

No. 10429

NETHERLANDS
and
MALAWI

Exchange of notes constituting an agreement concerning the application to Malawi of the Convention between the Kingdom of the Netherlands 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, signed at London on 15 October 1948. Blantyre, 7 June, and Lusaka, 18 June 1969

Authentic text: English.

Registered by the Netherlands on 21 April 1970.

PAYS-BAS
et
MALAWI

Échange de notes constituant un accord concernant l'application au Malawi de la Convention entre le Royaume des Pays-Bas et le Royaume-Uni de Grande-Bretagne et d'Irlande du Nord, destinée à éviter les doubles impositions et à prévenir l'évasion fiscale en matière d'impôts sur le revenu, signée à Londres le 15 octobre 1948. Blantyre, 7 juin, et Lusaka, 18 juin 1969

Texte authentique: anglais.

Enregistré par les Pays-Bas le 21 avril 1970.

EXCHANGE OF NOTES CONSTITUTING AN AGREEMENT ¹
BETWEEN THE NETHERLANDS GOVERNMENT AND
THE GOVERNMENT OF MALAWI CONCERNING THE
APPLICATION TO MALAWI OF THE CONVENTION
BETWEEN THE KINGDOM OF THE NETHERLANDS
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,
SIGNED AT LONDON ON 15 OCTOBER 1948 ²

I

No. 181

The Ministry of External Affairs of the Republic of Malawi presents its compliments to the Embassy of the Kingdom of the Netherlands in Lusaka and has the honour to refer to the Exchange of Notes between the Government of the United Kingdom of Great Britain and Northern Ireland and the Government of the Kingdom of the Netherlands dated 20th and 27th December, 1962,³ extending, on the basis therein specified, to the former Federation of Rhodesia and Nyasaland the provisions of the Convention between the United Kingdom of Great Britain and Northern Ireland and the Kingdom of the Netherlands for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income, signed at London on the 15th of October, 1948,² as well as to the subsequent Exchange of Notes between the Government of the United Kingdom of Great Britain and Northern Ireland and the Government of the Kingdom of the Netherlands dated 7th and 23rd December, 1963,⁴ whereby it was agreed that the aforesaid extension should remain in force, *inter alia*, to the then territory of Nyasaland after the dissolution of the Federation of Rhodesia and Nyasaland on the 31st December, 1963.

¹ Came into force on 30 January 1970, the date on which the Government of the Kingdom of the Netherlands notified the Government of the Republic of Malawi that its constitutional formalities required had been fulfilled (with retroactive effect from 6 July 1964), in accordance with the provisions of the said notes.

² United Nations, *Treaty Series*, vol. 74, p. 3.

³ *Ibid.*, vol. 474, p. 306.

⁴ *Ibid.*, vol. 560, p. 240.

On behalf of the Government of the Republic of Malawi, the Ministry has the honour to propose to the Government of the Kingdom of the Netherlands that the relations between the two States in the domain of the avoidance of double taxation be governed by the provisions of the above-mentioned Convention of 1948 as extended to the former Federation of Rhodesia and Nyasaland and later to the then territory of Nyasaland and that all references therein to the United Kingdom be construed as references to Malawi.

If the foregoing proposal is acceptable to the Government of the Kingdom of the Netherlands, the Ministry has the honour to propose further that the present Note and the Embassy's affirmative reply thereto shall constitute an Agreement between the two Governments on this subject, which Agreement shall apply, as regards the Kingdom of the Netherlands, to the territory of the Kingdom in Europe, and shall enter into force, with retroactive effect as from 6th July, 1964, on the date on which the Government of the Kingdom of the Netherlands notifies the Government of the Republic of Malawi that the constitutional formalities required in the Kingdom of the Netherlands have been fulfilled.

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

Blantyre, 7th June, 1969

II

ROYAL NETHERLANDS EMBASSY

No. 1054

The Embassy of the Kingdom of the Netherlands at Lusaka presents its compliments to the Ministry of External Affairs of the Republic of Malawi and has the honour to acknowledge receipt of the Ministry's Note of June 7th, 1969, Note 181, reading as follows:

[See note I]

The Embassy has the honour to inform the Ministry that the proposals set forth in the above-mentioned Note are acceptable to the Government of the Kingdom of the Netherlands, so that that Note and the present reply shall constitute an agreement between the two Governments on this subject, which agreement shall apply, as regards the Kingdom of the Netherlands, to the territory of the Kingdom in Europe, and shall enter into force, with retroactive effect as from 6th July, 1964, on the date on which the Government of the Kingdom of the Netherlands notifies the Government of the Republic of Malawi that the formalities constitutionally required in the Kingdom of the Netherlands have been complied with.

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

Lusaka, June 18th, 1969

Ministry of External Affairs
Blantyre, Malawi