

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

**TREATIES FOR WHICH THE UK IS DEPOSITARY**

**No actions**

**BILATERAL TREATIES PUBLISHED THIS MONTH**

**None**

**MULTILATERAL TREATIES PUBLISHED THIS MONTH**

**Nagoya Protocol on Access to Genetic Resources and the Fair and Equitable Sharing of Benefits Arising from their Utilization to the Convention on Biological Diversity** (Nagoya, 29 October 2010) has been published as Miscellaneous Series No.5 (2014) Cm 8856. The Protocol is not yet in force for the UK.

**EU TREATIES PUBLISHED THIS MONTH**

**None**

**MULTILATERAL TREATIES: UK ACTIONS**

**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)

**Action: territorial extension – Bailiwick of Guernsey**

On 16 May 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 August 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 Guernsey, for whose international relations the United Kingdom is responsible.

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

Annex A - Taxes to which the Convention applies

For the Bailiwick of Guernsey, the Convention shall apply to those taxes in Article 2, paragraph 1, which fall within paragraphs (a)(i) and (a)(ii).

Annex B - Competent authorities

The competent authority for the Bailiwick of Guernsey shall be the Director of Income Tax or his delegate.

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

In relation to the Bailiwick of Guernsey, the term "national" means any individual who has a place of abode in the Bailiwick of Guernsey and possesses British citizenship and any legal person, partnership or association deriving its status as such from the laws in force in the Bailiwick of Guernsey."

Confirmation can be found on the depositary's website:

<https://wcd.coe.int/com.instranet.InstraServlet?command=com.instranet.CmdBlobGet&InstranetImage=2525704&SecMode=1&DocId=2141684&Usage=2>

**Optional Protocol to the Convention on the Rights of the Child on the Sale of Children, Child Prostitution and Child Pornography (New York, 25 May 2000)**

**Action: territorial extension – Bailiwick of Jersey**

On 6 May 2014, the Secretary-General of the United Nations, as depositary, communicated the above action, which was effected on 29 April 2014.

Confirmation can be found on the depositary's website:

<https://treaties.un.org/doc/Publication/CN/2014/CN.243.2014-Eng.pdf>

**Optional Protocol to the Convention on the Rights of the Child on the Involvement of Children in Armed Conflict (New York, 25 May 2000)**

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**Convention on the Rights of the Child (New York, 20 November 1989)**

**Action: territorial extension – Bailiwick of Jersey**

On 6 May 2014, the Secretary-General of the United Nations, as depositary, communicated the above action, which was effected on 29 April 2014.

Confirmation can be found on the depositary's website:

<https://treaties.un.org/doc/Publication/CN/2014/CN.240.2014-Eng.pdf>