

No. 7914

DENMARK
and
UNITED REPUBLIC OF TANZANIA

Exchange of notes constituting an agreement providing for the maintaining in force in respect of Tanganyika of the Convention of 27 March 1950 between Denmark and the United Kingdom of Great Britain and Northern Ireland for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income. Dar es Salaam, 13 March 1964, and Nairobi, 4 August 1964

Official text: English.

Registered by Denmark on 3 September 1965.

DANEMARK
et
RÉPUBLIQUE-UNIE DE TANZANIE

Échange de notes constituant un accord portant maintien en vigueur, en ce qui concerne le Tanganyika, de la Convention du 27 mars 1950 entre le Danemark et le Royaume-Uni de Grande-Bretagne et d'Irlande du Nord tendant à éviter la double imposition et à prévenir l'évasion fiscale en matière d'impôts sur le revenu. Dar es-Salam, 13 mars 1964, et Nairobi, 4 août 1964

Texte officiel anglais.

Enregistré par le Danemark le 3 septembre 1965.

No. 7914. EXCHANGE OF NOTES CONSTITUTING AN AGREEMENT¹ BETWEEN DENMARK AND THE UNITED REPUBLIC OF TANZANIA PROVIDING FOR THE MAINTAINING IN FORCE IN RESPECT OF TANGANYIKA OF THE CONVENTION OF 27 MARCH 1950² BETWEEN DENMARK AND THE UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME. DAR ES SALAAM, 13 MARCH 1964, AND NAIROBI, 4 AUGUST 1964

I

MINISTRY OF EXTERNAL AFFAIRS AND DEFENCE
AZANIA BUILDING
DAR ES SALAAM

13th March, 1964

EAC.210/019.

The Ministry of External Affairs and Defence of the Republic of Tanganyika presents its compliments to the Consulate of Denmark and has the honour to refer to the Note of 9th December, 1961 from the President (then Prime Minister) of the Republic of Tanganyika to the Secretary-General of the United Nations concerning the treaty obligations of Tanganyika. That Note, which was circulated to all member states of the United Nations stated, in part, as follows :

“As regards bilateral treaties validly concluded by the United Kingdom on behalf of the territory of Tanganyika, or validly applied or extended by the former to the territory of the latter, the Government of Tanganyika is willing to continue to apply within its territory, on a basis of reciprocity, the terms of all such treaties for a period of two years from the date of independence (i.e. until December 8, 1963) unless abrogated or modified earlier by mutual consent. At the expiry of that period, the Government of Tanganyika will regard such of these treaties which could not by the application of the rules of customary international law be regarded as otherwise surviving, as having terminated.”

¹ Came into force on 4 August 1964 by the exchange of the said notes.

² United Nations, *Treaty Series*, Vol. 68, p. 117; Vol. 211, p. 396; Vol. 351, p. 382; Vol. 398, p. 343; Vol. 414, p. 376; Vol. 419, p. 348, and Vol. 492, p. 338.

The Legal Advisors to the Ministry are of the opinion that under the rules of customary international law 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, done at London, March 27th, 1950¹ would not survive the two-year period. Any rights and obligations which the Government of Tanganyika had under the said agreement would, therefore, terminate on December 8, 1963. The Government of Tanganyika is willing, however, to keep the said agreement in force until such time as a new agreement can be negotiated directly between Tanganyika and Denmark. If the Government of Denmark is in favour of such an arrangement the Ministry has the honour to propose that this note, and the note of the Government of Denmark confirming such an arrangement shall constitute an agreement to that effect.

The Ministry of External Affairs and Defence avails itself of this opportunity to renew to the Consulate of Denmark the assurances of its highest consideration.

The Consulate of Denmark
Dar es Salaam

II

The Royal Danish Embassy presents its compliments to the Ministry of External Affairs of the United Republic of Tanganyika and Zanzibar and has the honour to refer to the Ministry's Note EAC 210/019 of March 13th, 1964, to the Consulate of Denmark, Dar es Salaam, reading as follows :

[See note I]

On behalf of the Danish Government the Embassy has the honour to inform the Ministry that the Danish Government is in favour of the proposed arrangement and agrees that the Ministry's Note and the present reply shall constitute an agreement between Denmark and Tanganyika on this matter.

The Royal Danish Embassy avails itself of this opportunity to renew to the Ministry of External Affairs the assurances of its highest consideration.

Nairobi, August 4th, 1964

Ministry of External Affairs
Dar es Salaam
United Republic of Tanganyika and Zanzibar

¹ See footnote 2, p. 118 of this volume.