

DENMARK



Treaty Series No. 20 (1962)

Exchange of Notes

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

amending the Annex to the Exchange of Notes
of January 17, 1959, extending to certain British overseas
territories the Convention of March 27, 1950 for the
Avoidance of Double Taxation and the
Prevention of Fiscal Evasion with
respect to Taxes on Income

London, October 31, 1960

*Presented to Parliament by the Secretary of State for Foreign Affairs
by Command of Her Majesty
March 1962*

LONDON

HER MAJESTY'S STATIONERY OFFICE

FIVEPENCE NET

Cmnd 1645

*The Secretary of State for Foreign Affairs to the Danish Ambassador
at London*

*Foreign Office, S.W. 1,
October 31, 1960.*

Your Excellency,

I have the honour to refer to the Exchange of Notes which took place on the 17th of January, 1959,⁽¹⁾ between the Government of the United Kingdom of Great Britain and Northern Ireland and the Government of Denmark, extending to the territories of Kenya, Tanganyika, Uganda and Zanzibar and the Federation of Rhodesia and Nyasaland the provisions of the Convention between the United Kingdom and 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,⁽²⁾ and to propose that the following amendments should be made in the Annex to the said Exchange of Notes:—

(a) In Part I the entries relating to Kenya, Tanganyika and Uganda should read as follows:—

<i>Col. (1)</i>	<i>Col. (2)</i>	<i>Col. (3)</i>
“ Kenya ...	The Income Tax, (including Surtax) and the Personal Tax	1st January, 1954
	The Undistributed Income Tax ...	1st January, 1958
Tanganyika	The Income Tax, (including Surtax) and the Non-Native Poll Tax or Personal Tax	1st January, 1954
	The Undistributed Income Tax ...	1st January, 1958
Uganda ...	The Income Tax, (including Surtax) and the Non-African Poll Tax	1st January, 1954
	The Undistributed Income Tax ...	1st January, 1958”

(b) In Part III sub-paragraph (a) (10) should read as follows:—

“(10) Article XVIII shall be amended by inserting after ‘assessment and collection of’ the words ‘or the hearing of appeals in relation to:’”

If the foregoing proposals are acceptable to the Danish Government, I have the honour to suggest that the present Note and Your Excellency’s reply in that sense should be regarded as constituting an Agreement reached between the two Governments in this matter.

I have, &c.

(For the Secretary of State)

R. D. C. McALPINE.

(1) “Treaty Series No. 81 (1959)”, Cmnd. 903.

(2) “Treaty Series No. 47 (1950)”, Cmd. 8023.

*The Danish Ambassador at London to the Secretary of State for
Foreign Affairs*

Royal Danish Embassy,

London, 31st October, 1960.

My Lord,

I have the honour to acknowledge receipt of Your Lordship's Note of to-day's date, 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 Lordship's Note and the present reply shall constitute an agreement between the two Governments.⁽³⁾

I have, &c.

STEENSEN-LETH.

⁽³⁾ By a notification dated November 7, 1961 the United Kingdom Government informed the Danish Government that all the steps necessary to give the amendments the force of law in Kenya, Tanganyika and Uganda had been taken. On December 4, 1961 the Danish Government informed the United Kingdom Government that the amendments were similarly in force in Denmark.

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