DOUBLE TAXATION TREATIES OF AFRICAN STATES

William Zar

This study concerns the development of African Conventions for the Avoidance of Double Taxation [hereinafter to be referred to as double taxation treaties]. An index is presented, by country, as a tabulation of the pertinent information. The treaties cited are those published in a treaty series prior to January 1, 1972 or those printed in an African Gazette or Journal up to July 1, 1971.

A double taxation treaty is an international agreement, which makes provision for the taxation of certain income by the signatory nations. The treaties may differ in the manner of determining when the source nation or recipient will be allowed to levy a tax.

A full treaty covers a variety of matters such as: the income of a permanent establishment; dividends, interest and royalties, whether earned by an individual or company; remuneration of (Corporate) Directors, self-employed ('liberal professions') or services by employees; pensions; income from immovable property; and capital gains. Limited tax treaties may cover only income from immovable capital, or only income from dividends, interest and remuneration of Directors. Moreover, non-tax treaties, notably Economic Accords, sometimes include provisions to prevent double taxation of either foreign technical assistants (as in the Gambia-West Germany Treaty), or the income of permanent establishments (as in the Netherlands-former French West African states Treaties).

It might be noted here that the basic double taxation treaty is usually signed in the format of a Convention. Subsequent modifications or clarifications are made in the format of Protocols, an exchange of official Notes (letters between Ministers of State), or supplementary Agreements. The format used to effect a modification is optional.

For the francophone states the first treaties in the late 1930's were treaties between France and other nations which were extended to the colonies. As the francophone colonies
progressed toward independent status in the early 1960's their taxation treaties increased in complexity and scope.

Between 1946-49 the United Kingdom first signed double taxation treaties with its Colonies and Protectorates; these treaties were frequently extended upon independence. By 1950, several Protectorates had gained Colony status, and constitutions and self-government started during the late 1950's.

Of the Arab states only the United Arab Republic has entered into double taxation treaties.
**TABLE OF ABBREVIATIONS**

African Law Digest  
Cumulative Bulletins, U.S. Treasury Department (U.S.A.)  
Tax Treaties (U.S.A.) (Commerce Clearing House Publication)  
Canada Treaty Series  
Journal Officiel de la République française (France)  
Overenskamster medfremmede stater (Norway)  
Recueil des Traitées et Accords de la France  
Statutory Instruments (United Kingdom)  
Sveriges Överenskommelser (Sweden)  
Statutory Rules and Orders (United Kingdom)  
Tractatenblad (Netherlands)  
Treaties and Other International Acts Series (U.S.A.)  
Treaties of Norway  
Great Britain Treaty Series  
International Tax Agreement (U.N. Publication)  
United States Treaties
<table>
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<th>Nation: Date of Independence</th>
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¹Double Taxation Treaty ²League of Nations Treaty Series

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<td>S8 (1937:26) S16 267</td>
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<td>S8 (1931:19) S16 183</td>
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<td>S8 (1951:21) S16 167</td>
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<td>UN 57</td>
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<td>S8 (1955:24) S16 287</td>
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<td>UN 159</td>
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<td>S8 (1957:49) S16 405</td>
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<td>UN A (1) 30</td>
<td>Agr. 1:2657</td>
<td>Alg. Gazette 47/57/70, p. 300</td>
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The present states which comprised French West Africa include Dahomey, Federal Republic of Cameroon, Guinea, the Ivory Coast, Mali, Mauritania, Niger, Senegal and Upper Volta. They became independent between 1958 and 1961.

The Equatorial Customs Union was formed in 1957 by the present states which comprised French Equatorial Africa - the Central African Republic, Chad, the Congo (Brussels) and Gabon. These states entered into a double taxation treaty among themselves at the formation of the Union, and upon independence the treaty was revised and a new treaty was signed in 1960. The Federal Republic of Cameroon signed separate double taxation treaties with each of these four nations in 1966.
The present states that comprised French Equatorial Africa include: Central African Republic, Chad, the Congo (Brazzaville) and Gabon. They became independent in 1960.
Cameroon: Federal Republic


France - U.S.A.
July 25, 1939  D.T.T.

May 6, 1946  Notes modifying various provisions
Oct. 18, 1946  Additional Agreements modifying various provisions
May 17, 1948  Protocol modifying capital gains & employee remuneration (temporary status) provisions
June 22, 1956  Convention supplementing various provisions
Jan. 13, 1960  Note continuing treaty as amended in force upon independence

U.S.A.
May 12 - Aug. 5, 1961  Notes continuing France - U.S.A. treaty as amended in force

Fr. Equatorial Africa - France
Dec. 24, 1936 - Jan. 3, 1957  (See CENTRAL AFRICAN REPUBLIC)
Equatorial Customs Union Members
Oct. 15, 1957
D.T.T.
Dec. 13, 1966
D.T.T. superseding 1957 treaty
Cameroon: Federal Republic
Dec. 13, 1966
D.T.T.

DAHOMEY: Aug. 1960

Fr. West Africa - France
Jan. 21 - March 20, 1956
D.T.T.
Oct. 21, 1965
D.T.T. superseding 1956 treaty
Ivory Coast
Upper Volta
Nov. 30, 1961
D.T.T. as to income from movable capital

GANCHE: Aug. 1960

Fr. Equatorial Africa - France
Dec. 15, 1956 - Jan. 3, 1957 [See CENTRAL AFRICAN REPUBLIC]
France
April 21, 1966
D.T.T. superseding 1956-57 treaty
Equatorial Customs Union Members
Oct. 15, 1957
D.T.T.
Dec. 13, 1966
D.T.T. superseding 1957 treaty

[See individual members of the Equatorial Customs Union]
[See C.A.R. Ordinance No.63/38]
[See C.A.R. Ordinance No.67/38]
[See individual states of French West Africa]
CAMEROON: Federal Republic
Dec. 15, 1966
D.T.T.

GUINEA: Sept. 1958
French West Africa - France
Jan. 31 - March 20, 1956
D.T.T.

IVORY COAST
French West Africa - France
Jan. 31 - March 20, 1956
D.T.T.

France
Oct. 21, 1965
D.T.T. superceding 1956 treaty

Dakar
Upper Volta
Nov. 29, 1961
[See DAHOMEY]

Netherlands
April 20, 1965
Economic Accord with double taxation provisions

MALAGASY REPUBLIC: June 1960

France
April 30 - June 8, 1959
D.T.T. as to income from moveable capital
Sept. 29, 19606

French West Africa - France
Jan. 31 - March 30, 1956
D.T.T.

Protocol amending 1962 treaty, modifying various provisions

Mali: Sept. 1960

French West Africa - France
Jan. 31 - March 30, 1956
D.T.T.

Mauritania: Nov. 1960

French West Africa - France
Jan. 31 - March 30, 1956
D.T.T.

Senegal
1970
D.T.T.

Morocco: 1986

Sweden
March 30, 1961
1965
D.T.T.

Notes confirming continuation of 1961 treaty as in force

Niger: August 1960

French West Africa - France
Jan. 31 - March 30, 1956
D.T.T.

6 The full double taxation treaty became the prototype for the 1966 bilateral treaties between France and the former French West African nations.
June 1, 1965

D.T.T. superceding 1956 treaty

Dahomey

Ivory Coast

Upper Volta

Nov. 30, 1961

SENÈGAL: June 1960

French West Africa - France

Jan. 31 - March 20, 1956

D.T.T.

France

May 3, 1965

D.T.T. superceding 1956 treaty

Mauritania

1970

Netherlands

June 12, 1965

Economic Accord with double taxation provisions

June 30, 1967

Protocol modifying 1965 treaty

TUNISIA: March 1956

Sweden

Sept. 6, 1960

D.T.T.

UPPER VOLTA: Aug. 1960

French West Africa - France

Jan. 31 - March 20, 1956

D.T.T.
Dahomey
Ivory Coast
Niger
Nov. 30, 1961

FRENCH OVERSEAS TERRITORIES
COMORO ISLANDS

France
Oct. 13 – Nov. 12, 1958
D.T.T. as to income from movable capital

BELGIAN COLONIAL NATIONS
BURUNDI: July 1962
Belgium – U. N. A.
Oct. 28, 1948
D.T.T.

Sept. 9, 1952
Agreement modifying 1948 treaty

Aug. 22, 1957
Supplement Convention extending treaty as amended to Burundi

April 2, 1954 – July 28, 1959
Protocol as to effective dates of extension

*This treaty is still in force.
From 1907 Burundi was administered as the united territory of Rwanda-Burundi. June 1962 the U.N. General Assembly declared the separate states of Rwanda and Burundi.
Belgium – Senegal
April 1, 1893
D.T.T.
Agreement extending treaty to Burundi

United Nations
June 26, 1966
Note extending preindependence treaties in effect until July 1, 1966
Dec. 20, 1966
Note extending above until July 1, 1968

CONGO (Kinshasa): June 1960
Now called Zaire [Same as Burundi]

RWANDA: July 1962
[Same as Burundi]

United Nations
July 24, 1962
Notes to the Secretary-General according to continuation of preindependence treaties as in force

ENGLISH COLONIAL NATIONS

BOTSWANA: Sept. 1966

United Kingdom
Nov. 29 – Dec. 9, 1949
April 18, 1969
April 9, 1970
D.T.T.
D.T.T. republishing and continuing in effect the 1949 treaty
Agreement amending the 1966 treaty
South Africa - United Kingdom
June 18, 1959

Sweden - United Kingdom
Nov. 27, 1961

United Nations
Oct. 5, 1966
Notes extending preindependence treaties as in force until Oct. 1, 1968

GAMBIA: Feb. 1965

United Kingdom
Oct. 30 - Dec. 19, 1947

April 1, 1968
Agreement modifying and continuing in force the 1947 treaty

Ghana
March 25 - May 14, 1950

Sierra Leone
March 25 - May 14, 1950

Nigeria
March 28 - May 14, 1950

New Zealand - United Kingdom
May 27, 1947

June 12 - 27, 1951
Notes extending 1947 treaty

Canada - United Kingdom
June 5, 1946

July 27 - Aug. 27, 1951
Notes extending 1946 treaty

Dec. 31, 1964
Termination

Treaties signed by the United Kingdom on behalf of
Sweden - United Kingdom
March 30, 1949

Dec. 18, 1953

Notes extending 1949 treaty

Nov. 25 - Dec. 3, 1954

Notes modifying as to effective dates

Feb. 18, 1955

Notes modifying student remuneration

South Africa - United Kingdom
Oct. 14, 1946

Nov. 5, 1954

D.T.T.

Aug. 6, 1960

Supplementary Protocol modifying student remuneration

Notes extending 1946 treaty as amended

Denmark - United Kingdom
March 27, 1950

Nov. 18 - Dec. 22, 1954

D.T.T.

Aug. 19 - Nov. 6, 1958

Notes extending 1950 treaty

Norway - United Kingdom
May 2, 1951

D.T.T.

May 18, 1955

Notes extending 1951 treaty

May 12, 1959

Notes continuing 1951 treaty
June 6, 1946
Protocol annexed to 1945 treaty

May 23, 1954
Supplementary Protocol modifying 1945 treaty to allow territorial extensions

Aug. 19, 1957
Supplementary Protocol modifying royalties and tax credit provisions

Notes extending 1945 treaty as amended

June 30, 1965
Notes terminating dividends provision, Article VI

1971
Article noting continuation of treaty

Switzerland - United Kingdom
Sept. 30, 1954
D.T.T.

August 20 - 26, 1963
Notes extending 1954 treaty
June 14, 1966

West Germany

Agreement as to income of West German officials in Gambia

Ghana: 10 July 1960

United Kingdom
Dec. 19 - 22, 1947
D.T.T.

Sierra Leone
March 24 - 29, 1950
D.T.T.

Nigeria
March 24 - 28, 1950
D.T.T.

Gambia
March 24 - May 14, 1950
D.T.T.

New Zealand - United Kingdom
May 27, 1957
June 22 - 27, 1951
[See Gambia]
Sept. 30, 1963
Termination

Canada - United Kingdom
June 9, 1946
July 27 - Aug. 14, 1951
[See Gambia]
Dec. 31, 1964
Termination

Sweden - United Kingdom
[See Gambia]

Denmark - United Kingdom

In International Tax Agreements: "The government of Ghana has confirmed that the agreements which were originally applicable to the Gold Coast are now applicable to Ghana."
Kenyata Dec. 1963

United Kingdom
June 24, 1952
Sept. 1, 1965

Notes continuing 1952 treaty

Canada - United Kingdom
June 5, 1946
Aug. 2, 1956
June 24, 1964

[See Gambia]
Notes extending 1946 treaty
Termination

Sweden - United Kingdom
March 30, 1949
Feb. 18, 1955
May 28, 1958
April 6 - July 1, 1965

[See Gambia]
Notes modifying student remuneration
Notes extending treaty as amended
Notes continuing 1949 treaty as modified

Federation of Rhodesia and Nyasaland
June 27, 1958
Dec. 8, 1965

D.T.T.
Note continuing treaty in force as to Malawi

Denmark - United Kingdom
March 27, 1950
Jan. 17, 1959
Oct. 31, 1960
Aug. 17, 1965

[See Gambia]
Notes extending treaty
Notes modifying treaty as to taxes applicable
Notes continuing treaty

1. Upon dissolution in 1963, this treaty was terminated with

IX UN A (1) 103 1:608 v.304:336 C73 1956:18
VIII UN Kenya

TS 26 (1955) Cmnd 9459
IX UN A (1) 38 v.351:416 SB (1959:8)
TS 75 (1959) Cmnd 891
IX UN A (1) 64 SB (1965:32)
VIII UN Kenya

IX UN A (1) 40 1:891 v.351:382 TS 81 (1959) Cmnd 903
IX UN A (1) 79 ext. 1:891 v.439:348
VIII UN Kenya

Belgium – United Kingdom
Oct. 6, 1946
Dec. 18, 1945
June 30, 1952
South Africa – United Kingdom
Dec. 7, 1959
Switzerland – United Kingdom
[See GAMBIA]
Norway – United Kingdom
May 2, 1951
Nov. 21 – 26, 1963
July 9, 1965
United Nations
March 25, 1966

d.t.t.
Notes extending treaty
Termination
D.T.T.
Termination
[See GAMBIA]
Notes extending treaty
Notes continuing treaty
Notes to Secretary – General extending to Dec. 12, 1965
the effective dates of preindependence treaties

Lesotho: Oct. 1966

United Kingdom
Nov. 25 – Dec. 9, 1949
July 3, 1968

South Africa – United Kingdom
Dec. 18, 1959

On behalf of Basutoland Protectorate, now Lesotho.
Note to Secretary-General extending effective dates of pre-independence treaties to Oct. 4, 1968

Note to Secretary-General extending treaties until Oct. 4, 1970

Note:

Malawi: July 1964

United Kingdom
Dec. 19, 1947 - March 11, 1948


Supplementary Agreement modifying and continuing 1955 treaty

Supplementary Agreement extending to the individual States of the Federation the 1955 treaty^1

Note extending to the individual States of the Federation the 1955 treaty^1

Rhodesia^1

April 28 - May 8, 1949

Zambia^1

July 2 - Aug. 13, 1949

DT.T.

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New Zealand - United Kingdom [See GAMBIA]

Canada - United Kingdom
June 3, 1946
July 27 - Aug. 14, 1951
[See GAMBIA]

May 1 - July 16, 1957
Notes extending treaty

May 1, 1957 - Feb. 13, 1958
Notes terminating 1951 extension

Dec. 31, 1964
Termination of 1946 treaty

South Africa - Federation of Rhodesia & Nyasaland

May 31, 1958
D.T.T.

Oct. 30, 1959
Notes modifying the Interest income provisions

South Africa

May 3, 1971
D.T.T.

U. S. A. - United Kingdom

April 10, 1965
June 6, 1966
May 25, 1964

Dec. 31, 1963
Notes extending treaty to Nyasaland upon dissolution of the Federation

1964
Notes confirming continuation of treaty in force upon independance

June 30, 1965
[See GAMBIA]

Dec. 22 - 28, 1965
Notes reinstating original Art. VI

Sweden - United Kingdom
March 30, 1969
[See GAMBIA]
May 28, 1958  Notes extending treaty to the Federation
Dec. 21, 1963  Notes extending treaty to Nyasaland
1967  Notes continuing treaty in force upon independence

Federation 15  [See KENYA]
Kenya  June 27, 1958
Dec. 8, 1964

Federation - Tanganyika 16  D.T.T.
June 27, 1958

Federation - Uganda  D.T.T.
June 27, 1958

Federation - Zanzibar 16  D.T.T.
Sept. 16, 1958

Denmark - United Kingdom  [See GAMBIA]
March 27, 1959  Notes extending treaty to the Federation
Jan. 17, 1959  Notes modifying treaty as to taxes
Oct. 31, 1960  Notes extending treaty to Nyasaland
Jan. 21, 1964  Notes continuing treaty to Malawi
1967

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IX UN A (1) 38  I:2826 v.351:416  TS 75 (1959) Cmnd 891
IX UN A (1) 65
IX UN A (1) 66
IX UN A (1) 67
IX UN A (1) 79  v.419:348  TS 70 (1962) Cmnd 1643
v.492:230  TS 65 (1964) Cmnd 2566
IX UN A (1) 40  v.351:382  TS 81 (1959) Cmnd 903
IX UN A (1) 79  ext. I:891
VIII UN Malawi
AID Vol. III Item 2249

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15 Federation refers to the Federation of Rhodesia and Nyasaland.
16 Now Tanzania.
Norway - United Kingdom
May 2, 1951
[See GAMBIA]

March 23, 1960
Notes extending treaty to the Federation

Oct. 12, 1961
Notes extending treaty to the Federation superseding the Notes of March 23, 1960

Dec. 13 - 21, 1963
Notes extending treaty to Nyasaland upon dissolution of the Federation

1967
Notes continuing the treaty as to Malawi

Switzerland - United Kingdom
Sept. 30, 1974
[See GAMBIA]

May 30, 1961
Notes extending the treaty to the Federation

Dec. 13 - 18, 1963
[See Norway supra]

1967
Notes continuing the treaty as to Malawi

Netherlands - United Kingdom
Oct. 15, 1948
D.T.T.

Dec. 20 - 27, 1962
Notes extending the treaty to the Federation

Dec. 7 - 23, 1963
Notes extending the treaty to Nyasaland on dissolution of the Federation

June 18, 1969
Notes continuing the treaty as to Malawi

France - United Kingdom
Dec. 14, 1950
D.T.T.
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**MAURITIUS: March 1968**

**United Kingdom**
- Aug. 5 – Aug. 26, 1967
- [See GAMBIA]
- June 30, 1965
- [See GAMBIA]
- July 12 – Aug. 14, 1964
- [See GAMBIA]
- Dec. 31, 1964
- [See GAMBIA]
- March 20 – Sept. 19, 1952
- [See GAMBIA]
- Nov. 18 – Dec. 21, 1954
- [See GAMBIA]
Nigeria: Oct. 1960

United Kingdom

Ghana
March 24 - 28, 1950 D.T.T.

Sierra Leone
March 25 - 28, 1950 D.T.T.

Gambia
March 28 - May 14, 1950 D.T.T.

New Zealand - United Kingdom
May 27, 1951
June 12 - 27, 1951

Nov. 30, 1963

Canada - United Kingdom

Sweden - United Kingdom

Denmark - United Kingdom

U. S. A. - United Kingdom

Rhodesia: Nov. 1965

South Africa
[See SOUTH AFRICA - Rhodesia]

United Kingdom
Sept. 3, 1946 D.T.T.

Federation - United Kingdom
Nov. 25, 1955

Supplementary Agreement terminating 1946 treaty

Notes according to pre-independence treaties
Nov. 25, 1955  D.T.T.  superseding 1946 treaty
Malawi  April 70 - May 8, 1949  D.T.T.
Canada - United Kingdom  June 3, 1946
Feb. 27 - April 9, 1953  [See GAMBIA]  Notes extending treaty to Rhodesia
May 1 - July 16, 1957  Notes extending treaty to the Federation
May 1, 1957 - Jan. 13, 1958  Notes terminating 1946 treaty as to Rhodesia effective July 31, 1964
U. S. A. - United Kingdom  April 18, 1945
June 6, 1946
May 25, 1954
Dec. 31, 1963  Notes extending treaty as to Rhodesia on dissolution of the Federation
June 30, 1965  [See GAMBIA]
Dec. 22 - 28, 1965  Notes reinstating original Art. VI in force
Switzerland - United Kingdom  Sept. 30, 1954  [See GAMBIA]

12 Treaty signed by Nyasaland, now Malawi.
13 Treaty signed by Northern Rhodesia, now Zambia.
May 30, 1961

Dec. 13 - 18, 1963

New Zealand
May 27, 1947
June 12 - 27, 1951
Feb. 11 - March 10, 1953
March 26 - April 5, 1954

Sweden - United Kingdom
Federation - East African
Community Members

Norway - United Kingdom
France - United Kingdom
Netherlands - United Kingdom

Swaziland: Colony of the United Kingdom
United Kingdom
Aug. 8, 1947 - Feb. 2, 1948
March 18, 1969

New Zealand - United Kingdom
May 27, 1947
June 12 - 27, 1951
March 31, 1965

Mauritius
March 20 - Sept. 19, 1952

Notes extending treaty to the Federation
Notes continuing treaty as to Rhodesia on dissolution of the Federation
[See GAMBIA]
Notes extending treaty to the Federation
Termination
[See MALAWI]
D.T.T.
Notes modifying treaty and continuing
[See GAMBIA]
Termination
D.T.T.
SIERRA LEONE: April 1961

United Kingdom

March 18, 1968 D.T.T. superseding 1947/48 treaty

Ghana
March 25 - 28, 1950 D.T.T.

Nigeria
March 25 - 28, 1950 D.T.T.

Sierra Leone
March 25 - May 14, 1950 D.T.T.

Canada - United Kingdom [See Gambia]

Sweden - United Kingdom

Denmark - United Kingdom

Netherlands - United Kingdom

U. S. A. - United Kingdom

South Africa - United Kingdom

New Zealand - United Kingdom [See Gambia]

May 27, 1947

VIII UN Sierra Leone

June 12 - 27, 1951

1965

Termination

D.T.T. superseding 1947 treaty
D.T.T. re: agency income

D.T.T. superseding 1939 treaty

Supplementary Protocol modifying treaty re: student remuneration

Notes extending treaty to various United Kingdom colonies

D.T.T. superseding 1946 treaty

Notes extending 1962 treaty to Namibia

Supplementary Protocol modifying 1962 treaty

Notes extending Supplementary Protocol to Namibia

D.T.T. superseding 1962 treaty

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\[17\] The 1946 treaty was extended and is still in force with Zambia, Mauritius, Seychelles and Sierra Leone.
Swaziland
March 2 - 16, 1932
June 18, 1959
Rhodesia
Nov. 25, 1938 - Jan. 10, 1939
May 19, 1952

(Federation)
May 22, 1956
May 22, 1956
Oct. 30, 1959
June 10, 1965
Netherlands
March 15, 1971

U. S. A.
Dec. 13, 1946

D.T.T. re: farmers
D.T.T. superseding 1932 treaty
D.T.T.
D.T.T. superseding 1938-39 treaty
Notes terminating 1952 treaty
D.T.T. superseding 1952 treaty
Notes modifying treaty re: interest provisions
D.T.T. superseding 1956 treaty
D.T.T.

**18. Treaty signed by the United Kingdom on behalf of Swaziland.**
July 14, 1950
Supplementary Protocol modifying treaty re: temporary residence and services

July 15, 1952
Supplementary Protocol modifying treaty re: remuneration of entertainers

Sweden
July 28, 1955
D.T.T.

Canada
Sept. 26, 1956
D.T.T.

Switzerland
July 5, 1957
D.T.T.

Lesotho
June 18, 1959
D.T.T.

East African Community Member
Dec. 7, 1959
D.T.T.

Namibia
Feb. 13, 1959
D.T.T.

NAMIBIA: [The International Court of Justice rendered an advisory opinion on June 29, 1971 that South Africa's continued assertion of control over Namibia is illegal.]

South Africa
Feb. 13, 1959
D.T.T.

19 Treaty signed by the United Kingdom on behalf of Lesotho, then the Basutoland Protectorate.

20 Treaty signed by the United Kingdom on behalf of the East African Community, Kenya, Tanzania and Uganda.
South Africa

May 28, 1962
Aug. 8, 1962
June 14, 1967
June 14, 1967

[See SOUTH AFRICA]

SOUTH AFRICAN: Sept. 1968

United Kingdom
Nov. 23 - Dec. 9, 1949
Nov. 26, 1968

D.T.T.
D.T.T. superseding 1949 treaty

SOUTH AFRICA

[See SOUTH AFRICA Swaziland]

Sweden - United Kingdom
July 28, 1960

Nov. 27, 1961
March 25, 1966

D.T.T.
Notes extending treaty to Swaziland
Protocol modifying as to dividend provisions

United Nations
Oct. 22, 1968
Oct. 30, 1970

Notes to Secretary-General extending pre-independence treaties until Sept. 6, 1970
Notes to Secretary-General further extending treaties until Sept. 6, 1972
TANZANIA: April 1964

United Kingdom
June 14, 1957
D.T.T. with Tanganyika and Zanzibar separately

Canada - United Kingdom
June 5, 1948
Aug. 2, 1956
Dec. 31, 1964
[See Gambia]

South Africa - United Kingdom
Dec. 7, 1959
D.T.T.

Sweden - United Kingdom
March 30, 1949
Feb. 18, 1953
May 28, 1958
[See Gambia]

Federation of Rhodesia & Nyasaland
June 27 - July 16, 1958
D.T.T.

Denmark - United Kingdom
March 27, 1950
Jan. 17, 1959
Oct. 31, 1960
[See Gambia]

March 12 - Aug. 4, 1964
Notes extending treaty to Tanganyika and Zanzibar
Notes modifying treaty as to applicable taxes
Notes extending treaty to Tanganyika and Zanzibar
Notes continuing treaty as to Tanzania
Switzerland — United Kingdom
Sept. 30, 1954
Aug. 20 - 26, 1963
[See Gambia]

Norway — United Kingdom
May 2, 1951
Nov. 21 - 26, 1963
[See Gambia]
Notes extending treaty to Zanzibar. Never ratified or applied.

Belgium — United Kingdom
Oct. 8, 1944
Jan. 8, 1946
June 30, 1952
Termination
United Nations
May 16, 1964
Notes to Secretary-General according to treaties of Tanganyika and Zanzibar
Kenya
June 6, 1967
Economic Accord
Aug. 4, 1971
Amendments to various sections

UGANDA: Oct. 1962
United Kingdom
June 24, 1954
Federation of Rhodesia
& Nyasaland
June 27 - July 16, 1958
D.T.T.
[See Gambia]

Denmark — United Kingdom
March 27, 1950
Jan. 17, 1959
Oct. 31, 1960
Notes extending treaty
Notes modifying treaty as to applicable taxes

IX UN A (1) 101
TS 553 C
TS 3 (1945) Cmd 6665
TS 3 (1945) Cmd 6665
TS 28 (1952) Cmd 8585
TS 65 (1964) Cmd 2546
Tanganyia: Act No. 42/67
Tanganyia: Act No. 26/75
IX UN A (1) 144
SI 1952/1213 (1952 I p. 1204)
IX UN A (1) 66
IX UN A (1) 60
TS 81 (1959) Cmd 903
ext. 1/891 v.419/340
IX UN A (1) 79
TS 20 (1962) Cmd 1545
Canada - United Kingdom
Sweden - United Kingdom
South Africa - United Kingdom

Belgium - United Kingdom
Oct. 18, 1944
D.T.T.

Oct. 10, 1945
Notes extending treaty

June 30, 1952
Termination

United Nations
Feb. 12, 1963
Notes to Secretary-General extending preindependence treaties until Dec. 31, 1963

ZAIRE: Oct. 1964

United Kingdom
Aug. 9 - Aug. 25, 1947
D.T.T.

Nov. 25, 1955
Supplementary Agreement
terminating 1947 treaty

Nov. 25, 1955
D.T.T. superseding termina-
ted 1947 treaty

Sept. 2, 1964
Notes extending 1955 treaty
to Northern Rhodesia upon
dissolution of the Federation

April 6, 1968
Notes modifying the 1955
treaty

Malawi
July 4 - Aug. 13, 1949
D.T.T.

Rhodesia
Aug. 13 - Aug. 17, 1949
D.T.T.

South Africa - Federation
May 31, 1959
D.T.T.

Dec. 30, 1959
Notes modifying as to
terest provisions
Canada - United Kingdom
June 3, 1946
May 1 - July 16, 1957
[See CAMBIA]
U. S. A. - United Kingdom
April 19, 1965
June 6, 1946
May 25, 1954
Dec. 31, 1963
[See CAMBIA]
June 30, 1965
Dec. 22 - 28, 1965
[See CAMBIA]
Notes extending treaty to the Federation
Notes continuing treaty on dissolution of the Federation

Sweden - United Kingdom
March 30, 1969
[See CAMBIA]
May 28, 1958
Dec. 21, 1963
[See MALAWI]

Federation - East African Community Members

Denmark - United Kingdom
March 27, 1950
[See CAMBIA]
Jan. 17, 1959
Oct. 31, 1960
[See MALAWI]

Netherlands - United Kingdom
March 23, 1960
Oct. 12, 1961
Dec. 13-21, 1963
[See RHODESIA]
[See MALAWI]
Belgium – United Kingdom

Oct. 6, 1944
D.T.T.

Notes extending treaty

June 30, 1952
Termination

United Nations
Jan. 9, 1963
Note to Secretary-General
acceding to all preindependence treaties

ARAB NATIONS

United Arab Republic: Feb. 1958

Sweden
July 29, 1958
D.T.T.

Germany
Nov. 17, 1959
D.T.T.

U.S.A.
Dec. 21, 1960
D.T.T. Never ratified by U.S. Senate, not in force

Austria
Oct. 30, 1962
D.T.T.

Norway
Oct. 20, 1964
D.T.T.

Finland
April 7, 1965
D.T.T.
UNITED KINGDOM TREATIES & THEIR EXTENSIONS

U.S.A. - U.K.

April 16, 1945
June 6, 1946
May 25, 1954
August 19, 1957
August 19, 1957 - December 3, 1958 Extended to Gambia,
Malawi, Nigeria, Rhodesia, Seychelles, Sierra Leone, Zambia
June 30, 1965 Notes re above

Switzerland - U.K.

September 30, 1954
May 30, 1961 Extended to the Federation (now
August 20 - 26, 1963
Extended to Gambia, Kenya, Seychelles, Tanzania
December 13 - 18, 1963
Extended upon dissolution of the Federation
June 14, 1966
Protocol applying to Gambia,
Kenya, Seychelles, Tanzania

Denmark - U.K.

March 27, 1950
November 18 - December 22, 1954 Extended to Gambia, Ghana,
Mauritius, Nigeria, Seychelles, Sierra Leone
August 19 - November 6, 1958 Continuing above
January 17, 1959 Extended to the Federation
October 31, 1960 Amended concerning the Federation
January 21, 1964 Extended upon dissolution of the Federation
Norway - U.K.

May 2, 1951
May 18, 1955
May 12, 1959
March 23, 1960
October 12, 1961
December 13 - 21, 1963
Extended to Gambia, Mauritius, Nigeria, Seychelles, Sierra Leone
Continuing above
Extended to the Federation
Further extension to the Federation
Extended upon dissolution of the Federation

Sweden - U.K.

March 30, 1949
December 18, 1953
November 25 - December 3, 1954
February 18, 1955
May 28, 1958
December 21, 1963
Extended to Gambia, Ghana, Mauritius, Nigeria, Seychelles, Sierra Leone
Modifying above
Extended to the Federation
Extended upon dissolution of the Federation

Canada - U.K.

June 5, 1946
July 27 - August 27, 1951
February 27 - April 9, 1953
May 1 - July 16, 1957
May 1, 1957 - February 13, 1958
December 31, 1964
Extended to Gambia, Ghana, Malawi, Mauritius, Seychelles, Nigeria, Sierra Leone
Extended to Rhodesia
Extended to the Federation
Terminated with Malawi, Rhodesia
Terminated with all but Zambia
New Zealand - U.K.

March 27, 1947
June 12 - 27, 1951
October 14, 1946
November 5, 1954
August 6, 1960

Extended to Gambia, Ghana, Malawi, Mauritius, Nigeria, Rhodesia, Seychelles, Sierra Leone
Terminated with Ghana, Sierra Leone
Terminated with Nigeria
Terminated with Seychelles
Terminated with Mauritius
New D.T.T. with Sierra Leone

South Africa - U.K.

September 30, 1963
November 30, 1963
March 31, 1965
June 30, 1965
1965
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