

United Kingdom Treaty Action Bulletin for August 2013

TREATIES FOR WHICH THE UNITED KINGDOM IS DEPOSITARY

(No Depository activities to report in August)

BILATERAL TREATIES

(No activities to report in August)

MULTILATERAL TREATIES

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

And

Protocol amending the Convention on Mutual Administrative Assistance in Tax Matters (CETS No. 208) signed in Paris on 27 May 2010

Action: United Kingdom of Great Britain and Northern Ireland - Territorial extension to the Turks and Caicos Islands

On 23 August 2013, the Council of Europe, as depositary, received a communication from the Government of the United Kingdom of Great Britain and Northern Ireland relating to the following declaration:

Declaration of territorial extension contained in a letter from the Secretary of State for Foreign and Commonwealth Affairs of the United Kingdom, dated 1 August 2013, registered at the Secretariat General on 20 August 2013.

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 Turks and Caicos Islands, for whose international relations the United Kingdom is responsible.

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

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

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MULTILATERAL TREATIES (continued)

Annex A - Taxes to which the Convention applies

For the Turks and Caicos Islands, the Convention shall apply to those taxes in Article 2, paragraph 1, which fall within paragraph (iii) of sub-paragraph (b)

Annex B - Competent authorities

The competent authority for the Turks and Caicos Islands, the Convention shall be the Permanent Secretary for the Ministry of Finance, Investment and Trade or their authorised representative.

Annex C - Definition of a "national" means for the purpose of the Convention

In relation to Turks and Caicos Islands, the term "national" means a person defined as Turks and Caicos Islander under section 132 of the Turks Islands Constitution Order 2011 S.I. 2011/1861.

This text can also be found at the depositary website of the Council of Europe below:

<https://wcd.coe.int/com.instranet.InstraServlet?command=com.instranet.CmdBlobGet&InstranetImage=2316820&SecMode=1&DocId=2032902&Usage=2>

International Convention on the Elimination of all forms of Racial Discrimination, signed at New York on 7 March 1966

Action: United Kingdom of Great Britain and Northern Ireland: Objection to the reservation made by Grenada upon ratification

On 14 August 2013, the Secretary General of the United Nations, as depositary, received a notification from the Government of the United Kingdom of Great Britain and Northern Ireland, relating to an objection to the reservation made by Grenada upon ratification the following declaration:

The Government of the United Kingdom has examined the Declaration made by Grenada. In the view of the United Kingdom, the Declaration amounts to a reservation. The Declaration makes only a general reference to national law without specifying its contents and does not clearly define for the other States Parties to the Convention the extent to which Grenada has accepted the obligations of the Convention. The United Kingdom therefore objects to the reservation made by Grenada in its declaration and hereby gives notice that it does not accept it.

This objection shall not preclude the entry into force of the Convention between the United Kingdom of Great Britain and Northern Ireland and Grenada.

This text can also be found at the depositary website of the United Nations below:

<http://treaties.un.org/doc/Publication/CN/2013/CN.550.2013-Eng.pdf>