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TRINIDAD
AND TOBAGO



Treaty Series No. 21 (1973)

Supplementary Protocol

between the Government of the
United Kingdom of Great Britain and Northern Ireland
and the Government of Trinidad and Tobago
amending the Agreement for the Avoidance of Double
Taxation and the Prevention of Fiscal Evasion with
respect to Taxes on Income, signed at Port of Spain
on 29 December 1966, as modified by the
Protocol signed at Port of Spain on
10 December 1969

Port of Spain, 15 November 1971

[The Supplementary Protocol entered into force on 31 December 1971]

*Presented to Parliament
by the Secretary of State for Foreign and Commonwealth Affairs
by Command of Her Majesty
March 1973*

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**SUPPLEMENTARY PROTOCOL
BETWEEN THE GOVERNMENT OF THE UNITED KINGDOM
OF GREAT BRITAIN AND NORTHERN IRELAND AND THE
GOVERNMENT OF TRINIDAD AND TOBAGO, AMENDING
THE AGREEMENT FOR THE AVOIDANCE OF DOUBLE
TAXATION AND THE PREVENTION OF FISCAL EVASION
WITH RESPECT TO TAXES ON INCOME, SIGNED AT
PORT OF SPAIN ON 29 DECEMBER 1966, AS MODIFIED
BY THE PROTOCOL SIGNED AT PORT OF SPAIN
ON 10 DECEMBER 1969**

The Government of the United Kingdom of Great Britain and Northern Ireland and the Government of Trinidad and Tobago;

Desiring to conclude a Supplementary Protocol to amend the Agreement between the Contracting Governments for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income signed at Port of Spain on 29 December 1966⁽¹⁾, as modified by the Protocol signed at Port of Spain on 10 December 1969⁽²⁾ (hereinafter referred to as "the Agreement");

Have agreed as follows:

ARTICLE 1

Paragraph (1) of Article 10 of the Agreement shall be deleted and replaced by the following:

"(1) The tax imposed in one of the territories on royalties which arise there and which are derived and beneficially owned by a resident of the other territory shall not exceed 10 per cent of the gross amount of the royalties."

ARTICLE 2

This Supplementary Protocol, which shall form an integral part of the Agreement, shall come into force⁽³⁾ when the last of all such things shall have been done in the United Kingdom and Trinidad and Tobago as are necessary to give the Supplementary Protocol the force of law in the United Kingdom⁽⁴⁾ and Trinidad and Tobago⁽⁵⁾ respectively and shall thereupon have effect in relation to royalties payable on or after:

- (a) 1 January 1972; or
- (b) the date on which it so comes into force; whichever date is the later.

⁽¹⁾ Treaty Series No. 30 (1967), Cmnd. 3263.

⁽²⁾ Treaty Series No. 70 (1970), Cmnd. 4444.

⁽³⁾ The Supplementary Protocol entered into force on 31 December 1971.

⁽⁴⁾ S.I. 1971 No. 2117.

⁽⁵⁾ The Income Tax Ordinance, Ch. 33, No. 1.

In witness whereof the undersigned, duly authorised thereto by their respective Governments, have signed this Supplementary Protocol.

Done in duplicate at Port of Spain this Fifteenth day of November, One thousand Nine Hundred and Seventy One.

BERNARD A. PENNOCK

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

GEO. M. CHAMBERS

For the Government of Trinidad and
Tobago.

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