No. 9450

UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND
and
MALAWI

Agreement Supplementary to and amending the Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income. Signed at Zomba on 2 April 1968

Authentic text: English.

Registered by the United Kingdom of Great Britain and Northern Ireland on 3 March 1969.

ROYAUME-UNI DE GRANDE-BRETAGNE ET D'IRLANDE DU NORD
et
MALAWI

Convention complétant et modifiant la Convention tendant à éviter la double imposition et à prévenir l'évasion fiscale en matière d'impôts sur le revenu. Signée à Zomba le 2 avril 1968

Texte authentique: anglais.

Enregistrée par le Royaume-Uni de Grande-Bretagne et d'Irlande du Nord le 3 mars 1969.

AGREEMENT[1] SUPPLEMENTARY TO AND AMENDING THE AGREEMENT BETWEEN THE GOVERNMENT OF THE UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND AND THE GOVERNMENT OF THE REPUBLIC OF MALAWI FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME

The Government of the United Kingdom of Great Britain and Northern Ireland and the Government of the Republic of Malawi,

Desiring to amend the Agreement between the Government of the United Kingdom of Great Britain and Northern Ireland and the Government of the former Federation of Rhodesia and Nyasaland for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income signed at London on 25 November, 1955[2] (hereinafter referred to as " the 1955 Agreement ") which continued with effect from the dissolution of the Federation of Rhodesia and Nyasaland on 1 January, 1964, in force, subject to certain modifications, between the Government of the United Kingdom and the Government of Nyasaland and from 6 July, 1964, when Nyasaland attained Independence under the name of Malawi, between the Government of the United Kingdom and the Government of Malawi and from 1 July, 1966, when Malawi became a Republic, between the Government of the United Kingdom and the Government of the Republic of Malawi,

Have agreed as follows:

Article 1

The 1955 Agreement shall be amended—

(*a*) by the addition at the end of Article VI of the following new paragraph—

[1] Came into force on 13 September 1968, the date on which the last of all such things had been done in the United Kingdom and Malawi as were necessary to give the Agreement the force of law in each of the two countries, in accordance with article 2 (1).

[2] For the text of this Agreement, see United Nations, *International Tax Agreements*, Volume VII, p. 44.