



Treaty Series No. 31 (1968)

Exchange of Notes

between the Government of the
United Kingdom of Great Britain and Northern Ireland
and the Government of the Kingdom of Denmark
extending to the Faroe Islands the Protocol of 7 July 1966
amending the Convention for the Avoidance of Double
Taxation and the Prevention of Fiscal Evasion with
respect to Taxes on Income, signed at
London on 27 March 1950

Copenhagen, 13 July 1967 and 24 October 1967

[The Agreement entered into force on 3 April 1968]

*Presented to Parliament by the Secretary of State for Foreign Affairs
by Command of Her Majesty
April 1968*

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**EXCHANGE OF NOTES
BETWEEN THE GOVERNMENT OF THE UNITED KINGDOM
OF GREAT BRITAIN AND NORTHERN IRELAND AND THE
GOVERNMENT OF THE KINGDOM OF DENMARK EXTENDING
TO THE FAROE ISLANDS THE PROTOCOL OF 7 JULY 1966
AMENDING THE CONVENTION FOR THE AVOIDANCE OF
DOUBLE TAXATION AND THE PREVENTION OF FISCAL
EVASION WITH RESPECT TO TAXES ON INCOME, SIGNED
AT LONDON ON 27 MARCH 1950**

No. 1

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

British Embassy,

Sir,

Copenhagen, 13 July, 1967.

I have the honour to refer to the Exchange of Notes of the 31st of October, 1960,⁽¹⁾ between the Government of the United Kingdom of Great Britain and Northern Ireland and the Government of the Kingdom of Denmark extending to the Faroe Islands the Convention 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 the Protocol amending Article XVII of the said Convention signed at London on the 7th day of July, 1966,⁽³⁾ which entered into force on the 16th day of February, 1967, in accordance with paragraph (2) of Article II thereof.

I now have to propose on behalf of the Government of the United Kingdom that the provisions of the said Protocol shall also be held to apply to the extension to the Faroe Islands of the Convention as if, in the Protocol, any reference to "Denmark" were a reference to "the Faroe Islands" and any reference to "Danish tax" were a reference to "Faroese tax".

If the foregoing proposal is acceptable to the Danish Government, I have the honour to suggest that the present Note and Your Excellency's reply to that effect shall be regarded as constituting an agreement between the two Governments. The Government of the United Kingdom shall inform the Government of Denmark in writing when the last of the measures necessary to give this modification the force of law in the United Kingdom shall have been taken. The agreement shall enter into force thirty days from the date on which the last of those measures have been taken.⁽⁴⁾ It shall thereupon have effect in relation only to the dividends payable on or after the date of its entry into force and, in relation to such dividends, shall be regarded as an integral part of the Convention as extended.

I avail myself of this opportunity to renew to Your Excellency the assurances of my highest consideration.

OLIVER WRIGHT.

(1) "Treaty Series No. 75 (1961)", Cmnd. 1477.

(2) "Treaty Series No. 47 (1950)", Cmnd. 8023.

(3) "Treaty Series No. 53 (1967)", Cmnd. 3313.

(4) The Agreement entered into force on 3. April. 1968.

No. 2

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

Ministry of Foreign Affairs,

Copenhagen, October 24, 1967.

Monsieur l'Ambassadeur,

I have the honour to acknowledge receipt of Your Excellency's Note of July 13, 1967, 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 and the present reply shall constitute an Agreement between the two Governments.

I avail myself of this opportunity to renew to you, Sir, the assurance of my highest consideration.

J. O. KRAG.

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