

other taxes on profits and income which are or may become chargeable in Portugal;

(d) the expression «United Kingdom tax» means the income tax (including surtax), the profits tax, the excess profits levy and all other taxes on profits and income which are or may become chargeable in the United Kingdom;

(e) the expression «United Kingdom undertakings» means the Government of the United Kingdom, individuals resident in the United Kingdom and not resident in Portugal, and corporations and partnerships managed and controlled in the United Kingdom;

(f) the expression «Portuguese undertakings» means the Government of Portugal, individuals resident in Portugal and not resident in the United Kingdom, and corporations and partnerships managed and controlled in Portugal.

### ARTICLE III

(1) This Agreement may be extended to any Portuguese Overseas Province or to any territory for whose international relations the Government of the United Kingdom are responsible, subject to such conditions (including conditions as to termination) as may be agreed between the Contracting Parties in Notes to be exchanged for this purpose.

(2) Pending any such extension of the Agreement to the Colony of Aden, the Portuguese Government shall not impose Portuguese tax on the profits of shipowners who are not resident in Portugal but are resident in Aden, so long as in Aden the profits of non-resident shipowners are exempted by law from any tax on profits or income imposed there provided that the country to which the non-resident shipowner belongs extends a similar exemption to shipowners who are not resident in that country but are resident in the United Kingdom or in Aden.

### ARTICLE IV

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

(2) Upon the exchange of instruments of ratification the present Agreement shall enter into force, and shall thereupon have effect as regards all profits and income earned as from the 1st April 1952.

### ARTICLE V

(1) This Agreement shall continue in force indefinitely but may be terminated by either Contracting Party by giving six months' notice in writing to the other Contracting Party.

(2) It may be separately terminated by either Contracting Party in respect of any territory to which it has been extended under Article III, by giving six months' notice in writing to the other Contracting Party, but its termination in respect of Portugal or the United Kingdom shall, at the same time, unless otherwise expressly agreed by both Contracting Parties,

terminate its application to all of the above-mentioned territories.

In witness whereof the undersigned, duly authorized by their respective Governments, have signed the present Agreement.

Done in duplicate at Lisbon this thirty day of July, 1961, in English and Portuguese, both texts being equally authoritative.

For the Government of Portugal:

*Alberto Franco Nogueira.*

For the Government of the United Kingdom:

*Archibald Ross.*

## MINISTÉRIO DO ULTRAMAR

### Junta de Investigações do Ultramar

#### Comissão Executiva

#### Missão Geográfica de Moçambique

#### Orçamento de receita e despesa para 1962

#### Receita

##### CAPÍTULO ÚNICO

Artigo 1.º «Dotação inscrita no orçamento da província de Moçambique, nos termos do artigo 41.º, alínea b), n.º 1.º, do Decreto n.º 44 058, de 23 de Novembro de 1961, para 1962» . . . . .	2 800 000\$00
Artigo 2.º «Dotação inscrita no orçamento do Ministério do Ultramar, no capítulo 13.º, artigo 136.º, n.º 1), alínea a), para 1962» . . . . .	10 000\$00
	<u>2 810 000\$00</u>

#### Despesa

##### CAPÍTULO ÚNICO

Artigo 1.º «Despesas com o pessoal» . . . . .	1 210 000\$00
Artigo 2.º «Despesas com o material» . . . . .	770 000\$00
Artigo 3.º «Pagamento de serviços e diversos encargos» . . . . .	830 000\$00
	<u>2 810 000\$00</u>

O Chefe da Missão Geográfica de Moçambique, *Eurico Neves Sales Grade.*

Junta de Investigações do Ultramar, Comissão Executiva, 17 de Fevereiro de 1962. — O Vice-Presidente, *Raimundo Brites Moita.*

Aprovado. — Em 22 de Fevereiro de 1962. — Pelo Ministro do Ultramar, *João da Costa Freitas*, Subsecretário de Estado da Administração Ultramarina.