

## United Kingdom Treaty Action Bulletin January 2017

### TREATIES FOR WHICH THE UK IS DEPOSITARY

**Treaty on Principles Governing the Activities of States in the Exploration and Use of Outer Space, including the Moon and other Celestial Bodies** (London, Moscow and Washington 27 January 1967)

#### **Action: accession of Paraguay**

Paraguay deposited their instrument of accession on 22/12/2016 with entry into force on the same date as per Article XIV (4).

### PUBLISHED IN THE COUNTRY SERIES THIS MONTH

None

### PUBLISHED IN THE MISCELLANEOUS SERIES THIS MONTH

None

### PUBLISHED IN THE EU SERIES THIS MONTH

**Protocol on Privileges and Immunities of the Unified Patent Court** (Brussels, 14 December 2016) was published as European Union Series No.1 (2017) Cm 9405.

### PUBLISHED IN THE TREATY SERIES THIS MONTH

**Agreement between the Government of the United Kingdom of Great Britain and Northern Ireland and the Government of India for Co-operation in the Peaceful Uses of Nuclear Energy** (London, 13/11/2015) was published as Treaty Series No.1 (2017) Cm 9311.

**Third Additional Protocol to the European Convention on Extradition** (Strasbourg, 10/11/2010) was published as Treaty Series No.2 (2017) Cm 9392.

**Fourth Additional Protocol to the European Convention on Extradition** (Vienna, 20/09/2012) was published as Treaty Series No.3 (2017) Cm 9394.

**Paris Agreement** (Paris, 12/12/2015) was published as Treaty Series No.4 (2017) Cm 9365.

**Convention between the Government of the United Kingdom of Great Britain and Northern Ireland and the Government of the United Arab Emirates for the Avoidance of Double Taxation and the Prevention of Tax Evasion and Avoidance with respect to Taxes on Income and on Capital Gains, with Protocol and Exchange of Notes** (Dubai, 12/04/2016) was published as Treaty Series No.5 (2017) Cm 9403.

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**Convention between the Government of the United Kingdom of Great Britain and Northern Ireland and the Government of Turkmenistan for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital Gains** (Ashgabat, 09/06/2016) was published as Treaty Series No.6 (2017) Cm 9404.

### MULTILATERAL TREATIES: UK ACTIONS

**Convention on the Civil Aspects of International Child Abduction** (The Hague, 25 October 1980)

**Actions: acceptance of accessions of Kazakhstan and Republic of Korea by the UK and Anguilla, Bermuda, Cayman Islands, Falkland Islands, Montserrat, Isle of Man and Jersey**

Communicated by the depositary, the Dutch MFA, on 23 January 2017 and entering into force on 01/04/2017.

Confirmation can be found on the depositary's site:

[https://treatydatabase.overheid.nl/en/Verdrag/Details/000692/000692\\_Notificaties\\_189.pdf](https://treatydatabase.overheid.nl/en/Verdrag/Details/000692/000692_Notificaties_189.pdf) and

[https://treatydatabase.overheid.nl/en/Verdrag/Details/000692/000692\\_Notificaties\\_188.pdf](https://treatydatabase.overheid.nl/en/Verdrag/Details/000692/000692_Notificaties_188.pdf)

**Convention on Mutual Administrative Assistance in Tax Matters** (Strasbourg, 25/01/1988) as amended by the 2010 Protocol

**Action: declaration on the effective date for exchanges of information**

Communicated by the depositary, the Council of Europe, on 6 January 2017:

“ Considering that the United Kingdom has committed to automatically exchange information in 2017 and that, in order to be able to automatically exchange information under Article 6 of the Convention on Mutual Administrative Assistance in Tax Matters as amended by the Protocol amending the Convention on Mutual Administrative Assistance in Tax Matters (hereafter the “amended Convention”) in accordance with the timeline to which it has committed, the United Kingdom has signed a Declaration on joining the Multilateral Competent Authority Agreement on Automatic Exchange of Financial Account Information (hereafter the “CRS MCAA”) on 21 October 2014;

Considering that, pursuant to its Article 28(6), the amended Convention shall have effect for administrative assistance related to taxable periods beginning on or after 1 January of the year following the one in which the amended Convention entered into force in respect of a Party, or where there is no taxable period, for administrative assistance related to charges to tax arising on or after 1 January of the year following the one in which the amended Convention entered into force in respect of a Party;

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Considering that Article 28(6) of the amended Convention provides that any two or more Parties may mutually agree that the amended Convention shall have effect for administrative assistance related to earlier taxable periods or charges to tax;

Mindful that information may only be sent by a jurisdiction under the amended Convention with respect to taxable periods or charges to tax of the receiving jurisdiction for which the amended Convention is in effect and that, as a consequence, sending jurisdictions for which the Convention has newly entered into force in a given year are only in a position to provide administrative assistance to receiving jurisdictions for taxable periods beginning or charges to tax arising on or after 1 January of the following year;

Acknowledging that an existing Party to the amended Convention would be able to receive information under Article 6 of the amended Convention and the CRS MCAA from a new Party with respect to earlier taxable periods or charges to tax than the date foreseen in the amended Convention if both Parties declare to agree that another date of effect is applicable;

Further acknowledging that, therefore, a new Party to the amended Convention would be able to send information under Article 6 of the amended Convention and the CRS MCAA to an existing Party with respect to earlier taxable periods or charges to tax than the date foreseen in the amended Convention, if both Parties declare to agree that another date of effect is applicable;

Recognising that the information received under Article 6 of the amended Convention and the CRS MCAA may lead to follow-up requests by the receiving jurisdiction to the sending jurisdiction, which would relate to the same reporting period for which the sending jurisdiction has automatically exchanged information under the CRS MCAA;

Confirming that the capacity of a jurisdiction to send CRS-related information under Article 6 of the amended Convention and the CRS MCAA, as well as information relating to follow-up requests pursuant to Article 5 of the amended Convention, shall be governed by the terms of the CRS MCAA, including the relevant reporting periods of the sending jurisdiction contained therein, irrespective of the taxable periods or charges to tax of the receiving jurisdiction to which such information relates;

The United Kingdom declares that the amended Convention shall have effect in accordance with the terms of the CRS MCAA for administrative assistance under the CRS MCAA between the United Kingdom and the other Parties to the amended Convention that have made similar declarations, irrespective of the taxable periods or charges to tax to which such information relates in the receiving jurisdiction.

The United Kingdom declares that the amended Convention shall also have effect for administrative assistance under its Article 5, between the United Kingdom and the other Parties to the amended Convention that have made similar declarations, irrespective of the taxable periods or charges to tax to which such information relates in the receiving jurisdiction, when such assistance concerns follow-up requests related to information exchanged under the CRS MCAA with respect to reporting periods of the sending jurisdiction covered by the CRS MCAA.

This Declaration has limited territorial application and is made only in respect of the United Kingdom's metropolitan territory. For the avoidance of doubt, the constitutional relationship between the United Kingdom and its Crown Dependencies and overseas territories is respected."

Confirmation can be found on the depositary's site:

<https://wcd.coe.int/com.instranet.InstraServlet?command=com.instranet.CmdBlobGet&InstranetImage=2957200&SecMode=1&DocId=2394776&Usage=2>

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