INCOME TAX

DOUBLE TAXATION RELIEF

1952 No. 751

The Double Taxation Relief (Taxes on Income) (Burma) Order, 1952

Made - - - - *9th April,* 1952

At the Court at Clarence House, the 9th day of April, 1952

Present

The Queen's Most Excellent Majesty in Council

Whereas it is provided by subsection (1) of section fifty-one of the Finance (No. 2) Act, 1945(**a**), that if Her Majesty by Order in Council declares that arrangements specified in the Order have been made with the Government of any territory outside the United Kingdom with a view to affording relief from double taxation in relation to income tax or profits tax and any taxes of a similar character imposed by the laws of that territory, and that it is expedient that those arrangements should have effect, the arrangements shall have effect to the extent specified in that subsection:

And Whereas under certain other provisions of Part V of the said Act certain other consequences ensue on the making of any such Order:

And Whereas a draft of this Order was laid before the Commons House of Parliament in accordance with the provisions of subsection (2) of section fifty-six of the said Act and an Address has been presented to His late Majesty by that House praying that an Order may be made in the terms of this Order:

Now, therefore, Her Majesty, in exercise of the powers conferred on Her by subsection (1) of the said section fifty-one and of all other powers enabling Her in that behalf, is pleased, by and with the advice of Her Privy Council, to order, and it is hereby ordered, as follows:—

1. This Order may be cited as the Double Taxation Relief (Taxes on Income) (Burma) Order, 1952.

2. It is hereby declared—

(*a*) that the arrangements specified in the Agreement set out in Part I of the Schedule to this Order and in the Protocol set out in Part II of that Schedule have been made with the Government of the Union of Burma with a view to affording relief from double taxation in relation to income tax or profits tax and taxes of a similar character imposed by the laws of Burma; and

(*b*) that it is expedient that those arrangements should have effect.

F. J. Fernau.

(a) 9 & 10 Geo. 6, c. 13.

SCHEDULE

PART I

AGREEMENT BETWEEN THE GOVERNMENT OF THE UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND AND THE GOVERNMENT OF THE UNION OF BURMA 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 Union of Burma, desiring to conclude an agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, have appointed for this purpose as their Plenipotentiaries:—

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

His Excellency Mr. R. J. Bowker, Companion of the Most Distinguished Order of St. Michael and St. George, His Majesty's Ambassador Extraordinary and Plenipotentiary at Rangoon;

The Government of the Union of Burma:

The Hon'ble Sao Hkun Hkio, K.S.M., Minister for Foreign Affairs;

Who, having communicated their full powers, found in good and due form, have agreed as follows:—

ARTICLE I

(1) The taxes which are the subject of the present Agreement are:—

(*a*) In the United Kingdom of Great Britain and Northern Ireland:

The income tax (including sur-tax) and the profits tax (hereinafter referred to as "United Kingdom tax");

(*b*) In Burma:

The income tax, including the super tax (hereinafter referred to as "Burma tax").

(2) The present Agreement shall also apply to any other taxes of a substantially similar character imposed in the United Kingdom or Burma subsequently to the date of signature of the present Agreement or in any territory to which the present Agreement is extended under Article XVII.

ARTICLE II

(1) In the present Agreement, unless the context otherwise requires:

(*a*) The term "United Kingdom" means Great Britain and Northern Ireland, excluding the Channel Islands and the Isle of Man;

(*b*) The term "Burma" means territories comprised within the Union of Burma;

(*c*) The term "territory" means the United Kingdom or Burma, as the context requires;

(*d*) The term "tax" means United Kingdom tax or Burma tax, as the context requires;

(*e*) The term "person" includes any body of persons, corporate or not corporate;

(*f*) The term "company" means any body corporate;

(*g*) The terms "resident of the United Kingdom" and "resident of Burma" mean respectively any person who is resident in the United Kingdom for the purposes of United Kingdom tax and not resident in Burma for the purposes of Burma tax, and any person who is resident in Burma for the purposes of Burma tax and not resident in the United Kingdom for the purposes of United Kingdom tax; a company shall be regarded as resident in the United Kingdom if its business is managed and controlled in the United Kingdom and as resident in Burma if its business is managed and controlled in Burma;

(*h*) The terms "resident of one of the territories" and "resident of the other territory" mean a person who is a resident of the United Kingdom or a person who is a resident of Burma, as the context requires;

(*i*) The terms "United Kingdom enterprise" and "Burma enterprise" mean respectively an industrial or commercial enterprise carried on by a resident of the United Kingdom and an industrial or commercial enterprise carried on by a resident of Burma, and the terms "enterprise of one of the territories" and "enterprise of the other territory" mean a United Kingdom enterprise or a Burma enterprise, as the context requires;

(*j*) The term "industrial or commercial profits" does not include income in the form of dividends, interest, rents or royalties, management charges, or remuneration for labour or personal services;

(*k*) The term "permanent establishment", when used with respect to an enterprise of one of the territories, means a branch, management, factory, or other fixed place of business, but does not include an agency unless the agent has, and habitually exercises, a general authority to negotiate and conclude contracts on behalf of such enterprise or has a stock of merchandise from which he regularly fills orders on its behalf.

An enterprise of one of the territories shall not be deemed to have a permanent establishment in the other territory merely because it carries on business dealings in that other territory through a *bona fide* broker or general commission agent acting in the ordinary course of his business as such.

The fact that an enterprise of one of the territories maintains in the other territory a fixed place of business exclusively for the purchase of goods or merchandise shall not of itself constitute that fixed place of business a permanent establishment of the enterprise.

The fact that a company which is a resident of one of the territories has a subsidiary company which is a resident of the other territory or which is engaged in trade or business in that other territory (whether through a permanent establishment or otherwise) shall not of itself constitute that subsidiary company a permanent establishment of its parent company.

(2) In the application of the provisions of the present Agreement by one of the Contracting Governments any term not otherwise defined shall, unless the context otherwise requires, have the meaning which it has under the laws in force in the territory of that Contracting Government relating to the taxes which are the subject of the present Agreement.

ARTICLE III

(1) The industrial or commercial profits of a United Kingdom enterprise shall not be subject to Burma tax unless the enterprise is engaged in trade or business in Burma through a permanent establishment situated therein. If it is so engaged tax may be imposed on those profits by Burma, but only on so much of them as is attributable to that permanent establishment.

(2) The industrial or commercial profits of a Burma enterprise shall not be subject to United Kingdom tax unless the enterprise is engaged in trade or business in the United Kingdom through a permanent establishment situated therein. If it is so engaged, tax may be imposed on those profits by the United Kingdom, but only on so much of them as is attributable to that permanent establishment.

(3) Where an enterprise of one of the territories is engaged in trade or business in the other territory through a permanent establishment situated therein, there shall be attributed to that permanent establishment the industrial or commercial profits which it might be expected to derive in that other territory if it were an independent enterprise engaged in the same or similar activities under the same or similar conditions and dealing at arm's length with the enterprise of which it is a permanent establishment.

(4) No portion of any profits arising to an enterprise of one of the territories shall be attributed to a permanent establishment situated in the other territory by reason of the mere purchase of goods or merchandise within that other territory by the enterprise.

ARTICLE IV

Where—

(*a*) an enterprise of one of the territories participates directly or indirectly in the management, control or capital of an enterprise of the other territory, or

(*b*) the same persons participate directly or indirectly in the management, control or capital of an enterprise of one of the territories and an enterprise of the other territory, and

(*c*) in either case, conditions are made or imposed between the two enterprises, in their commercial or financial relations, which differ from those which would be made between independent enterprises,

then any profits which would but for those conditions have accrued to one of the enterprises but by reason of those conditions have not so accrued may be included in the profits of that enterprise and taxed accordingly.

ARTICLE V

Notwithstanding the provisions of Articles III and IV, profits which a resident of one of the territories derives from operating any ship or aircraft shall be exempt from tax in the other territory, unless the ship or aircraft is operated wholly or mainly between places within that other territory.

ARTICLE VI

(1) Dividends paid by a company resident in one of the territories to a resident of the other territory who is subject to tax in that other territory in respect thereof and is not engaged in trade or business in the first-mentioned territory through a permanent establishment situated therein, shall be exempt from any tax in that first-mentioned territory which is chargeable on dividends in addition to the tax chargeable in respect of the profits or income of the company.

(2) Where a company which is a resident of one of the territories derives profits or income from sources within the other territory, there shall not be imposed in that other territory any form of taxation on dividends paid by the company to persons not resident in that other territory, or any tax in the nature of an undistributed profits tax on undistributed profits of the company, whether or not those dividends or undistributed profits represent, in whole or in part, profits or income so derived.

ARTICLE VII

(1) Any royalty derived from sources within one of the territories by a resident of the other territory who is subject to tax in that other territory in respect thereof and is not engaged in trade or business in the first-mentioned territory through a permanent establishment situated therein, shall be exempt from tax in that first-mentioned territory; but no exemption shall be allowed under this Article in respect of so much of any such royalty as exceeds an amount which represents a fair and reasonable consideration for the rights for which the royalty is paid.

(2) In this Article the term "royalty" means any royalty or other amount paid as consideration for the use of, or for the privilege of, using any copyright, patent, design, secret process or formula, trade-mark, or other like property, but does not include a royalty or other amount paid in respect of the operation of a mine or quarry or of other extraction of natural resources or a rent or royalty in respect of a motion picture film.

ARTICLE VIII

(1) Remuneration, including pensions, paid by one of the Contracting Governments to any individual in respect of services rendered to that Contracting Government in the discharge of governmental functions shall be exempt from tax in the territory of the other Contracting Government, unless the individual is a national of that other Contracting Government without being also a national of the first-mentioned Contracting Government.

(2) The provisions of this Article shall not apply to payments in respect of services rendered in connection with any trade or business carried on by either of the Contracting Governments for purposes of profit.

ARTICLE IX

(1) An individual who is a resident of the United Kingdom shall be exempt from Burma tax on profits or remuneration in respect of personal (including professional) services performed within Burma in any financial year, if—

(*a*) he is present within Burma for a period or periods not exceeding in the aggregate 183 days during that year, and

(*b*) the services are performed for or on behalf of a resident of the United Kingdom, and

(*c*) the profits or remuneration are subject to United Kingdom tax.

(2) An individual who is a resident of Burma shall be exempt from United Kingdom tax on profits or remuneration in respect of personal (including professional) services performed within the United Kingdom in any year of assessment, if

(*a*) he is present within the United Kingdom for a period or periods not exceeding in the aggregate 183 days during that year, and

(*b*) the services are performed for or on behalf of a resident of Burma, and

(*c*) the profits or remuneration are subject to Burma tax.

(3) The provisions of this Article shall not apply to the profits or remuneration of public entertainers such as theatre, motion picture or radio artists, musicians and athletes.

ARTICLE X

(1) Any pension (other than a pension referred to in paragraph (1) of Article VIII) and any life annuity, derived from sources within Burma by an individual who is a resident of the United Kingdom and subject to United Kingdom tax in respect thereof, shall be exempt from Burma tax.

(2) Any pension (other than a pension referred to in paragraph (1) of Article VIII) and any life annuity, derived from sources within the United Kingdom by an individual who is a resident of Burma and subject to Burma tax in respect thereof, shall be exempt from United Kingdom tax.

(3) The term "life annuity" means a stated sum payable periodically at stated times during life under an obligation to make the payment in consideration of money paid.

ARTICLE XI

A professor or teacher from one of the territories who receives remuneration for teaching, during a period of temporary residence not exceeding two years, at a university, college, school or other educational institution in the other territory, shall be exempt from tax in that other territory in respect of that remuneration.

ARTICLE XII

A student or business apprentice from one of the territories who is receiving full-time education or training in the other territory shall be exempt from tax in that other territory on payments made to him by persons in the first-mentioned territory for the purposes of his maintenance, education or training.

ARTICLE XIII

(1) Individuals who are residents of Burma shall be entitled to the same personal allowances, reliefs and reductions for the purposes of United Kingdom income tax as British subjects not resident in the United Kingdom.

(2) Individuals who are residents of the United Kingdom shall be entitled to the same personal allowances and reliefs for the purposes of Burma tax as Burma nationals not resident in Burma.

ARTICLE XIV

(1) Subject to the provisions of the law of the United Kingdom regarding the allowances as a credit against United Kingdom tax of tax payable in a territory outside the United Kingdom, Burma tax payable, whether directly or by deduction,

in respect of income from sources within Burma shall be allowed as a credit against any United Kingdom tax payable in respect of that income. Where such income is an ordinary dividend paid by a company resident in Burma, the credit shall take into account the Burma tax payable in respect of its profits by the company paying the dividend, and where it is a dividend paid on participating preference shares and representing both a dividend at the fixed rate to which the shares are entitled and an additional participation in profits, the Burma tax so payable by the company shall likewise be taken into account in so far as the dividend exceeds that fixed rate.

(2) Subject to such provisions (which shall not affect the general principle hereof) as may be enacted in Burma, United Kingdom tax payable, whether directly or by deduction, in respect of income from sources within the United Kingdom shall be allowed as a credit against any Burma tax payable in respect of that income. Where such income is an ordinary dividend paid by a company resident in the United Kingdom, the credit shall take into account (in addition to any United Kingdom income tax appropriate to the dividend) the United Kingdom profits tax payable by the company in respect of its profits, and where it is a dividend paid on participating preference shares and representing both a dividend at the fixed rate to which the shares are entitled and an additional participation in profits, the profits tax so payable by the company shall likewise be taken into account in so far as the dividend exceeds that fixed rate.

(3) For the purposes of this Article, profits or remuneration for personal (including professional) services performed in one of the territories shall be deemed to be income from sources within that territory, and the services of an individual whose services are wholly or mainly performed in ships or aircraft operated by a resident of one of the territories (other than ships or aircraft operated wholly or mainly between places in the other territory) shall be deemed to be performed in the former territory.

ARTICLE XV

(1) The taxation authorities of the Contracting Governments shall exchange such information (being information available under the respective taxation laws of the Contracting Governments) as is necesssary for carrying out the provisions of the present Agreement or for the prevention of fraud or the administration of statutory provisions against legal avoidance in relation to the taxes which are the subject of the present Agreement. Any information so exchanged shall be treated as secret and shall not be disclosed to any persons other than those concerned with the assessment and collection of the taxes which are the subject of the present Agreement. No information shall be exchanged which would disclose any trade secret or trade process.

(2) As used in this Article, the term "taxation authorities" means, in the case of Burma, the Commissioner of Income Tax or his authorised representative; in the case of the United Kingdom, the Commissioners of Inland Revenue or their authorised representative; and, in the case of any territory to which the present Agreement is extended under Article XVII, the competent authority for the administration in such territory of the taxes to which the present Agreement applies.

ARTICLE XVI

(1) The nationals of one of the Contracting Governments shall not be subjected in the territory of the other Contracting Government to any taxation or any requirement connected therewith which is other, higher or more burdensome than the taxation and connected requirements to which the nationals of the latter Contracting Government are or may be subjected.

(2) The enterprises of one of the territories shall not be subjected in the other territory, in respect of profits attributable to their permanent establishments in that other territory, to any taxation which is other, higher or more burdensome than the taxation to which the enterprises of that other territory are or may be subjected in respect of the like profits.

(3) Nothing in paragraph (1) or paragraph (2) of this Article shall be construed as obliging one of the Contracting Governments to grant to nationals of the other Contracting Government who are not resident in the territory of the former Government the same personal allowances, reliefs and reductions for tax purposes as are granted to its own nationals.

(4) In this Article the term " nationals " means—

(*a*) in relation to Burma, persons who are under the law of the Union of Burma citizens thereof;

(*b*) in relation to the United Kingdom, all British subjects and British-protected persons residing in or belonging to the United Kingdom or any territory to which the present Agreement applies by reason of extension made by the United Kingdom under Article XVII;

and includes all legal persons, partnerships and associations deriving their status as such from the law in force in any territory of the Contracting Governments to which the present Agreement applies.

ARTICLE XVII

(1) Either of the Contracting Governments may, on the coming into force of the present Agreement or at any time thereafter while it continues in force, by a written notification of extension given to the other Contracting Government, declare its desire that the operation of the present Agreement shall extend, either in its entirety or with such modifications as may be specified in the notification, to all or any of its colonies, overseas territories, protectorates, or territories in respect of which it exercises a mandate or trusteeship, which impose taxes substantially similar in character to those which are the subject of the present Agreement. The present Agreement shall, subject to such modifications (if any) as may be specified in the notification, apply to the territory or territories named in such notification on the date or dates specified in the notification (not being less than sixty days from the date of the notification) or, if no date is specified in respect of any such territory, on the sixtieth day after the date of the notification unless prior to the date on which the Agreement would otherwise become applicable to a particular territory, the Contracting Government to whom notification is given shall have informed the other Contracting Government in writing that it does not accept the notification as to that territory. In the absence of such extension, the present Agreement shall not apply to any such territory.

(2) At any time after the expiration of one year from the entry into force of an extension under paragraph (1) of this Article, either of the Contracting Governments may, by written notice of termination given to the other Contracting Government, terminate the application of the present Agreement to any territory to which it has been extended under paragraph (1), and in that event the present Agreement shall cease to apply, six months after the date of the notice, to the territory or territories named therein, but without affecting its continued application to Burma, the United Kingdom, or any other territory to which it has been extended under paragraph (1) hereof.

(3) In the application of the present Agreement in relation to any territory to which it is extended by notification by the United Kingdom or Burma, references to the " United Kingdom " or, as the case may be, " Burma " shall be construed as references to that territory.

(4) The termination in respect of Burma or the United Kingdom of the present Agreement under Article XIX shall, unless otherwise expressly agreed by both Contracting Governments, terminate the application of the present Agreement to any territory to which the Agreement has been extended by Burma or the United Kingdom.

(5) The provisions of the preceding paragraphs of this Article shall apply to the Channel Islands and the Isle of Man as if they were colonies of the United Kingdom.

ARTICLE XVIII

(1) The present Agreement shall be ratified and the instruments of ratification shall be exchanged at Rangoon as soon as possible.

(2) The present Agreement shall come into force upon exchange of ratifications and the foregoing provisions thereof shall have effect:—

(*a*) In the United Kingdom—

as respects income tax, for any year of assessment beginning on or after the 6th April, 1948;

as respects sur-tax, for any year of assessment beginning on or after the 6th April, 1947; and

as respects profits tax (not being profits tax apportionable to so much of any chargeable accounting period as falls before the 1st January, 1947), in respect of the following profits:—

(i) profits arising in any chargeable accounting period beginning on or after the 1st April, 1948;

(ii) profits attributable to so much of any chargeable accounting period falling partly before and partly after that date as falls after that date;

(iii) profits not so arising or attributable by reference to which income tax is, or but for the present Agreement would be, chargeable for any year of assessment beginning on or after the 6th April, 1948;

(*b*) In Burma, as respects tax for any year beginning on or after the 1st October, 1948.

(3) For any year of assessment ending before the 6th April, 1948, relief from United Kingdom income tax (including sur-tax) in respect of the payment of Burma tax shall be allowed in accordance with the provisions of Section 27 of the United Kingdom Finance Act, 1920(**a**), as amended by the Finance Act, 1927(**b**).

(4) For any year ending before the 1st October, 1948, refunds of Burma tax in respect of the payment of United Kingdom income tax (including sur-tax) shall be allowed in accordance with the provisions of Section 49 of the Burma Income Tax Act, as amended by the Income Tax (Amendment) Act, 1946.

ARTICLE XIX

The present Agreement shall continue in effect indefinitely but either of the Contracting Governments may, on or before the 30th September in any calendar year after the year 1951, give to the other Contracting Government, through diplomatic channels, written notice of termination and, in such event, the present Agreement shall cease to be effective—

(*a*) In the United Kingdom—

as respects income tax, for any year of assessment beginning on or after the 6th April in the calendar year next following that in which the notice is given;

as respects sur-tax, for any year of assessment beginning on or after the 6th April in the calendar year in which the notice is given; and

as respects profits tax, in respect of the following profits:—

(i) profits arising in any chargeable accounting period beginning on or after the 1st April in the calendar year next following that in which the notice is given;

(ii) profits attributable to so much of any chargeable accounting period falling partly before and partly after that date as falls after that date;

(**a**) 10 & 11 Geo. 5. c. 18. (**b**) 17 & 18 Geo. 5. c. 10.

(iii) profits not so arising or attributable by reference to which income tax is chargeable for any year of assessment beginning on or after the 6th April in that next following calendar year;

(*b*) In Burma, as respects tax for any year beginning on or after the 1st October in the calendar year next following that in which such notice is given.

In witness whereof the above-named Plenipotentiaries have signed the present Agreement and have affixed thereto their seals.

Done at Rangoon, in duplicate, on the thirteenth day of March, one thousand nine hundred and fifty.

For the Government of the United Kingdom:
(L.S.) JAMES BOWKER.

For the Government of the Union of Burma:
(L.S.) S. H. HKIO.

PART II

SUPPLEMENTARY PROTOCOL BETWEEN THE GOVERNMENT OF THE UNITED KINGDOM AND THE GOVERNMENT OF THE UNION OF BURMA FOR THE EXTENSION TO THE BURMA BUSINESS PROFITS TAX OF THE APPLICATION OF THE AGREEMENT SIGNED BY THE TWO GOVERNMENTS ON 13TH MARCH, 1950, 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 Union of Burma, desiring to conclude a Supplementary Protocol for the extension to the Burma business profits tax of the application of the Agreement signed by the two Governments on 13th March, 1950, for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, have appointed for this purpose as their Plenipotentiaries:—

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

His Excellency Mr. R. L. Speaight, Companion of the Most Distinguished Order of St. Michael and St. George, His Majesty's Ambassador Extraordinary and Plenipotentiary at Rangoon.

The Government of the Union of Burma:

The Hon'ble Sao Hkun Hkio, K.S.M., Minister for Foreign Affairs.

Who, having communicated their full powers, found in good and due form, have agreed as follows:—

ARTICLE I

(1) The Agreement of 13th March, 1950, for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income shall be subject to the modifications referred to in the succeeding paragraphs of this Article.

(2) For sub-paragraph (*b*) of paragraph (1) of Article I of the said Agreement the following shall be substituted—

"(*b*) In Burma:

The income tax (including the super-tax) and the business profits tax (hereinafter referred to as 'Burma tax')."

(3) For sub-paragraph (*b*) of paragraph (2) of Article XVIII of the said Agreement the following shall be substituted—

"(*b*) In Burma:

as respects income tax (including super-tax) for any year beginning on or after the 1st October, 1948; and

as respects business profits tax from the commencement of the tax."

(4) For sub-paragraph (*b*) of Article XIX of the said Agreement the following shall be substituted—

"(*b*) In Burma:

as respects income tax (including super tax), for any year beginning on or after the 1st October in the calendar year next following that in which the notice is given; and

as respects business profits tax, in respect of the profits of any previous year (as defined for the purposes of the business profits tax) beginning on or after the 1st October in the calendar year next following that in which the notice is given."

ARTICLE II

This Protocol, which shall be regarded as an integral part of the said Agreement, shall be ratified and the instruments of ratification shall be exchanged at Rangoon as soon as possible.

In witness whereof the undersigned, being authorised thereto by their respective Governments, have signed this Protocol and have affixed thereto their seals.

Done at Rangoon in duplicate this Fourth day of April, 1951.

For the Government of the United Kingdom:
(L.S.) RICHARD SPEAIGHT.

For the Government of the Union of Burma:
(L.S.) SAO HKUN HKIO.

EXPLANATORY NOTE

(This Note is not part of the Order, but is intended to indicate its general purport.)

Under the Agreement with Burma which is scheduled to this Order, certain classes of income derived from one country by a resident of the other country are (subject to certain conditions) exempt from tax in the former country; these classes are shipping and air transport profits, certain trading profits not arising through a "permanent establishment", patent and copyright royalties, pensions, purchased annuities, and earnings of temporary business visitors. Government salaries and pensions are normally taxed by the paying Government only. Remuneration of visiting professors and teachers is exempt in the country visited.

Dividends are exempt from any tax which is additional to the tax charged on the profits represented by the dividend.

Where income continues to be taxable in both countries, credit is to be given by the country of the taxpayer's residence for the tax payable on that income in the country of origin of the income.

Provision is included for the exchange of information between the taxation authorities of the two countries.

The business profits tax imposed by Burma was not covered by the Agreement in the first instance and the Supplementary Protocol has been concluded to extend the Agreement to that tax.

The Agreement (as extended by the Supplementary Protocol) is to take effect for the fiscal year 1948-49.