

UK/Germany Joint Declaration

Signed on 12 January 2021

Joint Declaration

by the United Kingdom of Great Britain and Northern Ireland and the

Federal Republic of Germany

on the Occasion of the Signing on 12 January 2021 of the Protocol amending the

Convention

between the United Kingdom of Great Britain and Northern Ireland and the Federal

Republic of Germany

for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to

Taxes on Income and on Capital

The United Kingdom of Great Britain and Northern Ireland and the Federal Republic of Germany, on the occasion of the signing on 12 January 2021 of the Protocol amending the Convention between the United Kingdom of Great Britain and Northern Ireland and the Federal Republic of Germany for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income and on Capital (“the Convention”),

Have reached the following understanding:

The United Kingdom of Great Britain and Northern Ireland and the Federal Republic of Germany affirm their willingness to enter into negotiations for the further amendment of the Convention within 12 months of the end of the transition period provided for in Article 126 of the Agreement

on the withdrawal of the United Kingdom of Great Britain and Northern Ireland from the European Union and the European Atomic Energy Community.

This Joint Declaration is signed in duplicate, in the English and German languages.

London, 12 January 2021.

Jesse Norman MP

Andreas Michaelis

For the

For the

United Kingdom of Great Britain and Northern Ireland

Federal Republic of Germany