

[TRADUCTION — TRANSLATION]

CONVENTION¹ BETWEEN THE GOVERNMENT OF THE UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND AND THE GOVERNMENT OF THE DEMOCRATIC REPUBLIC OF THE SUDAN FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME AND CAPITAL²

CONVENTION¹ ENTRE LE GOUVERNEMENT DU ROYAUME-UNI DE GRANDE-BRETAGNE ET D'IRLANDE DU NORD ET LE GOUVERNEMENT DE LA RÉPUBLIQUE DÉMOCRATIQUE DU SOUDAN TENDANT À ÉVITER LA DOUBLE IMPOSITION ET À PRÉVENIR L'ÉVASION FISCALE EN MATIÈRE D'IMPÔTS SUR LE REVENU ET SUR LA FORTUNE²

Publication effected in accordance with article 12 (2) of the General Assembly regulations to give effect to Article 102 of the Charter of the United Nations as amended in the last instance by General Assembly resolution 33/141 A of 19 December 1978.

Publication effectuée conformément à l'article 12, paragraphe 2, du règlement de l'Assemblée générale destiné à mettre en application l'Article 102 de la Charte des Nations Unies tel qu'amendé en dernier lieu par la résolution 33/141 A de l'Assemblée générale en date du 19 décembre 1978.

¹ Came into force on 8 October 1977, i.e., 30 days after the date of the exchange of the instruments of ratification, which took place at Khartoum on 7 September 1977, in accordance with article 29 (2).

² For the text of the Convention, see *International Tax Agreements*, vol. IX, Supplement No. 29, No. 352 (United Nations publication, Sales No. E.76.XVI.2).

¹ Entrée en vigueur le 8 octobre 1977, soit 30 jours après la date de l'échange des instruments de ratification, qui a eu lieu à Khartoum le 7 septembre 1977, conformément à l'article 29, paragraphe 2.

² Pour le texte de la Convention, voir *Recueil des Conventions fiscales internationales*, vol. IX, Supplément n° 29, n° 352 (publication des Nations Unies, numéro de vente F.76.XVI.2).

No. 17083

**UNITED KINGDOM OF GREAT BRITAIN
AND NORTHERN IRELAND
and
MOZAMBIQUE**

**Exchange of notes constituting an agreement concerning cereals to be supplied by the Government of the United Kingdom to the Government of Mozambique within the framework of the Cereals Food Aid Programme of the European Economic Community (with appendix).
Maputo, 5 July 1977**

Authentic text: English.

Registered by the United Kingdom of Great Britain and Northern Ireland on 19 September 1978.

**ROYAUME-UNI DE GRANDE-BRETAGNE
ET D'IRLANDE DU NORD
et
MOZAMBIQUE**

**Échange de notes constituant un accord relatif à la fourniture de céréales par le Gouvernement du Royaume-Uni au Gouvernement du Mozambique dans le cadre du Programme d'aide alimentaire céréalière de la Communauté économique européenne (avec appendice).
Maputo, 5 juillet 1977**

Texte authentique : anglais.

Enregistré par le Royaume-Uni de Grande-Bretagne et d'Irlande du Nord le 19 septembre 1978.

EXCHANGE OF NOTES CONSTITUTING AN AGREEMENT¹
BETWEEN THE GOVERNMENT OF THE UNITED KINGDOM
OF GREAT BRITAIN AND NORTHERN IRELAND AND THE
GOVERNMENT OF THE PEOPLE'S REPUBLIC OF MOZAM-
BIQUE CONCERNING CEREALS TO BE SUPPLIED BY THE
GOVERNMENT OF THE UNITED KINGDOM TO THE GOV-
ERNMENT OF MOZAMBIQUE WITHIN THE FRAMEWORK
OF THE CEREALS FOOD AID PROGRAMME OF THE
EUROPEAN ECONOMIC COMMUNITY

I

Her Majesty's Ambassador at Maputo to the National Director for International Co-operation, Ministry of Development and Economic Planning of Mozambique

BRITISH EMBASSY
MAPUTO

5 July 1977

Sir,

United Kingdom/Mozambique (Food Aid Grant) Agreement 1977

1. I have the honour to inform you that as a member state of the European Economic Community, hereinafter known as "the Community", the Government of the United Kingdom of Great Britain and Northern Ireland, hereinafter referred to as the "Government of the United Kingdom" have accepted an obligation to participate in the supply of cereals under the Food Aid Convention of 1971.² Within the framework of the Community's cereals food aid programme for the harvest year 1976/77 it is the intention of the Government of the United Kingdom to provide a grant to the Government of the People's Republic of Mozambique, hereinafter referred to as the "Government of Mozambique", for a quantity of soft wheat not exceeding 5,000 tonnes, subject to the prior agreement of the Government of the United Kingdom to the intended end-use thereof, information as to the end-use being provided by the Government of Mozambique in the form set out in the appendix to this Note.

2. The Government of the United Kingdom shall order and pay for a quantity of soft wheat in bulk not exceeding 5,000 tonnes, for use for human consumption within Mozambique, from sources to be chosen by the Government of the United Kingdom or by its agents.

3. The Government of the United Kingdom shall adopt the arrangements and procedures described in the following sub-paragraphs of this Note insofar as they relate to things to be done by it or on its behalf. The Government of

¹ Came into force on 5 July 1977, the date of the note in reply, in accordance with the provisions of the said notes.

² United Nations, *Treaty Series*, vol. 800, p. 45.

Mozambique shall adopt the arrangements and procedures so described insofar as they relate to things to be done by it or on its behalf.

4. The wheat shall be consigned to ENACOMO, P.O. Box 698, Maputo, Mozambique, and shall be delivered in bulk CIF to the port of Nacala, as soon as possible after the conditions for delivery have been agreed between the Government of the United Kingdom and the Government of Mozambique. On delivery this wheat shall be of sound marketable quality for human consumption and a tolerance of 5% less than the quantity to be supplied as specified in paragraph 2 of this Note shall be permitted.

5. The Government of the United Kingdom or its agents shall engage the vessel required to transport the wheat to the port of Nacala. Delivery shall be effected and all risks shall pass from the Government of the United Kingdom to the Government of Mozambique at the moment at which this wheat effectively passes the ship's rail at the port of unloading. The Government of the United Kingdom shall pay all costs, including the costs of freight and insurance, up to the arrival of the vessel at the port of Nacala. The Government of Mozambique shall bear all costs subsequent to the arrival of the vessel at Nacala including unloading, any demurrage, lighterage, storage, packing, re-packing or other costs. Should demurrage arise at the port of Nacala, the Master of the vessel shall be able to claim these charges from the Government of Mozambique in convertible currency on a daily basis. Should the Government of Mozambique not meet these charges, the Master of the vessel shall be empowered to remove the cargo at once from the port.

6. The Government of the United Kingdom shall notify the Government of Mozambique in good time of the name of the ship in which this wheat is consigned and its owners and the estimated date of arrival of the ship in the port of Nacala. The Government of the United Kingdom or its agents shall also insert in the charter party a clause requiring the Master of the ship to give the Government of Mozambique ten days' approximate, and 72 hours' specific, notice of the date of arrival of the ship at Nacala.

7. The Government of Mozambique shall arrange and pay for transport and insurance of the wheat from the port of Nacala to its destination in Mozambique. The Government of Mozambique shall nominate receiving agents in the port of Nacala and shall notify the Government of the United Kingdom through the British Embassy in Maputo of the name of these agents no later than 15 July 1977.

8. The Government of Mozambique shall pay regard to article 9 of the Wheat Trade Convention regarding the need for the Government of the United Kingdom to arrange concessional transactions in wheat in such a way as to avoid interference with normal patterns of production and international trade. To this end the Government of Mozambique shall take appropriate measures to prevent the re-export both of wheat (whether received as aid or commercially) and of the by-products of first stage processing of wheat within a period of six months to run from the date of completion of delivery of the wheat which is the subject of this Agreement.

9. The Government of Mozambique shall use the wheat which is the subject of this Agreement exclusively for human consumption in Mozambique, and shall either distribute the whole or any part of it free to people in need, or shall sell

the whole or any part of it in its internal market, or shall sell it for processing for consumption in Mozambique. In the latter cases, and after allowances for internal distribution costs, the Government of Mozambique shall apply any funds generated by these sales for the purposes of rural development. The Government of Mozambique shall in due course inform the Government of the United Kingdom of any rural development projects or programmes so supported. In any case the Government of Mozambique shall provide the British Embassy in Maputo with full details relating to the distribution of this wheat within six months of the date of its delivery.

10. The Government of Mozambique shall provide to the Government of the United Kingdom the following information immediately after the unloading of this wheat at the port of Nacala:

- (a) Its date of arrival;
- (b) Its nature and quantity and any observations as to its quality when unloaded;
- (c) The date of completion of its unloading.

In addition an audited statement, confirming the tonnage of wheat delivered at the port of Nacala, shall be provided by the agents of the Government of the United Kingdom at its expense.

11. The Government of Mozambique shall permit officers of the British Embassy in Maputo and other servants or agents of the Government of the United Kingdom to examine this wheat on arrival and shall furnish these persons with such information relating to its use as the latter may reasonably require, and shall give every facility to such persons to enable them to ensure that this wheat has been delivered and used in accordance with the terms of this Note. The Government of Mozambique shall forward a Certificate of end-use in the form of appendix A to the Government of the United Kingdom no later than 15 July 1977.

12. If the foregoing proposals are acceptable to the Government of Mozambique I have the honour to propose that the present Note, together with Your Excellency's reply in that sense, shall constitute an agreement between our two Governments which shall enter into force on the date of Your Excellency's reply and which shall be known as the "United Kingdom/Mozambique (Food Aid Grant) Agreement 1977".

Please accept, Sir, the assurance of my highest consideration.

J. H. LEWEN

APPENDIX A

CERTIFICATE OF END-USE

United Kingdom/Mozambique (Food Aid Grant) Agreement 1977

On behalf of the Government of the People's Republic of Mozambique, I certify that the end-use of the 5,000 tonnes of wheat to be provided under the above-mentioned Agreement will be as follows:

- (a) Economic section (e.g. food processing, immediate consumption)
- (b) Institution(s) through which the wheat will be channelled
- (c) Location of institution(s)
- (d) Other information

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National Directorate
for International Cooperation
Ministry of Development
and Economic Planning
Maputo,
People's Republic of Mozambique

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II

The National Director for International Co-operation, Ministry of Development and Economic Planning of Mozambique to Her Majesty's Ambassador at Maputo

Maputo, 5 July 1977

Excellency,

I have the honour to acknowledge the receipt of Your Excellency's note of today's date, which reads as follows:

[See note I]

I confirm that the proposals contained in your note are acceptable to the Government of the People's Republic of Mozambique and that your note and its appendix together with the reply shall constitute an agreement between our two Governments which shall enter into force on today's date and which shall be known as the "United Kingdom/Mozambique (Food Aid Grant) Agreement 1977".

Please accept, Excellency, the assurances of my highest consideration.

JOÃO BAPTISTA COSME

CERTIFICATE OF END-USE

United Kingdom/Mozambique (Food Aid Grant) Agreement 1977

On behalf of the Government of the People's Republic of Mozambique, I certify that the end-use of the 5,000 tonnes of wheat to be provided under the above-mentioned Agreement will be as follows:

- A. Economic section: food processing;
- B. Institution: Companhia Industrial da Matola Nacala;
- C. Location of institution: Nacala.

JOÃO BAPTISTA COSME
National Directorate
for International Cooperation
Ministry of Development
and Economic Planning
People's Republic of Mozambique

Maputo, 5 July 1977.
