

**United Kingdom Treaty Action Bulletin for February
2014**

TREATIES FOR WHICH THE UK IS DEPOSITARY

No actions this month.

BILATERAL TREATIES PUBLISHED THIS MONTH

None this month.

MULTILATERAL TREATIES: UK ACTIONS

Convention on the Recognition and Enforcement of Foreign Arbitral Awards (New York, 10 June 1958)

Action: territorial application – British Virgin Islands

On 24 February 2014, the Secretary-General of the United Nations, as depositary, communicated the above action was effected on 24 February 2014, taking effect for the British Virgin Islands on 25 May 2014 in accordance with article X (2) of the Convention.

Confirmation can be found on the depositary's website:
<https://treaties.un.org/doc/Publication/CN/2014/CN.87.2014-Eng.pdf>

Optional Protocol to the Convention against Torture and other Cruel, Inhuman or Degrading Treatment or Punishment (New York, 18 December 2002)

Action: territorial extension – Isle of Man

On 24 February 2014, the Secretary-General of the United Nations, as depositary, communicated the above action which took effect on the same date.

Confirmation can be found on the depositary's website:
<https://treaties.un.org/doc/Publication/CN/2014/CN.86.2014-Eng.pdf>

Convention on Mutual Administrative Assistance in Tax Matters (opened for signature Strasbourg, 25 January 1988) as amended **Protocol amending the Convention on Mutual Administrative Assistance in Tax Matters** (Paris, 27 May 2010)

i) Action: territorial extension – Bailiwick of Jersey

United Kingdom Treaty Action Bulletin for February 2014

On 21 February 2014, the Secretariat General of the Council of Europe's Treaty Office, as depositary, communicated the above action, with reservations and declarations, which took effect from 1 June 2014, reading as follows:

"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 Bailiwick of Jersey, for whose international relations the United Kingdom is responsible for.

Pursuant to Article 30, paragraph 1(a), of the Convention, the Government of Jersey reserves the right not to 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 Jersey 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 Jersey will not provide any form of 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), of the Convention, in relation to taxes of the category in question.

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

Annex A - Taxes to which the Convention applies

For the Bailiwick of Jersey, the Convention shall apply to those taxes in Article 2, paragraph 1, which fall within:

- paragraph (a)(i): taxes on income or profits,
- paragraph (a)(ii): taxes on capital gains which are imposed separately from the tax on income or profits,
- paragraph (a)(iii): taxes on net wealth.

Annex B - Competent authorities

The competent authority for the Bailiwick of Jersey shall be the Treasury and Resources Minister or his authorised representative.

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

In relation to the Bailiwick of Jersey, the term "national" means any citizen of the Bailiwick of Jersey and any legal person, partnership or association deriving its status as such from the laws in force in the Bailiwick of Jersey."

Confirmation can be found on the depositary's website:

<https://wcd.coe.int/com.instranet.InstraServlet?command=com.instranet.CmdBlobGet&InstranetImage=2457880&SecMode=1&DocId=2110936&Usage=2>

**United Kingdom Treaty Action Bulletin for February
2014**

ii) Action: territorial extension – Bermuda

On 21 February 2014, the Secretariat General of the Council of Europe's Treaty Office, as depositary, communicated the above action, with reservations and declarations, which took effect from 1 March 2014, reading as follows:

"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 Bermuda, for whose international relations the United Kingdom is responsible, including any area outside the territorial sea of Bermuda designated under its laws concerning the Continental Shelf and in accordance with international law, and any further area in accordance with international law as an area within which the rights of Bermuda with respect to the sea, the sea bed and subsoil and their natural resources may be exercised.

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

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

Pursuant to Article 30, paragraph 1(f), of the Convention, the Government of Bermuda will not provide assistance for tax matters involving intentional conduct that may be prosecuted under the criminal law of a Party, unless such matters are for periods beginning on or after 1 January of the third year preceding the year of entry into force of the Convention for Bermuda, or where there is no taxable period, for administrative assistance related to charges to tax arising on or after 1 January of the third year preceding the year of entry into force of the Convention for Bermuda.

Annex A - Taxes to which the Convention applies

In respect of Bermuda, there are no applicable taxes falling within Article 2, paragraph 1(a).

Annex B - Competent authorities

The competent authority for Bermuda shall be the Minister of Finance or its authorised representative.

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

United Kingdom Treaty Action Bulletin for February 2014

In relation to Bermuda, the term “national” means any individual possessing Bermudian Status as defined in accordance with paragraph 102(3) of Schedule 1 to the Bermuda Constitution Order S.I. 1968/182, and any legal person, partnership, company, trust, estate, association or other entity created under the laws in force in Bermuda.”

Confirmation can be found on the depositary’s website:

<https://wcd.coe.int/com.instranet.InstraServlet?command=com.instranet.CmdBlobGet&InstranetImage=2457841&SecMode=1&DocId=2110912&Usage=2>

iii) Action: territorial extension – Gibraltar

On 21 February 2014, the Secretariat General of the Council of Europe’s Treaty Office, as depositary, communicated the above action, with reservations and declarations as revised (see bold text), which took effect from 1 March 2014, reading as follows:

“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 is in existence at the date of withdrawal of a reservation made under Article 30, paragraph 1(a) or (b), of the Convention**, 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.

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

United Kingdom Treaty Action Bulletin for February 2014

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.”

Confirmation can be found on the depositary’s website:

<https://wcd.coe.int/com.instranet.InstraServlet?command=com.instranet.CmdBlobGet&InstranetImage=2457511&SecMode=1&DocId=2082930&Usage=2>

Stepping Stone Economic Partnership Agreement between Côte d'Ivoire, of the one part, and the European Community and its Member States, of the other part (Abidjan, 26 November 2008 and Brussels, 22 January 2009)

Action: United Kingdom – ratification

On 11 February 2014, the UK deposited the above instrument with the depositary, the Council of the European Union. The Agreement is not yet in force.

Confirmation can be found on the depositary’s website:

<http://www.consilium.europa.eu/policies/agreements/search-the-agreements-database?command=details&lang=en&aid=2008063&doclang=EN>

Convention on Cluster Munitions (Dublin, 30 May 2008)

Action: territorial extension – Isle of Man

On 26 February 2014, the Secretary-General of the United Nations, as depositary, communicated the above action which took effect on 21 February 2014.

Confirmation can be found on the depositary’s website:

<https://treaties.un.org/doc/Publication/CN/2014/CN.90.2014-Eng.pdf>

MULTILATERAL TREATIES PUBLISHED THIS MONTH

Third Additional Protocol to the European Convention on Extradition (Strasbourg, 10 November 2010) has been published as Miscellaneous Series No.3 (2014) Cm 8805. The Protocol is not yet in force.

Fourth Additional Protocol to the European Convention on Extradition (Vienna, 20 September 2012) has been published as Miscellaneous Series No.4 (2014) Cm 8806. The Protocol is not yet in force for the UK.

**United Kingdom Treaty Action Bulletin for February
2014**

EU TREATIES PUBLISHED THIS MONTH

Internal Agreement between the Representatives of the Governments of the Member States of the European Union, Meeting within the Council, on the Financing of European Union Aid under the Multiannual Financial Framework for the period 2014 to 2020, in accordance with the ACP-EU Partnership Agreement, and on the Allocation of Financial Assistance for the Overseas Countries and Territories to which Part Four of the Treaty on the Functioning of the European Union Applies (Luxembourg, 24 June 2013) has been published as European Union Series No.1 (2014) Cm 8818. The Agreement is not yet in force.