

No. 12262

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**DENMARK**  
and  
**FIJI**

**Exchange of notes constituting an agreement for the continuance in force between Denmark and Fiji of the Convention of 27 March 1950 between the Government of the Kingdom of Denmark and the Government of 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. Suva, 2 June 1972, and Copenhagen, 5 October 1972**

*Authentic text : English.*

*Registered by Denmark on 10 January 1973.*

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**DANEMARK**  
et  
**FIDJI**

**Échange de notes constituant un accord relatif au maintien en vigueur entre le Danemark et Fidji de la Convention du 27 mars 1950 entre le Gouvernement du Royaume de Danemark et le Gouvernement du Royaume-Uni de Grande-Bretagne et d'Irlande du Nord tendant à éviter les doubles impositions et à prévenir l'évasion fiscale en matière d'impôts sur le revenu. Suva, 2 juin 1972, et Copenhague, 5 octobre 1972**

*Texte authentique : anglais.*

*Enregistré par le Danemark le 10 janvier 1973.*

EXCHANGE OF NOTES CONSTITUTING AN AGREEMENT<sup>1</sup> BETWEEN THE GOVERNMENT OF DENMARK AND THE GOVERNMENT OF FIJI FOR THE CONTINUANCE IN FORCE BETWEEN DENMARK AND FIJI OF THE CONVENTION OF 27 MARCH 1950<sup>2</sup> BETWEEN THE GOVERNMENT OF THE KINGDOM OF DENMARK AND THE GOVERNMENT OF 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

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I

PRIME MINISTER  
SUVA, FIJI

2nd June, 1972

Sir,

I have the honour to refer to the declaration made on 10th October 1970 to the Secretary-General of the United Nations, in which it was stated that the Government of Fiji, conscious of the desirability of maintaining existing legal relationships, and conscious of its obligations under international law to honour its treaty commitments, acknowledge that many treaty rights and obligations of the Government of the United Kingdom in respect of Fiji were succeeded to by Fiji upon independence by virtue of customary international law; but that since it is likely that in virtue of customary international law certain treaties might have lapsed at the date of independence of Fiji it seemed essential that each treaty should be subjected to legal examination; and that it was proposed that after this examination would have been completed, to indicate which, if any, of the treaties which might have lapsed by customary international law the Government of Fiji might wish to treat as having lapsed.

The Government of Fiji has examined the Convention between Great Britain and Denmark for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income signed at London on 27th March 1950,<sup>2</sup> and extended to certain Overseas Territories of the United Kingdom by an exchange of notes at Copenhagen on 18th November/22 December 1954.<sup>3</sup>

I have the honour to inform you that it is the desire of the Government of Fiji that the above agreements should be regarded as in force between our respective countries.

I have the honour to suggest that your Government's reply in the above sense and

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<sup>1</sup> Came into force on 5 October 1972 by the exchange of the said notes, with retroactive effect from 10 October 1970, the date of independence of Fiji.

<sup>2</sup> United Nations, *Treaty Series*, vol. 68, p. 117.

<sup>3</sup> *Ibid.*, vol. 211, p. 396.

this note should be considered by our respective Governments as constituting an Agreement to that effect.

I have the honour to be, Sir, Your obedient servant,

[Signed]

K. K. T. MARA

Prime Minister and Minister  
for Foreign Affairs

The Minister for Foreign Affairs  
Government of Denmark  
Copenhagen

## II

### MINISTRY OF FOREIGN AFFAIRS

Copenhagen, 5 October 1972

Your Excellency,

I have the honour to acknowledge receipt of Your Excellency's note of June 2, 1972, which reads as follows :

[See note I]

In reply, I have the honour to state that the foregoing proposal is acceptable to the Government of the Kingdom of Denmark who agrees that Your Excellency's note and the present reply shall be regarded as constituting an agreement between the two Governments in this respect.

I avail myself of this opportunity to renew to you, Sir, the assurance of my highest consideration.

[Signed]

K. B. ANDERSEN

His Excellency Mr. K. K. T. Mara  
Prime Minister and Minister for Foreign Affairs  
of Fiji

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