

DOUBLE TAXATION: TAXES ON INCOME

Convention signed at Washington April 16, 1945; supplementary protocol signed at Washington June 6, 1946

Senate advice and consent to ratification of convention June 1, 1946; of supplementary protocol June 19, 1946

Ratified by the President of the United States June 26, 1946

Ratified by the United Kingdom July 18, 1946

Ratifications exchanged at Washington July 25, 1946

Entered into force July 25, 1946

Proclaimed by the President of the United States July 30, 1946

Amended by supplementary protocols of May 25, 1954;¹ August 19, 1957;² and March 17, 1966³

Made applicable to certain British territories by agreement of August 19, 1957, and December 3, 1958;⁴ continued in force for Southern Rhodesia, Northern Rhodesia, and Nyasaland by agreement of December 31, 1963⁵

Article VI terminated for the United States, January 1, 1966, and for the United Kingdom, April 6, 1966⁶

Terminated for Cyprus January 1, 1968;⁷ for the Cayman Islands December 31, 1968⁸

60 Stat. 1377; Treaties and Other
International Acts Series 1546

CONVENTION

The Government of the United States of America and the Government of the United Kingdom of Great Britain and Northern Ireland,

Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,

¹ 6 UST 37; TIAS 3165.

² 9 UST 1329; TIAS 4124.

³ 17 UST 1254; TIAS 6089.

⁴ 9 UST 1459; TIAS 4141.

⁵ 14 UST 1899; TIAS 5501.

⁶ Pursuant to notice of termination given by the United States June 30, 1965. Notice of termination not applicable to territories to which convention was extended by the United Kingdom.

⁷ Pursuant to notice of termination given by Cyprus June 6, 1967.

⁸ Pursuant to notice of termination given by the United States June 30, 1968.