

**TREATIES FOR WHICH UK IS DEPOSITARY**

(No depositary activities to report in November 2013)

**BILATERAL TREATIES**

(No updates this month)

**MULTILATERAL TREATIES**

**Budapest Treaty on the International Recognition of the Deposit of Microorganisms for the Purposes of Patent Procedure** (Budapest, 28 April 1977, and amended 26 September 1980)

**Action - United Kingdom of Great Britain and Northern Ireland: Communication regarding the extension of the list of kinds of microorganisms accepted for deposit by the National Collections of Industrial, Food and Marine Bacteria (NCIMB)**

On 23 September 2013, the Director General of the World Intellectual Property Organization (WIPO), as depositary received from the Government of the United Kingdom of Great Britain and Northern Ireland, the following:

“The amount of fees charged for the storage of plant cell tissue cultures is as follows:

- |  |       |
|--|-------|
| 1. Plant cell tissue cultures (frozen) - 25 vials of frozen culture are required | £1000 |
| Deposit frozen plant cell tissue culture   |       |
| 2. Deposit of active plant cell tissue culture                                   | £1500 |

The fees are payable to NCIMB Ltd and are subject to VAT, at the current rate, were applicable.”

The above action was effected on 18 September 2013.

This text can be found on the depositary website:

[http://www.wipo.int/treaties/en/notifications/budapest/treaty\\_budapest\\_295.html](http://www.wipo.int/treaties/en/notifications/budapest/treaty_budapest_295.html)

## United Kingdom Treaty Action Bulletin for November 2013

**Berne Convention for the Protection of Literary and Artistic Works** (Berne, 9 September 1886, as revised Paris, 24 July 1971, and amended 28 September 1979)

### **Action - United Kingdom of Great Britain and Northern Ireland: Declaration**

On 31 October 2013, the Director General of the World Intellectual Property Organization (WIPO), as depositary received from the Government of the United Kingdom of Great Britain and Northern Ireland the following declaration:

"In accordance with Article 31 of the Convention as revised and amended, the Government of the United Kingdom of Great Britain and Northern Ireland wishes the United Kingdom's ratification of the Convention, be extended to the territory of the Bailiwick of Jersey for whose international relations the United Kingdom is responsible.

The said declaration shall enter into force, with respect to the territory of the Bailiwick of Jersey, on January 31, 2014."

This text can be found on the depositary website:

[http://www.wipo.int/treaties/en/notifications/berne/treaty\\_berne\\_260.html](http://www.wipo.int/treaties/en/notifications/berne/treaty_berne_260.html)

**Convention on Mutual Administrative Assistance in Tax Matters (ETS No. 127)** (Strasbourg, 25 January 1988)

**And**

**Protocol amending the Convention on Mutual Assistance in the Tax Matters (CETS No. 208)** (Paris, 29 October 2010)

### **Action - United Kingdom of Great Britain and Northern Ireland – Anguilla, British Virgin Islands, Gibraltar and Isle of Man (Territorial Extension)**

On 13 November 2013, the Secretary-General of the Council of Europe, as depositary, received a notification from the Government of the United Kingdom of Great Britain and Northern Ireland relating to the following declaration of territorial extension of Anguilla:

"The Government of the United Kingdom of Great Britain and Northern Ireland declares that the United Kingdom's ratification of the Convention as amended by its Protocol shall be extended to the territory of Anguilla, for whose international relations the United Kingdom is responsible."

Pursuant to Article 30, paragraph 1(a), of the Convention, the Government of Anguilla will not provide any form of assistance in relation to the taxes of other Parties described in Article 2, paragraph 1b(i), (ii), (iii) (A), (iii)(E), (iii) (F), (iii)(G) or (iv), of the Convention (taxes imposed by or on behalf of political subdivisions or local authorities and social security contributions).

## United Kingdom Treaty Action Bulletin for November 2013

Pursuant to Article 30, paragraph 1(b), of the Convention, the Government of Anguilla will not provide assistance in the recovery of any tax claim, or in the recovery of an administrative fine, for all taxes.

Annex A - Taxes to which the Convention applies:

For Anguilla, the Convention shall apply to those taxes in Article 2, paragraph 1, which fall within paragraphs (iii) (B), (iii) C or (iii) D of sub-paragraph (b)

Annex B - Competent authorities

The competent authority for Anguilla shall be the Permanent Secretary for Finance or its authorised representative.

Annex C - Definition of the word *national* for the purpose of the Convention

In relation to Anguilla, the term *national* means any person regarded as belonging to Anguilla under section 80 of the Anguilla Constitution, as amended by the Anguilla Constitution (Amendment) Order 1990 S.I. 1990/587.

### British Virgin Islands

On 19 November 2013, the Secretary-General of the Council of Europe, as depositary, received a notification from the Government of the United Kingdom of Great Britain and Northern Ireland relating to the following declaration of territorial extension of the British Virgin Islands:

“The Government of the United Kingdom of Great Britain and Northern Ireland declares that the United Kingdom's ratification of the Convention as amended by its Protocol shall be extended to the territory of the British Virgin Islands, for whose international relations the United Kingdom is responsible”.

Pursuant to Article 30, paragraph 1(a), of the Convention, the Government of the British Virgin Islands will not provide any form of assistance in relation to the taxes of other Parties described in Article 2, paragraph 1b(i), (ii),(iii) (A),(iii)(C),(iii)(D),(iii) (E), (iii)(F),(iii)(G) or (iv), of the Convention.

Pursuant to Article 30, paragraph 1(b), of the Convention, the Government of the British Virgin Islands will not provide assistance in the recovery of any tax claim, or in the recovery of an administrative fine, for all taxes.

Pursuant to Article 30, paragraph 1(c), of the Convention, the Government of the British Virgin Islands will not provide assistance in respect of any tax claims, which is in existence at the date of entry into force of the Convention in the British Virgin Islands or, where a reservation has previously been made under Article 30, paragraphs 1 (a) or 1 (b), at the date of withdrawal of such a reservation in relation to taxes in the category in question.

For the British Virgin Islands, the Convention shall apply to those taxes in Article 2, paragraph 1, which fall within paragraphs (iii) (B), (iii) C or (iii) D of sub-paragraph (b)

## United Kingdom Treaty Action Bulletin for November 2013

Pursuant to Article 30, paragraph 1(f), of the Convention, the Government of the British Virgin Islands will apply paragraph 7 of Article 28 exclusively for administrative assistance related to

taxable periods beginning on or after 1 January of the third year preceding the one in which the Convention entered into force in the British Virgin Islands or where there is no taxable period, for the administrative assistance related to charges to tax arising on or after 1 January of the third year preceding the one in which the Convention entered into force in the British Virgin Islands.

Annex A - Taxes to which the Convention applies:

For the British Virgin Islands, the Convention shall apply to those taxes in Article 2, paragraph 1, which fall within paragraphs (i) or (ii)(B) of sub-paragraph (b).

Annex B - Competent authorities

The competent authority for the British Virgin Islands shall be the International Tax Authority - Ministry of Finance.

Annex C - Definition of the word "national" for the purpose of the Convention

In relation to the British Virgin Islands, the term "national" means any person who belongs to the British Virgin Islands within the meaning of section 2(2) of the Virgin Islands Constitution Order 2007 S.I.2007/1678 and any legal person, partnership, association or other entity deriving its status as such from the laws in force in the British Virgin Islands.

### **Gibraltar**

On 19 November 2013, the Secretary-General of the Council of Europe, as depositary, received a notification from the Government of the United Kingdom of Great Britain and Northern Ireland relating to the following declaration of territorial extension of the British Virgin Islands:

"The Government of the United Kingdom of Great Britain and Northern Ireland declares that the United Kingdom's ratification of the Convention as amended by its Protocol shall be extended to the territory of Gibraltar, for whose international relations the United Kingdom is responsible."

Pursuant to Article 30, paragraph 1(a), of the Convention, the Government of Gibraltar will not provide any form of assistance in relation to the taxes of other Parties described in Article 2, paragraph 1(b), of the Convention.

Pursuant to Article 30, paragraph 1(b), of the Convention, the Government of Gibraltar will not provide assistance in the recovery of any tax claim, or in the recovery of an administrative fine, for all taxes.

Pursuant to Article 30, paragraph 1(c), of the Convention, the Government of Gibraltar will not provide assistance in respect of any tax claim which, where a reservation has been made under Article 30, paragraph 1(a) or (b), of the Convention, is in existence at the date of withdrawal of such a reservation in relation to taxes of the category in question.

Pursuant to Article 30, paragraph 1(d), of the Convention, the Government of Gibraltar will not provide assistance in the service of documents for all taxes listed in Article 2, paragraph 1, of the Convention.

## United Kingdom Treaty Action Bulletin for November 2013

Pursuant to Article 30, paragraph 1(e), of the Convention, the Government of Gibraltar will not permit the service of documents through the post.

Annex A - Taxes to which the Convention applies:

For Gibraltar, the Convention shall apply to those taxes in Article 2, paragraph 1, which fall within paragraph (a)(i).

Annex B - Competent authorities

The competent authority for Gibraltar shall be the Commissioner of Income Tax of the Government of Gibraltar.

Annex C - Definition of the word "national" for the purpose of the Convention

In relation to Gibraltar, the term "national" means a Gibraltarian within the meaning of the Gibraltarian Status Act 1962 and any legal person, partnership or association deriving its status as such from the laws in force in Gibraltar.

### Isle of Man

On 21 November 2013, the Secretary-General of the Council of Europe, as depositary, received a notification from the Government of the United Kingdom of Great Britain and Northern Ireland relating to the following declaration of territorial extension of the British Virgin Islands:

"The Government of the United Kingdom of Great Britain and Northern Ireland declares that the United Kingdom's ratification of the Convention as amended by its Protocol shall be extended to the territory of the Isle of Man, for whose international relations the United Kingdom is responsible".

Pursuant to Article 30, paragraph 1(a), of the Convention, the Government of the Isle of Man will not provide any form of assistance in relation to the taxes of other Parties in any of the categories listed in Article 2, paragraph 1(b), of the Convention.

Pursuant to Article 30, paragraph 1(b), of the Convention, the Government of the Isle of Man will not provide assistance in the recovery of any tax claim, or in the recovery of an administrative fine, for all taxes listed in Article 2, paragraph 1, of the convention.

Pursuant to Article 30, paragraph 1(c), of the Convention, the Government of the Isle of Man will not provide assistance in respect of any tax claim, which is in existence at the date of withdrawal of a reservation made under Article 30, paragraph 1(a) or (b), in relation to taxes of the category in question.

Pursuant to Article 30, paragraph 1(d), of the Convention, the Government of the Isle of Man will not provide assistance in the service of documents for all taxes listed in Article 2, paragraph 1, of the Convention.

Pursuant to Article 30, paragraph 1(e), of the Convention, the Government of the Isle of Man will not permit the service of documents through the post as provided for in Article 17, paragraph 3, of the Convention.

## United Kingdom Treaty Action Bulletin for November 2013

Annex A - Taxes to which the Convention applies:-

For the Isle of Man, the Convention shall apply the following taxes:

Article 2, paragraph (1)(a)(i): Income Tax.

Annex B - Competent authorities

The competent authority for the Isle of Man shall be the Assessor of Income Tax or his or her delegate.

Annex C - Definition of the word "national" for the purpose of the Convention

In relation to the Isle of Man, the term "national" means any individual who has a right of abode in the Isle of Man and possesses British citizenship and any legal person, partnership or association deriving its status as such under the laws of the Isle of Man.

The above UK tax extensions enter into force on 31 March 2014.

### EUROPEAN UNION

**Protocol of 2002 to the Athens Convention relating to the carriage of Passengers and their Luggage by Sea, 1974** (London, 1 Nov 2002) has been published as Miscellaneous Series No.6 (2013) Cm 8760.

**Partnership and Cooperation Agreement between the European Union and its member states, of the one part, and the Republic of Iraq, of the other part** (Brussels, 11 May 2012) has been published as European Union Series No.7 (2013) Cm 8753.