

UNITED STATES
OF AMERICA



Treaty Series No. 34 (1966)

Notice of Termination

by the Government of the
United States of America of Article VI of the Convention
for the Avoidance of Double Taxation and the
Prevention of Fiscal Evasion with respect to Taxes on Income
between the Government of the United Kingdom of
Great Britain and Northern Ireland and the
Government of the United States of America signed at
Washington on 16 April 1945

London, 30 June 1965

and

Exchange of Notes

modifying the termination to exclude United Kingdom
territories

Washington, 22 and 28 December 1965

*Presented to Parliament by the Secretary of State for Foreign Affairs
by Command of Her Majesty
June 1966*

LONDON

HER MAJESTY'S STATIONERY OFFICE

EIGHTPENCE NET

Cmnd. 3010

**NOTICE OF TERMINATION
BY THE GOVERNMENT OF THE UNITED STATES OF
AMERICA OF ARTICLE VI OF THE CONVENTION FOR THE
AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION
OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME
BETWEEN THE GOVERNMENT OF THE UNITED KINGDOM
OF GREAT BRITAIN AND NORTHERN IRELAND AND THE
GOVERNMENT OF THE UNITED STATES OF AMERICA
SIGNED AT WASHINGTON ON 16 APRIL 1945**

*The United States Chargé d'Affaires to the Secretary of State
for Foreign Affairs*

*Embassy of the United States of America,
London, June 30, 1965.*

Sir:

I have the honor to refer to the Convention between the United States of America 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 Washington on April 16, 1945.⁽¹⁾

Article VI (3) of the above-mentioned convention provides that either of the Contracting Parties may terminate Article VI "by giving written notice of termination to the other Contracting Party, through diplomatic channels, on or before the thirtieth day of June in any year after the year 1945" and that, in the event such a notice is given, paragraph (1) of Article VI "shall cease to be effective as to United States tax on and after the first day of January," and paragraph (2) "shall cease to be effective as to United Kingdom tax on and after the 6th day of April," in the year next following that in which such notice is given.

The Government of the United States of America hereby gives notice, pursuant to Article VI (3) of the above-mentioned convention, for the termination of Article VI of the convention. It is understood, accordingly, that paragraph (1) of Article VI shall cease to be effective as to United States tax on and after January 1, 1966, and that paragraph (2) of Article VI shall cease to be effective as to United Kingdom tax on and after April 6, 1966.

Accept, Sir, the renewed assurances of my highest consideration.

PHILIP M. KAISER.

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

EXCHANGE OF NOTES
MODIFYING THE TERMINATION TO EXCLUDE UNITED
KINGDOM TERRITORIES

No. 1

*The Secretary of State of the United States of America to Her Majesty's
Ambassador at Washington*

The Secretary of State presents his compliments to His Excellency the British Ambassador and has the honor to draw his attention to the note of June 30, 1965, from the American Embassy in London, giving notice of termination by the United States of paragraphs (1) and (2) of Article VI of the Convention between the United States of America and the United Kingdom on Double Taxation signed at Washington April 16, 1945.

Article XXII (4) of said Convention provides that termination of Article VI thereof "shall, unless otherwise expressly agreed by both Contracting Parties, terminate the application of . . . that Article to any territory to which the Convention has been extended by the United States or the United Kingdom."

The United States does not desire to terminate application of Article VI with respect to territories to which the said Convention has been extended by the United Kingdom.⁽²⁾ Consequently, the Secretary of State has the honor to propose that, if this desire is shared by His Excellency's Government, his reply to that effect and the present note shall constitute agreement by the Parties as required by Article XXII (4) that application of Article VI of said Convention shall not be terminated with respect to said territories.

*Department of State,
Washington,
December 22, 1965.*

No. 2

*Her Majesty's Ambassador at Washington to the Secretary of State of the
United States of America*

Her Majesty's Ambassador for the United Kingdom presents his compliments to the Secretary of State and has the honour to refer to the latter's Note of December 22, 1965, concerning the conditional notice of termination given by the United States of paragraphs (1) and (2) of Article VI of the Convention between the United States of America and the United Kingdom on Double Taxation.

Her Majesty's Government in the United Kingdom agree that the termination of the application of Article VI should not apply with respect to territories to which the Convention has been extended by the United Kingdom, and that the present exchange of Notes shall constitute agreement by the Parties, as required by Article XXII (4) of the Convention.

Her Majesty's Ambassador avails himself of this opportunity of renewing to the Secretary of State the assurance of his highest consideration.

*British Embassy,
Washington, D.C.
December 28, 1965.*

(²) See "Treaty Series No. 62 (1959)", Cmnd. 824.