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2017**

**TREATIES FOR WHICH THE UK IS DEPOSITARY**

**Convention on International Liability for Damage caused by Space Objects** (London, Moscow and Washington, 29 March 1972)

**Action: Ratification by Republic of Nicaragua**

Nicaragua deposited its instrument of ratification with the UK on 14 August 2017. In accordance with the provisions of Article XXIV (4), the Convention entered into force for Nicaragua on 30 June 2017, the date it deposited its instrument of ratification with co-depositary the USA.

An updated status list of the parties to the Convention can be found on our website:

<https://www.gov.uk/government/publications/convention-on-international-liability-for-damage-caused-by-space-objects-london-2931972>

**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: Ratification by Republic of Nicaragua**

Nicaragua deposited its instrument of ratification with the UK on 14 August 2017. In accordance with the provisions of Article XIV (4), the Convention entered into force for Nicaragua on 30 June 2017, the date it deposited its instrument of ratification with co-depositary the USA.

An updated status list of the parties to the Convention can be found on our website:

<https://www.gov.uk/government/publications/treaty-on-principles-governing-the-activities-of-states-in-the-exploration-and-use-of-outer-space-including-the-moon-and-other-celestial-bodies-lond>

**Agreement on the Rescue of Astronauts, the Return of Astronauts and the Return of Objects launched into Outer Space** (London, Moscow and Washington, 22 April 1968)

**Action: Ratification by Republic of Nicaragua**

Nicaragua deposited its instrument of ratification with the UK on 14 August 2017. In accordance with the provisions of Article 7 (4), the Convention entered into force for Nicaragua on 30 June 2017, the date it deposited its instrument of ratification with co-depositary the USA.

An updated status list of the parties to the Convention can be found on our website:

<https://www.gov.uk/government/publications/agreement-on-the-rescue-of-astronauts-the-return-of-astronauts-and-the-return-of-objects-launched-into-outer-space-london-2241968>

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**PUBLISHED IN THE COUNTRY SERIES THIS MONTH**

None

**PUBLISHED IN THE MISCELLANEOUS SERIES THIS MONTH**

None

**PUBLISHED IN THE EU SERIES THIS MONTH**

None

**PUBLISHED IN THE TREATY SERIES THIS MONTH**

None

**MULTILATERAL TREATIES: UK ACTIONS**

**Convention on the Elimination of All Forms of Discrimination Against Women** (New York, 18 December 1979)

**Action: UK objection to the modification of reservations made by Bahrain**

On 4 August 2017, the Secretary-General of the UN communicated the following action that was effected on 1 August 2017:

“The Government of the United Kingdom notes that a modification of the Kingdom of Bahrain’s reservations to the Convention on the Elimination of All Forms of Discrimination Against Women (“the Convention”) was received on 5 August 2016.

The Government of the United Kingdom notes that the Kingdom of Bahrain has substantively modified its reservations in respect of Article 2; Article 15, paragraph 4; and Article 16, stating that the implementation of these Articles will be “without breaching the provisions of the Islamic Shariah”.

Notwithstanding that the Government of Bahrain has indicated that the modifications do not imply an extension of the original reservations, and that they instead constitute editorial amendments that do not place any limitations on Bahrain’s commitments upon accession, the Government of the United Kingdom notes that a condition of compatibility with another system of law has been added to the reservation to Article 15, paragraph 4; and has been reformulated in respect of the reservations to Articles 2 and 16. The Government of the United Kingdom further notes that a reservation which consists of a general reference to a system of law without specifying its contents does not clearly define for the other States Parties to the Convention the extent to which the reserving State has accepted the obligations of the Convention. The Government of the United Kingdom of Great Britain and Northern Ireland therefore objects to the aforesaid reservations in respect of Article 2; Article 15, paragraph 4; and Article 16.”

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Confirmation can be found on the depositary's website:

<https://treaties.un.org/doc/Publication/CN/2017/CN.436.2017-Eng.pdf>

**Convention on Mutual Administrative Assistance in Tax Matters** (Strasbourg, 25 January 1988)  
as amended by the 2010 Protocol (ETS No.2017)

**Action: UK declaration on the effective date for exchanges of information under the  
Multilateral Competent Authority Agreement on the Exchange of Country-by-Country reports**

On 11 August 2017, the Council of Europe communicated the following action that was dated 18 July 2017:

“Considering that the United Kingdom intends to start automatically exchanging CbC Reports as of 2018 and that, in order to be able to automatically exchange such 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”), the United Kingdom has signed a Declaration on joining the Multilateral Competent Authority Agreement on the Exchange of Country-by-Country reports (hereafter the “CbC MCAA”) on 27 January 2016;

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;

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 CbC 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 CbC 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;

Confirming that the capacity of a jurisdiction to send CbC Reports under Article 6 of the amended Convention and the CbC MCAA shall be governed by the terms of the CbC 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 CbC MCAA for administrative assistance under the CbC MCAA between the United Kingdom and the

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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.

This Declaration has limited territorial application and is made only in respect of the United Kingdom's metropolitan territory. For 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 website:

<https://wcd.coe.int/com.instranet.InstraServlet?command=com.instranet.CmdBlobGet&InstranetImage=2974498&SecMode=1&DocId=2405028&Usage=2>

### **Action: UK declaration re Jersey on the effective date for exchanges of information under the Multilateral Competent Authority Agreement on the Exchange of Country-by-Country reports**

On 11 August 2017, the Council of Europe communicated the following action that was dated 7 July 2017:

"Considering that the Government of Jersey intends to start automatically exchanging CbC Reports as of 2018 and that, in order to be able to automatically exchange such 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"), the Government of Jersey has signed a Declaration on joining the Multilateral Competent Authority Agreement on the Exchange of Country-by-Country reports (hereafter the "CbC MCAA") on 21 October 2016;

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;

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 CbC 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 CbC 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;

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Confirming that the capacity of a jurisdiction to send CbC Reports under Article 6 of the amended Convention and the CbC MCAA shall be governed by the terms of the CbC 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 Government of Jersey declares that the amended Convention shall have effect in accordance with the terms of the CbC MCAA for administrative assistance under the CbC MCAA between the Government of Jersey 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.

This Declaration has limited territorial application and is made only in respect of the Bailiwick of Jersey. For the avoidance of doubt, the constitutional relationship between the United Kingdom and the Bailiwick of Jersey is respected.”

Confirmation can be found on the depositary’s website:

<https://wcd.coe.int/com.instranet.InstraServlet?command=com.instranet.CmdBlobGet&InstranetImage=2974510&SecMode=1&DocId=2405060&Usage=2>

**Instruments amending the Constitution and the Convention of the International Telecommunications Union (Geneva, 1992) as adopted by the Plenipotentiary Conference (Minneapolis, 1998), by the Plenipotentiary Conference (Marrakesh, 2002), by the Plenipotentiary Conference (Antalya, 2006) and by the Plenipotentiary Conference (Guadalajara, 2010)**

**Action: UK ratification**

By Note Verbale dated 2 August 2017, the International Telecommunications Union acknowledged receipt of the UK’s instrument of ratification which became effective on the same date.