

SCHEDULE

ARTICLE XI

(1) Each of the Contracting States shall notify to the other the completion of the procedures required by its law for the bringing into force of this Protocol. This Protocol shall enter into force on the date of the later of these notifications and shall thereupon have effect:

(a) in the United Kingdom:

(i) in respect of income tax and capital gains tax, for any year of assessment beginning on or after 6th April in the calendar year next following that in which the Protocol enters into force;

(ii) in respect of corporation tax, for any financial year beginning on or after 1st April in the calendar year next following that in which the Protocol enters into force.

(b) in Denmark, in respect of taxes for the income year which coincides with or replaces the calendar year immediately following that in which the Protocol enters into force and subsequent income years.

(2) Notwithstanding the provisions of paragraph (1) of this Article, the provisions of paragraph (5) of Article 15 of the Convention (as introduced by Article VII of this Protocol) shall have effect in respect of remuneration received for duties performed in employment on or after 1st January 1989.

(3) This Protocol shall remain in force as long as the Convention remains in force.

In witness whereof the undersigned, duly authorised thereto by their respective Governments, have signed this Protocol

Done in duplicate at London this 15th day of October, 1996, in the English and Danish languages, both texts being equally authoritative

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

Nicholas Bonsor

For the Government of the Kingdom of Denmark:

Ole Lømsmann Poulsen