



Treaty Series No. 18 (1955)

Supplementary Protocol

between the Government of the
United Kingdom of Great Britain and Northern Ireland
and the Government of the United States of America

amending the Convention of the 16th of April, 1945 for the
Avoidance of Double Taxation and the Prevention of
Fiscal Evasion with respect to Taxes on Income

as modified by the Supplementary Protocol
of the 6th of June, 1946

Washington, May 25, 1954

[Ratifications were exchanged at London on January 19, 1955]

*Presented by the Secretary of State for Foreign Affairs to Parliament
by Command of Her Majesty
March 1955*

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HER MAJESTY'S STATIONERY OFFICE

THREEPENCE NET

Cmd. 9405

SUPPLEMENTARY PROTOCOL AMENDING THE CONVENTION FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME, SIGNED AT WASHINGTON ON THE 16th APRIL, 1945, AS MODIFIED BY THE SUPPLEMENTARY PROTOCOL, SIGNED AT WASHINGTON ON THE 6th JUNE, 1946.

Washington, May 25, 1954

The Government of the United Kingdom of Great Britain and Northern Ireland and the Government of the United States of America,

Desiring to conclude a further Supplementary Protocol amending the Convention for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income, signed at Washington on the 16th April, 1945⁽¹⁾, as modified by the Supplementary Protocol, signed at Washington on the 6th June, 1946⁽¹⁾.

Have agreed as follows:—

ARTICLE I

Paragraph (1) of Article XXII of the Convention of the 16th April, 1945, for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income is hereby amended to read as follows:—

“(1) Either of the Contracting Parties may, at any time while the present Convention continues in force, by a written notification given to the other Contracting Party through the diplomatic channel, declare its desire that the operation of the present Convention, either in whole or in part or with such modifications as may be found necessary for special application in a particular case, shall extend to all or any of its territories for whose international relations it is responsible, which impose taxes substantially similar in character to those which are the subject of the present Convention. When the other Contracting Party has, by a written communication through the diplomatic channel, signified to the first Contracting Party that such notification is accepted in respect of such territory or territories, the present Convention, in whole or in part or with such modifications as may be found necessary for special application in a particular case, as specified in the notification, shall apply to the territory or territories named in the notification on and after the date or dates specified therein. None of the provisions of the present Convention shall apply to any such territory in the absence of such acceptance in respect of that territory.”

ARTICLE II

This Supplementary Protocol, which shall be regarded as an integral part of the said Convention, shall be ratified and the instruments of ratification thereof shall be exchanged in London.

(1) “Treaty Series No. 26 (1946),” Cmd. 6902.

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In witness whereof the undersigned, being authorised thereto by their respective Governments, have signed this supplementary Protocol and have affixed thereto their seals.

Done in duplicate at Washington this twenty-fifth day of May, 1954.

For the Government of the United Kingdom
of Great Britain and Northern Ireland:

(L.S.) ROGER MAKINS.

*Her Majesty's Ambassador Extraordinary
and Plenipotentiary at Washington*

For the Government of the United States of
America:

(L.S.) JOHN FOSTER DULLES.

*Secretary of State of the
United States of America*

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