



Treaty Series No. 34 (1955)

Exchange of Notes

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

extending the Convention for the Avoidance of Double
Taxation and the Prevention of Fiscal Evasion, with
respect to Taxes on Income of the 27th of March, 1950
to certain Overseas Territories of the United Kingdom

Copenhagen, November 18/December 22, 1954

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

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EXCHANGE OF NOTES BETWEEN THE GOVERNMENT OF THE UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND AND THE GOVERNMENT OF DENMARK EXTENDING THE CONVENTION FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME OF THE 27th OF MARCH, 1950, TO CERTAIN OVERSEAS TERRITORIES OF THE UNITED KINGDOM

Copenhagen, November 18/December 22, 1954

No. 1

Her Majesty's Ambassador at Copenhagen to the Danish Minister for Foreign Affairs

*British Embassy,
Copenhagen, November 18, 1954.*

Monsieur le Ministre,

I am instructed by Her Majesty's Principal Secretary of State for Foreign Affairs to refer to the Convention between the Government of the United Kingdom of Great Britain and Northern Ireland and the Government of Denmark for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income, signed at London on the 27th of March, 1950⁽¹⁾.

I have the honour to propose on behalf of the Government of the United Kingdom that, in accordance with the provisions of Article XX, 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 Danish 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 have, &c.

E. A. BERTHOUD.

ANNEX

I.—Table of Territories to which the Convention of March 27, 1950, 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 XX 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	April 1, 1954.
Antigua	Income tax	January 1, 1954.
Barbados	Income tax	January 1, 1954.
British Honduras ...	Income tax (including Surtax)	January 1, 1954.
British Solomon Islands Protectorate	Normal tax and Surtax	January 1, 1954.

⁽¹⁾ "Treaty Series No. 47 (1950)," Cmd. 8023.

<i>Column (1)</i>	<i>Column (2)</i>	<i>Column (3)</i>
Cyprus	Income tax	January 1, 1954.
Dominica	Income tax	January 1, 1954.
Falkland Islands	Income tax	January 1, 1954.
Fiji	Normal tax and Surtax	January 1, 1954.
Gambia	Income tax	January 1, 1954.
Gilbert and Ellice Islands	Normal tax and Surtax	January 1, 1954.
Gold Coast	Income tax	April 1, 1954.
Jamaica	Income tax (including Surtax)	January 1, 1954.
Malaya (Federation of)	Income tax	January 1, 1954.
Mauritius	Income tax	July 1, 1954.
Montserrat	Income tax	January 1, 1954.
Nigeria	Income tax	April 1, 1954.
North Borneo	Income tax	January 1, 1954.
St. Christopher, Nevis and Anguilla	Income tax	January 1, 1954.
St. Lucia	Income tax	January 1, 1954.
St. Vincent	Income tax	January 1, 1954.
Seychelles	Income tax	January 1, 1954.
Sierra Leone	The Income tax, the duty on profits charged under the Concessions Ordinance 1931, the diamond industry profits tax	April 1, 1954.
Singapore	Income tax	January 1, 1954.
Trinidad and Tobago ...	Income tax	January 1, 1954.
Virgin Islands	Income tax	January 1, 1954.

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 Denmark 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;
- (3) as if the taxes concerned in the case of Denmark included the Defence Tax; and
- (4) 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 Denmark and in any territory named in the above Table necessary to give the present extension the force of law in Denmark and in such territory, respectively, the present extension shall have effect—

- (1) in Denmark as respects Danish tax for any taxation year beginning on or after April 1, 1954;
- (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, and for subsequent years of assessment.

(c) The Government of Denmark 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 Denmark. The Government of the United Kingdom shall inform the Government of Denmark 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 June 30 in any calendar year not earlier than the year 1957 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 Denmark;

as respects Danish tax for any taxation year beginning on or after the first day of April in the 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 day and month 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, all references to interest in Articles VIII and IX 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.”

No. 2

*The Danish Minister for Foreign Affairs to Her Majesty's Ambassador
at Copenhagen*

Your Excellency,

*Udenrigsministeriet,
Copenhagen, December 22, 1954.*

I have the honour to acknowledge receipt of your Excellency's Note of the 18th of November, 1954, which reads as follows:—

[As in No. 1.]

In reply, I have the honour to state that the Danish Government accept the proposal of Her Majesty's Government and agree that your Excellency's Note with its Annex and the present reply shall constitute an agreement between the two Governments.

I avail, &c.

H. C. HANSEN.