and Tobago " mean respectively any person who is resident in the United Kingdom for the purposes of United Kingdom tax and any person who is resident in Trinidad and Tobago for the purposes of Trinidad and Tobago tax.

(2) Where by reason of the provisions of paragraph (1) above an individual is a resident of both territories, then his status shall be determined in accordance with the following rules :

(*a*) he shall be deemed to be a resident of the territory in which he has a permanent home available to him. If he has a permanent home available to him in both territories he shall be deemed to be a resident of the territory with which his personal and economic relations are closest (hereinafter referred to as his " centre of vital interests ") ;

(*b*) if the territory in which he has his centre of vital interests cannot be determined, or if he has not a permanent home available to him in either territory, he shall be deemed to be a resident of the territory in which he has an habitual abode ;

(*c*) if he has an habitual abode in both territories or in neither of them, he shall be deemed to be a resident of the territory of which he is a national ;

(*d*) if he is a national of both territories or of neither of them, the competent authorities of the territories shall determine the question by mutual agreement.

(3) Where by reason of the provisions of paragraph (1) above a legal person is a resident of both territories, then it shall be deemed to be a resident of the territory in which its place of effective management is situated.

(4) The terms " resident of one of the territories " and " resident of the other territory " mean a person who is a resident of the United Kingdom or a person who is a resident of Trinidad and Tobago, as the context requires.

(5) The terms " United Kingdom enterprise " and " Trinidad and Tobago enterprise " mean respectively an industrial or commercial enterprise or undertaking carried on by a resident of the United Kingdom and an industrial or commercial enterprise or undertaking carried on by a resident of Trinidad and Tobago, and the terms " enterprise of one of the territories " and " enterprise of the other territory " mean a United Kingdom enterprise or a Trinidad and Tobago enterprise, as the context requires.

Article 4

(1) For the purposes of this Agreement the term " permanent establishment " means a fixed place of business in which the business of the enterprise is wholly or partly carried on.

(2) The term " permanent establishment " shall include especially :

(*a*) a place management ;

(*b*) a branch ;

(*c*) an office ;

(*d*) a factory ;

(*e*) a workshop ;

(*f*) premises used as a sales outlet ;

(*g*) a warehouse, in relation to a person providing storage facilities for others ;

(*h*) a mine, quarry or other place of extraction of natural resources ;

(*i*) a building site or construction or assembly project which exists for more than six months.

(3) The term " permanent establishment " shall not be deemed 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 for collecting information, for the enterprise ;