

Malawi

Convention between his majesty in respect of the United Kingdom of Great Britain and Northern Ireland and her majesty the Queen of the Netherlands for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income

Done at Blantyre / Lusaka on 7 and 18 June 1969

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Article I

1. The taxes which are the subject of the present Convention are:
 - a. in the Netherlands:
 - the income tax, the wages tax, the company tax, the dividends tax and the tax on fees of directors and managers of companies (hereinafter referred to as 'Netherlands tax');
 - b. 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').
2. The present Convention shall also apply to any other taxes of a substantially similar character imposed in the Netherlands or the United Kingdom subsequently to the date of signature of the present Convention.

Article II

1. In the present Convention, 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 'Netherlands' means the Kingdom of the Netherlands in Europe;
 - c. the terms 'one of the territories' and 'the other territory' mean the United Kingdom or the Netherlands, as the context requires;
 - d. the term 'tax' means United Kingdom tax or Netherlands 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, and any partnership the capital of which is wholly or partly represented by shares;
 - g. the terms 'resident of the United Kingdom' and 'resident of the Netherlands' mean respectively any person who is resident in the United Kingdom for the purposes of United Kingdom tax and not resident in the Netherlands for the purposes of Netherlands tax, and any person who is resident in the Netherlands for the purposes of Netherlands 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 the Netherlands if its business is managed and controlled in the Netherlands;
 - 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 the Netherlands, as the context requires;
 - i. the terms 'United Kingdom enterprise' and 'Netherlands 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 the Netherlands, and the terms 'enterprise of one of the territories' and 'enterprise of the other territory' mean a United Kingdom enterprise or a Netherlands enterprise, as the context requires;
 - j. the term 'industrial or commercial profits' includes rents or royalties in respect of cinematograph films;
 - 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.

In this connexion:

- i. 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;
- ii. 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;
- iii. 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 carries on a 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 Convention by one of the High Contracting Parties 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 Party relating to the taxes which are the subject of the present Convention.

Article III

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

2. The industrial or commercial profits of a Netherlands enterprise shall not be subject to United Kingdom tax unless the enterprise carries on a trade or business in the United Kingdom through a permanent establishment situated therein. If it carries on a trade or business as aforesaid, 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 carries on a 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. Where an enterprise of one of the territories derives profits, under contracts concluded in that territory, from sales of goods or merchandise stocked in a warehouse in the other territory for convenience of delivery and not for purposes of display, those profits shall not be attributed to a permanent establishment of the enterprise in that other territory, notwithstanding that the offers of purchase have been obtained by an agent in that other territory and transmitted by him to the enterprise for acceptance.

5. 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 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 ships or aircraft shall be exempt from tax in the other territory.

Article VI

[Deleted by the Exchange of Notes of 20 and 27 December 1962.]

Article VII

1. Any interest or 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 does not carry on a trade or business in the first-mentioned territory through a permanent establishment situated therein, shall be exempt from tax in that first-mentioned territory.
2. In this Article:
 - a. the term 'interest' includes interest on a debenture or on any other form of indebtedness, except in so far as such other indebtedness is secured by way of mortgage of immovable property;
 - b. 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 any royalty or other amount paid in respect of the operation of a mine or quarry or of any other extraction of natural resources.
3. Where any interest or royalty exceeds a fair and reasonable consideration in respect of the indebtedness or rights for which it is paid, the exemption provided by the present Article shall apply only to so much of the interest or royalty as represents such fair and reasonable consideration.
4. Any capital sum derived from sources within one of the territories from the sale of patent rights by a resident of the other territory, who does not carry on a trade or business in the first-mentioned territory through a permanent establishment situated therein, shall be exempt from tax in that first-mentioned territory.

Article VIII

Income from immovable property, interest (other than debenture interest) from any mortgage of such property, and royalties in respect of the operation of a mine or quarry or of any other extraction of a natural resource, shall be subject to tax in accordance with the law in force in the territory in which such immovable property, mine, quarry or natural resource is situated.

Article IX

1. Remuneration, including pensions, paid by, or out of funds created by, one of the High Contracting Parties to any individual in respect of services rendered to that Party in the discharge of governmental functions shall be exempt from tax in the territory of the other High Contracting Party, unless the individual is a national of that other Party without being also a national of the first-mentioned Party.
2. The provisions of this Article shall not apply to payments in respect of services rendered in connexion with any trade or business carried on by either of the High Contracting Parties for purposes of profit.
3. For the purposes of this Article any reference to the Government of the Federation of Rhodesia and Nyasaland shall include a reference to the Governments of its constituent territories.

Article X

1. An individual who is a resident of the United Kingdom shall be exempt from Netherlands tax on profits or remuneration in respect of personal (including professional) services performed within the Netherlands in any year of assessment, if:
 - a. he is present within the Netherlands 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 the Netherlands 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 the Netherlands, and
 - c. the profits or remuneration are subject to Netherlands 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 XI

1. Any pension (other than a pension of the kind referred to in paragraph 1 of Article IX) and any annuity, derived from sources within the Netherlands by an individual who is a resident of the United Kingdom and subject to United Kingdom tax in respect thereof, shall be exempt from Netherlands tax.
2. Any pension (other than a pension of the kind referred to in paragraph 1 of Article IX) and any annuity, derived from sources within the United Kingdom by an individual who is a resident of the Netherlands and subject to Netherlands tax in respect thereof, shall be exempt from United Kingdom tax.
3. The term 'annuity' means a stated sum payable periodically at stated times, during life or during a specified or ascertainable period of time, under an obligation to make the payments in return for adequate and full consideration in money or money's worth.

Article XII

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 XIII

A student, student-trainee 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 XIV

1. Individuals who are residents of the Netherlands 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 the Netherlands tax as Netherlands nationals not resident in the Netherlands.

Article XV

1. Subject to the provisions of the law of the United Kingdom regarding the allowance as a credit against United Kingdom tax of tax payable in a territory outside the United Kingdom, Netherlands tax payable, whether directly or by deduction, in respect of income from sources within the Netherlands shall be allowed as a credit against any United Kingdom tax payable in respect of that income. Where such income is a dividend paid by a company resident in the Netherlands to a company resident in the United Kingdom which controls, directly or indirectly, not less than one-half of the voting power in the former company, the credit shall take into account, in addition to any Netherlands tax payable in respect of the dividend, the Netherlands tax payable by the former company in respect of its profits.
2. As far as may be in accordance with the provisions of Netherlands law, 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 Netherlands tax payable in respect of that income. Provided that for the purposes of this paragraph and of the aforesaid provision of Netherlands law, the Netherlands tax payable in respect of such income (before allowance of any credit) shall be deemed to be an amount which bears the same proportion to the total Netherlands tax payable (before allowance of any credit) by the person entitled to such income as such income bears to that person's total income subject to Netherlands tax, and the credit shall not exceed the amount so determined.

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 shall be deemed to be performed in that territory.

Article XVI

1. The taxation authorities of the High Contracting Parties shall exchange such information (being information which is at their disposal under their respective taxation laws in the normal course of administration) as is necessary for carrying out the provisions of the present Convention or for the prevention of fraud or for the administration of statutory provisions against legal avoidance in relation to the taxes which are the subject of the present Convention. 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 Convention. No information as aforesaid shall be exchanged which would disclose any trade, business, industrial or professional secret or trade process.

2. As used in this Article, the term 'taxation authorities' means, in the case of the United Kingdom, the Commissioners of Inland Revenue or their authorised representative; in the case of the Netherlands, the 'Directeur-Generaal der Belastingen' or his authorised representative; and, in the case of any territory to which the present Convention is extended under Article XIX, the competent authority for the administration in such territory of the taxes to which the present Convention applies.

Article XVII

The following agreements between the United Kingdom and the Kingdom of the Netherlands shall not have effect for any year or period for which the present Convention has effect, that is to say,

- a. the agreement dated 20th May, 1926, for the reciprocal exemption from income tax in certain cases of profits accruing from the business of shipping;
- b. the convention dated 6th June, 1935, for reciprocal exemption from taxes in certain cases; and
- c. the agreement constituted by exchange of notes dated 27th August, 1936, for reciprocal exemptions from certain taxation in respect of the business of air transport.

Article XVIII

1. The nationals of one of the High Contracting Parties shall not be subjected in the territory of the other High Contracting Party 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 Party 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 High Contracting Parties to grant to nationals of the other High Contracting Party who are not resident in the territory of the former Party the same personal allowances, reliefs and reductions for tax purposes as are granted to His own nationals.

4. In this Article the term 'nationals' means:

- a. in relation to the Netherlands:
 - i. all Netherlands nationals;
 - ii. all Netherlands subjects residing in the Netherlands;

- iii. as regards any Netherlands territory to which the present Convention applies by reason of extension made under Article XIX, all Netherlands subject who reside in such territory or who derive their status as Netherlands subjects from birth in, or origin from, such territory;
 - iv. all legal persons, partnerships and associations deriving their status as such from the law in force in any Netherlands territory to which the present Convention applies;
 - b. in relation to the United Kingdom:
 - all British subjects and British protected persons residing in or belonging to the United Kingdom or any British territory to which the present Convention applies by reason of extension made under Article XIX, and all legal persons, partnerships and associations deriving their status as such from the law in force in any British territory to which the present Convention applies.
5. In this Article the term 'taxation' means taxes of every kind and description levied on behalf of any authority whatsoever.

Article XIX

1. The present Convention may be extended, either in its entirety or with modifications, to any territory of one of the High Contracting Parties to which this Article applies and which imposes taxes substantially similar in character to those which are the subject of the present Convention, and any such extension shall take effect from such date and subject to such modifications and conditions (including conditions as to termination) as may be specified and agreed between the High Contracting Parties in notes to be exchanged for this purpose.
2. The termination in respect of the Netherlands or the United Kingdom of the present Convention under Article XXI shall, unless otherwise expressly agreed by both High Contracting Parties, terminate the application of the present Convention to any territory to which the Convention has been extended under this Article.
3. The territories to which this Article applies are:
 - a. in relation to His Majesty the King of Great Britain, Ireland and the British Dominions beyond the Seas:
 - any territory other than the United Kingdom for whose foreign relations the United Kingdom is responsible;
 - b. in relation to Her Majesty the Queen of the Netherlands:
 - any territory other than the Netherlands for whose foreign relations the Netherlands is responsible.

Article XX

1. The present Convention shall be ratified and the instruments of ratification shall be exchanged at London as soon as possible.
2. Upon exchange of ratifications the present Convention 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 the Netherlands:
 - as respects income tax for any year of assessment beginning after the 31st December, 1947;
 - as respects the company tax for any chargeable accounting period beginning after the 31st December, 1947, and for the unexpired portion of any chargeable accounting period current at that date; and
 - as respects any other taxes for the calendar year 1948 and subsequent years.

Article XXI

The present Convention shall continue in effect indefinitely but either of the High Contracting Parties may, on or before the 30th June in any calendar year not earlier than the year 1952, give to the other High Contracting Party, through diplomatic channels, written notice of termination and, in such event, the present Convention 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;
 - 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 the Netherlands:
 - as respects income tax for any year of assessment beginning after the end of the calendar year in which the notice is given;
 - as respects the company tax for any chargeable accounting period beginning after the end of the calendar year in which the notice is given, and for the unexpired portion of any chargeable accounting period current at the end of that year; and
 - as respects any other taxes for any calendar year following that in which the notice is given.

IN WITNESS whereof the above-mentioned Plenipotentiaries have signed the present Convention and have affixed thereto their seals.

DONE at London in duplicate, in the English and Netherlands languages, both texts being equally authentic, on the 15th day of October 1948.

Annex

Annex to the Exchange of Notes of 20 and 27 December 1962:

I. Application

- a. The said Convention as modified by the present Annex shall apply,
 1. as if the contracting parties were the Government of the Kingdom of the Netherlands and the Government of the Federation of Rhodesia and Nyasaland;
 2. as if the term 'United Kingdom' (except where the context otherwise required) meant the Federation of Rhodesia and Nyasaland;
 3. as if the taxes concerned in the Federation of Rhodesia and Nyasaland were the Income Tax, Supertax and undistributed Profits Tax; provided that for the purposes only of the application of paragraph 2 of Article XV of the Convention, the taxes concerned shall include the territorial surcharges charged in Northern Rhodesia, Nyasaland and Southern Rhodesia; and
 4. as if references to 'the date of signature of the present Convention' were references to the date of the Exchange of Notes to which the present Annex is appended.
- b. When the last of these measures shall have been taken in the Federation of Rhodesia and Nyasaland necessary to give the present extension the force of law in the Federation, the present extension shall have effect:
 1. in the Netherlands:
 - as respects income tax for any year of assessment beginning after 31st December, 1954;
 - as respects the company tax for any chargeable accounting period beginning after 31st December, 1954, and for the unexpired portion of any chargeable accounting period current at that date; and
 - as respects any other taxes for the calendar year 1955 and for subsequent years;

2. in the Federation of Rhodesia and Nyasaland:
 - as respects tax for the year of assessment beginning on 1st April, 1955, and for subsequent years of assessment.
- c. The Government of the United Kingdom shall inform the Government of the Netherlands in writing when the last of the measures necessary, as indicated in paragraph (b), have been taken in the Federation of Rhodesia and Nyasaland.
- d. Except as specified in Part II modification (a) below, the present extension shall remain in force indefinitely and shall continue to remain in force notwithstanding that the convention may have been terminated by either of the High Contracting Parties in accordance with Article XXI thereof. Either High Contracting Party may, however, on or before the 30th June in any calendar year not earlier than the year 1964 give to the other Contracting Party through the diplomatic channel written notice of termination and in such event the present extension shall cease to have effect:
 1. in the Netherlands:
 - as respects income tax for any year of assessment beginning after the end of the calendar year in which the notice is given;
 - as respects the company tax for any chargeable accounting period beginning after the end of the calendar year in which such notice is given and for the unexpired portion of any chargeable accounting period current at the end of that year; and
 - as respects any other taxes for any calendar year following that in which the notice is given;
 2. in the Federation of Rhodesia and Nyasaland:
 - as respects tax for any year of assessment beginning on or after the first day of April in the calendar year next following the date of such notice.

II. Modifications

The said Convention shall apply with the modifications that:

- a. Article VI shall cease to be applicable on the 1st January, 1963; and
- b. Article IX shall be amended by the addition of the following new paragraph:

'3. For the purposes of this Article any reference to the Government of the Federation of Rhodesia and Nyasaland shall include a reference to the Governments of its constituent territories.'

Exchange of Notes

[Unofficial translation] Exchange of Notes between the Netherlands and the Malawi Government regarding the application of the Convention concluded on 15 October 1948 in London between the Kingdom of the Netherlands and the United Kingdom of Great Britain and Northern Ireland for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income

Blantyre / Lusaka, 7 and 18 June 1969

Nr. I

[Unofficial translation] (Note sent to the embassy of the Kingdom of the Netherlands in Lusaka)

No. 181

The Ministry of External Affairs of the Republic of Malawi presents its compliments to the Embassy of the Kingdom of the Netherlands in Lusaka and has the honour to refer to the Exchange of Notes between the Government of the United Kingdom of Great Britain and Northern Ireland and the Government of the Kingdom of the Netherlands dated 20th and 27th December, 1962, extending, on the basis therein specified, to the former Federation of Rhodesia and Nyasaland the provisions of the Convention between the United Kingdom of Great Britain and Northern Ireland and the Kingdom of the Netherlands for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income, signed at London on the 15th of October, 1948, as well as to the subsequent Exchange of Notes between the Government of the

United Kingdom of Great Britain and Northern Ireland and the Government of the Kingdom of the Netherlands dated 7th and 23rd December, 1963, whereby it was agreed that the aforesaid extension should remain in force, inter alia, to the then territory of Nyasaland after the dissolution of the Federation of Rhodesia and Nyasaland on the 31st December, 1963.

On behalf of the Government of the Republic of Malawi, the Ministry has the honour to propose to the Government of the Kingdom of the Netherlands that the relations between the two States in the domain of the avoidance of double taxation be governed by the provisions of the above-mentioned Convention of 1948 as extended to the former Federation of Rhodesia and Nyasaland and later to the then territory of Nyasaland and that all references therein to the United Kingdom be construed as references to Malawi.

If the foregoing proposal is acceptable to the Government of the Kingdom of the Netherlands, the Ministry has the honour to propose further that the present Note and the Embassy's affirmative reply thereto shall constitute an Agreement between the two Governments on this subject, which Agreement shall apply, as regards the Kingdom of the Netherlands, to the territory of the Kingdom in Europe, and shall enter into force, with retroactive effect as from 6th July, 1964, on the date on which the Government of the Kingdom of the Netherlands notifies the Government of the Republic of Malawi that the constitutional formalities required in the Kingdom of the Netherlands have been fulfilled.

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

Blantyre
7th June, 1969

Nr. II

Royal Netherlands Embassy
No. 1054

The Embassy of the Kingdom of the Netherlands at Lusaka presents its compliments to the Ministry of External Affairs of the Republic of Malawi and has the honour to acknowledge receipt of the Ministry's Note of June 7th, 1969, Note 181, reading as follows:

[Unofficial translation] (as in Nr. I)

The Embassy has the honour to inform the Ministry that the proposals set forth in the above-mentioned Note are acceptable to the Government of the Kingdom of the Netherlands, so that that Note and the present reply shall constitute an agreement between the two Governments on this subject, which agreement shall apply, as regards the Kingdom of the Netherlands, to the territory of the Kingdom in Europa, and shall enter into force, with retroactive effect as from 6th July, 1964, on the date on which the Government of the Kingdom of the Netherlands notifies the Government of the Republic of Malawi that the formalities constitutionally required in the Kingdom of the Netherlands have been complied with.

The Royal Netherlands Embassy avails itself of this opportunity to renew to the Ministry of External Affairs the assurance of its highest consideration.

Lusaka, June 18th, 1969

Ministry of External Affairs
Blantyre
Malawi