



Treaty Series No. 13 (1955)

Exchange of Notes

between the Government of the United Kingdom of
Great Britain and Northern Ireland
and the Swedish Government

amending the Annex to the Exchange of Notes of
the 18th of December, 1953, which extended the
provisions of the Anglo-Swedish Double Taxation
Convention of the 30th of March, 1949, to certain
Colonial Territories of the United Kingdom

Stockholm, November 25/December 3, 1954

*Presented by the Secretary of State for Foreign Affairs to Parliament
by Command of Her Majesty
February 1955*

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Cmd. 9387

EXCHANGE OF NOTES BETWEEN THE GOVERNMENT OF THE UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND AND THE SWEDISH GOVERNMENT AMENDING THE ANNEX TO THE EXCHANGE OF NOTES OF THE 18th OF DECEMBER, 1953, WHICH EXTENDED THE PROVISIONS OF THE ANGLO-SWEDISH DOUBLE TAXATION CONVENTION OF THE 30th OF MARCH, 1949, TO CERTAIN COLONIAL TERRITORIES OF THE UNITED KINGDOM

Stockholm, November 25/December 3, 1954

No. 1

Her Majesty's Ambassador at Stockholm to the Swedish Minister for Foreign Affairs

British Embassy,

Your Excellency.

Stockholm, November 25, 1954.

I have the honour to refer to the Exchange of Notes which took place on the 18th of December, 1953,⁽¹⁾ between the Government of the United Kingdom of Great Britain and Northern Ireland and the Government of Sweden, extending to certain territories for whose international relations the Government of the United Kingdom are responsible the provisions of the Convention between the United Kingdom and Sweden for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income, signed at London on the 30th of March, 1949,⁽²⁾ and to propose that the following amendments should be made in the Annex to the said Exchange of Notes:—

(a) In Part I the entries relating to Aden and Sierra Leone should read as follows:—

Col. (1)	Col. (2)	Col. (3)
“ Aden	Income Tax	April 1
Sierra Leone ...	The Income Tax, the duty on profits charged under the Concessions Ordinance, 1931, the Diamond Industry Profits Tax	April 1.”

(b) In Part II sub-paragraph (d) should read as follows:—

“The present extension shall continue in effect indefinitely, but either of the Contracting Parties may, on or before the 30th of June in any calendar year not earlier than the year 1955, give to the other Contracting Party through the diplomatic channel written notice of termination which may apply to any or all of the territories named in the above Table and in such event the present extension shall cease to have effect—

(1) in Sweden:

- as respects tax on income for which preliminary tax is payable after the last day of February in the calendar year next following that in which the notice is given;
- as respects coupon tax payable on or after the 1st of January in the calendar year next following that in which the notice is given;
- as respects capital tax assessed in or after the second calendar year next following that in which the notice is given;

(1) “Treaty Series No. 13 (1954),” Cmd. 9070.

(2) “Treaty Series No. 63 (1949),” Cmd. 7800.

(2) in such of the territories named in the above Table as are concerned:

as respects tax for any year of assessment beginning on or after the date specified opposite its name in Column (3) of the above Table in the calendar year next following the date of such notice."

If the foregoing proposals are acceptable to the Swedish Government, I have the honour to suggest that the present Note and your Excellency's reply in that sense should be regarded as constituting an agreement reached between the two Governments in this matter.

I avail, &c.

R. M. A. HANKEY.

No. 2

The Swedish Minister for Foreign Affairs to Her Majesty's Ambassador at Stockholm

Your Excellency,

Stockholm, December 3, 1954.

I have the honour to acknowledge receipt of your Excellency's Note of November 25, 1954, which reads as follows:—

[As in No. 1]

In reply, I have the honour to state that the Government of Sweden considers that your Excellency's Note and the present reply constitute an agreement between the two Governments.

I avail, &c.

ÖSTEN UNDÉN.

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