

## Double Taxation

1. A situation may arise where a person is subjected to two different tax regimes in two (or more) states with respect to the same subject matter for the same period.
2. To avoid such an unpleasant occurrence some countries enter into agreements with other countries so that their citizens who are resident and earning income in some other countries become protected.
3. A Double Taxation Agreement is an agreement which regulates the tax treatment of income or capital gains in situations where the same taxpayer is subject to tax in two states with respect to the same income or capital gains.
4. Ghana has entered into Double Taxation Agreements with the following countries:
  - Britain
  - France
  - Italy
  - Germany
  - South Africa
  - Belgium