

No. 9899

**UNITED STATES OF AMERICA
and
MALAWI**

Exchange of notes constituting an agreement regarding continued application to Malawi of certain treaties concluded between the United States and the United Kingdom of Great Britain and Northern Ireland. Zomba, 17 December 1966 and 6 January 1967, and Blantyre, 4 April 1967

Authentic text: English.

Registered by the United States of America on 1 October 1969.

**ÉTATS-UNIS D'AMÉRIQUE
et
MALAWI**

Échange de notes constituant un accord relatif au maintien en vigueur à l'égard du Malawi de certains traités conclus entre les États-Unis et le Royaume-Uni de Grande-Bretagne et d'Irlande du Nord. Zomba, 17 décembre 1966 et 6 janvier 1967, et Blantyre, 4 avril 1967

Texte authentique: anglais.

Enregistré par les États-Unis d'Amérique le 1^{er} octobre 1969.

EXCHANGE OF NOTES CONSTITUTING AN AGREEMENT¹
BETWEEN THE UNITED STATES OF AMERICA AND
MALAWI REGARDING CONTINUED APPLICATION TO
MALAWI OF CERTAIN TREATIES CONCLUDED BE-
TWEEN THE UNITED STATES AND THE UNITED
KINGDOM OF GREAT BRITAIN AND NORTHERN
IRELAND

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No. 62

The Ministry of External Affairs of the Republic of Malawi presents its compliments to the Embassy of the United States of America in Malawi and has the honour to refer to the Agreement concluded between the Governments of the United States of America and the United Kingdom of Great Britain on 6th June, 1946² known as the Convention and Protocol for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income, with Supplementary Protocols of the 25th May, 1954³ and 19th August, 1957,⁴ which was extended to the former Federation of Rhodesia and Nyasaland by an Exchange of Notes dated 3rd December, 1958,⁵ and to the Exchange of Letters of the 31st December, 1963⁶ agreeing that the extension should remain in force as regards the then separate territories of Southern Rhodesia, Northern Rhodesia and Nyasaland individually after dissolution of the former Federation.

The Ministry also begs to refer to the notification by Malawi to the United Nations of the 24th November, 1964* that Malawi would continue to apply on a reciprocal basis until 6th January 1966 all valid bilateral treaties concluded either by the Government of the United Kingdom or the Government of the former Federation which were applied to Nyasaland including the above Agreement on Double Taxation, to this Ministry's Note No. 18 to the Embassy

¹ Came into force on 4 April 1967 by the exchange of the said notes.

² Should read "16th April, 1945". The protocol was signed June 6, 1946. United Nations, *Treaty Series*, vol. 6, p. 189.

³ United Nations, *Treaty Series*, vol. 207, p. 312.

⁴ *Ibid.*, vol. 336, p. 330.

⁵ Should read "Exchange of Notes dated 19 August, 1957 and 3rd December, 1958.". United Nations, *Treaty Series*, vol. 351, p. 368.

⁶ United Nations, *Treaty Series*, vol. 505, p. 300.

* Not printed.

of 21st April, 1965 * regarding the above Double Taxation Agreement, to the Embassy's Note No. 16 of 28th December, 1965 * to this Ministry regarding *inter alia* the above Agreement, and to Malawi's second notification to the United Nations of the 5th January, 1966 * extending the application of bilateral treaties applied to the former Nyasaland on a reciprocal basis, again including the above agreement, for a further period of twelve months ending the 5th January, 1967.

The Ministry begs to draw attention to the fact that the above-mentioned Agreement on Double Taxation will lapse unless the Government of the United States and the Government of Malawi have agreed before the 6th January, 1967 to extend this agreement on a reciprocal basis beyond that date. The Ministry further begs to inform the Embassy that it is the desire of the Government of Malawi that this Convention should remain in force in relation to Malawi beyond the 6th January, 1967 until such time as a new Agreement on Double Taxation and Fiscal Evasion is concluded between the two Governments.

Accordingly the Ministry of External Affairs has the honour to propose on behalf of the Government of Malawi that the above-mentioned Agreement on Double Taxation should be regarded as remaining in force in relation to Malawi on a reciprocal basis from and beyond the 6th January, 1967, until such time as a new Agreement on this subject is concluded between the two Governments, and that wherever necessary the above Agreement should be interpreted as if it had been originally concluded between the Government of Malawi and the Government of the United States.

If the foregoing proposal is acceptable to the Government of the United States, the Ministry of External Affairs begs to suggest that the present Note and the Embassy's reply thereto indicating the acceptance of the United States Government should be regarded as constituting an agreement between the Governments to so extend the Convention on Double Taxation in relation to Malawi beyond the 6th January, 1967, and should be published as such.

The Ministry of External Affairs of the Republic of Malawi avails itself of this opportunity to renew to the Embassy of the United States in Malawi the assurance of its highest consideration.

Zomba, 17th December, 1966

[SEAL]

* Not printed.