



Treaty Series No. 47 (1963)

# Exchange of Notes

between the Government of the  
United Kingdom of Great Britain and Northern Ireland  
and the Government of the Kingdom of the Netherlands  
extending to the Federation of Rhodesia and Nyasaland  
the Convention for the Avoidance of Double Taxation and  
Prevention of Fiscal Evasion with respect to Taxes on  
Income, signed at London on October 15, 1948

The Hague, December 20 and 27, 1962

*Presented to Parliament by the Secretary of State for Foreign Affairs  
by Command of Her Majesty  
July 1963*

LONDON  
HER MAJESTY'S STATIONERY OFFICE  
FIVEPENCE NET

**EXCHANGE OF NOTES BETWEEN THE GOVERNMENT OF THE UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND AND THE GOVERNMENT OF THE KINGDOM OF THE NETHERLANDS EXTENDING TO THE FEDERATION OF RHODESIA AND NYASALAND THE CONVENTION FOR THE AVOIDANCE OF DOUBLE TAXATION AND PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME, SIGNED AT LONDON ON OCTOBER 15, 1948**

No. 1

*Her Majesty's Ambassador at The Hague to the Netherlands Foreign Minister*

*British Embassy,*

Your Excellency,

*The Hague, December 20, 1962*

I have the honour, upon instructions from Her Majesty's Principal Secretary of State for Foreign Affairs, to refer to the Convention between the United Kingdom of Great Britain and Northern Ireland and the Kingdom of the Netherlands for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income, signed at London on the 15th of October, 1948.<sup>(1)</sup>

I have the honour to propose on behalf of the Government of the United Kingdom that, in accordance with the provisions of Article XIX, the above-mentioned Convention should be extended to the Federation of Rhodesia and Nyasaland in the manner, subject to the modifications, and with effect from the dates specified in the Annex to the present Note.

If the foregoing proposal is acceptable to the Government of the Kingdom of the Netherlands, 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 an Exchange of Notes as provided for in the first paragraph of Article XIX of the above-mentioned Convention and as placing on record the agreement reached between the two Governments in this matter.

I avail, etc.

A. N. NOBLE.

**ANNEX**

**I. APPLICATION**

(a) The said Convention as modified by the present Annex shall apply.

- (1) as if the contracting parties were the Government of the Kingdom of the Netherlands and the Government of the Federation of Rhodesia and Nyasaland;

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<sup>(1)</sup> "Treaty Series No. 43 (1950)", Cmd. 8015.

- (2) as if the term "United Kingdom" (except where the context otherwise required) meant the Federation of Rhodesia and Nyasaland;
  - (3) as if the taxes concerned in the Federation of Rhodesia and Nyasaland were the Income Tax, Supertax and undistributed Profits Tax; provided that for the purposes only of the application of paragraph (2) of Article XV of the Convention, the taxes concerned shall include the territorial surcharges charged in Northern Rhodesia, Nyasaland and Southern Rhodesia; 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 these measures shall have been taken in the Federation of Rhodesia and Nyasaland necessary to give the present extension the force of law in the Federation, the present extension shall have effect—
- (1) in the Netherlands  
As respects income tax for any year of assessment beginning after 31st December, 1954;  
as respects the company tax for any chargeable accounting period beginning after 31st December, 1954 and for the unexpired portion of any chargeable accounting period current at that date; and  
as respects any other taxes for the calendar year 1955 and for subsequent years
  - (2) in the Federation of Rhodesia and Nyasaland as respects tax for the year of assessment beginning on 1st April, 1955, and for subsequent years of assessment.
- (c) The Government of the United Kingdom shall inform the Government of the Kingdom of the Netherlands in writing when the last of the measures necessary, as indicated in paragraph (b), have been taken in the Federation of Rhodesia and Nyasaland.<sup>(2)</sup>
- (d) Except as specified in Part II modification (a) below, the present extension shall remain in force indefinitely and shall continue to remain in force notwithstanding that the convention may have been terminated by either of the High Contracting Parties in accordance with Article XXI thereof. Either High Contracting Party may, however, on or before the 30th June in any calendar year not earlier than the year 1964 give to the other Contracting Party through the diplomatic channel written notice of termination and in such event the present extension shall cease to have effect—
- (1) in the Netherlands: as respects income tax for any year of assessment beginning after the end of the calendar year in which the notice is given;

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<sup>(2)</sup> By notification dated April 9, 1963, the United Kingdom Government informed the Netherlands Government that these measures had been taken in the Federation of Rhodesia and Nyasaland.

as respects the company tax for any chargeable accounting period beginning after the end of the calendar year in which such notice is given and for the unexpired portion of any chargeable accounting period current at the end of that year; and as respects any other taxes for any calendar year following that in which the notice is given;

- (2) in the Federation of Rhodesia and Nyasaland as respects tax for any year of assessment beginning on or after the first day of April in the calendar year next following the date of such notice.

## II. MODIFICATIONS

The said Convention shall apply with the modifications that:

- (a) Article VI shall cease to be applicable on the 1st January, 1963; and  
(b) Article IX shall be amended by the addition of the following new paragraph:

“(3) For the purposes of this Article any reference to the Government of the Federation of Rhodesia and Nyasaland shall include a reference to the Governments of its constituent territories”.

No. 2

*The Netherlands Foreign Minister to Her Majesty's Ambassador at The Hague*

*Ministry of Foreign Affairs,*

*The Hague, 27th December 1962*

Sir,

I have the honour to acknowledge receipt of Your Excellency's Note of the 20th of December, 1962, with Annex, which reads as follows:

[As in No. 1]

In reply I have the honour to inform you that the Government of the Kingdom of the Netherlands accept the foregoing proposal and agree to regard your Note, together with the present reply, as constituting an Exchange of Notes as provided for in the first paragraph of Article XIX of the above-mentioned Convention, and as placing on record the agreement reached between the two Governments in this matter.

I avail, etc.

J. M. A. H. LUNS.

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