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GENEVA, October 1st, 1929.

**LEAGUE OF NATIONS**

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**DOUBLE TAXATION  
AND FISCAL EVASION**

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**SUPPLEMENT No. I**  
TO THE  
**COLLECTION OF INTERNATIONAL  
AGREEMENTS AND INTERNAL LEGAL  
PROVISIONS FOR THE PREVENTION  
OF DOUBLE TAXATION AND FISCAL  
EVASION**

(Document C. 345. M. 102. 1928. II.)

(Prepared by the Economic and Financial Section of the Secretariat  
of the League of Nations in accordance with the Council Resolution  
of September 15th, 1927.)

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## CONTENTS.

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Note .....	PAGE 5
Addendum and Corrigendum .....	6

### Part I.

#### DOUBLE TAXATION.

##### A. *International Agreements :*

##### I. *General Agreements governing all Cases concerning the Imposition of One or More Taxes :*

1. Agreements concerning Direct Taxes (Income Tax, Capital Tax) :
  - (a) Making no Distinction between Personal and Impersonal Taxes. 9
  - (b) Distinguishing between Personal and Impersonal Taxes (Nil).
2. Agreements concerning Succession Duties and Duties on Gifts (Nil).
3. Agreement empowering the Fiscal Authorities to settle Special Cases of Double Taxation ..... 14

##### II. *Limited Agreements relating to Specific Categories of Taxable Wealth and applying :*

- (a) To the Profits of Commercial or Industrial Undertakings..... 17
- (b) To the Profits of Maritime Shipping Enterprises ..... 20
- (c) To Salaries and Wages (Nil).
- (d) To Inheritance ..... 25
- (e) To Bills of Exchange ..... 27

##### B. *Domestic Legislation expressly designed to avoid Double Taxation :*

1. Subject to Reciprocity ..... 31
2. Not subject to Reciprocity ..... 36

### Part II.

#### MUTUAL ASSISTANCE (Nil).

Chronological Table .....	41
Alphabetical Table .....	43
Bibliography .....	45
Index .....	49

## NOTE.

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In order to make the present publication as accurate as possible, the Economic and Financial Section of the Secretariat of the League of Nations requests the Governments to be so good as to communicate :

(a) All modifications they have made in the text of international agreements, and of the internal legal provisions which appear in the *Collection of International Agreements and Internal Legal Provisions for the Prevention of Double Taxation and Fiscal Evasion* (document C.345.M.102.1928.II);

(b) Any new text which has been signed or put into force subsequent to the publication of that document.

October 1929.

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## ADDENDUM AND CORRIGENDUM

### Collection of International Agreements and Internal Legal Provisions for the Prevention of Double Taxation and Fiscal Evasion (docu- ment C.345.M.102.1928.II).

*Page 40* : The Agreement of March 17, 1924, between Danzig and Poland is no longer in force.

*Page 61* : Treaty between the Republic of Austria and the Swiss Confederation acting in the name of the Canton of St. Gall, October 24, 1927.

On the date of the exchange of the instruments of ratification, March 14th, 1928, the Government of the Swiss Confederation has, in virtue of point 6 of the Final Protocol, declared the accession to this Treaty of the Cantons of Zurich, Obwald, Basle-Town, Basle-Country, Appenzell, Innerhoden, Aargau, Thurgau, Neuchâtel. At the same time, the said Government has notified that the Cantons of Obwald, Basle-Town, Basle-Country, Appenzell, Innerhoden and Aargau have, in virtue of point 7, sentence 2, of the Final Protocol, submitted declarations of reciprocity with regard to the taxation of commercial and industrial undertakings.

*Page 120* : Treaty between Austria and Czechoslovakia, July 12, 1926.

Note <sup>2</sup> and the relating *footnote* should be crossed out. The above-mentioned agreement came into force as from January 26, 1929.

*Page 182* : Australia. Income Tax Assessment Act. 1922-1925 should be read 1922-1927.

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**PART I.**

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**DOUBLE TAXATION**

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**A. INTERNATIONAL AGREEMENTS**

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**I. GENERAL AGREEMENTS GOVERNING ALL CASES  
CONCERNING THE IMPOSITION OF ONE OR MORE TAXES.**

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**1. AGREEMENT CONCERNING DIRECT TAXES  
(INCOME TAX, CAPITAL TAX)**

**(a) Making no Distinction between Personal and Impersonal Taxes.**

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**DANZIG AND POLAND.**

TRANSLATION. <sup>1</sup>

**AGREEMENT BETWEEN THE FREE CITY OF DANZIG AND THE REPUBLIC  
OF POLAND FOR THE PREVENTION OF DOUBLE TAXATION IN THE  
MATTER OF DIRECT TAXES, SIGNED AT DANZIG, MAY 29, 1929.**

The FREE CITY OF DANZIG and the REPUBLIC OF POLAND, being animated by the desire to prevent double taxation in the matter of direct taxes, have concluded the following Agreement :

*Article I.*

The object of the present Agreement is to prevent the double taxation of nationals of the Contracting Parties in the matter of the following taxes :

(a) *In the Free City of Danzig :*

1. Income tax;
2. Corporation tax;
3. Tax on capital;
4. Tax on trading licences;
5. Turnover tax;
6. Land and house taxes (tax on land values);
7. Tax for construction of dwellings.

(b) *In the Republic of Poland :*

1. Income tax;
2. Tax on capital;
3. Tax on trading licences;
4. Land tax;
5. House tax;
6. Tax on capital and income;
7. Tax on premises;
8. Tax on building plots.

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<sup>1</sup> Translated by the Secretariat of the League of Nations.

*Article II.*

Income derived from immovable property, including that from farms and forests, shall be taxable in the territory in which the property is situated.

The same shall apply in the case of income derived from claims and rights secured by mortgage or from other similar claims and rights.

*Article III.*

Income derived from the exercise of trade and industry shall be taxable in the territory in which the business establishments (Betriebsstätten) are situated.

Insurance establishments, undertakings carrying on banking business, and carriers' undertakings shall also be considered as industrial and trading concerns so far as the last-named do not come under the special provisions of Article XII.

The following shall be regarded as business establishments (Betriebsstätten) : the centre of management, branch establishments, mines, quarries, factories, workshops, agencies, selling and buying establishments, offices, warehouses, depots and other business installations maintained for carrying on the undertaking by the head of the concern itself, his authorised employees or other permanent representatives. The fact that an undertaking maintains business connections with the other territory through a really independent representative (broker, commission agent, etc.) shall not, however, be taken to mean that the undertaking maintains a business establishment (Betriebsstätte) in such territory.

Should the undertaking possess business establishments (Betriebsstätten) in both countries, each of the Contracting Parties shall tax the portion of the income earned in its territory.

The books of the concern or the business establishment (Betriebsstätte) subject to taxation shall be taken as the basis for apportioning the income in the cases covered by paragraph 4. Should there be no books which allow of the income being ascertained in a clear and normal manner, the competent financial authorities of the two Contracting Parties shall agree in each separate case on the allocation of the income.

*Article IV.*

Income derived from independent gainful occupations (professional occupation), including scientific, artistic, literary, teaching or educational activities and the exercise of the profession of physician, dentist, veterinary surgeon, lawyer, architect, engineer and other liberal professions, shall be taxable in the territory in which the occupation or profession is regularly practised. Should the occupation be regularly practised in both territories, the provisions of Article III, paragraphs 4 and 5, shall apply, *mutatis mutandis*.

*Article V.*

The fees of the members of boards of directors (Vorstand) and of supervisory boards of share companies and other corporations shall be taxable in the territory in which the concern has its centre of management.

*Article VI.*

Subject to the provisions of the following paragraph, income derived from non-independent activities, more particularly salaries, wages, pensions and other remuneration of all kinds shall be taxable in the territory in which the recipient is resident.

The foregoing provision shall not apply to officials and employees of every kind employed by either of the Contracting Parties or in undertakings operated by the latter who reside in the territory where they carry on their occupation, but whose household, consisting of spouse and relatives in the ascending and descending line, is in the territory of the other Party. Such officials and employees shall be taxable in the territory in which they have their household.

*Article VII.*

Income derived from movable funded property (shares, interest in limited liability companies, share certificates and other securities) shall be taxable in the territory in which the recipient of such income has his domicile.

Should the other Contracting Party, in respect of income referred to in the above paragraph which is payable in its territory, levy a fiscal deduction on unearned income, it may continue to effect this deduction. In such case, the Party in whose territory the recipient of the above-mentioned income has his domicile shall, provided it imposes in accordance with paragraph 1 in addition to its general income tax a special tax on income derived from the other territory, refrain from levying this special tax.

*Article VIII.*

Annuities or income from other claims not specified in the preceding articles shall be taxable in the territory in which the beneficiary ("creditor") has his domicile.

*Article IX.*

For the purpose of this Agreement, a person's domicile shall be deemed to be at the place where he occupies a dwelling in circumstances which warrant the presumption that he intends to retain it permanently, or where he stays in circumstances which justify the presumption that he does not intend to remain there merely temporarily.

Should a taxpayer have his domicile in both Contracting States, income which, under the foregoing provisions of this Agreement, is taxable in the territory of domicile shall be taxed in the territories of the two Contracting Parties in proportion to the length of stay during the fiscal year. The period of the taxpayer's stay outside the territories of both Contracting Parties shall be reckoned in favour of that Party of which the taxpayer is a national.

The provisions of paragraphs 1 and 2 shall not apply to the arrangement referred to in Article VI, paragraph 2.

*Article X.*

The provisions of the foregoing articles shall apply, *mutatis mutandis*, to the taxation of juristic persons. Where taxation is based on domicile, the determining factor in the case of juristic persons shall be their seat, and, in the absence of such, their centre of management.

*Article XI.*

The principles laid down in the foregoing articles shall apply, *mutatis mutandis*, to the permanent taxes on capital and to the estate taxes (taxes on profits) levied on business concerns or independent occupations and on immovable property.

*Article XII.*

Maritime shipping and air navigation concerns shall, apart from the capital and property taxes, payable on immovable property, be taxable in the territory in which the centre of management is situated.

*Article XIII.*

The present Agreement shall not apply to the taxation of hawking and itinerant trading or of business done at markets.

*Article XIV.*

The supreme financial authorities of the two Contracting Parties shall communicate with one another and adopt measures consonant with this Agreement with a view to adopting any



special provisions which may be required for its execution, and particularly with a view to dealing with cases not expressly provided for.

The same shall apply if the Agreement requires to be supplemented owing to alterations in the fiscal legislation of either of the Contracting Parties.

*Article XV.*

The present Agreement shall apply for the first time to taxes due for the calendar year 1929, viz., in the Free City of Danzig in respect of public imposts to be collected for the profit of the Free City of Danzig and its communes (unions of communes), and in the Polish Republic in respect of the public imposts to be collected for the profit of the State, its communes and unions of communes, and in both territories in respect of supplementary charges or contributions to be collected along with such taxes for the account of other bodies of public law standing.

*Article XVI.*

The present Agreement shall come into force on the fourteenth day after the exchange of notes between the Senate of the Free City of Danzig and the Government of the Polish Republic, recording the fact that the Agreement has been accepted by the Free City of Danzig and by the Republic of Poland.

This Agreement shall remain in force, until denounced by one of the Contracting Parties not later than six months before the end of any calendar year. If denounced within the period prescribed, the Agreement shall cease to have effect on the expiry of that calendar year in all cases in which the taxes become due after that date.

. . . . .  
In faith whereof the Plenipotentiaries have drawn up the present Agreement in two copies of the same tenor in German and Polish, both texts being authentic.

Done at Danzig, May 29, one thousand nine hundred and twenty-nine.

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FINAL PROTOCOL.

On signing the Agreement concluded this day between the Free City of Danzig and the Republic of Poland for the prevention of double taxation in the matter of direct taxes, the undersigned Plenipotentiaries have made the following concordant declarations, which shall constitute an integral part of the present Agreement :

1. *Ad Articles II and III.*

Non-recurring profits obtained from the sale of immovable property or concerns shall be liable to income tax in the territory of the Contracting Party in which the property sold is situated.

2. *Ad Article III.*

In executing the provisions of Article III, paragraphs 4 and 5, and more particularly for the purpose of ascertaining the amount of an undertaking's gross income as well as the income assignable to the separate territories, the financial authorities of the two Contracting Parties shall be entitled, so far as the laws of the two Parties permit, to demand from the taxpayer balance-sheets, profit and loss accounts and the necessary documents for checking the same. Should the execution of the above measures prove impracticable, the financial authorities of the territory where only branch establishments, etc., of the undertaking are situated shall obtain the necessary information by applying in due legal form to the financial authorities of the district in which the management of the undertaking has its seat. The authorities entrusted with the assessment shall have the right to utilise the information secured.

3. *Ad Articles III and IV.*

A Danzig or Polish merchant who, in accordance with a certificate issued by the competent authorities, keeps business accounts in due form in his place of domicile and is liable therein to the appropriate taxes shall not be deemed to make purchases of goods professionally if he makes purchases from merchants or in public places of sale in the territory of the other Contracting Party.

A Danzig or Polish merchant shall not be deemed to maintain a business establishment (Betriebsstätte) under the same conditions, if he canvasses for orders in the territory of the other Party personally or through employees of his concern.

Commercial travellers of Danzig firms operating in the territory of the Polish Republic in accordance with a certificate issued by the competent Danzig authorities shall be treated therein in the matter of the tax on trading licences (Gewerbsteuer) in the same way as the travellers of Polish firms.

4. *Ad Article VI.*

Notwithstanding the provisions of Article VI of this Agreement, the Senate of the Free City of Danzig is prepared not to levy Danzig income tax on the salaries of persons directly employed by the diplomatic representation of the Polish Republic in Danzig unless such employees are Danzig nationals. It is agreed that this regulation is made for technical fiscal reasons only and in no way affects the equal treatment of Danzig and Polish officials in the territory of the Free City of Danzig as formally established by Articles III and VI of the Agreement of May 17, 1922.

5. *Ad Article VIII.*

The Contracting Parties agree that students who reside in the territory of the Free City of Danzig or in Poland solely for purposes of study shall not be liable, in the territory where they reside as students, to taxation in respect of money received by them for purposes of maintenance and study from relatives resident in the territory of the other Contracting Party.

6. *Ad Article XI.*

The provisions of Article XI shall also apply to the turnover tax levied in the Free City of Danzig on the one hand and to the Polish tax on trading licences levied in the form of a turnover tax on turnover in goods on the other hand. The Contracting Parties agree, however, that, under the existing fiscal legislation of both Contracting Parties, no question of double taxation in the matter of these taxes can arise.

7. Undivided legacies within the meaning of Polish fiscal legislation shall be treated for taxation purposes as if the person leaving the property were still alive.

Danzig, May 29, 1929.

### 3. AGREEMENT EMPOWERING THE FISCAL AUTHORITIES TO SETTLE SPECIAL CASES OF DOUBLE TAXATION.

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#### DANZIG AND POLAND.

TRANSLATION<sup>1</sup>.

#### EXCHANGE OF LETTERS AND MINUTES CONSTITUTING AN AGREEMENT WITH A VIEW TO REGULATING SOME SPECIAL CASES OF DOUBLE TAXATION.

SENATE OF THE FREE CITY  
OF DANZIG

F.Fz.S.805/29.

Danzig, May 28, 1929.

SIR,

I have the honour to inform you that the Senate has approved the agreement concerning certain fiscal questions arrived at during the negotiations held in Danzig from March 13th to 28, 1929, the outcome of which is embodied in the enclosed Minutes signed by the experts of Poland and the Free City of Danzig.

I have the honour to be, etc.

(Signed) Dr. SAHM.

The Diplomatic Representative  
of the Republic of Poland, Danzig.

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#### MINUTES

OF THE NEGOTIATIONS REGARDING DOUBLE TAXATION<sup>1</sup> CONDUCTED  
AT DANZIG FROM MARCH 13 TO 28, 1929.

The following took part in the negotiations :

1. On behalf of Poland :
  - (a) M. GUZKOWSKI, Inspector of the Ministry;
  - (b) Dr. OSTASZEWSKI, Counsellor of the Ministry;
  - (c) M. MAKSYMOWICZ, Rapporteur of the Polish Diplomatic Representative (some meetings only).
2. On behalf of the Free City of Danzig :
  - (a) M. LADEMANN, Staatsrat;
  - (b) Dr. GALLASCH, Oberregierungsrat.(Both of the Fiscal Department.)

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<sup>1</sup> Translated by the Secretariat of the League of Nations.

The negotiations, which were interrupted by the journey of the Polish delegation to Warsaw for further information, resulted in :

I. The drawing-up of a draft Agreement, with Final Protocol, for the prevention of double taxation in the matter of direct taxes, the text of which, in the Polish and German originals, is annexed. The immediate formal signature of this instrument shall be subject to further agreements between the Senate of the Free City of Danzig and the diplomatic representative of the Polish Republic in Danzig.

The negotiators agreed that, subject to reciprocity, the provisions of the new agreement should be applied as from April 1, 1929, irrespective of the final signature and the exchange of notes regarding the approval of the competent authorities. The subordinate fiscal authorities of both Contracting Parties shall receive immediate instructions in this sense.

II. Being desirous of giving as soon as possible a practical solution to the disputes on fiscal questions which had already been discussed in March and April 1928, the two Parties, without prejudice to their respective legal standpoints, agreed as follows :

1. *Tax on Salaries and Wages.*

The Senate of the Free City of Danzig waives the right to levy taxes on the salaries and wages of members of Polish Government departments which have their seat in the territory of the Free City of Danzig.

2. *Housing Tax and Tax on Land Values in respect of Land owned by the Polish State Railways in Danzig.*

Land in Danzig belonging, on to-day's date, to the Polish State Railways shall be exempted from payment of the taxes on land values and the housing tax, in so far as such taxes are levied from the owners of the property.

The provisions under 1 and 2 have been agreed to on the assumption that the question of compensation for the special expenditure incurred by Danzig in providing accommodation for officials and employees of every kind of the Polish State Railways in Danzig will shortly be settled by a special agreement in accordance with No. 10 of the decision of September 5, 1921, regarding the railways.

3. *Housing Tax and Tax on Land Values in respect of Other Lands in Danzig the Property of the Polish Government.*

(a) The buildings, Neugarten 27, and Delbrückallee 3a, shall be wholly exempted from both taxes.

(b) In the case of buildings used partly for official and partly for private purposes, Poland shall pay the housing tax and the tax on land values only *pro rata* on the part used for private purposes.

(c) Dwellings situated on land belonging to the Polish Republic and occupied at present by Poles enjoying extraterritorial rights shall be exempted from the housing tax, irrespective of whether such property is used for official or private purposes.

The Polish Government shall specify at an early date the dwellings belonging to this category.

On the other hand, persons enjoying extraterritorial rights and resident elsewhere shall pay the full amount of the legally prescribed rent for their dwelling, in which the housing tax is included.

(d) The Polish Republic is prepared to pay the tax on land values levied by the Danzig Municipality in respect of the ground owned by Poland and leased to the International Shipbuilding and Engineering Co., Ltd. The Senate of the Free City of Danzig undertakes to assess the value of the property, so far as the Polish Republic is concerned, retrospectively and for the period up to March 31, 1934, at a total of 4,000,000 gulden, on one-half of which the Polish Republic shall be taxable.

4. The Senate of the Free City of Danzig is prepared to waive the levy of the Danzig tax on motor-cars for a total of six cars, the property of the Diplomatic Representative of the Polish Republic or other Polish departments or their members.

The choice of the motor-cars so exempted shall be left to the discretion of the Diplomatic Representative of the Polish Republic in Danzig, who shall transmit to the Senate the necessary notification.

5. The immediate formal signature of the agreements for the prevention of double taxation,  
(a) In the matter of succession duties,  
(b) In the matter of duties on bills of exchange,  
shall be subject to further agreements being concluded between the Senate of the Free City of Danzig and the diplomatic representative of the Republic of Poland in Danzig.

Danzig, March 28, 1929.

(Signed) Josef GUŻKOWSKI.  
Dr. Bronisław OSTASZEWSKI.

(Signed) LADEMANN.  
Dr. GALLASCH.

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TRANSLATION.

COMMISSIONER-GENERAL  
OF THE  
POLISH REPUBLIC  
IN  
DANZIG.

L 7251/29.

Danzig, May 29, 1929.

SIR,

I have the honour to inform you that the Polish Government duly notes the agreement arrived at as a result of the negotiations held at Danzig from March 13 to 18, with a view to adjusting in a practical manner certain questions relating to taxation. The outcome of these negotiations is embodied in the enclosed copy of the Minutes signed by the special experts of Poland and the Free City of Danzig.

At the same time I acknowledge receipt of the Senate's letter of to-day's date, informing me of your acceptance of the agreement mentioned.

I have the honour to be, etc.

(Signed) LALICKI.

The President of the Senate  
of the Free City of Danzig.

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## II. LIMITED AGREEMENTS RELATING TO SPECIFIC CATEGORIES OF TAXABLE WEALTH.

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### (a) Agreement relating to the Profits of Commercial or Industrial Undertakings.

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#### SPAIN AND ITALY.

TRANSLATION. <sup>1</sup>

#### AGREEMENT BETWEEN SPAIN AND ITALY REGULATING THE FISCAL TREATMENT OF COMPANIES. SIGNED AT MADRID, NOVEMBER 28, 1927.

(*Treaty Series*, Volume LXXXII, No. 1857.)

HIS MAJESTY THE KING OF ITALY and HIS CATHOLIC MAJESTY THE KING OF SPAIN, being desirous of concluding an Agreement regulating the fiscal treatment to be accorded in the territory of each of the High Contracting Parties to companies domiciled in the territory of the other, have agreed as follows :

##### *Article 1.*

Civil, commercial, industrial, financial and insurance companies of every kind constituted in accordance with the laws of one of the two Contracting Parties, as well as their subsidiary enterprises, branches and agencies, shall not be required, in the territory of the other Party, to pay any general or local duties, charges or taxes of any nature other or higher than those which are, or in future may be, levied on companies of the country itself.

##### *Article 2.*

In levying taxes on capital and income, neither of the High Contracting Parties may tax companies of the other Party or their subsidiary enterprises, branches or agencies except in respect of that part of their assets which the companies hold invested in its territory, the property they possess therein, their bills in circulation therein, the income they earn therein and the business they transact therein; nor shall the Contracting Parties apply rates of taxation higher than those applied in the case of the country's own companies.

##### *Article 3.*

In view of the foregoing Articles, banks of Italian nationality shall not, in Spain, be required to pay the tax levied under Article 4, Tariff 3, clause 2, paragraph (b) of the Law concerning the taxation of income derived from movable wealth, as modified on September 22, 1922. This rule shall apply in cases in which this tax has been definitively paid on the date of the signing of this Agreement.

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<sup>1</sup> Translated by the Secretariat of the League of Nations, for information.

*Article 4.*

In the evaluation of income or capital taxable under the provisions of Article 2, each of the High Contracting Parties shall follow its own laws and rules.

If the laws of either of the High Contracting Parties stipulate, for any kind of company, that the amount of taxation to be paid by companies of the other Contracting Party possessing establishments in the territory of the former must be calculated on the basis of a percentage of the company's total income or capital, this percentage shall be determined according to the following rules :

(a) In the case of Deposit Banks, the percentage shall not exceed the ratio between the total amount of the current accounts—at sight or at notice—and the bank deposits which the Bank possesses in the territory in which the tax is levied, and the total amount of the Bank's general current accounts and banking deposits, under whatever heading of the balance-sheet the latter may be included, if the authorities of the country which levies the tax consider that they are, from an economic point of view, to be regarded, in whole or in part, as such deposits.

The expression "Deposit Bank" shall, for the purposes of this clause, be taken to mean a bank the principal "liabilities" transactions of which consist, according to its general balance-sheet, of deposits and current accounts withdrawable at sight or at six months' notice, and of which the most important "assets" transactions consist of the discounting of bills of exchange, commercial promissory notes and loans which can all be called in on demand or at six months' notice, and investments in public funds.

(b) In the case of Insurance Companies, the percentage should not as a general rule exceed the ratio between the premiums collected in the territory in which the tax is to be paid, and the total premiums collected by the Companies.

(c) In other cases, the percentage should be determined by comparing the capital or the assets, or the general business turnover, or the income, or the volume of purchases or sales, or any combination of these factors; in any case, however, the percentage shall not exceed the ratio between the figures for each of these factors, or the combination of factors which may be taken, calculated in the territory in which the tax is to be paid, and the corresponding figures for the total transactions of the company.

*Article 5.*

For the purpose of the preceding Article, companies or their subsidiary enterprises, branches, or agencies must submit to the authorities of the country to which the taxes are due all documents which, according to the laws and regulations, have to be submitted by companies of the country itself, within the periods laid down in these laws and regulations.

Moreover, companies or their subsidiary enterprises, branches and agencies may be called upon by the authorities in question to submit, within a period of not less than twenty days, a declaration indicating the total or partial figures in respect of the country which levies the taxes, for the factor or factors referred to in (a), (b) and (c) of the previous Article, on which the calculations for the determination of the taxable capital or income are to be based.

*Article 6.*

Should a company fail to submit, within the periods and in the form stipulated by the laws and regulations of the country and by the provisions of the present Agreement, the documents and particulars which it is required to submit in virtue of these provisions, or should it make false declarations or hinder the work of the authorities in verifying statements and documents, the administrative authorities shall calculate the percentage referred to in Article 4 on the basis of such figures as they may consider equitable.

*Article 7.*

The provisions of the present Agreement, apart from those contained in Article 3, shall be applied by the Spanish authorities in calculating the taxes on capital or income, to Italian com-

panies established in Spain, and to the subsidiary enterprises, branches and agencies of these companies, whose percentage was not published by the Administration in the "*Gaceta de Madrid*" previous to June 1, 1927. If the percentage has already been published by the Administration, this percentage shall be regarded as final.

*Article 8.*

If the laws of one of the High Contracting Parties do not allow a right of appeal against the calculation of the percentages of capital or income made by the authorities according to the rules laid down in Article 4, the percentage must be communicated in the legal or usual form to the companies concerned.

The latter, if they consider that certain factors which they hold to be important have not been taken into account in making the evaluation, or if they disagree on any other grounds with the evaluation communicated to them, may lodge a claim with the Minister of Finance within thirty days from the date of notification. At the request of the companies this time-limit may be extended to sixty days as from the date on which notification was received.

The Minister of Finance shall, with the assistance of any experts he may desire to consult, and after hearing the arguments of the companies concerned, take a decision from which there shall be no further appeal. Until this decision has been reached or until the above time-limits have elapsed without the company making appeal, the evaluation shall not become legally operative.

In order to be able to avail themselves of the remedy referred to in this Article, companies must have duly submitted the declarations and documents requested by the authorities in conformity with the laws and regulations of the country and the provisions of the present Agreement within the time-limits and in the form prescribed.

If either of the High Contracting Parties allows a procedure for evaluations made by the authorities other than that specified in the present Article, such procedure shall be followed in the case of any claims submitted.

*Article 9.*

The present Agreement, drawn up in two original copies, one in Italian and the other in Spanish, both of which shall be authentic, shall be ratified and the ratifications shall be exchanged at Madrid.

It shall come into force eight days after the exchange or ratifications and shall remain in force for twelve months after it has been denounced by either of the High Contracting Parties.

In faith whereof the Plenipotentiaries have signed the present Agreement and have affixed their seals thereto.

Done at Madrid on November 28, 1927. Year VI.

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**(b) Limited Agreements relating to the Profits of Maritime Shipping Enterprises.**

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**UNITED STATES OF AMERICA AND CANADA.**

**EXCHANGE OF NOTES CONSTITUTING A RECIPROCAL ARRANGEMENT  
FOR RELIEF FROM DOUBLE INCOME TAX ON SHIPPING PROFITS.  
AUGUST 2 TO SEPTEMBER 17, 1928.**

August 2, 1928.

SIR,

I have the honour to refer to your note of July 24, 1928, and to previous correspondence concerning the exemption from taxation in the United States and in Canada of the income of vessels of foreign registry. I am instructed to inform you that His Majesty's Government in Canada is prepared to conclude with the Government of the United States a reciprocal arrangement for relief from double income tax on shipping profits and suggests as a basis the following draft, which has been approved by the Minister of National Revenue of Canada and which could be put into effect immediately if it should meet with the approval of the Secretary of the Treasury :

“ Whereas it is provided by Section 4(m) of the Revised Statutes of Canada 1927, chapter 97, as amended, that the income of non-resident persons or corporations arising within Canada from the operation of ships owned and operated by such persons or corporations may be exempt from taxation within Canada if the country where any such person or corporation resides or is organised grants substantially an equivalent exemption in respect of the shipping business carried on therein by Canadian residents or Canadian corporations, and that the Minister may give effect to such exemption from the date on which the exemption granted by the country where the person or corporation resides took effect;

“ And whereas it is provided by Section 213(B) (8) of the United States Revenue Acts of 1921, 1924, and 1926, and Sections 212 (B) and 231(B) of the Revenue Act of 1928, that the income of a non-resident alien or foreign corporation which consists exclusively of earnings derived from the operation of a ship or ships documented under the laws of a foreign country which grants an equivalent exemption to citizens of the United States and to corporations organised in the United States shall be exempt from income tax;

“ And whereas the respective Governments of the United States of America and the Dominion of Canada through their accredited representatives have signified that they regard the respective exemptions provided for in the above-referred-to legislation as being equivalent within the meaning of the said sections;

“ Now therefore be it known that the Secretary of the Treasury of the United States and the Minister of National Revenue of the Dominion of Canada for and on behalf of their respective Governments hereby declare :

“ (1) That, in respect of the Dominion of Canada, citizens of the United States not residing in Canada and corporations organised in the United States owning or operating ships documented in the United States shall be exempt from Canadian income tax on the earnings from sources within Canada derived exclusively from the operation of such ships;

“ (2) That, in respect of the United States, persons resident in Canada who are not citizens of the United States and corporations organised in Canada owning or operating ships documented in Canada shall be exempt from United States income tax on the earnings from sources within the United States derived exclusively from the operation of such ships. The exemption from income tax on the income derived from the operation of ships (including ferries) herein provided for shall be deemed to have come into force and shall be applicable to the income for the year 1921 and to all subsequent years, upon the understanding that no refunds of taxes paid will be made for any years which by virtue of statutory limitations governing refunds are barred. Refunds will be made only for such years as are not barred by statute.”

2. I shall be glad if you will be so good as to submit this draft to the competent authorities of the Government of the United States.

I have the honour, etc.

(Signed) H. H. WRONG,  
*Chargé d'Affaires.*

The Honorable Frank B. Kellogg,  
Secretary of State of the United States.  
Washington, D. C.

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DEPARTMENT OF STATE,  
WASHINGTON.

September 17, 1928.

SIR,

Reference is made to your note No. 117, dated August 2, 1928, and the Department's acknowledgment of August 13, 1928, in regard to the proposed reciprocal exemption from taxation in the United States and in Canada of the income of vessels of foreign registry.

A communication on this subject has now been received from the appropriate authority of this Government and it gives me pleasure to inform you that this Government agrees to the following undertaking :

(1) That, in respect of the Dominion of Canada, citizens of the United States not residing in Canada and corporations organised in the United States owning or operating ships documented in the United States shall be exempt from Canadian income tax on the earnings from sources within Canada derived exclusively from the operation of such ships;

(2) That, in respect of the United States, persons resident in Canada who are not citizens of the United States and corporations organised in Canada owning or operating ships documented in Canada shall be exempt from United States income tax on the

earnings from sources within the United States derived exclusively from the operation of such ships;

(3) That the exemption from income tax on the income derived from the operation of ships (including ferries) above provided shall be deemed to have come into force and shall be applicable to the income for the year 1921 and to all subsequent years, upon the understanding that no refunds of taxes paid will be made for any years which by virtue of statutory limitations governing refunds are barred.

The appropriate authority of this Government now has under preparation a Treasury Decision the purpose of which will be to give effect to the above-mentioned agreement in so far as it relates to the United States. It is presumed that the appropriate authority of your Government will follow a similar course to give effect to the agreement in relation to Canada.

Accept, Sir, etc...

For the Secretary of State :

(Signed) W.R. CASTLE, Jr.

Mr. Hume Wrong, Chargé d'Affaires *ad interim*  
of the Dominion of Canada.

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## NORWAY AND NETHERLANDS.

### TRANSLATION <sup>1</sup>

#### AGREEMENT BETWEEN NORWAY AND THE NETHERLANDS FOR THE RECIPROCAL EXEMPTION FROM INCOME TAX IN CERTAIN CASES OF PROFITS ACCRUING FROM THE BUSINESS OF SHIPPING. SIGNED AT THE HAGUE, JANUARY 11, 1929.

---

THE ROYAL NORWEGIAN GOVERNMENT and THE ROYAL GOVERNMENT OF THE NETHERLANDS, being desirous of concluding an agreement for the reciprocal exemption from income tax in certain cases of profits accruing from the business of shipping, have agreed to the following provisions :

##### *Article 1.*

The Royal Government of the Netherlands declares that, under the laws of the Netherlands relating to income tax ("*Wet op de Inkomstenbelasting van 19 December 1914*" *Staatsblad* No. 563; "*Wet op de verdedigingsbelasting II van 28 December 1926*, *Staatsblad*, No. 430") tax is not chargeable on any profits which accrue from the business of shipping carried on by an individual resident in Norway or by a company managing and controlling such business in Norwegian territory.

##### *Article 2.*

The Royal Government of the Netherlands declares that, under the law of the Netherlands relating to Dividend and Tantième Tax, of January 11, 1918 (*Legal Gazette* No. 4) tax is not chargeable on any profits which accrue from the business of shipping carried on by an individual resident in Norway or by a company managing and controlling such business on Norwegian territory.

##### *Article 3.*

In view of the provisions contained in Articles 1 and 2 the Royal Norwegian Government declares that under Norwegian legislation relative to taxation (paragraph 15 (2) of the Norwegian Rural Taxation Law and paragraph 10 (2) of the Town Taxation Law) persons, companies and institutions domiciled in the Netherlands shall be exempt from the obligation to pay taxes on profits accruing from ships putting in at Norwegian ports.

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<sup>1</sup> Translated by the Secretariat of the League of Nations, for information.

*Article 4.*

The expression “ the business of shipping ” means “ the business carried on by an owner of ships ”; for the purpose of this definition the expression “ owner ” includes any character.

*Article 5.*

The present Agreement shall enter into force on the day of signature and may be denounced by either High Contracting Party at any time with six months' notice.

Done in duplicate at The Hague, January 11, 1929.

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(d) Limited Agreement relating to Inheritance.

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DANZIG AND POLAND.

TRANSLATION.<sup>1</sup>

AGREEMENT BETWEEN THE FREE CITY OF DANZIG AND THE REPUBLIC OF  
POLAND FOR THE PREVENTION OF DOUBLE TAXATION IN THE MATTER  
OF SUCCESSION DUTIES, SIGNED AT DANZIG, MAY 29, 1929.

---

The FREE CITY OF DANZIG and the REPUBLIC OF POLAND have decided to conclude an Agreement for the prevention of double taxation in the matter of succession duties and have agreed as follows :

*Article 1.*

1. Immovable property, including appurtenances (real estate) and the working capital (Betriebsvermögen) of farms and forest holdings, mines or business concerns belonging to a national of one of the Parties shall be liable to succession duties only in favour of that Party in whose territory the real estate or working capital is situated.

2. Rights to which the regulations referring to real estate are applicable, rights to the use of real estate or working capital, and rights which are secured by or constitute a charge upon real estate shall be treated in the same way as real estate or working capital.

*Article 2.*

1. With regard to the estate of nationals of either Party to which the provisions of Article 1 are inapplicable the following principles shall apply :

(a) Such estate shall, in principle, be liable to succession duties in favour of the Party of which the deceased was a national at the time of his death;

(b) Should, however, the deceased at the time of his death be domiciled in the territory of the other Party, the estate situated therein shall be liable to succession duties in favour of that Party in whose territory it is situated;

(c) Should the deceased at the time of his death have been domiciled in the territory of both Parties, the estate shall be liable to succession duties in favour of that Party of which the deceased was a national.

2. For the purpose of the present Agreement, a domicile is the place where a person resides in circumstances which warrant the presumption that he intends to stay there permanently, or where he is resident and circumstances justify the assumption that he does not intend to remain in such place or country merely temporarily.

---

<sup>1</sup> Translated by the Secretariat of the League of Nations.

*Article 3.*

Debts which constitute a charge upon the real estate or working capital (Betriebsvermögen) referred to in Article 1 or are secured thereon shall be deducted from such property. Any uncovered balance of such debts shall, if the deceased was also personally liable therefor, be deducted together with other debts from the balance of the estate, both immovable and movable (Articles 1 and 2) in proportion to the value of the property situated in the territory of the two Parties.

*Article 4.*

For the purposes of the present Agreement, succession duties shall be understood to mean only such taxes levied in accordance with the regulations in force in the territory of the Free City of Danzig or of the Republic of Poland, in respect of a transfer in case of death, or the regulations which may in future replace the existing regulations.

*Article 5.*

1. The present Agreement shall come into force on the sixteenth day after the exchange of Notes recording the fact that both Parties have accepted the Agreement and shall apply in all cases where the person leaving the property died after such date.

2. The present Agreement shall remain in force until denounced by either Contracting Party not later than six months before the end of any calendar year. If denounced within the period prescribed, the Agreement shall cease to have effect on the expiry of the said calendar year in all cases in which the person leaving the property has died after such date.

3. Should doubts arise in particular cases as to the application or interpretation of the present Agreement, or should double taxation be possible in particular cases notwithstanding the present Agreement, the Senate of the Free City of Danzig and the Finance Minister of the Polish Republic shall agree upon the most equitable manner of dealing with such cases.

4. This Agreement has been drawn up in two original copies of the same tenor in German and in Polish, both texts being authentic.

DONE at Danzig on May 29, 1929.

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(e) Limited Agreement relating to Bills of Exchange.

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DANZIG AND POLAND.

TRANSLATION.<sup>1</sup>

AGREEMENT BETWEEN THE FREE CITY OF DANZIG AND THE REPUBLIC OF POLAND FOR THE PREVENTION OF DOUBLE TAXATION IN THE MATTER OF THE TAX ON BILLS OF EXCHANGE (BILL-STAMP DUTY), SIGNED AT DANZIG, MAY 29, 1929.

---

The FREE CITY OF DANZIG and the REPUBLIC OF POLAND, with a view to preventing double taxation in the matter of the tax on bills of exchange (bill-stamp duty), have decided to conclude an Agreement on this subject, and have agreed on the following :

*Article 1.*

In the case of bills drawn in the territory of either contracting Party account shall be taken of the tax (bill—stamp duty) paid in the territory of one Party when calculating the tax (stamp duty) payable in the territory of the other Party.

*Article 2.*

In making the calculation according to Article 1 above, additional charges paid in virtue of special regulations and amounts levied in consequence of an infraction of the laws in force shall not be taken into consideration.

*Article 3.*

The provisions of Articles 1 and 2 shall also apply to bills drawn outside the territory of both Parties provided the tax (stamp duty) has been paid on such bills in the territory of one of the Parties.

*Article 4.*

In applying the foregoing provisions the following conversion rates shall be used :

Danzig gulden 100 = Zlotys 173.60.  
Zlotys 100 = Danzig gulden 57.60.

*Article 5.*

1. The present Agreement shall come into force on the sixteenth day after the exchange of Notes recording the fact that both Parties have accepted the Agreement, and shall apply to bills drawn after such date.

---

<sup>1</sup> Translated by the Secretariat of the League of Nations.



2. This Agreement shall remain in force until denounced by either Contracting Party not later than six months before the end of any calendar year. If denounced within the period prescribed, the Agreement shall cease to have effect on the expiry of that calendar year in all cases in which bills are drawn after such date.

3. This Agreement has been drawn up in two original copies of the same tenor in German and Polish, both texts being authentic.

DONE at Danzig on May 29, 1929.

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*B.*

**DOMESTIC LEGISLATION DESIGNED TO AVOID  
DOUBLE TAXATION**

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DOMESTIC LEGISLATION DESIGNED TO AVOID  
DOUBLE TAXATION

1. *Texts subject to Reciprocity.*

---

DANZIG.

TRANSLATION.<sup>1</sup>

PROPERTY TAX LAW, DATED MARCH 12, 1926.

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(*Gesetzblatt für die Freie Stadt Danzig*, No. 9, March 20, 1926.)

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PERSONAL LIABILITY TO THE TAX.

§ 1.

(1) The following are liable to the tax on property :

1. All physical persons who have their permanent residence in the territory of the Free City of Danzig or habitually reside there for more than six months. If liability to the tax rests upon residence for more than six months, it applies equally to the first six months.

2. All officials of the Free City of Danzig who have their official residence (*dienstlicher Wohnsitz*) abroad, and nationals of Danzig employed by them, for the duration of their employment.

3. All juridical persons under public and civil law, and associations of persons, institutions, foundations and other funds for special purposes, not possessing the status of legal persons and having their seat or the headquarters of their management within the country, if, under the present law, no other person is directly liable to taxation, in respect of such property.

(2) Taxpayers mentioned in 1-3 are liable to taxation in respect of the whole of their property at home and abroad.

§ 3.

Exemption from property tax shall be granted to natural and legal persons, corporate bodies and estates of the kind described in § 1, which, subject to reciprocity, are entitled to exemption from personal taxation in virtue of the general principles of international law or of special agreements concluded with other States.

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<sup>1</sup> Translated by the Secretariat of the League of Nations.

INCOME TAX LAW, DATED MARCH 27, 1926.

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(*Gesetzblatt für die Freie Stadt Danzig*, No. 10, March 31, 1926.)

.....

§ 5.

Exemption from income tax shall be granted to persons who, subject to reciprocity, are entitled to exemption from personal taxation in virtue of the general principles of international law or of special agreements concluded with other States.

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CORPORATION TAX LAW, DATED MARCH 27, 1926.

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(*Gesetzblatt für die Freie Stadt Danzig*, No. 10, March 31, 1926.)

.....

§ 3.

Exemption from corporation tax shall be granted to corporate bodies and estates which, subject to reciprocity, are entitled to such exemption in virtue of the general principles of international law or of special agreements concluded with other States.

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DECREE OF JULY 31, 1926, AMENDING THE DECREE OF NOVEMBER 22, 1923, FOR THE PREVENTION, AS BETWEEN THE FREE CITY OF DANZIG AND THE GERMAN REICH, OF DOUBLE TAXATION IN THE MATTER OF DIRECT TAXES.

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(*Staatsanzeiger für die Freie Stadt Danzig*, No. 61, August 25, 1926.)

---

In virtue of § 5 of the basic taxation law, subject to full reciprocity on the part of the German Reich and to the right to rescind the present regulations at any time pending the conclusion of an agreement for the abolition of double taxation, it is decreed as follows :

§ 1.

The Decree of November 22, 1923 (*Staatsanzeiger*, I, p. 730), for the Abolition as between the Free City of Danzig and the German Reich of Double Taxation in the matter of Direct Taxes, is amended as follows :

(1) § 1 shall be supplemented as follows :

“(e) For income derived by them from shares in limited liability companies which have their seat or centre of management in the Free City of Danzig;

“(f) For income derived by them from participation as sleeping partner in a commercial undertaking if the undertaking has its seat or centre of management in the Free City of Danzig.”

(2) § 2 shall be supplemented as follows :

“(e) For income derived by them from shares in limited liability companies which have their seat or centre of management in the German Reich;

“(f) For income derived by them from participation as sleeping partner in a commercial undertaking if the undertaking has its seat or centre of management in the German Reich.”

§ 2.

The provisions which are laid down in § 1 (a) and in § 2 (a) of the Decree of November 22, 1923 (Staatsanzeiger, I, p. 730), for the Abolition as between the Free City of Danzig and the German Reich of Double Taxation in the matter of Direct Taxes, in regard to income derived from real estate and buildings, shall apply, by analogy, to income of the kind mentioned in § 3, paragraph 2, No. 8, of the Income Tax Law of March 27, 1926 (Gesetzblatt, p. 83).

§ 3.

The present Decree shall apply for the first time to the assessment of taxes for the calendar year 1925 or for the business year ending during the calendar year 1925.

Danzig, July 31, 1926.

*Senate of the Free City of Danzig :*

(Signed) Dr. SAHM.

(Signed) Dr. VOLKMANN.

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JAPAN.

TRANSLATION.<sup>1</sup>

(a) LAW ON THE EXEMPTION OF FOREIGN VESSELS FROM INCOME TAX  
(Law No. 7 of July 17, 1924).

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(Official Journal, July 18, 1924.)

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Foreigners or foreign legal persons not having their domicile in Japan shall be exempt from income tax in respect of vessels of foreign nationality. This shall not apply, however, if the same exemption is not granted on the income from vessels of Japanese nationality by the countries to which the foreign vessels belong.

*Note.*—Similar special provisions exist in the decrees concerning income tax in Chosen, Formosa, Kwantung, the Island of Kabafuto (Sakhalin).

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(b) LAW No. 6 OF MAY 11, 1928, MODIFYING LAW No. 7 OF JULY 17, 1924.

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(Official Journal, May 12, 1928.)

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“Income” and “the income tax” shall be respectively replaced by “income and net profits” and “the income tax and the tax on business profits”.

---

<sup>1</sup> Translated by the Secretariat of the League of Nations.

(a) REGULATIONS OF EXECUTION OF THE INCOME TAX LAW  
Decree No. 27 of the Ministry of Finance, dated July 14, 1926.

(Official Journal, July 14, 1926.)

Article 10.

Exemption from income taxes shall be granted in respect of the income obtained after July 18, 1924, on vessels having the nationality of the United States of America (including Alaska, Hawaii and the Virgin Islands).

(b) DECREE No. 35 OF THE FINANCE MINISTRY DATED NOVEMBER 24, 1927,  
MODIFYING DECREE No. 27 OF JULY 14, 1926.

(Official Journal, November 24, 1927.)

After "United States of America (including Alaska, Hawaii and the Virgin Islands)" add:  
"Denmark (including Greenland and the Faroe Archipelago)".

**POLAND.**

TRANSLATION.<sup>1</sup>

**LAW OF AUGUST 11, 1923, RELATING TO THE TAX ON CAPITAL.**

(Legal Gazette, No. 94, § 746.)

Article 2.

§ 2. In assessing taxation on capital, no account will be taken of the value of immovable property situated outside the territory of the Republic and employed for purposes of agriculture, forestry, mining or in connection with any industrial or commercial undertaking, in so far as this immovable property is subject to a similar tax in the country on whose territory it is situated and provided the said country accords reciprocity. Nevertheless, if the foreign tax on the capital constitutes a lesser charge than that laid down in the present Law, exemption from the tax on capital laid down in the present Law shall only be accorded up to the corresponding amount of the foreign tax.

§ 3. Further, the capital of Polish citizens, physical or juridical persons, and also inherited property the subject of litigation and not yet liquidated, shall be subject to the tax if they have been acquired or invested abroad after the year 1918, foreign taxation notwithstanding.

<sup>1</sup> Translated by the Secretariat of the League of Nations.

*Article 68.*

The Minister of Finance is entitled in pursuance of international agreements, to accord total or partial exemption from taxation on capital.

The Minister of Finance is also entitled to issue decrees to meet the case of decrees promulgated by foreign countries.

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LAW OF JULY 18, 1924, RELATING TO THE MODIFICATION OF PROVISIONS REGARDING THE TAX ON BEQUESTS AND GIFTS.

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*(Legal Gazette, No. 72, § 699.)*

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.....  
*Article 4 (last paragraph).*

At the request of the taxpayer, the Minister of Finance may grant exemption from tax if the foundation, undertaking, society or company has its headquarters abroad, or on the ground of the reasons enumerated in §§ 1 and 2 of the present article.

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LAW RELATING TO INCOME TAX.

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*(Legal Gazette, No. 58, § 411, 1925.)*

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.....  
*Article 4.*

The incomes of physical persons (Article 1, § 1 of the present Law) derived from immovable property and permanent establishments situated outside the Republic, and also directors' fees, salaries and pension funds derived from a foreign country or from foreign municipalities, as also other public funds of the same nature, shall be exempt from income tax if it is proved that they are subject to a similar tax in the other country and provided the said country accords reciprocity.

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LAW RELATING TO THE TAX ON COMMERCIAL AND INDUSTRIAL PROFITS.

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*(Legal Gazette, No. 79, § 550, 1925.)*

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.....  
*Article 124.*

In order to avoid double taxation, or to accord reciprocity, and also in order to issue decrees to meet the case of measures taken by a foreign country, the President of the Republic has the right, on a proposal of the Minister of Finance submitted by the Cabinet, to conclude agreements based on principles different from those mentioned in the Law and to publish decrees relating thereto.

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DOMESTIC LEGISLATION DESIGNED TO AVOID  
DOUBLE TAXATION

2. *Texts not subject to Reciprocity.*

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AUSTRALIA.

ESTATE DUTY ASSESSMENT ACT 1914-1928.

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.....  
*Section 8 (7).*

When any duty is lawfully paid in any place outside Australia in respect of any part of the estate situate outside Australia, there shall be deducted from the total duty to which the estate is liable under this Act the lesser of the following sums :

- (a) The amount of duty so paid in the place outside Australia; or
- (b) The duty which is payable under this Act in respect of that part of the estate.

*Nota.*—The operation of this provision does not depend upon reciprocal arrangements being entered into by the country where the subject property may be situated.

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INCOME TAX ASSESSMENT ACT 1922-1927.

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.....  
*Section 54 (4) and (5).*

(4) The Commissioner, Assistant Commissioner or Deputy-Commissioner may issue to a taxpayer who is about to leave Australia a certificate signed by the Commissioner, Assistant Commissioner or Deputy-Commissioner, certifying that all income tax payable by the taxpayer has been paid or that satisfactory arrangements have been made for payment, and, unless the taxpayer produces the certificate to the person authorised to issue passports, that person shall not issue a passport to the taxpayer :

Provided that this sub-section shall not apply to :

- (a) The representatives of an association or club established in any country for the control of any outdoor athletic sport or game in that country visiting Australia for the purpose of engaging in contests in Australia;
- (b) The representatives of any Government visiting Australia in an official capacity and their entourage;
- (c) The representatives of any society or association established for educational, scientific, religious or philanthropic purposes visiting Australia for the purpose of attending international or Empire conferences or for the purpose of carrying on investigations or research for such society or association;
- (d) The representatives of the Press outside Australia visiting Australia for the purpose of reporting the proceedings relating to any of the matters referred to in the preceding paragraphs (a), (b), and (c); or



(e) Any person visiting Australia and deriving an income in respect of the occupation carried on by him while in Australia, whose visit, in the opinion of the Treasurer, is primarily or principally directed to assisting the Commonwealth Government or a State Government in the settlement or development of Australia.

(5) Whenever the Commissioner has reason to believe that any taxpayer establishing or carrying on business in Australia intends to carry on that business for a short time only, he may at any time and from time to time require the taxpayer to give security by way of bond or deposit or otherwise to the satisfaction of the Commissioner for the due return of, and payment of, income tax on the income derived from the business.

---

**MEXICO.**

TRANSLATION.<sup>1</sup>

**INCOME TAX LAW OF MARCH 18, 1925.**

*Article 1.*

The following persons shall be bound to pay income tax :

(I) Mexicans domiciled within the Republic or abroad on their business transactions and receipts from whatever source derived; there shall, however, be deducted from the taxes to be paid by Mexicans domiciled abroad the amount paid for the same reasons to the country in which they live.

(II) Foreigners domiciled in the Republic or abroad in respect of income or profits derived from sources of wealth or business transacted in Mexican territory.

*Article 4.*

Ten per cent of the yield shall be made over to the State, and 10 per cent to the municipality, of origin, provided these do not themselves tax the sources of income referred to in this law, or provided—if they do tax these sources—that the States or municipalities concerned reduce their rates so as to diminish the burden of the said local taxation by an amount approximately equal to the 10 per cent made over to them.

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**REGULATION GIVING EFFECT TO THE LAW OF MARCH 18, 1925.**

*Article 28.*

In calculating taxable profits, the following shall be deducted from the total income derived under the heading to which this clause refers during the period to which the statement applies :

(XI) Taxes paid to the Confederation, to States or to municipalities, except Customs charges, consular fees and establishment charges in the law to which this Regulation refers. There shall also be deducted the taxes on profits paid to foreign Governments by Mexican companies or enterprises.

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<sup>1</sup> Translated by the Secretariat of the League of Nations.

LAW OF AUGUST 25, 1926, ON THE TAXATION OF HERITAGES  
AND LEGACIES.

---

.....

*Article 2.*

The tax shall be levied on the inheritable share of each heir or on the legacy left to each legatee, in respect of the following :

- (I) Immovable property situated in Mexican territory and rights *in rem* over such property.
  - (II) Movable property, provided it is derived from a source of wealth situated within Mexican territory or is inherited or received as a legacy by a Mexican citizen.
  - (III) Movable property inherited or received as a legacy by a foreigner, if such property is situated within the country and provided the last domicile of the deceased was in Mexican territory.
- 

LAW OF AUGUST 25, 1926, ON GIFTS.

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.....

*Article 2.*

Taxation shall be levied in respect of the following gifts :

- (I) Immovable property situated in Mexican territory or rights *in rem* over such property.
- (II) Movable property, provided it is derived from a source of wealth situated within Mexican territory or is bestowed on Mexicans.
- (III) Movable property bestowed on foreigners, if situated within the country.

*Article 3.*

The tax shall be paid by the donees; the donors, however, shall be jointly and severally responsible for default of payment, and the payment of the tax shall constitute a first charge on the property which forms the subject of the gift.

---

**NEW ZEALAND.**

**LAND AND INCOME TAX ACT 1923.**

*Section 89.*

1. Income derived by a person resident in New Zealand but not derived from New Zealand shall be exempt from income-tax if and so far as the Commissioner is satisfied that it is derived from some other country within the British Dominions and that it is chargeable with income tax in that country.

2. In determining the country from which income is derived, the Commissioner shall apply the same rules, with the necessary modifications, as are applicable in determining whether income is derived from New Zealand.

3. In this section "income tax" means, in respect of any country other than New Zealand, any tax which in the opinion of the Commissioner is substantially of the same nature as income tax under this Act.

**SOUTH AFRICA.**

**DEATH DUTY ACT No. 29 OF 1922.**

*Section 4 (2) (iv).*

The death duties chargeable by any other State in respect of any asset physically situated therein which is chargeable under the Union Act shall be allowed as a deduction.

*Nota.*—That provision prevents Union duty being paid on the duty paid to another State, but does not prevent the twofold taxation of the asset itself.

**VENEZUELA.**

TRANSLATION.<sup>1</sup>

**LAW OF JULY 3, 1923, ON VARIOUS SOURCES OF NATIONAL REVENUE.**

*(Collection of Venezuelan Laws and Decrees, Volume XLVI, 1923, page 263.)*

*Article 1.*

Receipts from the following sources form part of the national revenue :

1. The tax at the rate of 3 per cent on the net total of portions of inheritances and legacies left to collateral heirs, and at the rate of 10 per cent on the net total of portions of inheritances and legacies left to foreigners.

2. . . . .

<sup>1</sup> Translated by the Secretariat of the League of Nations.

TAX ON INHERITANCES.

*Article 2.*

The tax referred to in the first paragraph of Article 1 of the present Law applies to inheritances or legacies, consisting of property situated in Venezuela, left by Venezuelan nationals or foreigners whether domiciled in Venezuela or elsewhere.

Where the inheritance includes movable or immovable property situated abroad, or credits due from debtors domiciled elsewhere than in Venezuela, such property and credits shall be exempt from tax.

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## CHRONOLOGICAL TABLE

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		PAGE
1922.		
	South Africa.—Death Duty Act No. 29, Section 4 (2) .....	39
1923.		
	New Zealand.—Land and Income Tax Act, Section 89.....	39
July 3.	Venezuela.—Law on various sources of national revenue, Articles 1, 2 .....	39
August 11.	Poland.—Law relating to the Tax on Capital, Articles 2, 68 .....	34
1924.		
July 17.	Japan.—Law No. 7 on the exemption of foreign vessels from income tax. ....	33
July 18.	Poland.—Law relating to the Modification of Provisions regarding the Tax on Bequests and Gifts, Article 4 .....	35
1925.		
	Poland.—Law relating to Income Tax, Article 4.....	35
	Law relating to the Tax on Commercial and Industrial Profits, Article 124	35
March 18.	Mexico.—Income Tax Law, Article 1, 4.....	37
	Regulation giving effect to the Law of March 18, 1925, Article 28 .	37
1926.		
March 12.	Danzig.—Property Tax Law, §§ 1, 3.....	31
March 27.	Income Tax Law, § 5.....	32
March 27.	Corporation Tax Law, § 3.....	32
July 14.	Japan.—Decree No. 27 of the Ministry of Finance. Regulations of execution of the Income Tax Law. Article 10 .....	34
July 31.	Danzig.—Decree amending the Decree of November 22, 1923, for the Abolition, as between the Free City of Danzig and the German Reich, of Double Taxation in the matter of Direct Taxes .....	32
August 25.	Mexico.—Law on the Taxation of Heritages and Legacies, Article 2 .....	38
August 25.	Law on Gifts, Articles 2, 3.....	38

		PAGE
1927.		
1922-1927.	<b>Australia.</b> —Income Tax Assessment Act, Section 54 (4), (5) .....	36
November 24.	<b>Japan.</b> —Decree No. 35 of the Finance Ministry, modifying Decree No. 27....	34
November 28.	<b>Spain-Italy.</b> — Agreement regulating the fiscal treatment of companies.....	17
1928.		
1914-1928	<b>Australia.</b> —Estate Duty Assessment Act, Section 8 (7).....	36
May 11.	<b>Japan.</b> —Law No. 6 modifying Law No. 7 of July 17th, 1924 .....	33
August 2.	<b>United States of America-Canada.</b> —Exchange of Notes constituting a reciprocal arrangement for relief from double income tax on shipping profits.	20
September 17.		
1929.		
January 11.	<b>Norway-Netherlands.</b> —Agreement for the reciprocal exemption from income tax, in certain cases, of profits accruing from the business of shipping....	23
May 28-29.	<b>Danzig-Poland.</b> —Exchange of letters and Minutes constituting an Agreement with a view to regulating some special cases of double taxation.....	14
May 29.	Agreement for the prevention of double taxation in the matter of direct taxes, and Final Protocol .....	9
May 29.	Agreement for the prevention of double taxation in the matter of succession duties.....	25
May 29.	Agreement for the prevention of double taxation in the matter of tax on bills of exchange.....	27

## ALPHABETICAL TABLE

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<b>AUSTRALIA.</b>		<b>PAGE</b>
1922-1927.	Income Tax Assessment Act, Section 54 (4), (5).....	36
1914-1928.	Estate Duty Assessment Act, Section 8 (7).....	36
<b>CANADA.</b>		
1928, August 2. September 17.	United States of America.—Exchange of Notes constituting a reciprocal arrangement for relief from double income tax on shipping profits .....	20
<b>DANZIG.</b>		
1926, March 12.	Property Tax Law, §§ 1, 3 .....	31
March 27.	Income Tax Law, § 5 .....	32
March 27.	Corporation Tax Law, § 3 .....	32
July 31.	Decree amending the Decree of November 22, 1923, for the abolition, as between the Free City of Danzig and the German Reich, of double taxation in the matter of direct taxes.....	32
1929, May 28-29.	Poland.—Exchange of letters and Minutes constituting an agreement with a view to regulating some special cases of double taxation...	14
May 29.	Agreement for the prevention of double taxation in the matter of direct taxes, and Final Protocol .....	9
May 29.	Agreement for the prevention of double taxation in the matter of succession duties .....	25
May 29.	Agreement for the prevention of double taxation in the matter of tax on bills of exchange .....	27
<b>ITALY.</b>		
1927, November 28.	Spain.—Agreement regulating the fiscal treatment of companies.....	17
<b>JAPAN.</b>		
1924, July 17.	Law No. 7 on the exemption of foreign vessels from income tax.....	33
1926, July 14.	Decree No. 27 of the Ministry of Finance. Regulations of execution of the Income Tax Law, Article 10.....	34
1927, November 24.	Decree No. 35 of the Finance Ministry modifying Decree No. 27 .....	34
1928, May 11.	Law No. 6 modifying Law No. 7 of July 17, 1924. ....	33
<b>MEXICO.</b>		
1925, March 18.	Income Tax Law, Article 1, 4.....	37
1926, August 25. August 25.	Regulation giving effect to the Law of March 18, 1925, Article 28 .....	37
1926, August 25.	Law on the Taxation of Heritages and Legacies, Article 2.....	38
August 25.	Law on Gifts, Articles 2, 3 .....	38

		PAGE
<b>THE NETHERLANDS.</b>		
1929, January 11.	Norway.—Agreement for the reciprocal exemption from income tax, in certain cases, of profits accruing from the business of shipping. . . . .	23
<b>NEW ZEALAND.</b>		
1923.	Land and Income Tax Act, Section 89. . . . .	39
<b>NORWAY.</b>		
1929, January 11.	Netherlands.—Agreement for the reciprocal exemption from incom tax, in certain cases, of profits accruing from the business of shipping. .	23
<b>POLAND.</b>		
1923, August 11.	Law relating to the Tax on Capital, Articles 2, 68. . . . .	34
1924, July 18.	Law relating to the Modification of Provisions regarding the Tax on Bequests and Gifts, Article 4. . . . .	35
1925.	Law relating to Income Tax, Article 4. . . . .	35
1925.	Law relating to the Tax on Commercial and Industrial Profits, Article 124	35
1929, May 28-29.	Danzig.—Exchange of letters and Minutes constituting an Agreement with a view to regulating some special cases of double taxation. . . . .	14
May 29.	Agreement for the prevention of double taxation in the matter of direct taxes, and Final Protocol . . . . .	9
May 29.	Agreement for the prevention of double taxation in the matter of succession duties . . . . .	25
May 29.	Agreement for the prevention of double taxation in the matter of tax on bills of exchange . . . . .	27
<b>SOUTH AFRICA.</b>		
1922.	Death Duty Act No. 29, Section 4 (2) . . . . .	39
<b>SPAIN.</b>		
1927, November 28.	Italy.—Agreement regulating the fiscal treatment of companies . . . . .	17
<b>UNITED STATES OF AMERICA.</b>		
1928, August 2. September 17.	Canada.—Exchange of Notes constituting a reciprocal arrangement for relief from double income tax on shipping profits . . . . .	20
<b>VENEZUELA.</b>		
1923, July 3.	Law on various sources of national revenue, Articles 1, 2. . . . .	39





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# INDEX

## ABBREVIATIONS

Art. = Article.  
Prot. = Final Protocol.  
U. S. A. = United States of America.

	PAGES		PAGES
<b>Air Navigation Concerns</b>		<b>Branch Establishments, Depôts, Offices or Workshops (continued)</b>	
Agreement provisions to prevent double taxation Danzig-Poland, May 29, 1929.	11 (art. 12)	Agreement provisions to prevent double taxation (continued) Spain-Italy, Nov. 28, 1927	17 (art. 1, 2), 18 (art. 5), 18-19 (art. 7), 19 (art. 8)
<b>Allowances</b>		Laws and decrees to prevent double taxation Poland, 1925 .....	35 (art. 4)
<i>See</i> Salaries, etc.		<b>Buildings</b>	
<b>Annuities</b>		<i>See</i> Property, Immovable	
Agreement provisions to prevent double taxation Danzig-Poland, May 29, 1929..	11 (art. 8)	<b>Business Establishments</b>	
<b>Architect, Income from Profession of</b>		<i>See</i> Branch establishments, etc.	
<i>See</i> Liberal professions		<b>Capital and Income from Capital, Taxes on (including Capital Levy)</b>	
<b>Art, Income from Practice of</b>		Agreement provisions to prevent double taxation in general Danzig-Poland, May 29, 1929	9 (art. 1), 11 (art. 11)
<i>See</i> Liberal professions		Spain-Italy, Nov. 28, 1927	17 (art. 2), 18 (arts. 4, 5), 19 (art. 8)
<b>Banking, Exchange or Credit Establishments</b>		Laws and decrees to prevent double taxation in general Poland, Aug. 11, 1923 .....	34-5
Agreement provisions to prevent double taxation Danzig-Poland, May 29, 1929..	10 (art. 3)	<b>Capital, Working</b>	
Spain-Italy, Nov. 28, 1927	17 (art. 3), 18 (arts. 4, 5)	<i>See</i> Property, Movable	
<b>Bills of Exchange, Stamping of</b>		<b>Commerce</b>	
Agreement provisions to prevent double taxation Danzig-Poland, May 29, 1929	16 (II, 5 (b)), 27-28	<i>See</i> Industrial undertakings, etc.	
Spain-Italy, Nov. 28, 1927 .....	14 (art. 2)	<b>Companies</b>	
<b>Branch Establishments, Depôts, Offices or Workshops</b>		Agreement provisions to prevent double taxation Danzig-Poland, May 29, 1929	9 (art. 1), 10 (arts. 3, 5)
Agreement provisions to prevent double taxation Danzig-Poland, May 29, 1929	10 (art. 3), 11 (art. 11), 12 (Prot. 1, 2), 13 (Prot. 3), 25 (art. 1)	Germany-Danzig, 1926	<i>See below under</i> Laws, etc.
		Spain-Italy, Nov. 28, 1927 .....	17-19

	PAGES
<b>Companies (continued)</b>	
Laws and decrees to prevent double taxation	
Danzig, March 27, 1926 .....	32
Germany-Danzig	
Danzig, July 31, 1926 (amending decree of 1923) 32 (1. (1)), 33 (1. (2))	
Mexico, March 18, 1925.....	37 (art. 28)
Poland, July 18, 1924 .....	35
Shares, <i>see</i> that title	
<b>Consular Fees</b>	
Mexico, March 18, 1925 .....	37 (art. 28)
<b>Consular Representatives</b>	
<i>See</i> Diplomatic, consular and other representatives	
<b>Corporations</b>	
<i>See</i> Companies	
<b>Credit Institutions</b>	
<i>See</i> Banking, exchange or credit establishments	
<b>Customs and Establishment Charges</b>	
Mexico, March 18, 1925 .....	37 (art. 28)
<b>Death Duties and Duties on Gifts</b>	
Agreement provisions to prevent double taxation	
Danzig-Poland, May 29, 1929	
13 ( <i>Prot.</i> 7), 16 ( <i>II.</i> 5 (a)), 25-26	
Laws and decrees to prevent double taxation	
Australia, 1914-1918 .....	36
Mexico, Aug. 25, 1926 .....	38
Poland, July 18, 1924 .....	35
South Africa, 1922 .....	39
Venezuela, July 3, 1923	
39 ( <i>art.</i> 1), 40 ( <i>art.</i> 2)	
<b>Dentist, Income from Profession of</b>	
<i>See</i> Liberal professions	
<b>Depôts</b>	
<i>See</i> Branch establishments, etc.	
<b>Diplomatic, Consular and other Representatives</b>	
Provisions <i>re</i>	
Australia, 1922-1927 ....	36 (Sect. 54 (4))
Danzig, March 12, 1926 .....	31 (1) (2).
Danzig-Poland, May 29, 1929	
10 ( <i>art.</i> 6), 11 ( <i>art.</i> 9), 13 ( <i>Prot.</i> 4), 15 (1)	

	PAGES
<b>Direct Taxation</b>	
Agreements to prevent double taxation	
Not distinguishing between personal and impersonal taxes	
Danzig-Poland, May 29, 1929 .....	9-13
Special cases, provisions for settling	
Danzig-Poland, May 29, 1929	
11-12 ( <i>art.</i> 14), 14-16	
Laws and decrees to prevent double taxation	
Germany-Danzig	
Danzig, July 31, 1926 (amending decree of 1923) .....	32-33
<b>Directors' Fees, Taxation of</b>	
Danzig-Poland, May 29, 1929 ....	10 ( <i>art.</i> 5)
Poland, 1925 .....	35 ( <i>art.</i> 4)
<b>Dividends</b>	
<i>See</i> Shares, etc.	
<b>Domicile and Residence</b>	
Agreement provisions to prevent double taxation in general	
Danzig-Poland, May 29, 1929	
10 ( <i>art.</i> 6), 11 ( <i>arts.</i> 7, 8, 9, 10), 15 ( <i>II.</i> 3), 25 ( <i>art.</i> 2)	
Double domicile	
Danzig-Poland, May 29, 1929	
11 ( <i>art.</i> 9), 25 ( <i>art.</i> 2)	
Laws and decrees to prevent double taxation in general	
Danzig, March 12, 1926 .....	31 (1. (1))
Japan, July 17, 1924 .....	33
Mexico, March 18, 1925 .....	37 ( <i>art.</i> 1)
New Zealand, 1923 .....	39
in relation to Succession (Death duties, etc.)	
Danzig-Poland, May 29, 1929 ..	25 ( <i>art.</i> 2)
Mexico, Aug. 25, 1926 .....	38 ( <i>art.</i> 2)
Venezuela, July 3, 1923 .....	40 ( <i>art.</i> 2)
Students residing in one State and receiving money from another, <i>see that title</i>	
<b>Education, Income from</b>	
<i>See</i> Liberal professions	
<b>Engineer, Income from Profession of</b>	
<i>See</i> Liberal professions	
<b>Estate Duties</b>	
<i>See</i> Death duties, etc.	
<b>Gifts, Duties on</b>	
<i>See</i> Death duties and duties on gifts	
<b>Hawking and other Itinerant Trades</b>	
Provisions <i>re</i> taxation of	
Danzig-Poland, May 29, 1929	11 ( <i>art.</i> 13)

	PAGES
<b>Immovable Property</b>	
<i>See</i> Property, Immovable	
<b>Impersonal Taxes</b>	
Agreements distinguishing, or not distinguishing, between personal and impersonal taxes	
<i>See under</i> Direct taxation	
<b>Income, Earned</b>	
<i>See</i> Industrial undertakings, etc.	
Liberal professions	
Salaries, wages, etc.	
<b>Income, Tax on</b>	
<i>For income derived from particular sources see subjects concerned</i>	
Agreement provisions to prevent double taxation in general	
Danzig-Poland, May 29, 1929	
9 ( <i>art. 1</i> ), 11 ( <i>arts. 7, 8, 9</i> ),	
13 ( <i>Prot. 4</i> )	
Norway-Netherlands, Jan. 11, 1929	23-24
Spain-Italy, Nov. 28, 1927	
17 ( <i>art. 2</i> ), 18 ( <i>arts. 4, 5</i> ),	
18-19 ( <i>art. 7</i> ), 19 ( <i>art. 8</i> )	
U. S. A.-Canada, Aug.-Sept., 1928	20-22
Laws and decrees to prevent double taxation in general	
Australia, 1922-1927	36-7
Danzig, March 27, 1926	32
Japan	
July 17, 1924	33
July 14, 1926	34
Nov. 24, 1927 (modifying decree of 1926)	34
May 11, 1928 (modifying law of 1924)	33
Mexico, March 18, 1925	37
New Zealand, 1923	39
Poland, 1925	35 ( <i>art. 4</i> )
<b>Income, Unearned</b>	
<i>See</i> Shares, etc.	
<b>Industrial Undertakings (Trades or Lucrative Professions)</b>	
Agreement provisions to prevent double taxation	
Danzig-Poland, May 29, 1929	
9 ( <i>art. 1</i> ), 10 ( <i>art. 3</i> )	
13 ( <i>Prot. 3</i> )	
Companies, <i>see that title</i>	
Laws and decrees to prevent double taxation	
Germany-Danzig	
Danzig, July 31, 1926 (amending decree of 1923 ..	32 (1. (1)), 33 (1. (2))
Mexico, March 18, 1925	37 ( <i>art. 28</i> )
Poland, 1925	35 ( <i>art. 124</i> )
Railway enterprises, <i>see</i> Railways	
Shipping enterprises, <i>see</i> Shipping	

	PAGES
<b>Inheritance</b>	
<i>See</i> Death duties, etc.	
<b>Insurance Establishments</b>	
Agreement provisions to prevent double taxation	
Danzig-Poland, May 29, 1929	10 ( <i>art. 3</i> )
Spain-Italy, Nov. 28, 1927	
17 ( <i>art. 1</i> ), 18 ( <i>art. 4b</i> )	
<b>Juridical Persons</b>	
<i>See</i> Legal persons	
<b>Juristic Persons</b>	
<i>See</i> Legal persons	
<b>Landed Estates and Buildings</b>	
<i>See</i> Property, Immovable	
<b>Lawyer, Income from Profession of</b>	
<i>See</i> Liberal professions	
<b>Legacies</b>	
<i>See</i> Death duties, etc.	
Property, Legacies in abeyance, etc.	
<b>Legal Persons</b>	
Agreement provisions relating to	
Danzig-Poland, May 29, 1929	11 ( <i>art. 10</i> )
Laws and decrees applying to	
Danzig, March 12, 1926	31 (1. (1), 3)
Japan, July 17, 1924	33
Poland, Aug. 11, 1923	34 ( <i>art. 2</i> )
<b>Legal Safeguards</b>	
<i>See</i> Taxpayers, rights, etc.	
<b>Letters, Income from Practice of</b>	
<i>See</i> Liberal professions	
<b>Liberal Professions</b>	
Agreement provisions to prevent double taxation	
Danzig-Poland, May 29, 1929	
10 ( <i>art. 4</i> ), 11 ( <i>art. 11</i> )	
<b>Mortgages, and Claims and Bonds on</b>	
Agreement provisions to prevent double taxation	
Danzig-Poland, May 29, 1929	10 ( <i>art. 2</i> )
<b>Motor Vehicles</b>	
Agreements <i>re</i> exemption from taxation	
Danzig-Poland, May 29, 1929	15-16 (4)
<b>Movable Property</b>	
<i>See</i> Property, Movable	

	PAGES
<b>Natural Persons</b>	
<i>See</i> Physical persons	
<b>Offices</b>	
<i>See</i> Branch establishments, etc.	
<b>Officials, Taxation of</b>	
<i>See</i> Diplomatic, consular and other representatives	
<b>Peddling</b>	
<i>See</i> Hawking, etc.	
<b>Pensions</b>	
<i>See</i> Salaries, wages, pensions, etc.	
<b>Personal Taxes</b>	
Agreements distinguishing, or not distinguishing, between personal and impersonal taxes	
<i>See under</i> Direct taxation	
<b>Physical Persons</b>	
Laws and decrees applying to	
Danzig, March 12, 1926.....	31 (1. (1), 3)
Poland	
Aug. 11, 1923 .....	34 (art. 2)
1925 .....	35 (art. 4)
<b>Physician, Income from Profession of</b>	
<i>See</i> Liberal professions	
<b>Professions</b>	
Liberal, <i>see that title</i>	
Lucrative, <i>see</i> Industrial undertakings, etc.	
<b>Profits and Excess Profits, Taxation of</b>	
Agreement provisions to prevent double taxation	
Danzig-Poland, May 29, 1929	
11 (art. 11), 12 (Prot. 1)	
Norway-Netherlands, Jan. 11, 1929	23-24
Spain-Italy, Nov. 28, 1927 .....	17-19
U. S. A.-Canada, Aug.-Sept., 1928 .	20-22
Laws and decrees to prevent double taxation	
Japan, May 11, 1928 (modifying law of 1924) .....	33
Mexico, March 18, 1925 ..	37 (arts. 1, 28)
Poland, 1925 .....	35 (art. 124)
<b>Property</b>	
Debts and charges on, death duties <i>re</i>	
Agreement provisions to prevent double taxation	
Danzig-Poland, May 29, 1929..	26 (art. 3)
Laws to prevent double taxation	
Mexico, Aug. 25, 1926 .....	38 (art. 3)
Venezuela, July 3, 1923 .....	40 (art. 2)

	PAGES
<b>Property (continued)</b>	
<b>Immovable</b>	
Agreement provisions to prevent double taxation in general	
Danzig-Poland, May 29, 1929	
9 (art. 1), 10 (art. 2),	
11 (art. 11), 12 (Prot. 1),	
15 (II, 2, 3), 25 (art. 1),	
26 (art. 3)	
Laws and decrees to prevent double taxation in general	
Germany-Danzig	
Danzig, July 31, 1926 (amending decree of 1923).....	33 (2)
Mexico, Aug. 25, 1926....	38 (art. 2)
Poland	
Aug. 11, 1923 .....	34 (art. 2)
1925 .....	35 (art. 4)
South Africa, 1922 .....	39
Succession duties on	
Venezuela, July 3, 1923	39 (art. 1), 40 (art. 2)
Laws and decrees to prevent double taxation in general	
Danzig, March 12, 1926 .....	31
Legacies in abeyance or in respect of which heirs have not been determined	
Provisions to prevent double taxation	
Poland, Aug. 11, 1923	34 (art. 2)
Mortgages on, <i>see</i> Mortgages, etc.	
<b>Movable</b>	
Agreement provisions to prevent double taxation in general	
Danzig-Poland, May 29, 1929	
15-16 (II. 4), 25 (art. 1),	
26 (art. 3)	
Laws and decrees to prevent double taxation	
Mexico, Aug. 25, 1926	38 (art. 2)
Succession duties on	
Venezuela, July 3, 1923	39 (art. 1), 40 (art. 2)
Succession duties in general, <i>see</i> Death duties, etc.	
<b>Railways</b>	
Property owned by, provisions <i>re</i> taxation of	
Danzig-Poland, May 29, 1929	15 (II. 2)
<b>Real Estate</b>	
<i>See</i> Property, Immovable	
<b>Residence</b>	
<i>See</i> Domicile and residence	
<b>Revenue, National</b>	
Laws relating to	
Venezuela, July 3, 1923 .....	39-40

	PAGES		PAGES
<b>Salaries, Wages, Pensions, Allowances</b>		<b>Succession Duties</b>	
Agreement provisions to prevent double taxation		<i>See</i> Death duties, etc.	
Danzig-Poland, May 29, 1929		<b>Taxpayers, Rights and Safeguards of</b>	
10 ( <i>art.</i> 6), 13 ( <i>Prot.</i> 4),		Australia	
15 ( <i>II.</i> 1)		1914-1918 .....	36 ( <i>Sect.</i> 8 (7))
Laws and decrees to prevent double taxation		1922-1927 .....	36-37 ( <i>Sect.</i> 54 (4))
Poland, 1925.....	35 ( <i>art.</i> 4)	Danzig	
<i>See</i> Liberal professions		March 12, 1926 .....	31 (3)
<b>Science, Income from Practice of</b>		March 27, 1926 .....	32 (5, 3)
<i>See</i> Liberal professions		Japan	
<b>Securities</b>		July 17, 1924 .....	33 (a)
<i>See</i> Shares, etc.		July 14, 1926.....	34 ( <i>art.</i> 10)
<b>Shares, Bonds, Dividends and other Securities</b>		Mexico, March 18, 1925 .....	37 ( <i>art.</i> 28)
Agreement provisions to prevent double taxation		New Zealand, 1923 .....	39 ( <i>Sect.</i> 89)
Danzig-Poland, May 29, 1929	11 ( <i>art.</i> 7)	Poland	
Laws and decrees to prevent double taxation		Aug. 11, 1923 .....	34 ( <i>art.</i> 2)
Germany-Danzig		July 18, 1924.....	35 ( <i>art.</i> 68)
Danzig, July 31, 1926 (amending decree of 1923)	32 (1. (1)), 33 (1. (2))	1925 ( <i>Income Tax</i> ).....	35 ( <i>art.</i> 4)
<b>Shipping</b>		South Africa, 1922.....	39 ( <i>Sect.</i> 4 (2))
Agreement provisions to prevent double taxation		Venezuela, July 3, 1923 .....	40 ( <i>art.</i> 2)
Danzig-Poland, May 29, 1929	11 ( <i>art.</i> 12)	<b>Teaching, Income from Practice of</b>	
Norway-Netherlands, Jan. 11, 1929	23-24	<i>See</i> Liberal professions	
U. S. A.-Canada, Aug.-Sept., 1928	20-22	<b>Trades</b>	
Laws and decrees to prevent double taxation		<i>See</i> Industrial undertakings, etc.	
Japan		<b>Trading Licences</b>	
July 17, 1924 .....	33	Provisions <i>re</i> tax on	
July 14, 1926 .....	34	Danzig-Poland, May 29, 1929	
Nov. 24, 1927 (modifying decree of 1926) .....	34	9 ( <i>art.</i> 1), 13 ( <i>Prot.</i> 3, 6)	
May 11, 1928 (modifying law of 1924) .....	33	<b>Turnover</b>	
<b>Students residing in one State and receiving Money from another</b>		Provisions <i>re</i> tax on	
Provisions <i>re</i> taxation of		Danzig-Poland, May 29, 1929	
Danzig-Poland, May 29, 1929	13 ( <i>Prot.</i> 5)	9 ( <i>art.</i> 1), 13 ( <i>Prot.</i> 6)	
		<b>Veterinary Surgeon, Income from Profession of</b>	
		<i>See</i> Liberal professions	
		<b>Wages</b>	
		<i>See</i> Salaries, wages, etc.	
		<b>Workshops</b>	
		<i>See</i> Branch establishments, etc.	