

No. 9899

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**UNITED STATES OF AMERICA  
and  
MALAWI**

**Exchange of notes constituting an agreement regarding continued application to Malawi of certain treaties concluded between the United States and the United Kingdom of Great Britain and Northern Ireland. Zomba, 17 December 1966 and 6 January 1967, and Blantyre, 4 April 1967**

*Authentic text: English.*

*Registered by the United States of America on 1 October 1969.*

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**ÉTATS-UNIS D'AMÉRIQUE  
et  
MALAWI**

**Échange de notes constituant un accord relatif au maintien en vigueur à l'égard du Malawi de certains traités conclus entre les États-Unis et le Royaume-Uni de Grande-Bretagne et d'Irlande du Nord. Zomba, 17 décembre 1966 et 6 janvier 1967, et Blantyre, 4 avril 1967**

*Texte authentique: anglais.*

*Enregistré par les États-Unis d'Amérique le 1<sup>er</sup> octobre 1969.*

EXCHANGE OF NOTES CONSTITUTING AN AGREEMENT<sup>1</sup>  
BETWEEN THE UNITED STATES OF AMERICA AND  
MALAWI REGARDING CONTINUED APPLICATION TO  
MALAWI OF CERTAIN TREATIES CONCLUDED BE-  
TWEEN THE UNITED STATES AND THE UNITED  
KINGDOM OF GREAT BRITAIN AND NORTHERN  
IRELAND

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I

No. 62

The Ministry of External Affairs of the Republic of Malawi presents its compliments to the Embassy of the United States of America in Malawi and has the honour to refer to the Agreement concluded between the Governments of the United States of America and the United Kingdom of Great Britain on 6th June, 1946<sup>2</sup> known as the Convention and Protocol for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income, with Supplementary Protocols of the 25th May, 1954<sup>3</sup> and 19th August, 1957,<sup>4</sup> which was extended to the former Federation of Rhodesia and Nyasaland by an Exchange of Notes dated 3rd December, 1958,<sup>5</sup> and to the Exchange of Letters of the 31st December, 1963<sup>6</sup> agreeing that the extension should remain in force as regards the then separate territories of Southern Rhodesia, Northern Rhodesia and Nyasaland individually after dissolution of the former Federation.

The Ministry also begs to refer to the notification by Malawi to the United Nations of the 24th November, 1964\* that Malawi would continue to apply on a reciprocal basis until 6th January 1966 all valid bilateral treaties concluded either by the Government of the United Kingdom or the Government of the former Federation which were applied to Nyasaland including the above Agreement on Double Taxation, to this Ministry's Note No. 18 to the Embassy

<sup>1</sup> Came into force on 4 April 1967 by the exchange of the said notes.

<sup>2</sup> Should read "16th April, 1945". The protocol was signed June 6, 1946. United Nations, *Treaty Series*, vol. 6, p. 189.

<sup>3</sup> United Nations, *Treaty Series*, vol. 207, p. 312.

<sup>4</sup> *Ibid.*, vol. 336, p. 330.

<sup>5</sup> Should read "Exchange of Notes dated 19 August, 1957 and 3rd December, 1958.". United Nations, *Treaty Series*, vol. 351, p. 368.

<sup>6</sup> United Nations, *Treaty Series*, vol. 505, p. 300.

\* Not printed.

of 21st April, 1965 \* regarding the above Double Taxation Agreement, to the Embassy's Note No. 16 of 28th December, 1965 \* to this Ministry regarding *inter alia* the above Agreement, and to Malawi's second notification to the United Nations of the 5th January, 1966 \* extending the application of bilateral treaties applied to the former Nyasaland on a reciprocal basis, again including the above agreement, for a further period of twelve months ending the 5th January, 1967.

The Ministry begs to draw attention to the fact that the above-mentioned Agreement on Double Taxation will lapse unless the Government of the United States and the Government of Malawi have agreed before the 6th January, 1967 to extend this agreement on a reciprocal basis beyond that date. The Ministry further begs to inform the Embassy that it is the desire of the Government of Malawi that this Convention should remain in force in relation to Malawi beyond the 6th January, 1967 until such time as a new Agreement on Double Taxation and Fiscal Evasion is concluded between the two Governments.

Accordingly the Ministry of External Affairs has the honour to propose on behalf of the Government of Malawi that the above-mentioned Agreement on Double Taxation should be regarded as remaining in force in relation to Malawi on a reciprocal basis from and beyond the 6th January, 1967, until such time as a new Agreement on this subject is concluded between the two Governments, and that wherever necessary the above Agreement should be interpreted as if it had been originally concluded between the Government of Malawi and the Government of the United States.

If the foregoing proposal is acceptable to the Government of the United States, the Ministry of External Affairs begs to suggest that the present Note and the Embassy's reply thereto indicating the acceptance of the United States Government should be regarded as constituting an agreement between the Governments to so extend the Convention on Double Taxation in relation to Malawi beyond the 6th January, 1967, and should be published as such.

The Ministry of External Affairs of the Republic of Malawi avails itself of this opportunity to renew to the Embassy of the United States in Malawi the assurance of its highest consideration.

Zomba, 17th December, 1966

[SEAL]

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\* Not printed.

## II

No. 17

The Ministry of External Affairs of the Republic of Malawi presents its compliments to the Embassy of the United States of America in Malawi and has the honour to refer to the Extradition Treaty between the United States of America and Great Britain, signed at London the 22 December 1931,<sup>1</sup> which was applied to the former territory of Nyasaland by the provisions of Article 16 and inherited by Malawi upon Independence.

As the Embassy is doubtless aware, Malawi, by its notification to the United Nations of 24th November 1964 agreed to extend all bilateral treaties which had been applied to Nyasaland including the above Treaty, on a reciprocal basis until the 6th January 1966, and by a subsequent notification until the 6th January 1967, on which date all such treaties lapse and terminate unless extended beyond that date by agreement between the Government of Malawi and the other Government party to the treaty.

The Ministry is pleased to inform the Embassy that the Government of Malawi desires that the aforementioned Treaty should not lapse and terminate but should remain in force as between the Governments of Malawi and the United States of America beyond the 6th January 1967 on a reciprocal basis until a new agreement on extradition is concluded between the two Governments.

Accordingly the Ministry begs to propose on behalf of the Government of Malawi that the above Treaty on Extradition between Great Britain and the United States of America shall continue in force from and beyond the 6th January 1967 as between the Governments of Malawi and the United States of America on a reciprocal basis, that this Treaty shall be interpreted and applied in all respects as if originally concluded between the Governments of Malawi and the United States of America, and that this Treaty shall remain in force until a new agreement on extradition is concluded between the two Governments.

If this proposal is acceptable to the Government of the United States of America the Ministry has the honour to suggest that this Note and the reply of the Embassy indicating the acceptance of the Government of the United States of America shall constitute an Agreement between the two Governments

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<sup>1</sup> League of Nations, *Treaty Series*, vol. CLXIII, p. 59.

that the aforementioned Treaty is extended on a reciprocal basis from and beyond the 6th January 1967 as between the Governments of Malawi and the United States of America, that it shall be interpreted and applied in all respects as if originally concluded between the two Governments of Malawi and the United States of America, and it shall remain in force until a new agreement on extradition is concluded between the two Governments.

The Ministry of External Affairs of the Republic of Malawi avails itself of this opportunity to renew to the Embassy of the United States of America in Malawi the assurance of its highest consideration.

Zomba, 6th January, 1967

[SEAL]

### III

No. 18

The Embassy of the United States of America presents its compliments to the Ministry of External Affairs of the Republic of Malawi and has the honor to refer to the Ministry's Notes Number 62, dated December 17, 1966 and Number 17, dated January 6, 1967 regarding the continuation in force of certain bilateral agreements and to concur in the proposal that the following agreements be considered as having continued in force between our two Governments.

1. The Convention and protocol for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, signed April 16, 1945 (June 6, 1946 for protocol) (TIAS 1546), and the supplementary protocols of May 25, 1954 (TIAS 3165) and August 19, 1957 (TIAS 4124), applicable to Nyasaland from January 1, 1959 (for US tax) and April 1, 1959 (for Nyasaland tax) (TIAS 4141), continued with respect to Nyasaland on December 31, 1963 (TIAS 5501).

2. The Extradition Treaty, signed December 22, 1931 (TS 849) applicable to Nyasaland from June 24, 1935.

The Government of the United States considers your notes and the present note in reply as constituting the formal agreement between our respective Governments on this subject.

The Embassy of the United States of America avails itself of this opportunity to renew to the Ministry of External Affairs of the Republic of Malawi the assurances of its highest consideration.

W. J. B.

Embassy of the United States of America  
Blantyre, April 4, 1967

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