

**PROTOCOL AMENDING THE CONVENTION BETWEEN THE  
UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND  
AND THE REPUBLIC OF AUSTRIA FOR THE AVOIDANCE OF  
DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION  
WITH RESPECT TO TAXES ON INCOME, SIGNED AT LONDON ON  
30 APRIL 1969 AS AMENDED BY THE PROTOCOL SIGNED AT  
LONDON ON 17 NOVEMBER 1977**

Signed 18 May 1993

Entered into force 29 September 1994

Effective from 01 January 1994 (See Article II)

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The United Kingdom of Great Britain and Northern Ireland and the Republic of Austria;

Desiring to conclude a Protocol to amend the Convention between the Contracting Parties for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income, signed at London on 30 April 1969, as amended by the Protocol signed at London on 17 November 1977 (hereinafter referred to as the Convention");

Have agreed as follows:

## Article I

Article 17 of the Convention shall be deleted and replaced by the following:

"(1) Notwithstanding the provisions of Articles 7, 14 and 15, income derived by a resident of a Contracting State as an entertainer, such as a theatre, motion picture, radio or television artiste, or a musician, or as an athlete, from his personal activities as such exercised in the other Contracting State, may be taxed in that other State.

(2) Where income in respect of personal activities exercised by an entertainer or an athlete in his capacity as such accrues not to the entertainer or athlete himself but to another person, that income may, notwithstanding the provisions of Articles 7, 14 and 15, be taxed in the Contracting State in which the activities of the entertainer or athlete are exercised.

(3) Notwithstanding the provisions of paragraphs (1) and (2) of this Article, income derived from activities as defined in paragraph (1) performed under a cultural agreement or arrangement between the Contracting States or derived by a non-profit making organisation accepted as such on application to the competent authority of the Contracting State of which it is a resident under Article 27 of this Convention, or by an entertainer or athlete in respect of services provided to such an organisation shall be exempt from tax in the Contracting State in which those activities are exercised."

## **Article II**

(1) This Protocol shall be ratified and the instruments of ratification shall be exchanged at Vienna as soon as possible.

(2) This Protocol shall enter into force on the first day of the third month next following that in which the exchange of instruments of ratification takes place and its provisions shall have effect for taxation years beginning on or after 1 January 1994.

### **Article III**

This Protocol shall remain in force as long as the Convention remains in force.

Done in duplicate at London this 18th day of May 1993, in the English and German languages, both texts being equally authoritative.