



Treaty Series No. 13 (1954)

Exchange of Notes

between the Government of the
United Kingdom of Great Britain and Northern Ireland
and the Government of Sweden

extending the provisions of the
Anglo-Swedish Double Taxation Convention
of the 30th of March, 1949, to certain
Colonial Territories of the United Kingdom

Stockholm, December 18, 1953

*Presented by the Secretary of State for Foreign Affairs to Parliament
by Command of Her Majesty
February 1954*

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EXCHANGE OF NOTES BETWEEN THE GOVERNMENT OF THE UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND AND THE GOVERNMENT OF SWEDEN EXTENDING THE PROVISIONS OF THE ANGLO-SWEDISH DOUBLE TAXATION CONVENTION OF THE 30th OF MARCH, 1949, TO CERTAIN COLONIAL TERRITORIES OF THE UNITED KINGDOM

Stockholm, December 18, 1953

No. 1

Her Majesty's Ambassador at Stockholm to the Swedish Minister for Foreign Affairs

*British Embassy,
Stockholm,
December 18, 1953.*

Your Excellency.

I have the honour, upon instructions of Her Majesty's Acting Principal Secretary of State for Foreign Affairs, to refer to the Convention between Sweden and the United Kingdom of Great Britain and Northern Ireland for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income, signed at London on the 30th of March, 1949⁽¹⁾.

I have the honour to propose on behalf of the Government of the United Kingdom that, in accordance with the provisions of Article XXIII, the above-mentioned Convention should be extended to the territories named in the Annex to the present Note, in the manner, subject to the modifications, and with effect from the dates, specified therein.

If the foregoing proposal is acceptable to the Swedish Government, I have the honour to suggest that the present Note with its Annex, and your Excellency's reply to that effect should be regarded as constituting the agreement reached between the two Governments in this matter.

I avail, &c.

R. B. STEVENS.

⁽¹⁾ "Treaty Series No. 63 (1949)," Cmd. 7800.

ANNEX

I.—Table of Territories to which the Convention of the 30th of March, 1949, for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income is to be extended in accordance with Article XXIII of the said Convention, subject to the Conditions set out in Paragraphs II and III of this Annex

<i>Column (1)</i>	<i>Column (2)</i>	<i>Column (3)</i>
Aden	Income Tax (including Super Tax)	April 1
Antigua	Income Tax	January 1
Barbados	Income Tax	January 1
British Honduras	Income Tax (including Surtax)	January 1
British Solomon Islands Protectorate	Normal Tax and Surtax	January 1
Cyprus	Income Tax	January 1
Dominica	Income Tax	January 1
Falkland Islands	Income Tax	January 1
Fiji	Normal Tax and Surtax	January 1
Gambia	Income Tax	January 1
Gilbert and Ellice Islands	Normal Tax and Surtax	January 1
Gold Coast	Income Tax	April 1
Jamaica	Income Tax (including Surtax)	January 1
Malaya (Federation of)	Income Tax	January 1
Mauritius	Income Tax	July 1
Montserrat	Income Tax	January 1
Nigeria	Income Tax	April 1
North Borneo	Income Tax	January 1
St. Christopher Nevis and Anguilla	Income Tax	January 1
St. Lucia	Income Tax	January 1
St. Vincent	Income Tax	January 1
Seychelles	Income Tax	January 1
Sierra Leone	The Income Tax (including Surtax), the duty on profits charged under the Concessions Ordinance 1931, the diamond Industry Profits Tax	April 1
Singapore	Income Tax	January 1
Trinidad and Tobago	Income Tax	January 1
Virgin Islands	Income Tax	January 1

II.—Application

(a) The said Convention as modified by the present Annex shall apply in the case of each territory mentioned in Column (1) of the above Table—

- (1) as if the Contracting Parties were the Government of Sweden and the Government of that territory;
- (2) as if the taxes concerned in the case of each territory were those mentioned opposite the name of that territory in Column (2) of the above Table; and

(3) as if references to "the date of signature of the present Convention" were references to the date of the Exchange of Notes to which the present Annex is appended.

(b) When the last of those measures shall have been taken in Sweden and in any territory named in the above Table necessary to give the present extension the force of law in Sweden and in such territory, respectively, the present extension shall have effect—

(1) in Sweden as respects tax on income for which preliminary tax is payable after the last day of February in the calendar year next following the date on which the last of those measures have been taken;

as respects coupon tax payable on or after the 1st of January in the calendar year next following that date;
and as respects capital tax assessed in or after the second calendar year next following that date;

(2) in such territory as respects tax for the year of assessment beginning on the date specified opposite its name in Column (3) of the above Table, in the calendar year next following the date on which the last of those measures have been taken, and for subsequent years of assessment.

(c) The Swedish Government shall inform the Government of the United Kingdom in writing when the last of the measures necessary, as indicated in paragraph (b), have been taken in Sweden. The Government of the United Kingdom shall inform the Swedish Government in writing when the last of the measures necessary, as indicated in paragraph (b), have been taken in all or any of the territories named in the above Table.

(d) The present extension shall continue in effect indefinitely, but either of the Contracting Parties may on or before the 30th of June in the second calendar year following the date of the Exchange of Notes to which the present Annex is appended give to the other Contracting Party through the diplomatic channel written notice of termination which may apply to any or all of the territories named in the above Table and in such event the present extension shall cease to have effect—

(1) in Sweden

as respects tax on income for which preliminary tax is payable after the last day of February in the calendar year next following that in which the notice is given;

as respects coupon tax payable on or after the 1st of January in the calendar year next following that in which the notice is given;

as respects capital tax assessed in or after the second calendar year next following that in which the notice is given;

(2) in such of the territories named in the above Table as are concerned;

as respects tax for any year of assessment beginning on or after the date specified opposite its name in Column (3) of the above Table in the calendar year next following the date of such notice.

III.—Modifications

(a) The said Convention as modified by the present Annex shall apply with the exception that, for the purposes of the extension to the territories in the above Table, Article VIII shall be deemed to be deleted, and

(b) the words "shall be exempt from United Kingdom surtax" in Article VII (1) of the Convention shall be understood, for the purposes of this extension, as though they read "shall not be liable to tax in the territory at a rate in excess of the rate applicable to a company."

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No. 2

*The Swedish Minister for Foreign Affairs to Her Majesty's Ambassador
at Stockholm*

*Royal Ministry for Foreign Affairs,
Stockholm,
December 18, 1953.*

Your Excellency,

I have the honour to acknowledge receipt of your Excellency's Note of 18th of December, 1953, which reads as follows:—

[As in No. 1]

In reply, I have the honour to state that the Government of Sweden considers that your Note with its Annex and the present reply constitute an agreement between the two Governments.

I avail, &c.
ÖSTEN UNDÉN.

