

## DOUBLE TAXATION TREATIES OF AFRICAN STATES

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This study concerns the development of African Conventions for the Avoidance of Double Taxation [hereinafter to be referred to as double taxation treaties]. An index is presented, by country, as a tabulation of the pertinent information. The treaties cited are those published in a treaty series prior to January 1, 1972 or those printed in an African Gazette or Journal up to July 1, 1971.

A double taxation treaty is an international agreement, which makes provision for the taxation of certain income by the signatory nations. The treaties may differ in the manner of determining when the source nation or recipient will be allowed to levy a tax.

A full treaty covers a variety of matters such as: the income of a permanent establishment; dividends, interest and royalties, whether earned by an individual or company; remuneration of (Corporate) Directors, self-employed ('liberal professions') or services by employees; pensions; income from immovable property; and capital gains. Limited tax treaties may cover only income from immovable capital, or only income from dividends, interest and remuneration of Directors. Moreover, non-tax treaties, notably Economic Accords, sometimes include provisions to prevent double taxation of either foreign technical assistants (as in the Gambia-West Germany Treaty), or the income of permanent establishments (as in the Netherlands-former French West African states Treaties).

It might be noted here that the basic double taxation treaty is usually signed in the format of a Convention. Subsequent modifications or clarifications are made in the format of Protocols, an exchange of official Notes (letters between Ministers of State), or supplementary Agreements. The format used to effect a modification is optional.

For the francophonic states the first treaties in the late 1930's were treaties between France and other nations which were extended to the colonies. As the francophonic colonies

progressed toward independent status in the early 1960's their taxation treaties increased in complexity and scope.

Between 1946-49 the United Kingdom first signed double taxation treaties with its Colonies and Protectorates; these treaties were frequently extended upon independence. By 1950, several Protectorates had gained Colony status, and constitutions and self-government started during the late 1950's.

Of the Arab states only the United Arab Republic has entered into double taxation treaties.

## TABLE OF ABBREVIATIONS

African Law Digest

Cumulative Bulletins, U.S. Treasury Department  
(U.S.A.)

Tax Treaties (U.S.A.) (Commerce Clearing House  
Publication)

Canada Treaty Series

Journal Officiel de la République française  
(France)

Overenskamster medfremmede stater (Norway)

Recueil des Traités et Accords de la France

Statutory Instruments (United Kingdom)

Sveriges Överenskommelser (Sweden)

Statutory Rules and Orders (United Kingdom)

Tractatenblad (Netherlands)

Treaties and Other International Acts Series  
(U.S.A.)

Treaties of Norway

Great Britain Treaty Series

International Tax Agreement (U.N. Publication)

United States Treaties

## INDEX OF DOUBLE

Nation: Date of Independence Parties to Treaty Date of Signature	Description
<u>FRENCH COLONIAL NATIONS</u>	
ALGERIA: Sept. 1962	
<u>Sweden - France</u> Dec. 24, 1936	D.T.T. <sup>1</sup>
May 5, 1939	Supplementary Protocol modifying treaty as to dividends
April 8, 1949	Notes extending 1936 treaty as amended to Algeria
Sept. 2, 1949	Notes interpreting treaty as to insurance enterprises
Oct. 28, 1950	Additional Agreement amending 1936 treaty
May 4, 1951	Notes modifying 1936 treaty; proof for tax exemption
Oct. 26 - Nov. 5, 1954	Notes modifying 1936 treaty; student & teach- ing remuneration
March 29, 1956	Additional Agreement re: intra-corporate dividends and to territorial exten- sion
<u>France</u> 1970	D.T.T.

<sup>1</sup> Double Taxation Treaty<sup>2</sup> League of Nations Treaty Series

## TAXATION TREATIES

International Tax Agreement Series	U.N. Treaty Series	Other Sources
UN 14	(L.N.) <sup>2</sup> I:424lv.184:35	S8 (1937:26) Sid 247
UN 89		S8 (1939:25) Sid 135
UN 54	I:2637 v.197:177	S8 (1951:19) Sid 163
UN 59		
UN 113		S8 (1951:21) Sid 167
UN 57		
UN 159	I:3748 v.262:229	S8 (1955:24) Sid 287
UN A (1). 50	Agr. I:2637 v.369:449	S8 (1957:49) Sid 405
		Algerian Gazette 4/10/70, p.390 ALD Vol. VI Item 591

## CAMEROON: FEDERAL REPUBLIC: Oct. 1961

Fr. West Africa<sup>3</sup> - France  
Jan. 31 - March 20, 1956

D.T.T.

France  
July 10, 1965

D.T.T.

Netherlands  
July 6, 1965

Economic Accord with  
double taxation pro-  
visions

Equatorial Customs  
Union Members<sup>4</sup>  
Dec. 13, 1966

D.T.T.

## CAMEROON, WEST

Unilateral  
May 22, 1967

Law: taxation of remunera-  
tion of state employees  
paid under a technical  
assistance program

<sup>3</sup>The present states which comprised French West Africa include Dahomey, Federal Republic of Cameroon, Guinea, the Ivory Coast, Mali, Mauritania, Niger, Senegal and Upper Volta. They became independent between 1958 and 1961.

<sup>4</sup>The Equatorial Customs Union was formed in 1957 by the present states which comprised French Equatorial Africa - the Central African Republic, Chad, the Congo (Brazzaville) and Gabon. These states entered into a double taxation treaty among themselves at the formation of the Union, and upon independence the treaty was revised and a new treaty was signed in 1966. The Federal Republic of Cameroon signed separate double taxation treaties with each of these four nations in 1966.

T UN 253

[See individual states  
of French West Africa]

EX UN A (1) 227 I:9433 v.658:197

T (1965) Nr.208

[See individual members  
of the Equatorial Cus-  
toms Union]

Cameroon: Income Tax (Exemp-  
tion) (Foreign Nationals-  
Technical Assistance Scheme  
& Voluntary Service) Order,  
1967 W.C.L.N. 34/67

## CENTRAL AFRICAN REPUBLIC: Aug. 1960

Fr. Equatorial Africa<sup>5</sup> - France

Dec. 14, 1956 - Jan. 3, 1957 D.T.T. as to income from  
movable capital

Equatorial CustomsUnion Members

Oct. 15, 1957

D.T.T.

Dec. 13, 1966

D.T.T. superceding 1957  
treaty

Cameroon: Federal Republic

Dec. 13, 1966

D.T.T.

## CHAD: Aug. 1960

Fr. Equatorial Africa - France

Dec. 14, 1956 - Jan 3, 1957 [See CENTRAL AFRICAN  
REPUBLIC]

Equatorial CustomsUnion Members

Oct. 15, 1957

D.T.T.

<sup>5</sup>The present states that comprised French Equatorial Africa include: Central African Republic, Chad, the Congo (Brazzaville) and Gabon. They became independent in 1960.

IX UN A (3) 1

IX UN A (1) 63

[See individual members of  
the Equatorial Customs Union]

Central African Republic:  
Ordinance No. 67/38 of May  
12, 1967 [6/15 p.326]  
ALD Vol. III Item 1008

[See C.A.R. Ordinance No.67/38]

IX UN A (1) 63

Art. 12 of the Dec. 7, 1959,  
Convention establishing  
Equatorial Customs Union  
[See individual members of  
the Equatorial Customs Union]

Dec. 13, 1966	D.T.T. superceding 1957 treaty			[See C.A.R. Ordinance No.67/38]
<u>Cameroon: Federal Republic</u> Dec. 13, 1966	D.T.T.			[See C.A.R. Ordinance No.67/38]
NGO, (BRAZZAVILLE): Aug. 1960				
<u>France - U.S.A.</u> July 25, 1939	D.T.T.	UN 90	II:429 v.125:259	UST 988; CCH 2803 CB 1945, 522 CB 1946-1, 134
		II UN 19		
May 6, 1946	Notes modifying various provisions	I UN 366	I:1882 v.140:23	TIAS 1982; CCH 2871 CB 1956-1, 840
Oct. 18, 1946	Additional Agreements modifying various provisions	I UN 374	I:1882 v.140:50	
May 17, 1948	Protocol modifying capital gains & employee remuneration (temporary status) provisions	VII UN 96	I:4246 v.291:101	TIAS 3844; CCH 2870; CB 1957-2,1030  Congo:Law of Jan. 13, 1960
June 22, 1956	Convention supplementing various provisions			
Jan. 13, 1960	Note continuing treaty as amended in force upon independence		I:8720 v.603:19	
<u>U.S.A.</u> May 12 -Aug. 5, 1961	Notes continuing France-U.S.A. treaty as amended in force			
<u>Fr. Equatorial Africa - France</u> Dec. 14, 1956 - Jan. 3, 1957	{See CENTRAL AFRICAN REPUBLIC}			

Equatorial Customs  
Union Members  
Oct. 15, 1957 D.T.T.

Dec. 13, 1966 D.T.T. superceding 1957  
treaty

Cameroon: Federal Republic  
Dec. 13, 1966 D.T.T.

DAHOMY: Aug. 1960

Fr. West Africa - France  
Jan. 31, - March 20, 1956 D.T.T.

Oct. 21, 1965 D.T.T. superceding 1956  
treaty

Ivory Coast  
Niger  
Upper Volta  
Nov. 30, 1961 D.T.T. as to income from  
movable capital

GABON: Aug. 1960

Fr. Equatorial Africa - France  
Dec. 14, 1956 - Jan. 3, 1957 [See CENTRAL AFRICAN  
REPUBLIC]

France  
April 21, 1966 D.T.T. superceding 1956-  
57 treaty

Equatorial Customs  
Union Members  
Oct. 15, 1957 D.T.T.

Dec. 13, 1966 D.T.T. superceding 1957  
treaty

IX UN A (1) 63

[See individual members  
of the Equatorial Cus-  
toms Union]

[See C.A.R. Ordinance No.67/38]

[See C.A.R. Ordinance No.67/38]

VII UN 253

[See individual states  
of French West Africa]

IX UN A (1) 229

IX UN A (3) 5

IX UN A (1) 246

IX UN A (1) 63

[See individual members  
of the Equatorial Cus-  
toms Union]



Cameroon: Federal Republic  
Dec. 13, 1966 D.T.T.

GUINEA: Sept. 1958

French West Africa - France  
Jan. 31 - March 20, 1956 D.T.T.

IVORY COAST

French West Africa - France  
Jan. 31 - March 20, 1956 D.T.T.

France  
Oct. 21, 1965 D.T.T. superceding 1956  
treaty

Dahomey  
Niger  
Upper Volta  
Nov. 30, 1961 [See DAHOMEY]

Netherlands  
April 26, 1965 Economic Accord with  
double taxation provisions

MALAGASY REPUBLIC: June 1960

France  
April 30 - June 8, 1959 D.T.T. as to income from  
movable capital

[See C.A.R. Ordinance No.67/38]

VII UN 253

[See individual states  
of French West Africa]

VII UN 253

[See individual states  
states of French West  
Africa]

IX UN A (1) 245

Ivory Coast: Law No.68-344  
of July 29, 1968 [8/8 p.1344]  
ALD Vol. IV Item 2520

T (1965) Nr. 173

IX UN A (3) 3

Sept. 29, 1962<sup>6</sup> D.T.T. Superseding 1959 treaty

May 14, 1965 Protocol annexed to 1962 treaty, modifying various provisions

MALI: Sept. 1960

French West Africa - France  
Jan. 31 - March 20, 1956 D.T.T.

MAURITANIA: Nov. 1960

French West Africa - France  
Jan. 31 - March 20, 1956 D.T.T.

Senegal  
1970 D.T.T.

MOROCCO: 1956

Sweden  
March 30, 1961 D.T.T.

1965 Notes confirming continuation of 1961 treaty as in force

NIGER: August 1960

French West Africa - France  
Jan. 31 - March 20, 1956 D.T.T.

<sup>6</sup>The full double taxation treaty became the prototype for the 1965 bilateral treaties between France and the former French West African nations.

IX UN A (1) 151

IX UN A (1) 151

VII UN 253

VII UN 253

IX UN A(1) 84 I:6154 v.427:185

VII UN 253

France: Decret no.65-667 of Aug. 9, 1965 (J.O. 13/8 p. 7179 & 30/9 p.8638) RT (1965 II) No.69

[See individual states of French West Africa]

[See individual states of French West Africa]

Mauritania Gazette 1/28/70, p. 25.  
ALD Vol. VI Item 2749

S8 (1961:25)

S8 (1965:33)

[See individual states of French West Africa]

June 1, 1965	D.T.T. superceding 1956 treaty	IX UN A (1) 226	Niger: Decree No. 66-118/ MAE of July 18, 1966 [8/1 p. 313] ALD Vol.II Item 1199
<u>Dahomey</u> <u>Ivory Coast</u> <u>Upper Volta</u> Nov. 30, 1961	[See DAHOMEY]		
SENEGAL: June 1960		VII UN 253	[See individual states of French West Africa]
<u>French West Africa - France</u> Jan. 31 - March 20, 1956	D.T.T.	IX UN A (1) 244	
<u>France</u> May 3, 1965	D.T.T. superceding 1956 treaty		Mauritania Gazette: 1/28 p. 25 (1970)
<u>Mauritania</u> 1970	D.T.T.		T (1965) Nr. 168
<u>Netherlands</u> June 12, 1965	Economic Accord with double taxation provi- sions		T (1967) Nr. 79
June 30, 1967	Protocol modifying 1965 treaty	IX UN A (1) 72	I:6162 v.427:301 S8 1961:9
TUNISIA: March 1956			
<u>Sweden</u> Sept. 6, 1960	D.T.T.	VII UN 253	[See individual states of French West Africa]
UPPER VOLTA: Aug. 1960			
<u>French West Africa - France</u> Jan. 31 - March 20, 1956	D.T.T.		

Aug. 11, 1965 D.T.T. superceding  
1956 treaty

Dahomey  
Ivory Coast  
Niger  
Nov. 30, 1961 [See DAHOMEY]

FRENCH OVERSEAS TERRITORIES

COMORO ISLANDS

France  
Oct. 13 - Nov. 12, 1958<sup>7</sup> D.T.T. as to income  
from movable capital

BELGIAN COLONIAL NATIONS

BURUNDI: July 1962<sup>8</sup>

Belgium - U. S. A.  
Oct. 28, 1948 D.T.T.

Sept. 9, 1952 Agreement modifying  
1948 treaty

Aug. 22, 1957 Supplement Convention  
extending treaty as  
amended to Burundi

April 2, 1954 - July 28,  
1959 Protocol as to effective  
dates of extension

<sup>7</sup>This treaty is still in force.

<sup>8</sup>From 1907 Burundi was administered as the united territory  
of Ruanda-Urundi. June 1962 the U.N. General Assembly de-  
clared the separate states of Rwanda and Burundi.

IX UN A (1) 228

IX UN A (3) 4

II UN 32 I:2262 v.173:67 TIAS 2833; CCH 603  
CB 1954-1,132

IV UN 152 v.173:93 CB 1954-2,626; CCH 603  
CB 1956-1,815

IX UN A (1) 6 v.356:366 TIAS 4280; CCH 603  
CB 1960-1,739 & 752

v.356:370

Belgium - Sweden  
April 1, 1953

D.T.T.

December 12, 1955

Agreement extending  
treaty to Burundi

United Nations  
June 26, 1964

Note extending preinde-  
pendence treaties in  
effect until July 1, 1966

Dec. 20, 1966

Note extending above  
until July 1, 1968

CONGO (Kinshasa): June 1960 Now called ZAIRE [Same as BURUNDI]

RWANDA: July 1962

[Same as BURUNDI]

United Nations  
July 24, 1962

Notes to the Secretary-  
General acceding to  
continuation of preinde-  
pendence treaties as in  
force

ENGLISH COLONIAL NATIONS

BOTSWANA: Sept. 1966

United Kingdom  
Nov. 25 - Dec. 9, 1949

D.T.T.

April 18, 1969

D.T.T. republishing and  
continuing in effect the  
1949 treaty

April 9, 1970

Agreement amending the  
1966 treaty

IV UN 167 I:2473 v. 185:225 SH (1953:52) Sid 985

VII UN 64 v. 274:368 SH (1953:48) Sid 395

TS 65 (1964) Cmd 2546

TS 54 (1967) Cmd 3314

TS 54 (1967) Cmd 3314

II UN 68

SI 1949/2198 (1949 I p.2249)

Botswana: Gazette Supple-  
ment C, Apr. 18, 1969 p.75  
ALD Vol. V Item 702

TS 64 (1970) Cmd 4427  
SI 1970/953 (1970 II p.2960)

South Africa - United Kingdom<sup>9</sup>  
June 18, 1959 D.T.T.

Sweden - United Kingdom<sup>9</sup>  
Nov. 27, 1961 D.T.T.

United Nations  
Oct. 6, 1966 Notes extending preindependence treaties as in force until Oct. 1, 1968

GAMBIA: Feb. 1965

United Kingdom  
Oct. 30 - Dec. 19, 1947 D.T.T.

April 1, 1968 Agreement modifying and continuing in force the 1947 treaty

Ghana  
March 24 - May 14, 1950 D.T.T.

Sierra Leone  
March 25 - May 14, 1950 D.T.T.

Nigeria  
March 28 - May 14, 1950 D.T.T.

New Zealand - United Kingdom  
May 27, 1947 D.T.T.

June 12 - 27, 1951 Notes extending 1947 treaty

Canada - United Kingdom  
June 5, 1946 D.T.T.

July 27 - Aug. 27, 1951 Notes extending 1946 treaty

Dec. 31, 1964 Termination

<sup>9</sup>Treaties signed by the United Kingdom on behalf of

IX UN A (1) 53 I:5451 v.380:81

IX UN A (1) 77

TS 107 (1967) Cmd 3492

I UN 202

SR&O 1947/2867 (1947 I p.1101)

IX UN A (1) 199

TS 114 (1968) CMD 3862  
SI 1968/1099 (1968 II p. 3020)

IV UN 24

IV UN 25

IV UN 28

I UN 70

I:277 v.17:211

IV UN 67

I UN 132

I:408 v.27:207

IV UN 70

v.345:326

VIII UN Gambia

Bechuanaland Protectorate, now Botswana.

Sweden - United Kingdom  
 March 30, 1949 D.T.T.

Dec. 18, 1953 Notes extending 1949 treaty

Nov. 25 - Dec. 3, 1954 Notes modifying as to effective dates

Feb. 18, 1955 Notes modifying student remuneration

South Africa - United Kingdom  
 Oct. 14, 1946 D.T.T.

Nov. 5, 1954 Supplementary Protocol modifying student remuneration

Aug. 6, 1960 Notes extending 1946 treaty as amended

Denmark - United Kingdom  
 March 27, 1950 D.T.T.

Nov. 18 - Dec. 22, 1954 Notes extending 1950 treaty

Aug. 19 - Nov. 6, 1958 Notes continuing 1950 treaty

Norway - United Kingdom  
 May 2, 1951 D.T.T.

May 18, 1955 Notes extending 1951 treaty

May 12, 1959 Notes continuing 1951 treaty

VI UN 49 I:2826 v.209:129 S8 (1949:33) Sid 313  
 TS 63 (1949) Cmd 7800  
 SI 1949/1841 (1949 I  
 p.2316)

VI UN 56 v.209:172 S8 (1954:63) Sid 677  
 TS 13 (1954) Cmd 9070

VI UN 170 v.209:180 S8 (1954:64) Sid 682  
 TS 13 (1955) Cmd 9387

VI UN 171 v.210:338 S8 (1955:20) Sid 209  
 TS 26 (1955) Cmd 9459

I UN 145 I:1153 v.86:77

VI UN 166

IX UN A (1) 148 ext. I:1153  
 v.412:296

II UN 89 I:891 v.68:117 TS 47 (1950) Cmd 8023  
 SI 1950/1195 (1950 I  
 p.1019)

VI UN 167 v.211:396 TS 34 (1955) Cmd 9468  
 v.398:343 TS 39 (1959) Cmd 727

IV UN 49 I:1460 v.106:101 O 1952.1003  
 TS 85 (1951) Cmd 8367  
 SI 1951/1798 (1951 I  
 p.1112)

VII UN 16 v.219:340 O 1955.1091  
 TS 78 (1955) Cmd 9624  
 v.414:382 TS 63 (1959) Cmd 828

U. S. A. - United Kingdom  
April 16, 1945

D.T.T.

June 6, 1946

Protocol annexed to  
1945 treaty

May 25, 1954

Supplementary Protocol modify-  
ing 1945 treaty to allow  
territorial extensions

Aug. 19, 1957

Supplementary Protocol modify-  
ing royalties and tax credit  
provisions

Aug. 19, 1957 - Dec. 3, 1958

Notes extending 1945 treaty  
as amended

June 30, 1965

Notes terminating dividends  
provision, Article VI

1971

Article noting continuation  
of treaty

Switzerland - United Kingdom  
Sept. 30, 1954

D.T.T.

August 20 - 26, 1963

Notes extending 1954 treaty

UN 118	I:76 v.6:189	TIAS 1546 CCH 8104 60 Stat 1377 CB 1946-2, 73 CB 1947-1, 209 CB 1947-2, 100 TS 22 (1946) Cmd 6890 SR&O 1946/1327 (1946 I p.885)
UN 126	v.6:218	TIAS 1546 CCH 8131 60 Stat 1389 TS 22 (1946) Cmd 6890 SR&O 1946/1327 (1946 I p.885)
VI UN 110	v.207:312	TIAS 3165; 6 UST 37 TS 18 (1955) Cmd 9405 CB 1957-1, 665 SI 1955/162
IX UN A (1) 5	v.336:330	TIAS 4124 9 UST 1329 CB 1958-2, 1078 CB 1960-1, 767 SI 1958/1751
IX UN A (1) 36	I:76 v.351:368	TIAS 4141 9 UST 1459 CB 1960-2, 653 TS 62 (1959) Cmd 824
	v.571:313	TS 34 (1966) Cmd 3010
		CCH Issue 232 (May 26, 1971); CCH 8103
VI UN 138	I:2828 v.209:197	TS 21 (1955) Cmd 3010 SI 1955/422 (1955 I p.1001)
IX UN A (1) 210		



June 14, 1966 Protocol amending 1954 treaty

West Germany  
1967

Agreement as to income of  
West German officials in  
Gambia

GHANA:<sup>10</sup> July 1960

United Kingdom

Dec. 19 - 22, 1947

D.T.T.

Sierra Leone

March 24 - 25, 1950

D.T.T.

Nigeria

March 24 - 28, 1950

D.T.T.

Gambia

March 24 - May 14, 1950

D.T.T.

New Zealand - United Kingdom

May 27, 1947

June 12 - 27, 1951

[See GAMBIA]

Sept. 30, 1963

Termination

Canada - United Kingdom

June 5, 1946

July 27 - Aug. 14, 1951

[See GAMBIA]

Dec. 31, 1964

Termination

Sweden - United Kingdom

Denmark - United Kingdom

[See GAMBIA]

<sup>10</sup> International Tax Agreements: "the government of Ghana has confirmed that the agreements which were originally applicable to the Gold Coast are now applicable to Ghana."

IX UN A (1) 216

Gambia: LN 17/67  
ALD Vol. III Item 273

I UN 203

SR&O 1947/2868 (1947 I  
p.1107)

I UN 19

IV UN 23

IV UN 24

VIII UN Ghana

KENYA: Dec. 1963

<u>United Kingdom</u> June 24, 1952	D.T.T.
Sept. 1, 1965	Notes continuing 1952 treaty
<u>Canada - United Kingdom</u> June 5, 1946	[See GAMBIA]
Aug. 2, 1956	Notes extending 1946 treaty
June 24, 1964	Termination
<u>Sweden - United Kingdom</u> March 30, 1949	[See GAMBIA]
Feb. 18, 1955	Notes modifying student remuneration
May 28, 1958	Notes extending treaty as amended
April 6 - July 1, 1965	Notes continuing 1949 treaty as modified
<u>Federation of Rhodesia &amp; Nyasaland</u> June 27, 1958	D.T.T.
Dec. 8, 1965	Note continuing treaty in force as to Malawi
<u>Denmark - United Kingdom</u> March 27, 1950	[See GAMBIA]
Jan. 17, 1959	Notes extending treaty
Oct. 31, 1960	Notes modifying treaty as to taxes applicable
Aug. 17, 1965	Notes continuing treaty

<sup>11</sup> Upon dissolution in 1963, this treaty was terminated with

IV UN 137		SI 1952/1214 (1952 I v.1190)
VIII UN Kenya		
IX UN A (1) 103	I:408 v.304:336	CTS 1956/18
VIII UN Kenya		
VI UN 171	I:2826 v.210:338	S8 (1955:20) Sid 209 TS 26 (1955) Cmd 9459
IX UN A (1) 38	v.351:416	S8 (1959:8) TS 75 (1959) Cmd 891 S8 (1965:32)
IX UN A (1) 64		
VIII UN Kenya		
IX UN A (1) 40	I:891 v.351:382	TS 81 (1959) Cmd 903
IX UN A (1) 79	ext. I:891 v.419:348	
VIII UN Kenya		

Rhodesia. See International Tax Agreements, Vol. VIII, Index: Kenya.

<u>Belgium - United Kingdom</u>			
Oct. 6, 1944	D.T.T.		
Dec. 18, 1945	Notes extending treaty		TS 3(1945) Cmd 6665
June 30, 1952	Termination		TS 3(1945) Cmd 6665
			TS 28(1952) Cmd 8585
<u>South Africa - United Kingdom</u>			
Dec. 7, 1959	D.T.T.		
	Termination		
<u>Switzerland - United Kingdom</u>	[See GAMBIA]		
<u>Norway - United Kingdom</u>			
May 2, 1951	[See GAMBIA]		
Nov. 21 - 26, 1963	Notes extending treaty		
July 9, 1965	Notes continuing treaty		
<u>United Nations</u>			
March 25, 1964	Notes to Secretary - General extending to Dec. 12, 1965 the effective dates of preindependence treaties		
LESOTHO: Oct. 1966			
<u>United Kingdom</u>			
Nov. 25 - Dec. 9, 1949	[See BOTSWANA]		
July 3, 1968	D.T.T. superceding 1949 treaty		
<u>South Africa - United Kingdom</u> <sup>12</sup>			
June 18, 1959	D.T.T.		

IX UN A (1) 132

VIII UN Kenya

IX UN A (1) 101

TN 553C

O 1966. 748

TS 65(1964) Cmd 2546

Lesotho: LN 8/69  
 ALD Vol. VI Item 2655  
 TS 68(1969) Cmd 4047  
 SI 1968/1868 (1968 III  
 p.4921)

IX UN A (1) 52 I:5450 v.380:59

<sup>12</sup>On behalf of Basutoland Protectorate, now Lesotho.

<u>United Nations</u>	
March 22, 1967	Note to Secretary-General extending effective dates of preindependence treaties to Oct. 4, 1968
March 5, 1969	Notes to Secretary-General extending treaties until Oct. 4, 1970
MALAWI: July 1964	
<u>United Kingdom</u>	
Dec. 19, 1947 - March 11, 1948	D.T.T.
Nov. 25, 1955	Supplementary Agreement terminating 1947/48 treaty and new D.T.T. superceding 1947/48 treaty
Sept. 2, 1964	Notes extending to the individual States of the Federation the 1955 treaty <sup>13</sup>
April 2, 1968	Supplementary Agreement modifying and continuing 1955 treaty
<u>Rhodesia</u> <sup>14</sup>	
April 28 - May 8, 1949	D.T.T.
<u>Zambia</u> <sup>14</sup>	
July 4 - Aug. 13, 1949	D.T.T.

<sup>13</sup>The Federation refers to the Federation of Rhodesia and Nyasaland, now Malawi, Rhodesia and Zambia. The Federation was dissolved in 1963, with each colony assuming its individual treaty obligations. [See RHODESIA and ZAMBIA]

<sup>14</sup>Malawi, Rhodesia and Zambia signed bilateral double taxation treaties with one another in 1949.

	TS 107 (1967) Cmd 3492
	TS 102 (1969) Cmd 4209
UN 206	SR&O 1947/2870 (1947 I p.1146)
VII UN 52 & 44	SI 1956/619 (1956 I p.1072)
	SI 1964/1401 (1964 III p.3275)
I:9450 v.659:257	SI 1968/1101 (1968 II p.3041)
	TS 94 (1968) Cmd 3802
IV UN 10	Rhodesia: P No. 26/49
IV UN 14	

New Zealand - United Kingdom [See GAMBIA]Canada - United Kingdom

June 5, 1946 [See GAMBIA]  
 July 27 - Aug. 14, 1951

May 1 - July 16, 1957 Notes extending treaty

May 1, 1957 - Feb. 13, 1958 Notes terminating  
 1951 extension

Dec. 31, 1964 Termination of 1946 treaty

South Africa - Federation of  
 Rhodesia & Nyasaland

May 22, 1956 D.T.T.

Oct. 30, 1959 Notes modifying the interest  
 income provisions

South Africa

May 3, 1971 D.T.T.

U. S. A. - United Kingdom

April 16, 1945 [See GAMBIA]

June 6, 1946

May 25, 1954

Aug. 19, 1957 - Dec. 3, 1958

Dec. 31, 1963 Notes extending treaty to  
 Nyasaland upon dissolution  
 of the Federation

1964 Notes confirming continuation  
 of treaty in force upon in-  
 dependence

June 30, 1965 [See GAMBIA]

Dec. 22 - 28, 1965 Notes reinstating original  
 Art. VI

Sweden - United Kingdom

March 30, 1949 [See GAMBIA]

IX UN A (1) 9 I:408 v.345:344 CTS 1957/15

IX UN A (1) 10 v.345:348 CTS 1958/7

XIII UN Malawi

XI UN 79 I:3595 v.254:227

IX UN A (1) 69 v.376:430

S. Afr. P.R. 176/71  
 Gaz.3227 p.1

IX UN A (1) 119 I:76 v.505:300 TS 33 (1964) Cmd 2396  
 TS 65 (1964) Cmd 2546  
 CCH 5401

CCH 8103

v.571:314

May 28, 1958 Notes extending treaty to the Federation

Dec. 21, 1963 Notes extending treaty to Nyasaland

1967 Notes continuing treaty in force upon independence

Federation - Kenya<sup>15</sup>  
June 27, 1958  
Dec. 8, 1964 [See KENYA]

Federation - Tanganyika<sup>16</sup>  
June 27, 1958 D.T.T.

Federation - Uganda  
June 27, 1958 D.T.T.

Federation - Zanzibar<sup>16</sup>  
Sept. 16, 1958 D.T.T.

Denmark - United Kingdom  
March 27, 1950 [See GAMBIA]

Jan. 17, 1959 Notes extending treaty to the Federation

Oct. 31, 1960 Notes modifying treaty as to taxes

Jan. 21, 1964 Notes extending treaty to Nyasaland

1967 Notes continuing treaty to Malawi

<sup>15</sup> Federation refers to the Federation of Rhodesia and Nyasaland.

<sup>16</sup> Now Tanzania.

IX UN A (1) 38 I:2826 v.351:416 TS 75 (1959) Cmd 891

v.560:258 TS 33 (1964) Cmd 2396  
S8 (1963:62)

Malawi: GN 168/67  
S8 (1965:29)  
ALD Vol. III Item 2249

VIII UN Malawi

IX UN A (1) 65

IX UN A (1) 66

IX UN A (1) 67

IX UN A (1) 40 I:891 v.351:382 TS 81 (1959) Cmd 903

IX UN A (1) 79 ext. I:891 v.419:348 TS 20 (1962) Cmd 1645  
v.492:338 TS 65 (1964) Cmd 2546

Malawi: GN 169/67  
ALD Vol. III Item 2249

Norway - United Kingdom

May 2, 1951 [See GAMBIA]

March 23, 1960 Notes extending treaty to the Federation

Oct. 12, 1961 Notes extending treaty to the Federation superceding the Notes of March 23, 1960

Dec. 13 - 21, 1963 Notes extending treaty to Nyasaland upon dissolution of the Federation

1967 Notes continuing the treaty as to Malawi

Switzerland - United Kingdom

Sept. 30, 1954 [See GAMBIA]

May 30, 1961 Notes extending the treaty to the Federation

Dec. 13 - 18, 1963 [See Norway supra]

1967 Notes continuing the treaty as to Malawi

Netherlands - United Kingdom

Oct. 15, 1948 D.T.T.

Dec. 20 - 27, 1962 Notes extending the treaty to the Federation

Dec. 7 - 23, 1963 Notes extending the treaty to Nyasaland on dissolution of the Federation

June 18, 1969 Notes continuing the treaty as to Malawi

France - United Kingdom

Dec. 14, 1950 D.T.T.

I:1460 v. 357:346

IX UN A (1) 149 ext. I:1460 O 1962:346  
v.463:342 TS 54 (1962) Cmd 1809

v.560:248 TN 553 D  
TS 33 (1964) Cmd 2396

Malawi: GN 210/67  
ALD Vol. III Item 2249

IX UN A (1) 108 ext. I:2828 TS 72 (1961) Cmd 1475  
v.425:329

v.560:259

Malawi GN 170/67  
ALD Vol. III Item 2249

I:955 v.74:3 TS 43 (1950) Cmd 8015

IX UN A (1) 113 ext. I:955 TS 47 (1963) Cmd 2083  
v.474:306

v.560:240 TS 33 (1964) Cmd 2396

T (1970) Nr. 27

II UN 115 I:1452 v.105:27 TS 103 (1951) Cmd 8422

Nov. 28, 1958 Convention allowing exemption from the French turnover tax on Royalty income

Dec. 31, 1963 Notes extending the treaty to the Federation

1967 Notes continuing the treaty as to Malawi

## MAURITIUS: March 1968

United Kingdom  
Aug. 8 - 29, 1947

D.T.T.

New Zealand - United Kingdom  
May 27, 1947  
June 12 - 27, 1951

[See GAMBIA]

June 30, 1965

Termination

Canada - United Kingdom  
June 5, 1946  
July 27 - Aug. 14, 1951

[See GAMBIA]

Dec. 31, 1964

Termination

Seychelles  
March 20 - Sept. 19, 1952

D.T.T.

Sweden - United Kingdom

[See GAMBIA]

Denmark - United Kingdom  
March 27, 1950  
Nov. 18 - Dec. 22, 1954

[See GAMBIA]

TS 60 (1950) Cmd 808

IX UN A (1) 100

TS 15 (1964) Cmd 2254  
French Décret No. 64-169  
of Feb. 21, 1964 [JO 26/2  
p.1918]  
RT (1964) No. 6

Malawi: C N 167/67  
ALD Vol. III Item 2249

I UN 190

SR&O 1947/1775 (1947  
I p.1113)

VIII UN Mauritius

VIII UN Mauritius

IV UN 107



Norway - United Kingdom [See Gambia]  
South Africa - United Kingdom

United Nations  
 March 12, 1968

Notes acceding to pre-  
 independence treaties

NIGERIA: Oct. 1960

United Kingdom  
 Dec. 19, 1947 - Jan. 16, 1948 D.T.T.

Ghana  
 March 24 - 28, 1950 D.T.T.

Sierra Leone  
 March 25 - 28, 1950 D.T.T.

Gambia  
 March 28 - May 14, 1950 D.T.T.

New Zealand - United Kingdom  
 May 27, 1947 [See GAMBIA]  
 June 12 - 27, 1951

Nov. 30, 1963 Termination

Canada - United Kingdom [See GAMBIA]  
Sweden - United Kingdom  
Denmark - United Kingdom  
Norway - United Kingdom  
U. S. A. - United Kingdom

RHODESIA: Nov. 1965

South Africa [See SOUTH AFRICA - Rhodesia]

United Kingdom  
 Sept. 3, 1946 D.T.T.

Federation - United Kingdom  
 Nov. 25, 1955 Supplementary Agreement termin-  
 ating 1946 treaty

TS 130 (1969) Cmd 4362

UN 205

SR&O 1947/2878 (1947 I  
 p.1134)

IV UN 23

IV UN 25

IV UN 28

VIII UN Nigeria

I UN 39

Rhodesia: P No. 30/46  
 SR&O 1946/1886 (1946 I  
 p.878)

II UN 52

Nov. 25, 1955	D.T.T. superceding 1946 treaty
<u>Malawi</u> <sup>21</sup>	
April 28 - May 8, 1949	D.T.T.
<u>Zambia</u> <sup>22</sup>	
Aug. 13 - 17, 1949	D.T.T.
<u>Canada - United Kingdom</u>	
June 5, 1946	[See GAMBIA]
Feb. 27 - April 9, 1953	Notes extending treaty to Rhodesia
May 1 - July 16, 1957	Notes extending treaty to the Federation
May 1, 1957 - Jan. 13, 1958	Notes terminating 1946 treaty as to Rhodesia effective July 31, 1964
<u>U. S. A. - United Kingdom</u>	[See GAMBIA]
April 16, 1945	
June 6, 1946	
May 25, 1954	
Aug. 19, 1957 - Dec. 3, 1958	
Dec. 31, 1963	Notes extending treaty as to Rhodesia on dissolution of the Federation
June 30, 1965	[See GAMBIA]
Dec. 22 - 28, 1965	Notes reinstating original Art. VI in force
<u>Switzerland - United Kingdom</u>	
Sept. 30, 1954	[See GAMBIA]

<sup>21</sup>Treaty signed by Nyasaland, now Malawi.

<sup>22</sup>Treaty signed by Northern Rhodesia, now Zambia.

VII UN 44		SI 1956/619 (1956)
IV UN 10		Rhodesia: P. No. 26/49
VI UN 3		Rhodesia: P. No. 41/49
IV UN 70	I:408 v.345:336	Rhodesia: P. No. 32/53 CTS 1953/6
IX UN A (1) 9	v.345:344	CTS 1957/15
IX UN A (1) 10	v.345:348	CTS 1958/7
IX UN A (1) 119	v.505:300	CCH 5401 TS 33 (1964) Cmd 2396 TS 65 (1964) Cmd 2546
	v.571:314	

May 30, 1961 Notes extending treaty to the Federation  
 ..  
 Dec. 13 - 18, 1963 Notes continuing treaty as to Rhodesia on dissolution of the Federation

New Zealand  
 May 27, 1947  
 June 12 - 27, 1951

[See GAMBIA]

Feb. 11 - March 16, 1953

Notes extending treaty to the Federation

March 26 - April 5, 1954

Termination

Sweden - United Kingdom  
Federation - East African  
Community Members  
Denmark - United Kingdom  
Norway - United Kingdom  
France - United Kingdom  
Netherlands - United Kingdom

[See MALAWI]

SEYCHELLES: Colony of the United Kingdom

United Kingdom  
 Aug. 8, 1947 - Feb. 2, 1948

D.T.T.

March 18, 1969

Notes modifying treaty and continuing

New Zealand - United Kingdom  
 May 27, 1947  
 June 12 - 27, 1951

[See GAMBIA]

March 31, 1965

Termination

Mauritius

March 20 - Sept. 19, 1952

D.T.T.

UN A (1) 108 ext. I:2828 TS 72 (1961) Cmd 1475  
 v.425:329

v.560:259 TS 33 (1964) Cmd 2396

N.Z. External Affairs  
 App. I p.94 (1954)

N.Z. External Affairs  
 App. I p.94 (1954)

I UN 92

SR60 1947/1778 (Rev. X  
 p.486 1947 I p.1165)

SI 1969/379 (1969 I  
 p.1029)

VIII UN Seychelles

IV UN 107

Canada - United Kingdom [See GAMBIA]  
Sweden - United Kingdom  
Denmark - United Kingdom  
Norway - United Kingdom  
U. S. A. - United Kingdom  
South Africa - United Kingdom  
Switzerland - United Kingdom

SIERRA LEONE: April 1961

United Kingdom  
 Dec. 19, 1947 - Feb. 16, 1948 D.T.T.

March 18, 1968 D.T.T. superceding 1947/48  
 treaty

Ghana  
 March 24 - 25, 1950 D.T.T.

Nigeria  
 March 25 - 28, 1950 D.T.T.

Gambia  
 March 25 - May 14, 1950 D.T.T.

Canada - United Kingdom [See GAMBIA]  
Sweden - United Kingdom  
Denmark - United Kingdom  
Norway - United Kingdom  
U. S. A. - United Kingdom  
South Africa - United Kingdom

New Zealand - United Kingdom [See GAMBIA]  
 May 27, 1947  
 June 12 - 27, 1951

Sept. 30, 1963 Termination

1965 D.T.T. superceding  
 1947 treaty

UN 209

SR&O 1947/2873 (Rev. X  
 p.492 1947 I p.1171)

TS 42 (1969) Cmd 3955  
 SI 1968/1104 (1968 II  
 p.3053)

IV UN 19

IV UN 25

IV UN 25

CCH 7201, 8103

VIII UN Sierra Leone

Sierra Leone: P N 53/65  
 ALD Vol. I Item 328

## SOUTH AFRICA: May 1961

United Kingdom  
July 20, 1939

D.T.T. re: agency income

Oct. 14, 1946

D.T.T. superceding 1939 treaty

Nov. 5, 1954

Supplementary Protocol modifying treaty re: student remuneration

Aug. 6, 1960<sup>17</sup>

Notes extending treaty to various United Kingdom colonies

May 28, 1962

D.T.T. superceding 1946 treaty

Aug. 8, 1962

Notes extending 1962 treaty to Namibia

June 14, 1967

Supplementary Protocol modifying 1962 treaty

June 14, 1967

Notes extending Supplementary Protocol to Namibia

Nov. 21, 1968

D.T.T. superceding 1962 treaty

UN 270

South Africa: Gazette  
Sept. 8, 1939 P.199

UN 145

I:1153 v.86:77

South Africa: Gazette  
Nov. 15, 1946 P.229  
SR&O 1947/315 (1947 I  
p.1177)

UN 166

South Africa: Gazette  
Dec. 31, 1954 P.271  
SI 1955/423 (1955)

EX UN A (1) 148

ext. I:1153  
v.412:296

EX UN A (1) 81

I:6361 v.443:79

TS 72 (1962) Cmd 1879

EX UN A (1) 91

ext. I:6361  
v.471:338

TS 4 (1964) Cmd 2249

v.645:362

TS 95 (1967) Cmd 3461

v.645:366

TS 25 (1968) Cmd 3572

South Africa: GN 17/69  
Gazette 2271 p.1  
ALD Vol.V Item 502  
TS 99 (1969) Cmd 4163  
SI 1969/864 (1969 II  
p.2446)

<sup>17</sup> The 1946 treaty was extended and is still in force with Gambia, Mauritius, Seychelles and Sierra Leone.

Swaziland  
 March 2 - 16, 1932 D.T.T. re: farmers

June 18, 1959<sup>18</sup> D.T.T. superceding 1932 treaty

Rhodesia  
 Nov. 25, 1938 - Jan. 10, 1939 D.T.T.

May 19, 1952 D.T.T. superceding 1938-39 treaty

(Federation)  
 May 22, 1956 Notes terminating 1952 treaty

May 22, 1956 D.T.T. superceding 1952 treaty

Oct. 30, 1959 Notes modifying treaty re: interest provisions

June 10, 1965 D.T.T. superceding 1956 treaty

Netherlands  
 March 15, 1971 D.T.T.

U. S. A.  
 Dec. 13, 1946 D.T.T.

<sup>18</sup> Treaty signed by the United Kingdom on behalf of Swaziland.

V LN 92

IX UN A (1) 54 I:5452 v.380:103

I UN 76 South Africa: Gazette  
 March 31, 1939 P.62

IV UN 123 South Africa: Gazette  
 Aug. 15, 1952 P.162  
 Rhodesia: P No. 26/52

VII UN 86

VII UN 79 I:3595 v.254:227

IX UN A (1) 69 v.376:430

IX UN A (1) 160

South Africa: Gazette  
 3153 June 18, 1971 p.2  
 ALD Vol. VII Item 1392  
 T 1971 Nr. 72

L UN 160 I:2207 v.167:171 South Africa: Gazette  
 Jan. 3, 1947 P.5  
 TIAS 2510  
 CCH 7903  
 CB 1954-2, 651

July 14, 1950 ..... Supplementary Protocol modifying treaty re: temporary residence and services

July 15, 1952 ..... Supplementary Protocol modifying treaty re: remuneration of entertainers

Sweden  
July 28, 1955 ..... D.T.T.

Canada  
Sept. 28, 1956 ..... D.T.T.

Switzerland  
July 3, 1967 ..... D.T.T.

Lesotho<sup>19</sup>  
June 18, 1959 ..... D.T.T.

East African Community Members<sup>20</sup>  
Dec. 7, 1959 ..... D.T.T.

Namibia  
Feb. 13, 1959 ..... D.T.T.

NAMIBIA: [The International Court of Justice rendered an advisory opinion on June 29, 1971 that South Africa's continued assertion of control over Namibia is illegal.]

South Africa  
Feb. 13, 1959 ..... D.T.T.

<sup>19</sup> Treaty signed by the United Kingdom on behalf of Lesotho, then the Basutoland Protectorate.

<sup>20</sup> Treaty signed by the United Kingdom on behalf of the East African Community, Kenya, Tanzania and Uganda.

II UN 107 ..... v.167:188 South Africa: Gazette Sept. 29, 1950 P.240  
TIAS 2510  
CCH 7952  
CB 1954-2, 655

IV UN 150 ..... v.167:194

V UN 23 ..... I:3191 v.230:287 SB (1956:16) Sid 211

VII UN 140 ..... I:4304 v.299:17 CTS 1957/23

IX UN A (1) 193 ..... I:9184 v.643:3 South Africa: Gazette 1858 p.1 GNR 240/67  
ALD Vol.III Item 2442  
ALD Vol. IV Item 2011

IX UN A (1) 52 ..... I:5450 v.380:59

IX UN A (1) 132

IX UN A (1) 143

IX UN A (1) 143

South Africa - United Kingdom

May 28, 1962

Aug. 8, 1962

June 14, 1967

June 14, 1967

[See SOUTH AFRICA]

SWAZILAND: Sept. 1968

United Kingdom

Nov. 25 - Dec. 9, 1949

Nov. 26, 1968

D.T.T.

D.T.T. superceding 1949 treaty

South Africa[See SOUTH AFRICA Swaziland]Sweden - United Kingdom

July 28, 1960

Nov. 27, 1961

March 25, 1966

United Nations

Oct. 22, 1968

Oct. 30, 1970

D.T.T.

Notes extending treaty  
to SwazilandProtocol modifying as to  
dividend provisionsNotes to Secretary-General  
extending preindependence  
treaties until Sept. 6, 1970Notes to Secretary-General  
further extending treaties  
until Sept. 6, 1972

XI UN 68

Swaziland: LN 67/68  
ALD Vol. IV Item 2868  
TS 57 (1969) Cmd 4007  
SI 1969/380 (1969 I  
p.1033)

IX UN A (1) 59

I:5808 v.404:113

S8 (1961:1)

SI 1961/577 (1969 I  
p.1265)

IX UN A (1) 77

v.453:438

S8 (1962:73)

TS 75 (1962) Cmd 1888

IX UN A (1) 146

TS 129 (1969) Cmd 4272

TS 38 (1971) Cmd 4709



## TANZANIA: April 1964

United Kingdom  
June 24, 1952 D.T.T. with Tanganyika and Zanzibar separately

Canada - United Kingdom  
June 5, 1946 [See GAMBIA]

Aug. 2, 1956 Notes extending treaty to both Tanganyika and Zanzibar

Dec. 31, 1964 Termination

South Africa - United Kingdom  
Dec. 7, 1959 D.T.T.

Sweden - United Kingdom  
March 30, 1949 [See GAMBIA]

Feb. 18, 1955 Notes modifying re: student remuneration

May 28, 1958 Notes extending treaty to Tanganyika and Zanzibar

Federation of Rhodesia & Nyasaland  
June 27 - July 16, 1958 D.T.T.

Denmark - United Kingdom  
March 27, 1950 [See GAMBIA]

Jan. 17, 1959 Notes extending treaty to Tanganyika and Zanzibar

Oct. 31, 1960 Notes modifying treaty as to applicable taxes

March 13 - Aug. 4, 1964 Notes continuing treaty as to Tanzania

T: IV UN 143  
Z: IV UN 144 SI 1952/1212 (1952 I p.1197)  
SI 1952/1211 (1952 I p.1211)

I:408 v.304:336 CTS 1956/18

VIII UN Tanganyika

IX UN A (1) 132 [See SOUTH AFRICA East African Community Members]

VI UN 171 v.210:338 SÖ (1955:20) Sid 209  
TS 26 (1955) Cmd 9459

IX UN A (1) 38 I:2826 v.351:416 SÖ (1959:8)  
TS 75 (1959) Cmd 891

T: IX UN A (1) 65  
Z: IX UN A (1) 67

IX UN A (1) 40 I:891 v.351:382 TS 81 (1959) Cmd 903

IX UN A (1) 79 ext. I:891 v.419:348 TS 20 (1962) Cmd 1645  
I:7914 v.544:117

<u>Switzerland - United Kingdom</u> Sept. 30, 1954 Aug. 20 - 26, 1963	[See GAMBIA]		
<u>Norway - United Kingdom</u> May 2, 1951	[See GAMBIA]	IX UN A (1) 101	TN 553 C
Nov. 21 - 26, 1963	Notes extending treaty to Zanzibar. Never ratified or applied.		TS 3 (1945) Cmd 6665
<u>Belgium - United Kingdom</u> Oct. 6, 1944	D.T.T.		TS 3 (1945) Cmd 6665
Jan. 8, 1946	Notes extending treaty to Tanganyika		TS 28 (1952) Cmd 8585
June 30, 1952	Termination		TS 65 (1964) Cmd 2546
<u>United Nations</u> May 14, 1964	Notes to Secretary-General acceding to treaties of Tanganyika and Zanzibar		Tanzania: <u>Act No. 42/67</u> Tanzania: <u>Act No. 24/71</u>
<u>Kenya</u> June 6, 1967	Economic Accord		
Aug. 4, 1971	Amendments to various sections		
UGANDA: Oct. 1962		IX UN A (1) 144	SI 1952/1213 (1952 I p.1204)
<u>United Kingdom</u> June 24, 1954	D.T.T.		
<u>Federation of Rhodesia &amp; Nyasaland</u> June 27 - July 16, 1958	D.T.T.	IX UN A (1) 66	
<u>Denmark - United Kingdom</u> March 27, 1950	[See GAMBIA]	IX UN A (1) 40	I:891 v.351:382 TS 81 (1959) Cmd 903
Jan. 17, 1959	Notes extending treaty	IX UN A (1) 79	ext. I:891 v.419:348 TS 20 (1962) Cmd 1645
Oct. 31, 1960	Notes modifying treaty as to applicable taxes		

<u>Canada - United Kingdom</u>	[See TANZANIA]		
<u>Sweden - United Kingdom</u>			
<u>South Africa - United Kingdom</u>			
<u>Belgium - United Kingdom</u>			
Oct. 16, 1944	D.T.T.		TS 3 (1945) Cmd 6665
Oct. 10, 1945	Notes extending treaty		TS 3 (1945) Cmd 6665
June 30, 1952	Termination		TS 28 (1952) Cmd 8585
<u>United Nations</u>			
Feb. 12, 1963	Notes to Secretary-General extending preindependence treaties until Dec. 31, 1963		TS 65 (1964) Cmd 2546
ZAMBIA: Oct. 1964			
<u>United Kingdom</u>			
Aug. 8 - 25, 1947	D.T.T.	I UN 191	SR&O 1947/1777 (1947 I p.1140)
Nov. 25, 1955	Supplementary Agreement terminating 1947 treaty	VII UN 52	
Nov. 25, 1955	D.T.T. superceding terminated 1947 treaty	VII UN 44	SI 1956/619 (1956 I p.1072)
Sept. 2, 1964	Notes extending 1955 treaty to Northern Rhodesia upon dissolution of the Federation		SI 1964/1402 (1964 III p.3277) SI 1968/1101 (1968 II p.3041)
April 6, 1968	Notes modifying the 1955 treaty	IV UN 14	TS 94 (1968) Cmd 3802
<u>Malawi</u>			
July 4 - Aug. 13, 1949	D.T.T.	VI UN 3	
<u>Rhodesia</u>			
Aug. 13 - 17, 1949	D.T.T.	VII UN 79	I:3595 v.254:227
<u>South Africa - Federation</u>			
May 22, 1956	D.T.T.	IX UN A (1) 69	v.376:430
Dec. 30, 1959	Notes modifying as to interest provisions		

Canada - United Kingdom

June 5, 1946

[See GAMBIA]

May 1 - July 16, 1957

Notes extending treaty  
to the FederationU. S. A. - United Kingdom

April 16, 1945

June 6, 1946

May 25, 1954

Aug. 19, 1957 - Dec. 3, 1958

[See GAMBIA]

Dec. 31, 1963

Notes continuin treaty on  
dissolution of the Federation

June 30, 1965

[See GAMBIA]

Dec. 22 - 28, 1965

Notes reinstating original  
Article VISweden - United Kingdom

March 30, 1949

[See GAMBIA]

May 28, 1958

Dec. 21, 1963

[See MALAWI]

Federation - East AfricanCommunity Members

[See MALAWI]

Denmark - United Kingdom

March 27, 1950

[See GAMBIA]

Jan. 17, 1959

Oct. 31, 1960

[See MALAWI]

Norway - United Kingdom

May 2, 1951

[See GAMBIA]

March 23, 1960

Oct. 12, 1961

Dec. 13-21, 1963

[See MALAWI]

Switzerland - United Kingdom

[See RHODESIA]

Netherlands - United Kingdom

[See MALAWI]

EX UN A (1) 9 I:408 v.345:344 CTS 1957/15

EX UN A (1) 119 I:76 v.505:300 CCH 5401  
TS 33 (1964) Cmd 2396  
TS 65 (1964) Cmd 2546

v.571:314

Belgium - United Kingdom  
 Oct. 6, 1944 D.T.T.

Oct. 5, 1945 - Feb. 1,  
 1947 Notes extending treaty

June 30, 1952 Termination

United Nations  
 Jan. 9, 1965 Note to Secretary-General  
 acceding to all preinde-  
 pendence treaties

ARAB NATIONS

United Arab Republic: Feb. 1958

Sweden  
 July 29, 1958

D.T.T.

Germany  
 Nov. 17, 1959

D.T.T.

U. S. A.  
 Dec. 21, 1960

D.T.T. Never ratified by  
 U. S. Senate, not in force

Austria  
 Oct. 16, 1962

D.T.T.

Norway  
 Oct. 20, 1964

D.T.T.

Finland  
 April 1, 1965

D.T.T.

TS 3 (1945) Cmd 6665

TS 3 (1945) Cmd 6665

TS 28 (1952) Cmd 8585

TS 98 (1965) Cmd 2897

IX UN A (1) 15 I:5264 v.369:323 S8 (1959:2)

IX UN A (1) 34

CCH 8005

IX UN A (1)106 I:7174 v.491:63

IX UN A (1)123 I:7895 v.543:3 O 1965,498

IX UN A (1)158 I:8193 v.562:3



Norway - U.K.

May 2, 1951	
May 18, 1955	Extended to Gambia, Mauritius, Nigeria, Seychelles, Sierra Leone
May 12, 1959	Continuing above
March 23, 1960	Extended to the Federation
October 12, 1961	Further extension to the Federation
December 13 - 21, 1963	Extended upon dissolution of the Federation

Sweden - U.K.

March 30, 1949	
December 18, 1953	Extended to Gambia, Ghana, Mauritius, Nigeria, Seychelles, Sierra Leone
November 25 - December 3, 1954	Modifying above
February 18, 1955	Modifying above
May 28, 1958	Extended to the Federation
December 21, 1963	Extended upon dissolution of the Federation

Canada - U.K.

June 5, 1946	
July 27 - August 27, 1951	Extended to Gambia, Ghana, Malawi, Mauritius, Seychelles, Nigeria, Sierra Leone
February 27 - April 9, 1953	Extended to Rhodesia
May 1 - July 16, 1957	Extended to the Federation
May 1, 1957 - February 13, 1958	Terminated with Malawi, Rhodesia
December 31, 1964	Terminated with all but Zambia

New Zealand - U.K.

March 27, 1947	
June 12 - 27, 1951	Extended to Gambia, Ghana, Malawi, Mauritius, Nigeria, Rhodesia, Seychelles, Sierra Leone
September 30, 1963	Terminated with Ghana, Sierra Leone
November 30, 1963	Terminated with Nigeria
March 31, 1965	Terminated with Seychelles
June 30, 1965	Terminated with Mauritius
1965	New D.T.T. with Sierra Leone

South Africa - U.K.

October 14, 1946	
November 5, 1954	
August 6, 1960	Extended to Gambia, Seychelles, Mauritius, Sierra Leone



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