HMRC - DT2852 - Azerbaijan: Treaty Summary

The table summarises the provisions of the treaty in force. Where a percentage rate is shown, this rate is the ‘treaty rate’ and does not reflect taxes chargeable under the domestic law of either state before relief is given under the provisions of the treaty. The ‘treaty rate’ is the maximum rate at which the UK and Azerbaijan are permitted to tax income in the relevant categories under the treaty. Rates chargeable under the domestic law of either state may be higher or lower.

In all cases other conditions for relief (e.g. beneficial ownership) will have to be met before relief is due under the treaty. The text of the treaty itself should be consulted for the full details.

Note 1: The beneficial owner must be subject to tax in the UK

Note 2: Interest is taxable only in the state of residence of the beneficial owner where such interest is paid:

and beneficially owned by the UK Government or any agency or instrumentality thereof.

in respect of a loan made, guaranteed or insured, or any other debt-claim or credit guaranteed or insured, by the United Kingdom Export Credits Guarantee Department.

Note 3: A lower rate of 5% applies to the gross amount of royalties paid in respect of any copyright of literary or artistic work (including cinematograph films, and films or tapes for radio or television broadcasting)

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