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DENMARK



Treaty Series No. 63 (1976)

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 provisions of the
Supplementary Protocol of 8 February 1973 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, as previously modified

Copenhagen, 17 February—7 March 1975

[The Extension entered into force on 19 December 1975]

*Presented to Parliament
by the Secretary of State for Foreign and Commonwealth Affairs
by Command of Her Majesty
August 1976*

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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 PROVISIONS OF THE
SUPPLEMENTARY PROTOCOL OF 8 FEBRUARY 1973 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, AS PREVIOUSLY MODIFIED**

No. 1

*Her Majesty's Ambassador at Copenhagen
to the Minister for Foreign Affairs of Denmark*

*British Embassy,
Copenhagen.*

Your Excellency,

17 February, 1975.

I have the honour to refer to the Convention between the Government of the United Kingdom of Great Britain and Northern Ireland and the Government of the Kingdom of Denmark 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⁽¹⁾ (hereinafter referred to as "the 1950 Convention"), as modified by the Protocol signed at London on 7 July 1966⁽²⁾ (hereinafter referred to as "the 1966 Protocol") and the Supplementary Protocol signed at London on 18 December 1968⁽³⁾ (hereinafter referred to as "the 1968 Protocol"); to the Exchange of Notes of 31 October 1960⁽⁴⁾ between the Government of the United Kingdom and the Government of Denmark extending the 1950 Convention to the Faroe Islands (hereinafter referred to as "the 1960 Exchange of Notes"); to the Exchange of Notes of 13 July and 24 October 1967⁽⁵⁾ between the said Governments extending the 1966 Protocol to the Faroe Islands (hereinafter referred to as "the 1967 Exchange of Notes"); to the Exchange of Notes of 25 and 27 November 1970⁽⁶⁾ between the said Governments extending the 1968 Protocol to the Faroe Islands (hereinafter referred to as "the 1970 Exchange of Notes"); and to the Supplementary Protocol between the said Governments amending the 1950 Convention as modified by the 1966 and 1968 Protocols signed at Copenhagen on 8 February 1973⁽⁷⁾ (hereinafter referred to as "the 1973 Protocol").

(1) Treaty Series No. 47 (1950), Cmd. 8023.

(2) Treaty Series No. 53 (1967), Cmnd. 3313.

(3) Treaty Series No. 106 (1969), Cmnd. 4170.

(4) Treaty Series No. 75 (1961), Cmnd. 1477.

(5) Treaty Series No. 31 (1968), Cmnd. 3588.

(6) Treaty Series No. 40 (1971), Cmnd. 4740.

(7) Treaty Series No. 107 (1973), Cmnd. 5437.

I have the honour to propose, upon the instructions of Her Majesty's Principal Secretary of State for Foreign and Commonwealth Affairs, that the provisions of the 1973 Protocol shall also be held to apply, in the manner and subject to the modifications specified in the Annex to the present Note, to the extension to the Faroe Islands of the 1950 Convention as modified by the 1966 and 1968 Protocols, which was provided for in the 1960, 1967 and 1970 Exchange of Notes.

If the foregoing proposal is acceptable to the Government of the Kingdom of Denmark, I have the honour to suggest that the present Note with its Annex and Your Excellency's reply to that effect shall be regarded as constituting an agreement between the two Governments in this respect.

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

A. A. STARK

ANNEX

1. In this Annex:

- (a) "the 1950 Convention" means the Convention between the Government of the United Kingdom of Great Britain and Northern Ireland and the Government of the Kingdom of Denmark 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;
- (b) "the 1966 Protocol" means the Protocol signed at London on 7 July 1966 amending the 1950 Convention;
- (c) "the 1968 Protocol" means the Supplementary Protocol signed at London on 18 December 1968 amending the 1950 Convention as modified by the 1966 Protocol;
- (d) "the 1973 Protocol" means the Supplementary Protocol signed at Copenhagen on 8 February 1973 amending the 1950 Convention as modified by the 1966 and 1968 Protocols;
- (e) "the Convention as extended in 1968" means the 1950 Convention as extended to the Faroe Islands by the Exchange of Notes of 31 October 1960 between the said Governments as modified both by the extension of the 1966 Protocol to the Faroe Islands (by the Exchange of Notes of 13 July and 24 October 1967 between those Governments) and by the extension of the 1968 Protocol to the Faroe Islands (by the Exchange of Notes of 25 and 27 November 1970 between those Governments);
- (f) "this Extension" means the extension of the 1973 Protocol to the Faroe Islands in accordance with this Annex.

2. The provisions of the 1973 Protocol shall apply to the Convention as extended in 1968 as if, in the 1973 Protocol:

- (a) any reference to Denmark were a reference to the Faroe Islands;
- (b) any reference to Danish tax were a reference to Faroese tax, that is to say, the provincial income tax (skat til Landskassen) and the communal income tax (kommunal indkomstskat).

3. This Extension shall enter into force⁽⁹⁾ on the date on which the last of the measures have been taken in the United Kingdom necessary to give this Extension the force of law in the United Kingdom and shall thereupon have effect in relation to dividends paid on or after 6 April 1973.

4. The Government of the United Kingdom shall inform the Government of Denmark in writing when the last of the measures necessary as indicated in paragraph 3 above have been taken in the United Kingdom.

⁽⁹⁾ The Extension entered into force on 19 December 1975.

No. 2

*The Minister for Foreign Affairs of Denmark
to Her Majesty's Ambassador at Copenhagen*

*Ministry of Foreign Affairs,
Copenhagen.*

Sir,

7 March, 1975.

I have the honour to acknowledge receipt of Your Excellency's Note of February 17 1975, with its Annex, which reads as follows :

[As in No. 1]

In reply, I have the honour to state that the Government of the Kingdom of Denmark accepts the proposal of the Government of the United Kingdom of Great Britain and Northern Ireland and agrees that Your Excellency's Note, with its Annex of which a copy is enclosed, 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.

K. B. ANDERSEN

[Annex as in No. 1]