

Joint Declaration by the Federal Republic of Germany and the United Kingdom of Great Britain and Northern Ireland on the Occasion of the Signing on 12 January 2021 of the Protocol amending the Convention between the Federal Republic of Germany 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 and on Capital

The Federal Republic of Germany and the United Kingdom of Great Britain and Northern Ireland, on the occasion of the signing on 12 January 2021 of the Protocol amending the Convention between the Federal Republic of Germany 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 and on Capital (“the Convention”),

Have reached the following understanding:

The Federal Republic of Germany and the United Kingdom of Great Britain and Northern Ireland affirm their willingness to enter into negotiations for the further amendment of the Convention within 12 months of the end of the transition period provided for in Article 126 of the Agreement on the withdrawal of the United Kingdom of Great Britain and Northern Ireland from the European Union and the European Atomic Energy Community.

This Joint Declaration is signed in duplicate, in the German and English languages.

London 12 January 2021

For the
Federal Republic of Germany

Andreas Michaelis

For the
United Kingdom of Great Britain and
Northern Ireland

Jesse Norman