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DOUBLE  
TAXATION



Treaty Series No. 53 (1967)

# Protocol Amending the Convention

between the Government of the  
United Kingdom of Great Britain and Northern Ireland  
and the Government of the Kingdom of Denmark  
for the Avoidance of Double Taxation  
and the Prevention of Fiscal Evasion with  
Respect to Taxes on Income signed at  
London on 27 March 1950

London, 7 July 1966

[Instruments of Ratification were exchanged on 16 January 1967 and  
the Protocol entered into force on 16 February 1967]

*Presented to Parliament by the Secretary of State for Foreign Affairs  
by Command of Her Majesty  
June 1967*

LONDON  
HER MAJESTY'S STATIONERY OFFICE

EIGHTPENCE NET

Cmnd. 3313

**PROTOCOL**  
**AMENDING THE CONVENTION BETWEEN THE GOVERNMENT**  
**OF THE UNITED KINGDOM OF GREAT BRITAIN AND**  
**NORTHERN IRELAND AND THE GOVERNMENT OF THE**  
**KINGDOM OF DENMARK FOR THE AVOIDANCE OF DOUBLE**  
**TAXATION AND THE PREVENTION OF FISCAL EVASION WITH**  
**RESPECT TO TAXES ON INCOME SIGNED AT LONDON ON**  
**THE 27th MARCH, 1950**

The Government of the United Kingdom of Great Britain and Northern Ireland and the Government of the Kingdom of Denmark;

Desiring to conclude a Protocol to amend the Convention between the Contracting Parties for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income, signed at London on the 27th March, 1950<sup>(1)</sup> (hereinafter referred to as "the Convention");

Have agreed as follows:

**ARTICLE I**

The second sentence of paragraph 2 of Article XVII of the Convention (which sentence begins with the words "Where such income is an ordinary dividend" and ends with the words "the dividend exceeds that fixed rate") shall be deleted and the following substituted:

"Where such income is a dividend paid by a company resident in Denmark to a company resident in the United Kingdom which controls directly or indirectly not less than one-quarter of the voting power in the former company, the credit shall take into account (in addition to any Danish tax payable in respect of the dividend) the Danish tax payable by that former company in respect of its profits."

**ARTICLE II**

(1) This Protocol shall be ratified and the instruments of ratification shall be exchanged at Copenhagen as soon as possible.

(2) This Protocol shall enter into force after the expiration of a month following the date on which the instruments of ratification are exchanged<sup>(2)</sup> and shall thereupon have effect in relation only to dividends payable on or after 6th April, 1966 or on or after the date of entry into force of this Protocol (whichever is the later), and in relation to such dividends, shall be regarded as an integral part of the Convention.

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<sup>(1)</sup> "Treaty Series No. 47 (1950)", Cmd. 8023.

<sup>(2)</sup> The Protocol entered into force on 16 February, 1967.

**PROTOKOL**  
**OM ÆNDRING AF DEN DEN 27. MARTS 1950 I LONDON**  
**MELLEM REGERINGEN I KONGERIGET DANMARK OG**  
**REGERINGEN I DET FORENEDE KONGERIGE**  
**STORBRITANNIEN OG NORDIRLAND UNDERTEGNEDE**  
**OVERENSKOMST TIL UNDGÅELSE AF DOBBELTBESKATNING**  
**OG FORHINDRING AF BESKATNINGSUNDDRAGELSE FOR**  
**SÅ VIDT ANGÅR INDKOMSTSKAT**

Regeringen i Kongeriget Danmark og regeringen i Det forenede Kongerige Storbritannien og Nordirland,

der ønsker at afslutte en Protokol om ændring af den mellem de kontraherende parter den 27. marts 1950 i London undertegnede overenskomst til undgåelse af dobbeltbeskatning og forhindring af beskatningsunddragelse for så vidt angår indkomstskat (herefter betegnet som "Overenskomsten"),

er blevet enige om følgende bestemmelser:

**ARTIKEL I**

Den anden sætning i Artikel XVII, stykke 2, i Overenskomsten (der begynder med ordene "I tilfælde, hvor sådan indkomst består i ordinært aktieudbytte" og slutter med ordene "aktieudbyttet overstiger den faste rente") udgår, og følgende indsættes i stedet:

"I tilfælde, hvor sådan indkomst består af aktieudbytte, der udbetales af et selskab med hjemsted i Danmark til et selskab med hjemsted i Det forenede Kongerige, som direkte eller indirekte behersker mindst en fjerdedel af de stemmeberettigede aktier i førstnævnte selskab, skal der ved ovennævnte fradrag tages hensyn (foruden til enhver dansk skat af selve aktieudbyttet) til den danske skat, som førstnævnte selskab skal svare af dets fortjeneste."

**ARTIKEL II**

(1) Denne Protokol skal ratificeres, og ratifikationsinstrumenterne skal snarest muligt udveksles i København.

(2) Denne Protokol skal træde i kraft en måned efter den dag, på hvilken ratifikationsinstrumenterne er udvekslet, og den skal derefter alene have virkning med hensyn til aktieudbytter, der forfalder den eller efter den 6. april 1966, eller den eller efter den dag denne Protokol træder i kraft (såfremt denne er senere), og skal med hensyn til sådanne aktieudbytter betragtes som en integrerende del af Overenskomsten.

In witness whereof the undersigned, duly authorised thereto, have signed this Protocol.

Til bekræftelse heraf har de undertegnede, dertil behørigt befuldmægtigede, underskrevet denne Protokol.

Done in duplicate at London this 7th day of July, 1966, in the English and Danish languages, both texts being equally authoritative.

Udfærdiget i to eksemplarer i London den 7. juli 1966, på dansk og engelsk, således at begge tekster har samme gyldighed.

For the Government of the United Kingdom of Great Britain and Northern Ireland:

For regeringen i Det forenede Kongerige Storbritannien og Nordirland:

EIRENE WHITE

For the Government of the Kingdom of Denmark:

For regeringen i Kongeriget Danmark:

ERLING KRISTIANSEN

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