

# EXTENSION TO CERTAIN TERRITORIES OF THE UNITED KINGDOM DOUBLE INCOME- TAX AGREEMENT WITH NEW ZEALAND.

It has been agreed between the United Kingdom Government and the New Zealand Government that the Agreement of the 27th May, 1947, between the Government of the United Kingdom and the Government of New Zealand for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income (S.R. & O. 1947 No. 1776) may be extended to apply to certain Territories.

The following Letters have been exchanged between the two Governments:—

*Office of the High Commissioner  
for the United Kingdom,  
Wellington, N.Z.*

12th June, 1951.

G.52.

My Dear Minister,

In accordance with Article XVI of the Double Taxation Agreement between the United Kingdom and New Zealand of 27th May, 1947, the United Kingdom Government hereby gives notice of its desire

that the said Agreement shall extend to the Governments of certain Colonial territories which have been consulted and have expressed their wish for the extension. The names of the territories, the dates from which it is suggested the extension should have effect in relation to them, and the taxes concerned are listed in the Appendix hereto.

The extension, it is suggested, shall have effect in New Zealand, as respects income tax for the year of assessment beginning on the first day of April, 1951, and subsequent years; as respects social security charge on salary and wages as from the first day of April, 1951; and as respects social security charge on income other than salaries and wages for the financial year beginning on the first day of April, 1950, and subsequent years.

This notification and the New Zealand Government's written acceptance thereof shall be regarded as putting on record the agreement of the two Governments that the Double Taxation Agreement as modified shall apply to the territories named on the sixtieth day after the date hereof.

Yours sincerely,

(Sgd.) A. F. Morley.

The Honourable F. W. Doidge, M.P.

## APPENDIX

| Territory                 | Date from which the<br>extension is to be<br>effective in the Territory | Taxes to which the Agreement is to apply in the<br>Territory                                                           |
|---------------------------|-------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------|
| Aden Colony               | 1st April, 1951                                                         | The income tax (including super tax)                                                                                   |
| Antigua                   | 1st January, 1951                                                       | The income tax                                                                                                         |
| Cyprus                    | " "                                                                     | " "                                                                                                                    |
| Falkland Islands          | " "                                                                     | " "                                                                                                                    |
| Gambia                    | " "                                                                     | " "                                                                                                                    |
| Gold Coast                | 1st April, 1951                                                         | " "                                                                                                                    |
| Grenada                   | 1st January, 1951                                                       | " "                                                                                                                    |
| Jamaica                   | " "                                                                     | The income tax (including surtax)                                                                                      |
| Mauritius                 | 1st July, 1951                                                          | The income tax                                                                                                         |
| Montserrat                | 1st April, 1951                                                         | " "                                                                                                                    |
| Nigeria                   | " "                                                                     | " "                                                                                                                    |
| Nyasaland                 | " "                                                                     | The income tax (including surtax)                                                                                      |
| St. Christopher and Nevis | 1st January, 1951                                                       | The income tax                                                                                                         |
| St. Vincent               | " "                                                                     | " "                                                                                                                    |
| Seychelles                | " "                                                                     | " "                                                                                                                    |
| Sierra Leone              | 1st April, 1951                                                         | The income tax; the duty on profits charged under the Concessions Ordinance, 1931; and the Diamond Industry Profit Tax |
| Trinidad                  | 1st January, 1951                                                       | The income tax                                                                                                         |
| Virgin Islands            | " "                                                                     | " "                                                                                                                    |

*Ministry of External Affairs,  
Wellington, N.Z.*

27th June, 1951.

My Dear Acting High Commissioner,

I acknowledge receipt of your letter of 12th June, 1951, the text of which is as follows:—

[Here follows text of letter from the Acting High Commissioner for the United Kingdom dated 12th June, 1951.]

I desire to inform you that the New Zealand Government accept the proposal of the United Kingdom Government that the Double Taxation Agreement between the United Kingdom and New Zealand of 27th May, 1947, shall extend to the Governments of the Colonial Territories named in the Appendix to your letter. The New Zealand Government agree also that the extension shall have effect in relation to those territories and in relation to New Zealand from the dates and in respect of the taxes set out

in the Appendix to your letter and in the second paragraph of your letter respectively.

Your letter and this reply will be regarded as placing on record the agreement of the two Governments that the Double Taxation Agreement as modified shall apply to the territories named on the sixtieth day after the date of notification, that is on 11th August, 1951.

Yours sincerely,

(Sgd.) F. W. Doidge.

A. F. Morley, Esq.,  
Acting High Commissioner  
for the United Kingdom,  
Wellington.

A. C. B. Symon,  
Assistant Under Secretary of State.

Commonwealth Relations Office,  
20th July, 1951.

## NATURALISATION.

LIST of ALIENS to whom certificates of naturalisation have been granted by the Secretary of State, and whose Oaths of Allegiance have been registered in the Home Office during the month of June, 1951.

The date shown in each case is the date of naturalisation.

Abdul, Hamis. See Zaid, Ali Mohube.

Abu Sharr, Ibrahim Suleiman; Palestine; Student (Agricultural Chemistry); University College Hostel, Plynlimon Hall, Marine Terrace, Aberystwyth, Cardiganshire. 1 June, 1951.

Ackermann, Leni; Czechoslovakia; Traveller; 176, Lordship Road, London, N.16. 7 June, 1951.

Ackermann, Reize; Czechoslovakia; Secretary and Shorthand Typist; 176, Lordship Road, London, N.16. 7 June, 1951.

Adams, Arthur Derrick Parsons; Tea planter; Theresia Estate, Bogawantalawa, Ceylon. 1 June, 1951.

Adelman, Samuel. See Hedelman, Samuel.

Adler, Ida; Austria; Private Means; Burlington Place, Eastbourne, Sussex. 4 June, 1951.

Ahmed, Saleh; Arabia; Merchant Seaman; 65, Laygate Lane, South Shields, County Durham. 14 December, 1950.