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DOUBLE TAXATION
AND FISCAL EVASION

Vol. I

COLLECTION OF INTERNATIONAL
AGREEMENTS AND INTERNAL LEGAL
PROVISIONS FOR THE PREVENTION
OF DOUBLE TAXATION AND FISCAL
EVASION

(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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INTRODUCTION.

The present collection of texts has been prepared by the Economic and Financial Section of the League of Nations Secretariat in execution of the following resolution adopted by the Council on September 15, 1927 :

“ The Council

“ Authorises the Secretariat to publish in a single volume the existing Conventions on Double Taxation and, in the future, to publish annually any new conventions that may be concluded, as proposed in the report of April 1927, of the Committee of Technical Experts on Double Taxation and Tax Evasion.”

The report of April 1927 contained the following suggestions :

“ The conclusion of bilateral conventions would be made easier if all the fiscal administrations throughout the world had access to the texts of the conventions already concluded. They would then be able to take advantage of the work done abroad and to keep abreast of the progress made in this matter in other countries. The publication of these texts would have the further effect of strengthening the tendency towards uniformity in future conventions.

“ With this object, it would be well to publish an annual collection of the original texts of the treaties and, if necessary, of the French and English translations. The first volume might contain all the treaties, agreements, conventions, exchanges of notes and other international engagements now in force, and each annual volume thereafter might include all the international engagements signed during the previous year.”

The present volume is the first of this series and, according to the above recommendation, it should contain all the treaties, agreements, conventions, exchanges of notes and other international engagements now in force for the avoidance of double taxation and tax evasion. The Secretariat has endeavoured to comply with the experts' suggestion that the collection should be a very comprehensive one; it has requested the various Governments to communicate all texts the object of which is to avoid double taxation and fiscal evasion in their own country, and it now reproduces all those which seem to come within the scope of the publication outlined above.

Obviously, however, in a publication of this kind, there are bound to be omissions; some texts may be involuntarily overlooked, while others may only reach the Secretariat after the volume has gone to the printers. In these cases, the Secretariat hopes that any omissions for which it may be responsible will be forgiven; it will endeavour to make good any omissions brought to its notice by adding to later volumes whatever may be lacking in this one.

We should also point out that it has not seemed advisable to publish all the texts communicated by the various Governments.

In the first place, the Secretariat has not included texts which are not international in character, inasmuch as they refer to relations between the various cantons or component parts of a federal State, or lay down rules applicable to cases of double taxation that may arise in the relations between colonies and the mother-country. Again, the Secretariat has discarded certain texts which, though they do tend to eliminate various special cases of double taxation, only compass this object indirectly or only apply to a limited number of taxpayers. It should be noted that this collection does not include special provisions applying to the taxation of

salaries paid to diplomatic and consular agents, or income earned by commercial travellers, doctors, midwives, veterinary surgeons and railway employees who practise or follow their calling in more than one country.

The following have also been omitted; fiscal clauses in commercial treaties and clauses which lay down that most-favoured-nation treatment shall not apply to concessions made under bilateral conventions for the avoidance of double taxation or the establishment between two countries of a system of mutual assistance in the assessment or collection of taxes.

Provisions concerning the future conclusion of agreements for the elimination of double taxation have also been left out.

A comprehensive survey of the measures taken to avoid double taxation cannot, however, be restricted to contractual provisions alone.

Certain countries have adopted internal legislation which in most cases only applies subject to reciprocity. After the international agreements, therefore, we reproduce a number of clauses in the internal legislation of various countries for the avoidance of double taxation; when necessary, we have added the Government declarations in respect of these clauses.

In practice, of course, the indirect effect of all internal legislation limiting the incidence of any tax is to free certain categories of taxpayers from double taxation. In order, therefore, to avoid an unduly large number of texts, we have decided to publish only those provisions of internal legislation which are expressly intended to obviate double taxation.

As a general rule, in conformity with the experts' resolutions, we have only published texts which—to the best knowledge of the Secretariat at least—are at present in force. In order, however, to enable future negotiators to obtain with the least possible delay all existing documents on the subject, we have also thought it advisable to print the text of several instruments which have been signed, but not yet ratified by the parties and which are therefore not yet in force. Repealed agreements have been merely indicated in a special table at the end of the volume with adequate explanations as to where the full texts may be found.

In the case of every text published, all references known to the Secretariat have been given. When reference is made to the *Treaty Series*, this means that the original text has been published, with English and French translations, in the League of Nations *Treaty Series*. In addition to the above, there is a reference wherever possible to the document—national collection of treaties or Official Gazette—in which the original text appeared. Readers should therefore in most cases experience little difficulty in tracing the original.

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) Agreements making no distinction between Personal
and Impersonal Taxes.**

GERMANY AND CZECHOSLOVAKIA

TRANSLATION ¹.

**TREATY BETWEEN THE GERMAN REICH AND THE CZECHOSLOVAK
REPUBLIC FOR THE ADJUSTMENT OF TAXATION, AT HOME AND
ABROAD, IN PARTICULAR FOR THE AVOIDANCE OF DOUBLE TAXATION
IN THE FIELD OF DIRECT TAXATION, SIGNED AT PRAGUE,
DECEMBER 31, 1921.**

*(Treaty Series, Volume XVII, No. 447. Reichsgesetzbl., 1923, Teil II. S. 69. Czechoslovak Law
Series, 1923, No. 118.)*

The GERMAN REICH and the CZECHOSLOVAK REPUBLIC, being desirous of adjusting internal and external taxation in both States in the case of direct taxes, and in particular of preventing double taxation, have concluded the following Treaty.

A.

**TREATY BETWEEN THE GERMAN REICH AND THE CZECHOSLOVAK REPUBLIC
FOR THE ADJUSTMENT OF TAXATION, AT HOME AND ABROAD, IN
PARTICULAR FOR THE AVOIDANCE OF DOUBLE TAXATION IN THE FIELD
OF DIRECT TAXATION.**

Article 1.

Unless otherwise provided in the following articles, German nationals or nationals of the Czechoslovak Republic shall only be called upon to pay direct taxes in the State in which they

¹ Translated by the Secretariat of the League of Nations.

are domiciled, or, failing such domicile, in the State in which they be regarded as being habitually resident.

Persons having a domicile in both States shall only be called upon to pay direct taxes in the State of which they are nationals. As regards persons who are nationals of both or of neither of the States concerned, special arrangements shall be made for individual cases.

A domicile within the meaning of this Treaty shall exist in cases in which any person possesses a dwelling under circumstances which give good grounds for assuming that he intends to retain the same.

Residence within the meaning of this Treaty shall exist in cases in which a person has a residence under circumstances which give good grounds for assuming that he is not merely passing through the place or country in question.

Article 2.

Landed estates and buildings, and income derived therefrom, shall only be subject to direct taxation in the State in which they are situated.

The provision of the preceding paragraph shall not apply to mortgages and income derived therefrom, which shall be regarded as capital and income therefrom.

Article 3.

Industrial undertakings and the income derived therefrom shall only be subject to direct taxation in the country in which a business establishment for carrying on a permanent industry is maintained.

The term "business establishment" shall include: branch establishments, factories, offices where purchases or sales are effected, depots, counting-houses, and all other business establishments maintained for the purpose of carrying on the said industry, either by the owner himself, his partners, managers or any other permanent representatives.

If an industrial enterprise possesses business establishments in both countries, direct taxes shall only be levied in each country on the basis of the business transacted in the establishments situated in that country.

The foregoing provisions shall not apply to the taxes on hawking and other itinerant trades.

Article 4.

In the case of income derived from the practice of science, art, letters, teaching or education or from the exercise of the professions of physician, lawyer, architect or engineer or of any other liberal profession, the provisions of Article 3 shall only apply in so far as the exercise of the profession involves permanent headquarters (business establishment) in the other country.

Article 5.

The provisions contained in Article 17 of the Economic Agreement of June 29, 1920, shall in no way be affected by anything in the present Treaty.

Article 6.

Salaries or allowances granted for services rendered or earned in a profession in which an individual is or was formerly engaged (salaries, pensions, half-pay, maintenance allowances, etc.), and payable periodically from the public funds (Reich, State, provincial district, communal funds, etc.), shall only be subject to direct taxation in the country in which the payment is effected.

Article 7.

The provisions of Article 2 and of Article 3, paragraphs 1 to 3, shall also apply to legal persons.

Article 8.

In all cases in which the German law on the tax on profits accruing from capital, dated March 29, 1920 (*Reich Legal Gazette*, page 845), or the third chapter of the Personal Taxation Law of October 25, 1896 (*Reich Legal Gazette*, No. 220), or the Hungarian Statutory Articles 22 ex 1875 and 7 ex 1883, provide that the tax on interest, dividends and other profits accruing from capital shall be deducted at the source, the tax shall only be payable to the State in whose territory it is to be deducted at the source in accordance with the above-mentioned laws. If the main establishment is situated in one State and a branch establishment in the other State, the tax on interest accruing from the business transacted by the branch establishment shall only be deducted for the benefit of the State in which such branch establishment is situated.

In the case of interest accruing from mortgages the taxes mentioned in paragraph 1 shall only be payable to the State in whose territory the mortgaged property is situated.

Article 9:

The provisions of Articles 1, 2, 3, 4 and 6 of the present Treaty shall be applicable *mutatis mutandis* to the assessment of taxation as laid down in the Property Tax Law of July 3, 1913 (*Reich Legal Gazette*, page 524), the War Tax Law of June 21, 1916 (*Reich Legal Gazette*, page 561), and the laws on a special war levy for the fiscal year 1918 of July 26, 1918 (*Reich Legal Gazette*, page 964), and for the fiscal year 1919 of September 10, 1919 (*Reich Legal Gazette*, page 1567), and also in the laws in force in the Czechoslovak Republic on the War Tax (War Profits Tax).

In calculating the excess earnings (excess profits) of companies situated in either country which are subject to taxation under the laws mentioned in paragraph 1, the peace-time profits of such companies will be ascertained in accordance with the terms of paragraph 17 of the German War Tax Law of June 21, 1916, paragraph 2, sub-paragraph 2, and paragraph 5 of the Reich Decree of April 16, 1916 (*Reich Legal Gazette*, No. 103), the same paragraphs in the law of February 16, 1918 (*Reich Legal Gazette*, No. 66), and also the corresponding provisions in the Hungarian Statutory Articles 29 ex 1916 and 9 ex 1918, by calculating the percentage of the original or founders' share capital which is equivalent to the ratio between the total original and working capital of the company and that part of the original and working capital employed in the other State.

The deduction of excess profits derived from shares or partnerships in accordance with paragraph 18 of the German War Tax Law, paragraph 8 of the Imperial Decree of April 16, 1916, and paragraph 7 of the Law of February 16, 1918, and the corresponding provisions of the Hungarian Statutory Articles 29 ex 1916 and 9 ex 1918, shall also be lawful in respect of affiliated companies which have their registered offices in the territory of the other State.

Article 10.

The provisions of Articles 1 to 3 and of Article 7 shall also apply in particular to the assessment of the Reich Emergency Contribution (*Reichsnotopfer*) in accordance with the German Law of December 31, 1919 (*Reich Legal Gazette*, page 2189), and to assessments for the capital levy in accordance with the Czechoslovak Law of April 8, 1920. (Collection No. 309.)

The taxes to be levied under these two laws shall be regarded as equivalent within the meaning of paragraph 4 of the Imperial Emergency Contribution Law and of paragraph 2, section 1, sub-paragraph 2, and paragraph 42, sections 1 and 2, sub-paragraph 2, of the Czechoslovak Law regarding a capital levy, subject to the condition, however, that the capital shall only be taxed in the State which possesses, in accordance with Article 1, an unconditional right of taxation.

For the purposes of paragraph 2, the term " capital " shall not include : mortgages and partnerships in companies, with the exception of mining shares, shares, share certificates and other securities.

Article 11.

Allowance shall be made in the following manner for changes in the personal circumstances of a taxpayer which have occurred between March 1 and December 31, 1919, affecting his liability for payment of taxation and involving double taxation : the amount assessed as capital levy in the Czechoslovak Republic on the basis of the former terminal day of payment shall be deducted from the Imperial Emergency Contribution to an amount not exceeding one-half the sum due in respect of the Imperial Emergency Contribution.

Allowance shall be made in the following manner for changes in a taxpayer's investments which have occurred between March 1 and December 31, 1919, affecting his liability for payment of taxes and involving double taxation : the Reich Emergency Contribution levied in Germany in accordance with Articles 2 and 3 shall be deducted from the capital levy collected in the Czechoslovak Republic to an amount not exceeding half the latter levy. -

Article 12.

The provisions of Articles 10 and 11 shall not be applicable if they involve exemption from, or reduction of, the Reich Emergency Contribution without at the same time involving liability in respect of the Czechoslovak capital levy.

Article 13.

The provisions of Articles 10 to 11 shall apply in so far as the German laws regarding a war tax on increase of capital, dated September 10, 1919 (Imperial Legal Gazette, page 1579), and the Czechoslovak Law regarding an increase of capital tax, dated April 8, 1920 (Collection of Laws and Decrees, No. 309), may result in double taxation.

Article 14.

In so far as the property of persons, who are not liable to the capital levy in consequence of the provisions of the present Treaty, is subject to an embargo by virtue of the Czechoslovak Law of February 25, 1919 (Collection of Laws and Decrees, No. 84), such embargo shall be raised upon application.

The deposit certificates, which were issued by the Czechoslovak Republic to the persons referred to in paragraph 1 in exchange for bank notes retained in connection with the stamping of bank notes for the purposes of the capital levy, shall be exchanged on application to an amount not exceeding the revenue yielded by the capital levy and the increase of capital tax.

Article 15.

Inhabitants of the territory of Hultschin shall not be subject to the Reich Emergency Contribution and to the war tax on increase of capital, provided that they have had their domicile or permanent residence in the territory of Hultschin on December 31, 1919, and have lost their German nationality in consequence of the Peace Treaty and of Article 8 of the Nationality Treaty of June 20, 1920, and provided they are not specially liable for taxation in Germany in accordance with Articles 2 and 3 of the present Treaty and do not possess mortgages and partnerships in companies (with the exception of mining shares, share certificates and other securities).

The provisions of paragraph 1 shall not apply to persons who opt for German nationality under the above-mentioned Treaties; such persons shall not be subject to the general provisions of the present Treaty.

Article 16.

The provisions of the Czechoslovak laws on the taxation of inherited property the title to which has not been established shall not apply if the income or capital accruing to the heir from such inherited property is directly subject to taxation in Germany under the provisions of the present Treaty. Taxes levied on inherited property the title to which is not established shall be repaid as soon as the conditions referred to in paragraph 1 are proved to exist and the heir applies for repayment.

Article 17.

The diplomatic, consular and other representatives of the two countries, provided that they are officials by profession and do not engage in any lucrative occupation outside their office in the State to which they are accredited, and subordinate officials attached to them and persons in their service and in the service of their subordinate officials, shall be exempt from direct taxation in the country to which they are accredited. Such exemption shall only apply in so far as the aforesaid persons are nationals of the country by which they are accredited. It shall not apply to taxes to be levied in accordance with Articles 2, 3 and 6 or to be deducted at the source as specified in Article 8, unless the laws of both countries contain provisions to the contrary in favour of such persons.

Article 18.

The provisions of Article 17 shall also apply to persons in the service of the Customs and railway administrations of the two countries who are employed in a bureau of one of these administrations situated in the territory of the other Party and who only reside there for that reason, and to their relatives and domestic servants living with them, provided that the persons mentioned above are nationals of the country which employs them.

Article 19.

The head revenue officials of both States shall be empowered to conclude further arrangements in conformity with the spirit of the present Treaty. They may in particular agree to provisions regarding an appropriate division of income in accordance with the provisions of Article 8, paragraph 8.

Article 20.

The present Treaty shall apply :

(a) In the German Reich :

to war taxes and war levies as from the beginning of the first year of war (war business year),

to the Reich Emergency Contribution as from the date of the coming into force of the law concerning the Reich Emergency Contribution, and

further, to the Reich taxes and taxes on landed estates and industrial undertakings raised by the States as from the beginning of the fiscal year 1920;

(b) In the Czechoslovak Republic :

to the war taxes (war profits taxes) as from the beginning of the first year of war (war business year),

to the capital levy and the tax on increase of capital as from the day of the coming into force of the law referred to,

to all other taxes as from the beginning of the fiscal year 1920.

Unless otherwise provided in paragraph 1, international agreements subsisting from a former date and intended to prevent double taxation shall, in all areas in which they are valid, be applicable *mutatis mutandis* to taxes levied in former fiscal years.

Article 21.

This Treaty which has been drawn up in German and in Czechoslovak shall be ratified and the instruments of ratification shall be exchanged as soon as possible at Berlin. It shall come into force on the day on which it is ratified and shall remain in force until it is denounced by one of the Contracting Parties, such denunciation to take place at least six months before the expiration of any calendar year. If it is duly denounced as described above, the Treaty shall cease to apply after the expiration of the calendar year in which the Treaty was denounced.

Both texts of the Treaty are authentic. When the Treaty has been ratified the two authentic texts shall be published in each country in the official Statute Book.

FINAL PROTOCOL

A.

(1) Direct taxes within the meaning of Treaty A shall include, in the case of the German Reich, any existing or future taxes levied by the Reich and the Confederate States on income and property inclusive of the tax on profits derived from capital, and all existing or future taxes levied by the Confederate States on landed property and on industrial undertakings;

in the case of the Czechoslovak Republic, any existing or future taxes levied by the State on profits, together with additional taxes, taxes on income and taxes on capital.

Both Parties are agreed that succession duties shall not be regarded as direct taxes within the meaning of this Treaty. They shall be free to conclude special arrangements in regard to succession duties.

Any question which may arise as to whether a tax comes within the above-mentioned categories of taxes shall be determined by agreement between the head revenue authorities of the two States.

(2) It is agreed that the provisions of this Treaty shall not affect the laws in force in the Contracting States regarding the special taxation of royalties and commissions.

(3) It is agreed that workers who have their domicile in one State and who receive their wages in the other State shall only be subject in the State in which they have their domicile to taxation on income earned by such work, within the limits laid down in Article 1 of Treaty A.

It is further agreed that students who reside in one of the Contracting States solely for the purposes of study shall not be liable, in the State in which they reside as students, to taxation in respect of money received by them from relatives domiciled in the other State for purposes of maintenance and study, provided that by far the greater part thereof is used for these purposes.

(4) It is agreed that the following provisions shall apply to timber merchants who have industrial establishments in both States.

In the case of timber merchants who have industrial establishments in both States, that part of the business which consists of the exportation to one State of wood purchased through the establishment situated in the other State will only be assessed at half its full value for each of the two establishments.

The taxable profits of the establishment situated in the home territory of either of the two States will then be ascertained by determining the profits, or, as the case may be, the net profits of the transactions in question, but only one-half thereof shall be regarded as profits derived from the establishment situated in the home territory and liable to taxation therein; similarly, the basic figures in accordance with which the profit-earning capacity of a business of this nature is computed will be reckoned at only half their full value.

The remainder of the transactions effected by either establishment will be assessed for the same at its full value.

If the wood is subjected to further treatment in the territory of either State, the indications of such productive business and the profits accruing from such treatment shall be disregarded for the purposes of taxation in the other State.

The list contained in Annex M to Executory Rule I in the Personal Tax Law of October 25, 1896 (*Reich Legal Gazette* 220), shall, as hitherto, include the names of all timber merchants and also the number of cubic metres of wood purchased, this constituting the basic figures for purposes of assessment.

(5) In conformity with a declaration by the Czechoslovak Government to this effect, it is agreed that the law on the assimilation of companies (*Nostrifikationsgesetz*) of December 11, 1919, No. 12 in the Collection of Laws and Ordinances ex 1920, shall not be applicable in respect of taxation to German undertakings owned by individuals, and in no case to undertakings owned by companies whose accounts must be published, inclusive of limited liability companies.

In other respects the two States shall be free to adopt any measures they may think desirable in regard to the application of the law on the assimilation of companies.

Prague, December 31, 1921.

GERMANY AND AUSTRIA.

TRANSLATION.¹

TREATY BETWEEN GERMANY AND AUSTRIA FOR THE EQUAL DISTRIBUTION OF TAXES AT HOME AND ABROAD, AND IN PARTICULAR FOR THE PREVENTION OF DOUBLE TAXATION IN THE FIELD OF DIRECT TAXATION, WITH FINAL PROTOCOL, SIGNED AT BERLIN, MAY 23, 1922.

(*Treaty Series*, Volume XXVI, No. 660. *Reichsgesetzbl.*, 1923, Teil II, S. 69. *Bundesgesetzbl.*, No. 286, 1923.)

The GERMAN REICH and the REPUBLIC OF AUSTRIA, being desirous of ensuring the equal distribution of taxes at home and abroad in the field of direct taxes and in particular of preventing double taxation, have concluded the following agreement :

Article 1.

(1) Unless otherwise provided in the following Articles, German or Austrian nationals shall only be called upon to pay direct taxes in the State in which they are domiciled, or, failing such domicile, in the State in which they are permanently resident.

(2) If a taxpayer has a domicile in both States :

(a) His income is only subject to taxation in each State in proportion to the period during which he resided in that State during the fiscal year. In this connection any period of residence in a State other than one of the two contracting States

¹ Translated by the Secretariat of the League of Nations.

must be added to the period of residence in the State of which the taxpayer is a national. The liability to taxation is also determined by nationality in cases in which the taxpayer has not resided in either of the two States;

- (b) Taxes on capital must be levied in the State of which the taxpayer is a national;
- (c) As regards the Reich Emergency Contribution and the Extraordinary Capital Levy, the tax must be levied by the State in which the taxpayer has resided for by far the longer period between January 1, 1919, and June 30, 1920. The question of double domicile must, in such cases, be taken into account if the taxpayer has a domicile at one of the said dates in both States and has a domicile at the other date at least in the State in whose favour such other date involves the levying of the tax. Residence for at least ten months shall be regarded as residence for by far the longer period. Any period during which the taxpayer resides outside the two contracting States shall be added to the period during which he resides in the State of which he is a national. In cases in which the period of residence in each of the two countries is the same or in which a taxpayer having a double domicile has not resided in either of the two contracting States, liability to taxation shall be determined by nationality.

As regards persons who are nationals of both or of neither of the States concerned, special agreements shall be made in respect of individual cases between the Finance Ministers of the two States.

(3) A domicile shall be considered to exist at the place where a person occupies a dwelling under circumstances which give good grounds for assuming that he intends to retain it.

Article 2.

(1) Landed estates and buildings and income derived therefrom shall only be subject to direct taxation in the State in which they are situated. This provision shall also apply in cases in which landed estates and buildings are employed for the purposes of an industrial undertaking carried on in the other State.

(2) The provisions of the preceding paragraph shall not apply to mortgages and income derived therefrom, which shall be regarded as capital and as income derived therefrom.

Article 3.

(1) Industrial undertakings (the exploitation of a productive undertaking or the exercise of a lucrative profession) and the income or profits derived therefrom shall only be subject to direct taxation in the State in which a business establishment for carrying on the undertaking is maintained.

(2) The term "business establishment" shall include: the manager's offices, branch establishments, workshops, offices where purchases or sales are effected, depots, branches and all other establishments maintained for the purpose of the carrying on of the industry by the owner himself or his partners, responsible agents or other permanent representatives.

(3) If an industrial or commercial enterprise possesses business establishments in both States, direct taxes shall only be levied in each State in proportion to the amount of business transacted in the establishments situated in that State. The Finance Ministers of the two States shall come to an agreement regarding the equitable apportionment of the income or profits derived from such undertakings.

(4) Partnerships in undertakings established in the form of companies (with the exception of mining shares (*Kuzen*), shares, founders' shares and other securities) shall be regarded as lucrative undertakings.

(5) The foregoing provisions shall not apply to taxes on hawking and other itinerant trades.

Article 4.

In the case of income derived from the practice of science, art, letters, teaching or education or from the exercise of the professions of physician, lawyer, architect or engineer or of any other liberal profession, the provisions of Article 3 shall only apply in so far as the permanent headquarters of the professional activity (professional establishment) are situated in the other State.

Article 5.

The provisions contained in Articles 6 and 24 of the Austro-German Economic Agreement of September 1, 1920, shall in no way be affected by anything in the present Treaty.

Article 6.

Salaries or allowances granted for services rendered or earned in a profession in which an individual is or was formerly engaged (salaries, pensions, half-pay, allowances, etc.) and payable periodically from the public funds (State, provincial, district, communal funds, etc.) shall only be subject to direct taxation in the State in which the payment is effected.

Article 7.

The provisions of Article 2 and of Article 3, paragraphs 1 to 4, shall also apply *mutatis mutandis* to legal persons.

Article 8.

In all cases in which the German law on the tax on profits accruing from capital, dated March 29, 1920, or the laws of the Republic of Austria regarding the tax on incomes derived from investments provide that the tax on interest, dividends and other profits accruing from capital shall be levied at the source (by deduction) the right of imposing the tax shall belong solely to the State in whose territory it has to be deducted at the source, in accordance with the above-mentioned laws. If the main establishment is situated in one State and a branch establishment in another State, the tax on interest accruing from the business transacted by the branch establishment shall only be deducted at the source for the benefit of the State in which such branch establishment is situated.

Article 9.

(1) No increase of capital or excess profits or yield shall be subject in either of the two States to the tax on increase of capital, or on excess profits or yield, unless such increase is subject to taxation in the said State by virtue of the provisions of Articles 1-7.

(2) If a change affecting his fiscal obligations takes place in the personal circumstances of a taxpayer or if property which is liable to taxation in one State by virtue of the provisions of Articles 1-7 is transformed into property which, according to the same provisions, is liable to taxation in the other State, the commencement of the fiscal period for the purpose of calculating the increase of capital in the other State is determined, as regards the effects of the change, by the date on which the change or transformation took place.

Article 10.

(1) In calculating the excess earnings (excess profits) which are made by companies of the nationality of the country in which they are situated and which are subject to taxation by virtue of the laws of the two States concerning the war tax (war levies and war profits taxes), the peacetime profits shall be determined in accordance with Article 17 of the German Law of June 21, 1916, on the war tax, Section 2 of paragraph 2, and paragraph 5 of the Imperial Decree of April 16,

1916, and in accordance with the same paragraphs of the law of February 16, 1918, by calculating the percentage of the original funds or capital which corresponds to the ration between the total original and working capital of the company (including the reserves shown in the balance sheet) and the fraction of the original and working capital (including the reserves shown in the balance sheet) employed in the other State.

(2) A deduction from the excess profits accruing in respect of shares or business interests, in accordance with the laws enumerated above shall also be made in respect of affiliated companies whose head offices are situated in the territory of the other State.

Article 11.

(1) The provisions of Articles 1, 2, 3 and 7 shall also apply to the assessment of the Reich Emergency Contribution in accordance with the German Law of December 31, 1919, and to the assessment of the Extraordinary Capital Levy in accordance with the Austrian Law of July 21, 1920.

(2) The taxes which have to be levied in both States shall be regarded as equivalent.

(3) The term "capital" shall not include partnerships in companies, with the exception of mining shares (*Kuxen*), shares, founders' shares and other securities.

Article 12.

(1) If under the laws of the two States a taxpayer in consequence of changes in his personal circumstances which have occurred between January 1 and June 30, 1920, is so placed, even if the preceding provisions of the present treaty are applied—that his property is subject both to the Reich Emergency Contribution and to the Capital Levy, each of the two States shall only subject to taxation one-half of the value of the property in question at the terminal date concerned.

(2) The same provision shall apply *mutatis mutandis* in cases in which double taxation arises as a result :

(a) of a change in investments occurring during the period mentioned in paragraph 1 in consequence of the acquisition or alienation of property of the kind indicated in Articles 2 and 3;

(b) of a transfer of property in consequence of death or of a donation *inter vivos*.

Article 13.

The provisions of the present Treaty shall not be applicable in cases in which Articles 11 and 12 would involve exemption from or a reduction of the Austrian Capital Levy without at the same time involving liability to the Reich Emergency Contribution.

Article 14.

(1) The provisions of the Austrian laws on the taxation of inherited property the title to which has not been established shall not apply if the income or capital accruing to the heir from such inherited property is directly subject to taxation in Germany under the provisions of the present Treaty.

(2) Taxation levied on inherited property the title of which has not been established shall be repaid as soon as the conditions referred to in paragraph 1 are proved to exist and the heir applies for repayment.

Article 15.

The diplomatic, consular and other representatives of the two States, provided that they are officials by profession, together with officials attached to them and persons in their service or in the service of their officials, shall be exempt from direct taxation in the country to which they are accredited. Such exemption shall only apply in so far as the aforesaid persons are nationals

of the country which they represent and do not engage in any lucrative occupation outside their official duties in the States to which they are accredited. Exemption does not apply to taxes to be levied in accordance with Articles 2, 3 and 6 or to be deducted at the source as specified in Article 8.

Article 16.

The provisions of Article 15 shall also apply to the employees of the Customs and railway administrations of either of the two States or of their provinces, in cases in which such employees carry out their duties in a bureau of one of these administrations situated in the territory of the other State and are domiciled there for that reason, and to their relatives and domestic servants living with them, provided that such persons are nationals of the State which employs them.

Article 17.

(1) The Finance Ministers of the two States shall make special arrangements for the prevention of double taxation in cases which are not expressly provided for in the present Treaty and for obviating any harshness which might arise in the application of the said Treaty.

(2) The Finance Ministers of the two States shall be competent to conclude special agreements with a view to the application of the principles of the present Treaty to money taxes imposed upon a national of the other State by virtue of the principles which govern direct taxation, according to the municipal legislation of the State in question.

Article 18.

The present Treaty shall apply :

(1) (a) In the German Reich :

to war taxes and war levies as from the beginning of the first year of war (war business year);

to the Reich Emergency Contribution as from the date of the coming into force of the law concerning the Reich Emergency Contribution; and, further,

to the taxes on landed estates and industrial undertakings raised by the Reich or by the States as from the beginning of the fiscal year 1920.

(b) In the Austrian Republic :

to the war taxes (war profits taxes) as from the beginning of the first year of war (war business year);

to the Capital Levy as from the date of the coming into force of the law referred to ;
to all other taxes as from the beginning of the fiscal year 1920.

(2) Unless otherwise provided in paragraph 1, the agreements previously concluded between the two States for the prevention of double taxation shall, each in its own sphere, be applicable *mutatis mutandis* to taxes levied in former fiscal years.

Article 19.

(1) The present Treaty shall be ratified and the instruments of ratification shall be exchanged at Vienna as soon as possible. It shall come into force on the date of the exchange of the instruments of ratification and shall remain in force until it is denounced by one of the Contracting Parties, such denouncement to take place at least six months before the expiration of any calendar year. If it is denounced within the prescribed time-limit, the Treaty shall cease to be in force at the expiration of the calendar year in question.

(2) When the Treaty has been ratified, it shall be published in the official Statute Book of each of the two States.

In faith whereof, the Plenipotentiaries of the two States have signed the present Treaty and have affixed their seals thereto.

Berlin, May 23, 1922.

FINAL PROTOCOL.

On signing the Treaty concluded this day between the German Reich and the Republic of Austria for the adjustment of taxation at home and abroad, in particular for the prevention of double taxation in the field of direct taxation, the undersigned plenipotentiaries made the following joint declarations which shall form an integral part of the Treaty :

(1) The following shall be regarded as direct taxes for the purposes of the present Treaty ;

In the German Reich, all existing and future taxes levied by the Reich and the Confederate States on income and capital, including the tax on profits accruing from capital (*Kapitalertragssteuer*), all present and future taxes levied by the States on landed property and industrial undertakings and all supplementary taxes to the taxes mentioned above;

In the Republic of Austria, all existing and future taxes on income, profits and capital levied on behalf of the Confederation, all taxes levied by the latter on its own behalf and on behalf of the provinces and communes and all supplementary taxes to the taxes mentioned above.

The principles laid down in the present Treaty regarding taxation of income, profits and capital shall also apply to taxes to be levied on excess profits or yield and on increase of capital.

The two Contracting Parties recognise that death duties do not fall within the category of direct taxes for the purposes of the present Treaty. Death duties will form the subject of a special treaty.

In cases of uncertainty, the question as to whether a tax falls within the categories indicated above will be settled by agreement between the Finance Ministers of the two States.

(2) The provision contained in paragraph 1 of Article 1 shall not prohibit the levying of taxes upon persons who, although they are not domiciled or habitually resident in one of the two States reside, nevertheless, in one of the said States for the purpose of engaging in a lucrative occupation.

(3) In applying paragraph 2 *a* of Article 1, the period of residence during the period in respect of which the taxable income (profits) is earned shall be substituted for the period of residence during the fiscal year in which the former period does not coincide with the fiscal year.

(4) The period of residence shall be calculated, for the purpose of paragraphs 2 *a* and *c* of Article 1, by full months of 30 days. A period of more than 15 days shall be regarded as a full month; a period of 15 days or less shall not be counted.

(5) If Austria introduces a tax on capital it will be the duty of the Finance Ministers of the two States to conclude an agreement according to the provision of paragraph 2 *b* of Article 1.

(6) It is agreed that students who reside in one of the Contracting States solely for the purposes of study shall not be liable in the State in which they reside as students to taxation in respect of money received by them from relatives domiciled in the other Contracting State, for purposes of maintenance and study, provided that by far the greater part thereof is used for these purposes.

(7) The provisions of the present Treaty shall not, from the fiscal point of view, prevent any profits which may arise from alienations or speculations and which have been acquired in consequence of a non-commercial alienation of the property mentioned in Article 2 from being dealt with according to the municipal laws of the two States.

(8) The questions of the taxes to be levied on railway and navigation undertakings, the exploitation of which is carried on in the territories of the two States, shall be regulated by a special agreement between the Finance Ministers of the two States.

(9) The laws of the Contracting States regarding the levying of special taxes on directors' fees shall not be affected by the provisions of the present Treaty.

(10) Article 13 shall be applicable, in particular, in cases in which a taxpayer who, by virtue of Article 1 of the present Treaty, is liable to a tax on capital in Austria, has acquired since December 31, 1919, in the German Reich property falling within the categories described in Articles 2 and 3 unless it is found that such acquisition is the result of the transformation of other property of the same categories situated in the German Reich.

(11) The Contracting States propose, by means of a special treaty, to establish organisations for safeguarding the rights accruing to taxpayers in consequence of the present Treaty.

(12) It is agreed that any tax assessment already effected must be rectified in accordance with the provisions of the present Treaty, if the taxpayer so requests, within a period of two years from the coming into force of the present Treaty, or if the fiscal authorities themselves consider it necessary, within the limits of their legal competence, to make a rectification of this kind.

Berlin, May 23, 1922.

AUSTRIA AND CZECHOSLOVAKIA.

TRANSLATION.¹

TREATY BETWEEN AUSTRIA AND CZECHOSLOVAKIA FOR THE ADJUSTMENT OF TAXATION AT HOME AND ABROAD, IN PARTICULAR FOR THE AVOIDANCE OF DOUBLE TAXATION IN THE FIELD OF DIRECT TAXATION, SIGNED AT VIENNA, FEBRUARY 18, 1922.

(*Treaty Series*, Volume XIV, No. 871. *Bundesgesetzbl.*, No. 2, 1923. *Czechoslovak Law Series*, 1922, No. 414.)

The AUSTRIAN REPUBLIC of the one part and the CZECHOSLOVAK REPUBLIC of the other, being desirous of adjusting internal and external taxation in the case of direct taxes, and, in particular, of preventing double taxation and of facilitating mutual judicial and administrative co-operation in the matter of taxation, have concluded the following Treaty :

Article 1.

(1) Unless otherwise provided in the following Articles, Austrian and Czechoslovak nationals shall only be called upon to pay direct taxes in the country in which they are domiciled, or failing such domicile, in the country in which they may be regarded as being habitually resident.

(2) In all cases where a taxpayer has a domicile in each of the two States, only the domicile in the State of which the taxpayer is a national shall be recognised, unless his residence in the other State during the period on which the assessment of the tax is based was very much longer; in the latter case he shall be regarded as domiciled in the other State. As regards persons who are nationals of both or neither of the contracting States, each case shall be decided by special agreement.

(3) For purposes of this Treaty, the term "domicile" shall apply to any habitation occupied under conditions which imply an intention to retain it continuously.

Article 2.

Direct taxes on real estate and mortgages and the income therefrom shall only be leviable in the country in which such property is situated.

¹ Translated by the Secretariat of the League of Nations.

Article 3.

(1) Industrial undertakings (trades or professions) and the income derived therefrom shall only be subject to direct taxation in the country in which an establishment for the working of such an industry is maintained.

(2) The term "industrial establishment" shall include :

The head office, branch establishments, workshops, offices where purchases or sales are effected, depots (shops, houses) and all other installations established for the working of industry by the owner himself, his partners, manager or any other legal agent.

(3) If an industrial undertaking possesses establishments in both countries, direct taxation shall only be levied in each country on the basis of the business transacted by the establishment situated in that country. The Finance Ministers of both countries shall agree upon an equitable division of the income or the profits derived from such undertakings.

(4) The term "industrial undertakings" shall also include partnership in commercial companies, with the exception of mining shares (*Kuæen*), general shares, share-certificates and any other securities.

(5) The foregoing provisions shall not apply to the taxes on the pedlar's trade and other itinerant industries.

Article 4.

In the case of income derived from the practice of science, art, letters, teaching or education, or from the exercise of the professions of physician, lawyer, architect or engineer, or of any other liberal profession, the provisions of Article 3 shall only apply in so far as the exercise of the profession involves an established centre (business establishment) in the other country.

Article 5.

Nothing in the present Treaty shall invalidate any of the fiscal provisions contained in the Commercial Agreements between the two contracting countries.

Article 6.

Salaries or allowances granted for services rendered or earned in a profession in which an individual is or was formerly engaged (salaries, pensions, half-pay, maintenance allowances, etc.) and payable at fixed intervals from the public funds (State, provincial, district, communal funds, etc.) shall only be subject to direct taxation in the country in which the payment is effected.

Article 7.

(1) The provisions of Articles 2 and 3, paragraphs 1 to 4, shall also apply to legal persons.

(2) The provisions in virtue of which revenue from real estate and interest on mortgages are liable to the special tax on business profits of legal persons shall, however, not be invalidated thereby.

Article 8.

(1) In all cases in which the Austrian and Czechoslovak laws regarding the income tax, *i.e.* the tax on interest from capital and income, provide that the interest, dividends and other income from capital shall be deducted at the source, the tax on revenue, *i.e.* on interest from capital and income shall only be levied by the State in whose territory the deduction at the source is to be effected in accordance with these laws.

If a main establishment is situated in the one country, and a branch establishment in the other, the deduction of the amount of the tax from the interest yielded by the working of the branch establishment shall only be effected for the benefit of the country in which the branch establishment is situated.

(2) The special tax on the percentage paid to the members of boards of directors of limited liability companies and joint stock companies shall be levied in the country in which the undertaking paying the percentage is established.

Article 9.

(1) The provisions of Articles 1 to 4, 6 and 7 of the present Treaty shall be applicable *mutatis mutandis* in assessing the war tax. (War Profits tax.)

(2) In calculating the excess earnings (excess profits) of companies domiciled in the respective countries and subject to taxation under the laws regarding the war tax (War Profits tax) so as to determine their peace-time profits in accordance with paragraph 2, sub-section 2 and paragraph 5 of the Imperial Decree of April 16, 1916 (*Imperial Legal Gazette*, No. 103) and in accordance with the same paragraphs of the law of February 16, 1918 (*Imperial Legal Gazette*, No. 66) and the corresponding stipulations of Article 29 of the Hungarian Law of 1916, and Article 9 of the law of 1918, the percentage of the share capital must be calculated which corresponds to the relation between the total of the initial capital of the company and that part of the initial capital which is employed in the other State.

(3) The provision regarding the deduction of excess profits derived from shares or partnerships in accordance with paragraph 8 of the Imperial Decree of April 16, 1916, and paragraph 7 of the Law of February 16, 1918, and in accordance with the corresponding provisions of Article 29 of the Hungarian Law of 1916 and Article 9 of the Law of 1918, is also applicable to branches of companies whose head office is situated in the territory of the other State.

Article 10.

(1) The provisions of Articles 1 to 4, and paragraph 1 of Article 7 shall also be applicable in assessing the capital levy in both contracting States.

(2) The taxes to be levied in both States shall be regarded as equivalent, subject to the condition, however, that the capital shall only be taxed in the State which possesses, under Article 1, the unconditional right of taxation.

(3) For the purposes of paragraph 2, the term "capital" shall not include :

Mortgage rights and partnerships in companies, with the exception of shares in mines, shares, share certificates and any other securities.

Article 11.

(1) If changes in the personal circumstances of a taxpayer have occurred in the period between March 1, 1919, and June 30, 1920, affecting his fiscal obligations and involving double taxation, allowance shall be made for the amount paid in respect of the Austrian capital levy in calculating the amount due in respect of the Czechoslovak capital levy to an extent not exceeding one-half of the latter levy.

(2) If changes in the distribution of a taxpayer's investments have occurred between March 1, 1919 and June 30, 1920, involving double taxation, allowance shall be made for the amount paid in respect of the Czechoslovak capital levy in calculating the amount due in respect of the Austrian capital levy to an extent not exceeding one-half of the latter levy.

(3) If a transfer of property has taken place in consequence of death or as a gift *inter vivos*, involving double taxation, the property subject to double taxation shall be taxed in both contracting States.

Article 12.

The provisions of Articles 10 and 11 shall not be applicable if they entail exemption from or a reduction in the Austrian Capital Levy without involving at the same time liability to the Czechoslovak Capital Levy.

Article 13.

The provisions of Articles 1 to 4, 6 and 7 shall also be applicable *mutatis mutandis* to the Czechoslovak tax on increases in capital and to any recurrent capital increase taxes, excess profits taxes, super-taxes and other direct taxes which may subsequently be introduced.

Article 14.

(1) In cases in which the capital belonging to persons who are not subject to the capital levy in accordance with the provisions of this Treaty had been sequestered, the sequestration shall be removed on application.

(2) The deposit certificates which were issued by the Czechoslovak Republic to the persons referred to in paragraph 1 in exchange for bank-notes retained in connection with the stamping of bank-notes for purposes of the capital levy, shall be exchanged on application to an amount not exceeding the revenue yielded by the capital levy and the tax on increased capital.

Article 15.

(1) Inhabitants of territory transferred to the Czechoslovak Republic by virtue of the Treaty of St. Germain shall only be exempt from the Austrian capital levy if their domicile or habitual residence was situated in such territory on June 30, 1920, and if they lost their Austrian nationality in consequence of the Peace Treaty.

(2) The provisions of paragraph 1 shall not apply to persons who opt for Austrian nationality in accordance with the terms of the afore-mentioned Treaty; such persons shall be subject to the general provisions of the present Treaty.

Article 16.

The diplomatic, consular and other representatives of the two countries (provided that they fulfil their duties in a professional capacity and do not engage in any lucrative occupation in the country in which they are employed) together with officials appointed to assist them and persons in their employment, and in the employment of these officials, shall be exempt from direct taxation in the country in which they are employed. Such exemption is only granted in cases in which the persons mentioned are nationals of the country which employs them. It does not apply to such forms of property and income as are set forth in Articles 2, 3 and 6 of the taxes and duties deducted at the source which are specified in Article 8.

Article 17.

The provisions of Article 16 shall also apply to persons in the service of the Customs and Railway Administrations of either of the two countries or of the provinces thereof, who are employed in a bureau of one of these Administrations situated on the territory of the other Party and who only reside there for that reason, and to their relatives and servants living with them, provided that the persons mentioned above are nationals of the country which employs them.

Article 18.

(1) In order to prevent double taxation, efforts shall be made to obtain agreement in individual cases, whether the present Treaty makes express provision for the settlement of such cases or not, by direct negotiations between the Finance Department of the one country and that of the other. The two Finance Ministers shall settle between themselves by an exchange of notes the details of the procedure to be adopted in this matter.

(2) The two Finance Ministers shall also have the right, with a view to preventing hardships which might result from the application of the present Treaty or which are not removed by the

Treaty, to conclude agreements for the modification or completion of the provisions thereof, with reference, in particular, to those of Article 11.

Article 19.

(1) The two Contracting Parties shall give assistance to each other as regards ascertaining the basis of assessment for the taxes which form the subject of this Treaty and as regards the serving of summonses. The details of execution shall be settled by the two Governments by an exchange of notes at a later date.

(2) Special administrative organs may be established by agreements between the Governments concerned for safeguarding the rights accorded to taxpayers by virtue of the present Treaty.

Article 20.

The present Treaty applies to direct taxes imposed on and after January 1, 1919.

Article 21.

(1) The present Treaty, the original text of which was drawn up in German and Czech, shall be ratified and the instruments of ratification shall be exchanged as soon as possible at Prague. It shall come into force on the day of ratification and shall remain in force until it has been denounced. Both countries shall be entitled to denounce it and if such denouncement takes place before July 1 in any year, the Treaty shall cease to have effect as from the commencement of the following calendar year. If the denouncement takes place after July 1, the Treaty shall cease to have effect as from the commencement of the second following calendar year.

(2) Both texts of the Treaty shall be authentic. The two authentic texts shall, when the Treaty has been ratified, be published in both countries in the official Statute Book.

In faith whereof the Plenipotentiaries of both countries have signed the present Treaty and affixed their seals thereto.

Vienna, February 18, 1922.

FINAL PROTOCOL.

In connection with the signing of the Treaty concluded this day between the Austrian Republic and the Czechoslovak Republic for the adjustment of internal and external taxation and, in particular, for the prevention of double taxation in the case of direct taxes, the undersigned plenipotentiaries jointly make the following declarations which shall constitute an integral part of the Treaty :

(1) Direct taxes within the meaning of this Treaty shall, in the case of the Austrian Republic, be those which are levied on behalf of the Federation or by the Federation on its own behalf and on behalf of the provinces and communes, and shall, in the case of the Czechoslovak Republic, be the State taxes on income, profits and capital. Any question which may arise as to whether a tax comes within these categories of taxes shall be determined by agreement between the Finance Ministers of both countries.

(2) The expression "very much longer residence" in Article 1 shall be read as meaning residence for at least eight months. The existence of two domiciles shall be assumed in connection with the capital levy in cases in which there existed on one of the two terminal days, domiciles in both countries, and on the other terminal day domicile in the country in which the tax is levied on that terminal day (whether a domicile existed elsewhere at that date or not); the period in question shall be the

period from March 1, 1918, to June 30, 1920; "appreciably longer residence" shall be taken to mean a period of at least eighteen months.

(3) As regards the tax on income derived from speculation and profits on sales obtained in connection with the sale (not concluded in the course of the vendor's ordinary occupation) of property of the kinds mentioned in Article 2, such profits shall be regarded as income within the terms of Article 2.

(4) The taxing of railway and shipping undertakings which operate on the territory of both countries shall be settled in a separate Treaty.

(5) The provisions of Article 12 are chiefly applicable in cases in which a taxpayer who is liable to the capital levy in Austria under the terms of Article 1 of the present Treaty has acquired property in the Czechoslovak Republic of the kind mentioned in Articles 2 and 3 after March 1, 1919, except in cases in which it can be shown that the acquisition resulted from an exchange of other property of the same kind situated in the Czechoslovak Republic.

(6) Nationals of the Czechoslovak Republic shall not receive less favourable treatment in connection with the capital levy in Austria than that which is applicable to nationals of the Allied and Associated Powers generally.

(7) The provisions of the Agreement of August 2, 1920, regarding the legal position of production and transport undertakings remain valid.

(8) As regards direct taxes which were leviable in the period preceding January 1, 1919, both Parties agree that they are to be assessed in both countries on the basis of the principles which were applicable in the years concerned according to the legal provisions then in force.

Vienna, February 18, 1922.

TRANSLATION.¹

DECREE OF THE AUSTRIAN FEDERAL MINISTRY OF FINANCE DATED NOVEMBER 25, 1922, REGARDING THE EXECUTION OF THE TREATY BETWEEN THE AUSTRIAN REPUBLIC AND THE CZECHOSLOVAK REPUBLIC ON FEBRUARY 18, 1922, FOR THE ADJUSTMENT OF DOMESTIC AND FOREIGN TAXATION AND, IN PARTICULAR, FOR THE PREVENTION OF DOUBLE TAXATION IN THE MATTER OF DIRECT TAXES.

(*Bundesgesetzblatt*, No. 2 of 1923.)

With a view to the execution of the Treaty between the Austrian Republic and the Czechoslovak Republic concluded on February 18, 1922, for the adjustment of domestic and foreign taxation and, in particular, for the prevention of double taxation in the matter of direct taxes (Fiscal Treaty with the Czechoslovak Republic) it is hereby decreed as follows :

Article I.

In taxing productive undertakings which maintain business establishments both in Austria and in the Czechoslovak Republic, the apportionment of income or profits between business establishments (*Betriebsstätten*) situated in each of the two States shall be effected in accordance with the Agreement concluded between the Federal Minister of Finance and the Minister of

¹ Translated by the Secretariat of the League of Nations.

Finance of the Czechoslovak Republic in virtue of Article 3, paragraph 3, of the Treaty. The said Agreement is as follows :

1. In assessing taxation in respect of the sales office of a producing establishment situated in the other State, the taxable business profits of the sales office shall be reckoned as one-third of the total profits accruing to the establishment from the sales effected through the sales office. Where the sales office also undertakes purchases, its share shall be reckoned as one-half. Where purchases are effected by a branch situated in the one State and sales by an establishment situated in the other State, the total profits accruing from such business transactions shall be divided equally. Profits accruing from joint operations of the two branches and which are to be apportioned between the two States shall be reckoned on the total profits of the undertaking in accordance with the ratio between the turnover resulting from such joint operations and the total business turnover of the undertaking. Where profits accrue exclusively from the operations of one of the two business establishments, they shall be reckoned on the total profits in accordance with the ratio existing between the turnover resulting from such operations and the total turnover of the undertaking. The fiscal authorities of the two States may jointly carry out the apportionment according to closed accounts, where it seems probable that such allocation will not differ appreciably from the estimated results of the application of the aforementioned principles of apportionment.

2. In the calculations provided for in the foregoing paragraph, business turnovers expressed in different currencies shall be reckoned according to the average rate quoted on the Vienna Stock Exchange (average rate of payment on Prague) for the business period in respect of which taxes are payable. The average shall be calculated according to the rates on the 1st, 11th and 21st of each month of the period in question. In the event of no quotation being made on one of the specified days, the next quotation following this date shall be regarded as valid. Both parties agree that profits expressed in various currencies shall as a rule be converted at the rate of exchange current on the day when the balance-sheet was drawn up; where any other rate of conversion is adopted as a basis, the sanction of the two financial administrations shall in every case be required.

3. Where an establishment in circumstances other than those already mentioned engages in business transactions on behalf of an establishment situated in the territory of the other State, the customary commission shall be regarded in the State in which these transactions are effected as the profits accruing from such transactions.

4. If the results obtained by the application of the foregoing principles are in obvious contradiction with the actual situation in regard to profits, the two financial administrations may agree upon another method of apportionment; in such case the taxpayer shall previously be heard by the financial administrations of either Party.

5. The two financial administrations shall officially publish the present rules of apportionment, with a view to the execution of the said Treaty.

6. The present Agreement shall be valid until December 31, 1923, provided the Treaty remains in force until that date; it shall continue in force unless denounced by one of the two Parties prior to July 1, 1923. It shall cease to have effect from the end of the year in which it was denounced, provided denunciation took place before July 1.

Article II.

The conversion rates to be applied in accordance with Article I, paragraph 2 (average rates as well as the rates current on the days when balance-sheets were drawn up) shall be promulgated in the *Official Gazette* of the Federal Ministry of Finance (*Verordnungsblatt für den Dienstbereich des Bundesministeriums für Finanzen*). The conversion of profits shall always be effected according to the rate on the day on which the balance-sheet was drawn up, unless, in individual cases, special instructions have been issued by the Federal Ministry of Finance.

(Signed) KIENBÖCK.

FRANCE AND SAAR.

TRANSLATION.¹

AGREEMENT DESIGNED TO PREVENT THE DUPLICATION OF FRENCH AND SAAR TAXES, SIGNED AT PARIS, JULY 5, 1922.

(*Treaty Series*, Volume XXVII, No. 689. *French Official Journal*, July 19, 1923.)

The GOVERNING COMMISSION OF THE SAAR TERRITORY and the GOVERNMENT OF THE FRENCH REPUBLIC, being desirous of preventing, as far as possible, the duplication of French and Saar taxes, have decided to conclude for this purpose an Agreement, and have adopted the following provisions :

In all cases where liability to pay a tax is determined by the domicile or habitual residence of the taxpayer, the two Governments undertake to recognise, in the fiscal relation between France and the Saar, a single domicile or a single habitual residence in the case of each taxpayer.

In determining such domicile or habitual residence, the two Governments will, wherever the civil laws in the Saar admit the existence of two domiciles, adopt the principle of recognising a "main establishment". Should any uncertainty arise as to the position of an official or employee occupying a permanent position, the principal place of employment shall determine the question of his domicile, notwithstanding anything to the contrary contained in the provisions of Article 106 of the Civil Code.

The special case of workmen residing in workmen's barracks in the neighbourhood of their employment and returning at intervals to their families will be dealt with on the assumption that the domicile, in the case of unmarried men, is the workmen's barracks and, in the case of married men, the place where their families reside.

A. DIRECT TAXES.

Article 1.

Subject to the provisions of Article 2 and to compliance with the general regulations, taxpayers may only be called upon to pay direct taxes in the country in which they are domiciled, or failing such domicile, in the country in which they may be regarded as being habitually resident.

In particular, persons domiciled in the Saar are not liable in France to payment of the general tax on income, even if they are resident in the latter country.

Article 2.

Persons owning immovable property or industrial, commercial or agricultural establishments in France or in the Saar shall only be liable to taxation in respect of the income or profits which they derive from such property or establishments in the country where such property and undertakings are situated.

The term "establishment" shall include not only the head office, but branches, offices where purchases or sales are effected, agencies, counting-houses and any other installations. In this case, the manner in which the fiscal charges are to be divided will be determined, not only by the receipts shown in the separate accounts, if such exist, but also by the receipts arising out of transactions effected in either territory.

¹ Translated by the Secretariat of the League of Nations.

Article 3.

Any taxpayer transferring his residence from France to the Saar, or *vice versa*, shall continue to be amenable to the laws in force in the country in which he was previously taxed, during the period for which he is liable to such taxation. The liability to taxation in France shall be determined by the taxpayer's position on January 1; in the Saar the tax is payable as from the first of the month after the arrival of the taxpayer and ceases to be payable as from the first of the month following his departure.

B. SUCCESSION.

Article 4.

(1) Succession duties on landed property, personal estate and business capital—including trade credits—situated in France or the Saar shall only be leviable in the country in which such property is situated; mortgages and business liabilities may only be deducted at the place where the estates or business capital are situated.

(2) Debts due to the estate—with the exception of the business debts mentioned in the previous paragraph—and all other transferable securities shall only be liable to taxation at the place where the deceased was domiciled, if such domicile is in France or the Saar. Should the domicile be in a third country, the provisions of the existing law remain unchanged.

(3) The French administration shall be notified of the death in the Saar of any person domiciled in France, and *vice versa*. The notifications, which shall be made at regular intervals, shall give particulars of the civil status (*état civil*) of the deceased, the date and place of death, the place of his domicile and the names of his heirs, so far as the latter are known.

C. BILLS OF EXCHANGE.

Article 5.

As regards the stamping of negotiable instruments, France and the Saar undertake to exempt negotiable instruments issued and stamped in the other country from stamp duties.

D. TRANSFERABLE SECURITIES.

Article 6.

(1) The French Government undertakes to waive its right to collect stamp duties on Saar share certificates, bonds or public bills.

The Saar Government undertakes to waive its right to collect stamp duties on French share certificates, bonds or public bills and also on the coupons attached thereto.

These two provisions shall not apply to duties levied on deeds or instruments which affect the constitution of a company, including increases in capital, or to duties relating to transfer of securities.

(2) The French Government waives the right to collect the tax on the revenue from transferable securities in the case of securities belonging to public companies, associations, undertakings or institutions possessing the status of Saar bodies, associations, undertakings, or institutions, subject, however, to the provisions of French law, in so far as they are applicable to undertakings concerned with property situated in France.

(3) The Saar Government waives the right to collect the tax payable in respect of the transfer of transferable securities as regards shares of French public companies, associations, undertakings or persons.

The three provisions enumerated above shall apply only to shares expressed in the currency of the French Republic.

E. BUSINESS TURNOVER.

Article 7.

As regards taxes on turnover, each of the two Governments undertakes to levy no charge in respect of the importation of goods coming from the other country, provided that such goods have already been subject to taxes which are not lower than the taxes in force in the importing country.

F. GENERAL PROVISIONS.

Article 8.

This Agreement may be denounced by the Contracting Parties, after previous notice, which shall be given before October 1, for the following calendar year; failing such notice, the Agreement will be renewed automatically.

Article 9.

This Agreement shall not come into force until ratified by the respective Governments.

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

Done at Paris, in duplicate, on July 5, 1922.

HUNGARY AND CZECHOSLOVAKIA

TRANSLATION.¹

CONVENTION BETWEEN HUNGARY AND CZECHOSLOVAKIA WITH A VIEW TO REGULATING THE ASSESSMENT OF INTERNAL AND FOREIGN TAXATION AND IN PARTICULAR TO PREVENT DOUBLE TAXATION IN THE FIELD OF DIRECT TAXES, SIGNED AT PRAGUE, JULY 13, 1923.

(Treaty Series, Volume XXXV, No. 898. Hungarian Treaty Series, 1924, Law XXII. Czechoslovak Treaty Series, 227/1924.)

The CZECHOSLOVAK REPUBLIC and the KINGDOM OF HUNGARY, being desirous of adjusting the burden of internal and external taxation in the field of direct taxation, and, in particular, of preventing double taxation, and of laying down rules for mutual legal and administrative assistance in matters relating to taxation, have decided to conclude a Convention on the subject.

Article 1.

Real estate, buildings and mortgages, and the income derived therefrom shall only be subject to direct taxation in the State in which they are situated.

¹ Translated by the Secretariat of the League of Nations.

Article 2.

(1) Business undertakings (lucrative professions), together with the income derived therefrom, shall only be subject to direct taxation in the country in which the business establishments for carrying on the undertakings (professions) are situated.

(2) The term "business establishment" shall include: branch establishments, workshops, offices where purchases or sales are effected, depôts, counting-houses and other establishments maintained for the purpose of carrying on a profession or trade, either by the owner himself, his commercial partner, his manager, or by any other permanent representative.

(3) If the same undertaking possesses business establishments in each of the two countries, such undertaking shall only be subject to direct taxation in each of the two territories on the basis of the share of the business pertaining to the establishment situated in that country.

(4) The term "business undertakings" includes participation in undertakings in the form of companies, with the exception of mining shares, general shares, partnerships in companies and other securities.

(5) The foregoing provisions shall not apply to the taxes on hawking and other itinerant trades.

Article 3.

In the case of earnings derived from the practice of science, art, letters, teaching or education, or from the profession of physician, lawyer, architect, engineer, or any other liberal profession, the provisions of Article 2 shall only apply in so far as the profession is exercised in the other State from a permanent business centre (business establishment).

Article 4.

Salaries or allowances paid at regular intervals out of public funds (State, province, district, Department, Town and Communal funds, etc.) granted in respect of offices held or professions exercised at the present time or in the past (salaries, retired pay, maintenance allowances, pensions, and the like) shall only be subject to direct taxation in the country where the payment is made.

Article 5.

(1) In all cases in which the laws of the Czechoslovak State and of the Hungarian State relating to the taxation of unearned income—*i.e.* the taxes on interest derived from capital and on dividends—provide that the taxes on interest, share profits and other income from capital shall be deducted at the source, such taxes shall only be payable to the State in whose territory the deduction has to be effected in accordance with the above-mentioned laws. If the main establishment is situated in one of the countries, and a branch establishment in the other, the tax on interest accruing from the business transacted by the branch establishment shall only be deducted for the benefit of the State in which such branch establishment is situated.

(2) The tax on directors' percentages shall only be levied in the country in which the undertaking paying such percentages is established.

Article 6.

(1) Czechoslovak or Hungarian nationals shall, moreover, only be subject to direct taxation in the country in which they have their domicile, or, if they have no domicile, in the country in which they have their residence.

(2) If a domicile is established in each of the two countries, the domicile in the country of which the taxpayer is a national shall be decisive; in the case of persons possessing rights of citizenship in both countries or not possessing rights of citizenship in either, the High Contracting Parties reserve the right to decide in each case on its merits by virtue of a special agreement.

(3) A person shall be deemed to be domiciled, for the purposes of the present Convention, in the place where he possesses a habitation, provided there are good grounds for assuming that it is his intention to retain the habitation permanently.

(4) A person shall be deemed to have a residence, for the purposes of the present Convention, in the place where he dwells, provided that the circumstances show that it is not his intention to make a merely temporary sojourn in the place or country in question.

Article 7.

(1) The provisions of Articles 1 and 2, paragraphs 1 to 4, and the provisions of Article 6 shall also apply to legal persons; such persons shall be deemed to be domiciled in the places where their head offices are situated, and, if they have no head offices, in the places where their centres of management and control are situated.

(2) Nothing in this provision shall prevent legal persons from being subject to the special tax on profits which is imposed on the income derived from their real estate and from interest on mortgages.

Article 8.

(1) The provisions of Articles 1 to 4, and 6 and 7, of the present Convention shall apply in like manner to the assessment of taxes on war profits (war tax).

(2) In calculating the excess profits (excess income) of companies domiciled in the respective countries, which are subject to taxation under the laws relating to the taxation of war profits (war taxes), the peace-time profit shall be ascertained in accordance with paragraph 2, sub-paragraph 2, and paragraph 5 of the Imperial Decree of April 16, 1916, No. 103 of the Imperial Code, the Law of February 16, 1918, No. 66 of the Imperial Code, and Law XXIX of 1916 or Law IX of 1918, respectively, by calculating the percentage of the share of the capital invested in the business that corresponds to the ratio between the total capital and the part of this capital that pertains to the other State.

(3) The provisions regarding deductions from excess incomes derived from shares or partnerships in companies in accordance with paragraph 8 of the Decree of April 16, 1916, paragraph 7 of the Law of February 16, 1918, and Section 8 of Law XXIX of 1916, or paragraph 10 of Law IX of 1918, respectively, shall also apply in respect of companies separated from the parent company and having their head offices in the territory of the other country.

Article 9.

(1) The capital levy in Czechoslovakia (*dávka z majetku*) and the tax known as the Redemption of Capital (*rachat de la fortune*) in Hungary (*vagyonváltás*) shall be considered as taxes of the same kind.

(2) The assessment of these taxes shall be determined in accordance with the following principles :

1. The forms of property mentioned in Articles 1 and 2—in particular, goods in stock—are subject to the capital levy (the tax known as Redemption of Capital) in accordance with the provisions contained in the articles, that is to say, in the State where they are situated.

2. With regard to the charges on limited liability companies and co-operative societies, the relevant provisions in force in the territory of the respective High Contracting Parties shall apply; any hardships which might arise through the application of these provisions shall be avoided by mutual agreement.

3. In cases where the application of the laws of the two States would result in double taxation, deposits, credits on current accounts, cash deposits and foreign money and securities shall only be subject to the capital levy (the tax known as Redemption

of Capital) in the States authorised to make the levy in accordance with Articles 6 and 7 above.

4. In other respects the provisions relating to the capital levy or to the tax known as Redemption of Capital, which are in force in the two countries, shall be applied without restriction.

Article 10.

Estates in regard to which probate has not yet been granted shall be treated as if the testator or deviser were still alive.

Article 11.

The diplomatic, consular and other representatives of the High Contracting Parties, provided that they are officials by profession and do not engage in any lucrative occupation outside their office in the territory of the State to which they are accredited, and the officials who are attached to them and the persons in their service or in the service of their subordinate officials shall be exempt from direct taxation in the country to which they are accredited. Such exemption shall only apply in so far as the aforesaid persons are nationals of the country by which they are accredited. The exemption shall not apply to the property and income mentioned in Articles 1 to 4 or to the taxes and duties mentioned in Article 5 which are deducted at the source.

Article 12.

The provisions of Article 11 shall apply in like manner to persons in the service of the customs and railway administrations of one of the High Contracting Parties who are employed by these administrations on official business in a place situated in the territory of the other State and who only reside there for that reason, and to the persons and servants living with them in the same household, provided that the persons mentioned above are nationals of the country which employs them.

Article 13.

Shipping undertakings on the Danube are only subject to taxes on the profits derived from their shipping business in the State in which the centres of management and control of the undertakings are established.

Article 14.

With a view to preventing hardships which might arise from the application of the present Convention or which are not removed by the Convention, the Finance Ministers of the High Contracting Parties are authorised to conclude agreements with a view to modifying or amplifying the provisions; this applies in particular to cases which might arise in respect of the capital levy (the tax known as Redemption of Capital) on account of the difference between the decisive dates fixed.

Article 15.

The High Contracting Parties shall give assistance to each other as regards the assessing of the taxes which form the subject of this Convention and as regards the serving of summonses. The two Finance Ministers shall, by an exchange of notes, settle the details for putting this provision into operation.

Article 16.

If the property of persons who are not subject to the capital levy by virtue of the provisions of the present Convention has been sequestrated in either State, such sequestration shall be raised, on application being made.

Article 17.

The present Convention shall apply :

- (a) to the capital levy (the tax known as Redemption of Capital);
- (b) to the other direct taxes as from January 1, 1919.

Article 18.

(1) The present Convention shall be ratified and the instruments of ratification shall be exchanged as soon as possible at Budapest. The present Convention shall come into force on the date on which it is ratified and shall remain in force until it is denounced. Each of the two States shall have the right to denounce the Convention and if such denunciation takes place before July 1 in any year the Convention shall cease to apply in the following year; otherwise, it shall cease to apply from January 1 of the second year.

(2) When the Convention has been ratified the authentic French text shall be published in the Statute Books of the two States.

Done in duplicate in French, one copy being sent to each of the two Governments.

Prague, July 13, 1923.

FINAL PROTOCOL.

On signing the Convention concluded this day between the Kingdom of Hungary and the Czechoslovak Republic for the adjustment of internal and external taxation and, in particular, for the prevention of double taxation in the case of direct taxes, the undersigned plenipotentiaries have made the following declarations which shall form an integral part of the Convention.

1. For the purposes of the present Convention direct taxation shall be deemed to include, in both countries, taxes which are levied by the State on income, on profit and on capital. Any question which may arise as to whether a tax falls within one or other class of taxes, for the purposes of the present Convention shall be determined by agreement between the Finance Ministers of the two States.

2. In drawing up Article 9 account has been taken of the Czechoslovak Law of April 8, 1920, No. 309 of the Statute-book (except as regards the clauses relating to the tax on increment of capital—*dávka z přírůstku na majetku*) and of the Hungarian Laws XV and XLV of 1921.

3. The provisions of the second part of Article XIV aim at reducing any double taxation which may arise if, between the decisive dates fixed in the two States, any manifest change having a decisive effect on taxation takes place in respect either of the domicile (residence) or of the investment of definite parts of the capital. (For instance, on March 1, 1919, a person's sole taxable fortune might consist of a house at Prague; this house might be sold and the proceeds deposited in a bank at Budapest and would be subject to the tax known as the Redemption of Capital.)

4. Nationals of the Czechoslovak Republic shall not receive less favourable treatment in connection with the tax known as Redemption of Capital (*vagyonváltás*) in Hungary than that which is applicable to the nationals of the Allied and Associated Powers generally.

5. It has been confirmed, on the part of Hungary, that the sequestration which was imposed in 1920 to the detriment of nationals of the Czechoslovak State has been raised by Decree of the Hungarian Ministry of Finance No. 9506, dated April 1, 1922.

6. When determining the amount of the capital levy on mortgages in Czechoslovakia, the amount of any mortgage bonds issued in connection with these mortgages shall be deducted.

7. The question to what extent financial departments may enter into direct communication with each other with a view to carrying out the present Convention shall be settled by agreement between the two Finance Ministers.

Done at Prague, July 13, 1923.

PROTOCOL.

Drawn up at Budapest at the Royal Hungarian Ministry of Foreign Affairs on October 30, 1924, regarding the exchange of the instruments of ratification of the Conventions and Protocols enumerated hereunder.

M. Coloman DE KÁNYA, Envoy Extraordinary and Minister Plenipotentiary, for the Royal Hungarian Government, and

M. Hugo VAVRECKA, Envoy Extraordinary and Minister Plenipotentiary of the Czechoslovak Republic at Budapest, for the Czechoslovak Government, have this day exchanged the instruments of ratification of the following Conventions and Protocols :

1. Protocol drawn up at Prague July 13, 1923, regarding the release of deposits and the method of adjusting obligations arising out of bonds and their coupons;
2. Convention concluded at Prague July 13, 1923, with a view to regulating the assessment of internal and foreign taxation, and in particular to prevent double taxation in the field of direct taxes;
3. Convention concluded at Prague July 13, 1923, regarding the reciprocal treatment of private insurance undertakings and the financial adjustment of former life-insurance contracts concluded in old Hungarian and Austrian crowns, in virtue of Article 198 of the Treaty of Trianon;
4. Protocol drawn up at Prague July 13, 1923, regarding the supplementary return of investments (claims) in accordance with the decrees of the Czechoslovak Republic of March 4, 1919, and April 10, 1919, Nos. 110 and 185 respectively of the Collection of Laws and Decrees.
5. Protocol drawn up at Prague July 13, 1923, regarding the return to be made of mutual claims and obligations contracted in former Hungarian or Austrian crowns;
6. Convention concluded at Prague March 8, 1924, regarding the release of the property of wards and of guardians' funds (orphan's funds) and also regarding the apportionment of the guardians' funds of the office, the area of jurisdiction of which was divided up by the State frontier.

At the moment of exchanging the instruments of ratification the undersigned Plenipotentiaries have made the following statements :

I. Whereas the Government of the Czechoslovak Republic is of opinion that the Final General Protocol drawn up at Prague July 13, 1923, regarding the financial negotiations between Hungary and the Czechoslovak Republic is merely a domestic protocol on the negotiations and a domestic record of their result and that therefore in accordance with the stipulations of the Czechoslovak Constitution there is no need to ratify this instrument more particularly inasmuch as the text of the Protocol does not provide for ratification;

Whereas on the other hand the Royal Hungarian Government considers that the contents of Article V of the Final General Protocol has an effective bearing :

It is agreed that the divergence between these two points of view in no way affects the validity of the said Final General Protocol signed by the duly authorised Plenipotentiaries of the Contracting Parties.

II. The Decrees to be issued in accordance with Annexes A and B to the Protocol regarding the return to be made of mutual claims and obligations contracted in former Austrian and Hungarian crowns shall be promulgated on November 1, 1924.

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

Done at Budapest October 30, 1924, in two original copies.

GERMANY AND HUNGARY.

TRANSLATION.¹

TREATY BETWEEN GERMANY AND HUNGARY FOR THE ADJUSTMENT OF TAXATION AT HOME AND ABROAD, IN PARTICULAR FOR THE AVOIDANCE OF DOUBLE TAXATION IN THE FIELD OF DIRECT TAXATION, SIGNED AT BERLIN, NOVEMBER 6, 1923.

(*Treaty Series*, Volume XLV, No. 1103. *Reichsgesetzbl.*, 1925. Teil II, S. 641. *Recueil des lois hongroises*, 1925, loi XL.)

The KINGDOM OF HUNGARY and the GERMAN REICH, being desirous of ensuring the equal adjustment at home and abroad in the field of direct taxation, and in particular of preventing double taxation, have concluded the following Treaty :

Article I.

Landed property, property in buildings and mortgages, and the revenue (profits) derived therefrom shall only be liable to direct taxation in the State in which the property is situated.

Article II.

(1) Industrial undertakings (the exploitation of a productive undertaking or the exercise of a lucrative profession) and the income derived therefrom shall only be subject to direct taxation in the State in which a business establishment for carrying on the industry is maintained.

(2) The term "business establishment" shall include the manager's office, branch establishments, workshops, offices where purchases or sales are effected, depots, branches, and all other establishments maintained for the purpose of carrying on the industry by the owner himself, or by his partners, responsible agents or other permanent representatives.

(3) If a single industrial or commercial enterprise possesses business establishments in the territories of both States, direct taxes shall only be levied in each State in proportion to the amount of business transacted in the establishment situated in that State.

(4) Partnerships in undertakings established in the form of companies, with the exception of mining shares (*Kuzen*), shares, founders' shares and other securities, shall be regarded as industrial undertakings.

(5) The foregoing provisions shall not apply to taxes on hawking and other itinerant trades.

¹ Translated by the Secretariat of the League of Nations.

Article III.

In the case of income derived from the practice of science, art or letters, teaching or education, or from the exercise of the profession of physician, lawyer, architect or engineer, or any other liberal profession, the provisions of Article II shall only apply in so far as there is a permanent headquarters of the professional activity in the other State.

Article IV.

The present Treaty shall in no way affect the provisions of Section I, paragraph 8, of the Interim Agreement of June 1, 1920, between the Royal Hungarian and the German Governments for the settlement of their mutual economic relations.

Article V.

Salaries or allowances granted for present or past services or professional activities, and payable periodically from the public funds (State, provincial, county, district, municipal and communal funds, etc.), whether in the form of salaries, pensions, half-pay allowances, grants from provident funds, etc., shall only be subject to direct taxation in the State in which the payment is effected.

Article VI.

(1) In cases in which the laws of the Kingdom of Hungary on the taxing of income derived from capital, or the German law of March 29, 1920, on the taxing of profits derived from capital, provide that the tax on interest or on profits accruing from capital shall be collected at the source (by deduction), such tax shall only be levied by the State in whose territory the deduction has to be effected under the above-mentioned laws. If the main establishment is situated in one State and the branch establishment in another State, the tax on interest accruing from the business transacted by the branch establishment shall only be deducted at the source for the benefit of the State in which such branch establishment is situated.

(2) The tax on directors' fees shall be levied in the State in which the head office or the centre of management and control of the undertaking which pays such fees is established.

Article VII.

(1) In other cases Hungarian or German citizens shall only be subject to direct taxation in the State in which they have their domicile, or failing such domicile, in the State in which they are permanently resident.

(2) Should such citizens have a domicile in both States, they will only be subject to direct taxation in the State of which they are nationals. As regards persons who are nationals of both, or of neither, of the States concerned, a special agreement shall be made between the Contracting Parties in respect of individual cases.

(3) The term "domicile" employed in the present Treaty shall be taken to mean the place in which a person occupies a dwelling under circumstances which justify a presumption that he intends to remain there.

(4) The term "permanent residence" employed in the present Treaty shall be taken to mean the place in which the person resides under circumstances which justify a presumption that he intends to dwell in the locality or country and is not merely sojourning therein.

Article VIII.

The provisions of Article I and Article II, paragraphs (1) to (4), and also the provisions of Article VII, shall also apply, *mutatis mutandis*, to legal persons. In the case of such persons the head office or the centre of management or control shall be considered as the place of domicile.

Article IX.

(1) The provisions of Articles I to IV, VII and VIII of the present Treaty shall apply, *mutatis mutandis*, to the assessment of taxes under the laws in force in the Kingdom of Hungary regarding the tax on war profits, and under the German Law of July 3, 1913, concerning the property tax (*Reich Legal Gazette*, page 524), the Law of June 21, 1916, concerning the war tax (*Reich Legal Gazette*, page 561), and the Law of July 26, 1918 (*Reich Legal Gazette*, page 964), concerning a special war levy for the financial year 1918, and the Law of September 10, 1919 (*Reich Legal Gazette*, page 1567), concerning a special war levy for the financial year 1919.

(2) When reckoning the excess profits of companies of the nationality of the country in which they are situated and which are subject to taxation under the laws mentioned in paragraph (1), the peace-time profits shall be determined for the purposes of the Hungarian Laws XXIX, 1916, and IX, 1918, and paragraph 17 of the German Law of June 21, 1916, concerning the war tax, by calculating the statutory percentage of that part of the original or foundation capital or capital invested which corresponds to the ratio between the whole invested and working capital of the company and the fraction of the invested and working capital employed in the other State.

(3) A deduction of excess profits accruing from shares or partnerships, under the Hungarian Laws XXIX, 1916, and IX, 1918, and under paragraph 18 of the German Law concerning the war tax, shall also be made in respect of affiliated companies whose head offices are situated in the territory of the other State.

Article X.

(1) The provisions of Articles I, II, VII and VIII shall apply in particular to the assessment of the Redemption of Property tax under the Hungarian Laws XV of 1921, and XLV of 1921, and to the assessment of the Reich Emergency Contribution under the German Law of December 31, 1919 (*Reich Legal Gazette*, page 2189).

(2) The taxes collected under the aforesaid laws shall be regarded as being of the same nature, it being nevertheless understood that capital (*Kapitalvermögen*) shall only be subject to taxation in the State which under Articles VII and VIII possesses unrestricted rights of taxation.

Article XI.

The provisions of the present Treaty shall not apply in cases in which the provisions of Article X would involve exemption from, or a reduction of, the Hungarian Redemption of Property tax without at the same time involving liability to the Reich Emergency Contribution.

Article XII.

The diplomatic, consular or other representatives of the two States, provided that they are officials by profession, together with officials attached to them and the persons in their service, shall be exempt from direct taxation in the State to which they are accredited. Such exemption shall only apply in so far as the aforesaid persons are nationals of the State which they represent and do not engage in any lucrative occupation outside their official duties in the State to which they are accredited. The exemption shall not apply to taxes to be levied under Articles I, II and V or to be deducted at source as specified in Article VI.

Article XIII.

Shipping undertakings on the Danube shall not be liable to duties imposed in connection with the exercise of an industry except in the State in which the head office or the actual business centre of the undertaking is situated.

Article XIV.

The Finance Ministers of the two States shall conclude special agreements with a view to avoiding double taxation in cases which are not expressly provided for in the present Treaty and to removing any hardships which may still continue after the application of the principles of the present Treaty.

Article XV.

The present Treaty shall apply :

(a) In the Kingdom of Hungary :

To taxation on war profits, as from the beginning of the first year of the war (war business year);

To the Redemption of Property tax, as from the date on which the laws regulating the application of the Treaty came into force ;

To other taxation, as from the commencement of the fiscal year 1920.

(b) In the German Reich :

To war taxes and war levies, as from the beginning of the first year of war (war business year);

To the Reich Emergency Contribution, as from the date of the coming into force of the law concerning the aforesaid Contribution;

And, further, to taxes levied by the Reich or by the various States on real property and industrial undertakings, as from the commencement of the fiscal year 1920.

Article XVI.

(1) The present Treaty, the original text of which is drawn up in Hungarian and German, shall be ratified and the instruments of ratification shall be exchanged as soon as possible at Budapest. It shall enter into force on the date of the exchange of the instruments of ratification and shall remain in force until it is denounced by one of the Contracting States, such denunciation to take place at least six months before the expiration of any calendar year. If it is denounced within the prescribed time-limit, the Treaty shall cease to be in force at the expiration of the calendar year in question.

(2) Both texts of the Treaty shall be authentic. The ratified Treaty shall be published in both the authentic texts in the official Collection of Laws of each of the two States.

In faith whereof the Plenipotentiaries of the two States have signed the present Treaty and thereto affixed their seals.

Berlin, November 6, 1923.

FINAL PROTOCOL.

On the occasion of the signature of the Treaty concluded this day between the Kingdom of Hungary and the German Reich for the adjustment of taxation at home and abroad and, in particular, for the avoidance of double taxation in the field of direct taxation, the undersigned Plenipotentiaries have made the following joint declarations which shall form an integral part of the Treaty :

1. The following shall be regarded as constituting direct taxes for the purposes of the present Treaty :

In the Kingdom of Hungary all existing and future taxes on income, profits (*Ertrag*) and capital levied on behalf of the State and on behalf of the communes, as also all taxes supplementary to the taxes mentioned above.

In the German Reich : all existing and future taxes on income and capital levied on behalf of the Reich and the States and all existing and future taxes levied by the States on real property and on industrial undertakings, and all taxes supplementary to the taxes mentioned above.

The two Contracting Parties recognise that succession duties do not fall within the category of direct taxes for the purposes of the present Treaty. Succession duties shall form the subject of a special treaty.

In cases of uncertainty the question whether a tax falls within the categories mentioned above shall be settled by agreement between the Finance Ministers of the two States.

2. The provisions of Article VII, paragraph (1), shall not preclude the levying of taxes upon persons who, although they are not domiciled or habitually resident in one of the Contracting States, reside nevertheless in one of the said States for the purpose of engaging in a lucrative occupation.

3. It is agreed that students who reside in one of the Contracting States solely for the purpose of study shall not be liable in the State, in which they reside as students, to taxation in respect of money received by them from relatives domiciled in the other Contracting State for purposes of maintenance and study, provided that by far the greater part thereof is used for these purposes.

4. The provisions of the present Treaty shall not prevent the levying of taxation in conformity with the domestic legislation of the two countries on any profits which may arise from alienations or speculations and which have been acquired in consequence of a non-commercial alienation of the property mentioned in Article I (*nicht gewerbmässige Veräusserung*).

5. It is agreed that any taxation already effected must be rectified in accordance with the provisions of the present Treaty if the taxpayer so requests within a period of two years from the coming into force of the present Treaty, or if the fiscal authorities themselves consider it necessary within the limits of their legal competence to make a rectification of this kind.

6. In order to prevent any doubt arising in regard to the interpretation of Article XII the Contracting States declare themselves agreed that this Article shall not affect more extensive privileges and exemptions based on the general rules of international law.

7. In so far as the arrangement established by the present Treaty affects the taxes or concerns the authorities of the States of the German Reich, it is subject to the approval of the States, where such approval is requisite.

Berlin, November 6, 1923.

DANZIG AND POLAND.

TRANSLATION. ¹

AGREEMENT (MARCH 17, 1924) BETWEEN THE FREE CITY OF DANZIG AND THE REPUBLIC OF POLAND WITH A VIEW TO THE ADJUSTMENT OF TAXATION BY THE TWO STATES AND IN PARTICULAR THE PREVENTION OF DOUBLE TAXATION IN THE MATTER OF DIRECT TAXES.

(*Gesetzblatt für die Freie Stadt Danzig*, 1924, No. 26.)

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

¹ Translated by the Secretariat of the League of Nations.

Article I.

(1) Unless otherwise provided in the following Articles :

(a) Nationals of the Free City of Danzig and the Republic of Poland shall only be liable to direct taxation for the profit of that territory in which they have their domicile, or, failing such, their permanent residence or a residence entailing liability to taxation in virtue of the fiscal laws, and, in the event of their having a domicile or residence in the territory of both Parties, only for the profit of that Party whose nationals they are.

(b) With regard to the taxation of persons having double domicile or residence, who are nationals neither of the Free City of Danzig nor of the Republic of Poland, the supreme financial authorities of the two Contracting Parties shall make special arrangements jointly to deal with individual cases.

(2) For the purpose of the present Agreement a domicile shall be the place in which a person occupies a dwelling with the manifest intention of remaining there.

(3) Legacies in abeyance, or legacies in respect of which the heirs have not yet been determined, shall be treated for fiscal purposes as if the deceased were still alive.

Article II.

(1) Real estate and buildings, together with income derived therefrom, shall only be liable to direct taxes in the territory in which they are situated.

(2) Mortgages and other real charges on landed property shall be regarded as landed property within the meaning of paragraph (1); income derived therefrom shall be regarded as income from capital.

Article III.

(1) The exercise of an industry, and the income derived therefrom, shall only be liable to direct taxes in the territory in which a business establishment (*Betriebsstätte*) is maintained for carrying on the industry.

(2) The following shall be regarded as business establishments (*Betriebsstätten*) : The main establishment, branches, factories, selling and buying agencies, warehouses, offices and other business installations maintained for the exercise of the industry by the head of the concern himself, his partners, authorised representatives or other permanent representatives and employees.

(3) Where business establishments (*Betriebsstätten*) of one and the same industrial undertaking are situated in both territories, such undertaking shall only be liable to direct taxes in each territory in proportion to the transactions effected by the business establishments (*Betriebsstätten*) situated in that territory.

(4) Interests in undertakings constituted as companies shall also be treated as industrial undertakings, with the exception of interests in limited liability companies, shares, coupons and other similar securities.

(5) If the activities of a commercial undertaking situated in the territory of one Contracting Party extend to the territory of the other Party without, however, there being a business installation within the meaning of paragraph (2) in the latter territory, direct taxes may only be levied by that Party in whose territory a business installation is situated.

(6) Subject to paragraph (9), taxpayers who are liable, in view of the foregoing, to taxation in both territories shall :

(a) As a general rule be assessed in the first instance by the fiscal authorities of the territory in which the seat of the undertaking is situated ;

(b) As a general rule be asked to make returns for fiscal purposes only by the fiscal authorities of that Contracting Party in whose territory the seat of the undertaking is situated.

(7) The fiscal authorities of the other Contracting Party shall endeavour to obtain particulars for tax assessment by applying freely for information to the competent authorities of the territory in which the seat of the undertaking is situated.

(8) The fiscal authorities of the other territory shall be bound to accept the assessment data thus communicated to them, in so far as the total amount taxable in both territories must not exceed the total ascertained profits (total income) of all the business establishments (*Betriebsstätten*) concerned. The fiscal authorities of the two Parties may, however, rectify the material furnished to them for assessment purposes in accordance with their domestic laws. Where circumstances so require, the fiscal administrative authorities of the Parties shall consult each other. If no agreement is reached regarding the total to be apportioned, even after reference to the authorities of second instance, a decision shall be arrived at by the supreme financial administrative authorities of both Parties acting in agreement.

(9) Where accounts in respect of individual business establishments (*Betriebsstätten*) are kept completely separate, the individual balance-sheets shall, as a rule, form the basis for assessment in the two territories, each of the Contracting Parties, however, reserving to itself the right to verify the accuracy of such balance-sheets.

(10) In regard to the allocation of income accruing from the joint activities of business installations situated in both territories, the supreme financial administrative authorities of the two Contracting Parties shall agree upon provisions for an equitable apportionment of such income (expenditure). Pending such agreement the following rules shall be observed :

(a) 15 per cent of the total taxable profits shall be set aside in respect of the territory in which the seat of the undertaking is situated and shall be regarded as the quota in respect of such seat;

(b) The balance remaining after making the deduction set forth under (a) shall be allocated in the following manner :

(aa) In the case of insurance, credit, banking and carriers' undertakings : in proportion to the gross revenue accruing in the individual business establishments (*Betriebsstätten*) and also in proportion to the wages paid to employees, etc., in the individual business establishments (*Betriebsstätten*) as set forth in the prescribed wage sheets;

(bb) In the case of traffic undertakings (by land, water or air) : as regards the revenue obtained on individual routes, in proportion to the length of the routes situated in the two territories. Nevertheless, in respect of river navigation undertakings, the distances covered in ports and at sea and also, in respect of undertakings engaged in the conveyance in transit of goods from the one territory through the other territory to a foreign country, any operations relating to such transit shall not be included in assessing the taxes assignable to the territory crossed;

(cc) In the case of all other commercial undertakings : in proportion to the gross income and profits accruing in the individual business establishments (*Betriebsstätten*).

(11) Where in individual cases the foregoing criteria lead to results in respect of the various business establishments (*Betriebsstätten*) which differ considerably from the profits actually realised, the supreme financial administrative authorities of the two Parties may agree on another equitable criterion for apportionment, on receipt of a request from the fiscal authorities or from the taxpayers.

(12) Legal provisions whereby preferential treatment is given to certain taxpayers in one territory shall only be applied to nationals of the other territory in accordance with a reciprocal agreement to this effect concluded between the supreme financial administrative authorities of the two Parties.

(13) The foregoing provisions shall not apply to the taxation of hawking and itinerant trading including the purchase, for commercial purposes, of goods intended for re-sale or export abroad, such activity being regarded as an industry in accordance with Article 5, paragraph 1, of the Polish industrial taxation Law and Part II, A. of II the Fiscal Schedule.

Article IV.

The provisions of Article III shall apply, *mutatis mutandis*, to other gainful occupations, and in particular to scientific, artistic, literary, teaching or educational activities, and the exercise of the profession of physician, lawyer, architect, engineer and of other liberal professions, and to income derived therefrom.

Article V.

The provisions of Articles I to III shall apply, *mutatis mutandis*, to juridical persons; where taxation under these provisions is based on the domicile, the seat of such juridical persons shall be taken.

Article VI.

(1) Subject to the provisions of the following paragraphs, salaries or allowances payable on a single occasion or at regular intervals out of public funds of all kinds and granted for services rendered or earned in a profession in which the person concerned is or was formerly engaged, shall be liable to taxation only within the territory of that Contracting Party from which payment is made.

(2) Officials, employees, servants, workers, etc., of one of the Contracting Parties or of an undertaking operated by such Party, who have their business and private domicile on the territory of the one Party, but are nationals of the other Contracting Party, shall nevertheless be liable to direct taxation of their wages or salaries only in the territory in which they have their business and private domicile.

(3) The foregoing provisions shall not apply to officials, employees, servants, workers, etc., whose household, consisting of spouse and relatives in the ascending and descending line, is in the territory of the other Party. Such officials, employees, servants, workers, etc., are taxable in the territory in which they have their household. In the territory in which their business domicile is situated they shall not be liable to any other taxes imposed in lieu of the wages or income tax, or, in particular, to any strangers' or sojourn tax levied by non-State autonomous associations. The Senate of the Free City of Danzig and the Government of the Republic of Poland shall, after the coming into force of the present Agreement, furnish each other with lists of such individual officials, employees, servants, workers, etc., and shall keep each other informed regarding any changes which may occur.

Article VII.

Where, according to the laws of the Contracting Parties, taxes on capital and income from capital are collected by means of deductions (at the source), these taxes shall be collected without restriction; the other Contracting Party shall not, however, collect similar taxes due, according to its laws, in respect of the same sources of income.

Article VIII.

In order to prevent double taxation in those cases not expressly provided for in the present Agreement, as well as hardships which may still exist even on the application of the principles embodied therein, the supreme financial administrative authorities of the two Contracting Parties shall conclude special agreements where circumstances so require.

Article IX.

(1) The present Agreement shall apply to taxes due in respect of the fiscal year 1920 onwards, viz., in the Free City of Danzig, to public imposts due to the Free City of Danzig and its communes (unions of communes), and in Poland to the public imposts due to the State, and in both territories to supplementary charges or contributions collected along with such taxes and due to other bodies recognised under public law.

(2) Legally valid tax assessments may, in principle, only be rectified in accordance with the provisions of the present Agreement where the amount of the taxes in question is considerable and calculated seriously to affect the general economic position of the taxpayer. An application for rectification must be made by the taxpayer; this must be submitted to the competent fiscal authorities prior to the expiry of the calendar year subsequent to the entry into force of the present Agreement. Taxes already collected shall be refunded in accordance with the regulations of the Party which is responsible for making the refund.

Article X.

(1) The present Agreement shall come into force on the sixteenth 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 in the Free City of Danzig and in the Republic of Poland.

(2) It shall remain in force unless denounced by one of the Contracting Parties not less than six months before the end of any calendar year. If denounced within the period laid down, the Agreement shall cease to have effect on the expiry of that calendar year.

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

Done at Danzig this seventeenth day of March, one thousand nine hundred and twenty-four.

FINAL PROTOCOL.

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

(1) 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 in which 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.

(2) Profits from the alienation of property on a single occasion which are acquired by a non-commercial sale of landed and business property shall only be liable to income tax in the territory of the Contracting Party in which the property thus sold is situated.

(3) It is agreed that, on the one hand, the Polish forestry impost (*Polska danina lasowa*) under the Law of July 6th, 1923 (*R. G. Bl. No. 87, § 676*), and the Polish tax on capital under the Law of August 11th, 1923 (*R. G. Bl. No. 94, § 746*), and, on the other hand, the Danzig tax on capital in accordance with the Law of December 7th, 1912 (*Gesetzblatt, page 575*), in the text of the Laws of June 29th, 1923 (*Gesetzblatt, page 736*), and August 7th, 1923 (*Gesetzblatt, page 944*),

and the Decree of October 26th, 1923 (*Gesetzblatt*, page 1119), shall be regarded as imposts of the same kind.

(4) Where a taxpayer removes from the territory of one Contracting Party into the territory of the other Party, liability to taxation in the territory into which he removes may not begin before the day on which liability to taxation ceases in the territory which he has left. If, however, owing to the fault of the taxpayer, the liability to taxation still subsists after the expiration of the statutory period, such circumstance shall not prevent the other Contracting Party from levying the taxes to which the taxpayer is liable from the date on which liability to taxation could have ceased in the territory from which he removed.

(5) Should a citizen of Danzig or a Pole, domiciled or permanently resident in the territory of one Contracting Party reside in the territory of the other Party, such residence shall not be regarded as residence for business purposes :

(a) If he is there only for medical treatment, or a holiday, or for other reasons not connected with business;

(b) If he resides there as owner or employee of an industrial or agricultural undertaking taxable in the territory of domicile (permanent residence) solely for the purpose of despatching the business of this concern; or

(c) Resides there solely for the purpose of completing buying or selling transactions as a business agent who, in accordance with a certificate issued by the competent fiscal authorities, keeps business accounts in due form in his place of domicile (permanent residence), and is liable in that territory to appropriate and equivalent taxation.

In doubtful cases the fiscal authorities shall, in order to ascertain whether the conditions set forth in the preceding paragraph are fulfilled, obtain information from the supreme financial administrative authorities through the diplomatic representative of the Polish Republic in Danzig, to whom they shall forward a concise statement of the circumstances on which the alleged liability to taxation is based. Documents shall be specially marked "Very Urgent : Taxation Case" and shall be treated as urgent.

(6) Where, on opening a permanent business, non-recurring imposts (taxes on opening a business) are levied in addition to the regular recurring taxes, nationals or companies of the two Contracting Parties shall not be liable to such imposts if the newly opened business establishment (*Betriebsstätte*) is to be regarded only as a branch office or establishment of an undertaking which is already liable to industrial taxation in one of the two territories. This provision shall not affect special imposts levied in connection with the issue of any necessary licence; for instance, a publican's licence.

(7) It is agreed that officials of the one Contracting Party who, being furnished with orders in writing from their official superiors, reside temporarily in the territory of the other Contracting Party for the performance of their official duties shall not on these grounds be liable to any imposts nor, in particular, to the so-called strangers' or sojourn taxes.

(8) The provisions of the present Agreement shall not apply to the Free City of Danzig and the Republic of Poland, nor to their property, nor to any undertakings, establishments and works maintained by one of the Contracting Parties on the territory of the other in cases in which a different fiscal treatment is provided for by means of special agreements.

(9) The Contracting Parties agree that the provisions of Article I shall not affect nor restrict the right to collect taxes by means of deductions in the case of a Contracting Party which collects taxes on wages and salaries by means of deductions effected by the employer.

The provisions of Article VI, paragraphs 2 and 3, shall not be affected by this provision. The other Contracting Party retains, moreover, the unrestricted right to collect taxes on salaries and wages in accordance with the provisions of Article VI, paragraph 1.

AUSTRIA AND HUNGARY.

TRANSLATION.¹

TREATY BETWEEN AUSTRIA AND HUNGARY FOR THE ADJUSTMENT OF TAXATION AT HOME AND ABROAD, IN PARTICULAR FOR THE PREVENTION OF DOUBLE TAXATION IN THE FIELD OF DIRECT TAXATION, AND FOR THE REGULATION OF COLLABORATION BETWEEN THE COURTS AND AUTHORITIES OF THE TWO PARTIES, IN CASES CONNECTED WITH TAXATION, SIGNED AT VIENNA, NOVEMBER 8, 1924.

(*Treaty Series*, Volume XLIV, No. 1096. *Bundesgesetzbl.* No. 437, 1925. *Hungarian Treaty Series*, 1925, Law XXXIX.)

The REPUBLIC OF AUSTRIA and the KINGDOM OF HUNGARY, being desirous of ensuring the equal adjustment of taxes at home and abroad in the field of direct taxation, and in particular of preventing double taxation, and of facilitating the provision of mutual legal assistance in fiscal matters, have concluded the following Treaty :

Article 1.

(1) Unless otherwise provided in the following Articles, Austrian or Hungarian nationals shall only be called upon to pay direct taxes in the State in which they are domiciled, or, failing such domicile, in the State in which they are permanently resident.

(2) This principle shall likewise apply to other persons, so far as the fiscal sovereignty of the two Contracting States is concerned.

(3) If a taxpayer has a domicile in both States, the tax shall be levied in the State in which he has resided for definitely the longest period during the term in respect of which the tax has to be assessed. If his sojourn in one Contracting State has not been notably longer than in the other, he shall be taxed in the State of which he is a national. However, if he possesses the nationality of both the Contracting States or if he is not a national of either, he shall be liable to taxation in each State in respect of one-half of the assessable amount. As regards persons who possess an additional domicile outside the Contracting States, special arrangements shall be made in individual cases between the Finance Ministers of the two States.

(4) A domicile shall be considered to exist at the place where a person occupies a dwelling under circumstances which give good grounds for assuming that he intends to retain it.

Article 2.

Landed property and mortgages, and the revenue derived therefrom, shall only be liable to direct taxation in the State in which the landed property is situated.

Article 3.

(1) Productive undertakings (or lucrative professions) and the income derived therefrom shall only be subject to direct taxation in the State in which a business establishment for carrying on the undertaking (or profession) is maintained.

¹ Translated by the Secretariat of the League of Nations.

(2) The term “business establishment” shall include : the manager’s offices, branch establishments, workshops, offices where purchases or sales are effected, depots, branches, and all other establishments maintained for the purpose of the carrying on of the industry by the owner himself, or by his partners, responsible agents, or other permanent representatives.

(3) If an industrial or commercial enterprise possesses business establishments in both States, direct taxes shall only be levied in each State in proportion to the amount of business transacted in the establishments situated in that State. The State in whose territory the head office of the enterprise is situated shall be entitled to collect taxes on a certain minimum portion of the total profits. The Finance Ministers of the two States shall come to an agreement regarding the equitable apportionment of the income or profits derived from such undertakings.

(4) Partnerships in undertakings established in the form of companies (in particular, partnerships in public trading companies, founders’ shares in limited liability companies), with the exception of mining shares (*Kuxen*), shares, founders’ shares and other securities, shall be regarded as productive undertakings.

(5) The foregoing provisions shall not apply to taxes on hawking and other itinerant trades.

.Article 4.

In the case of income derived from the practice of science, art or letters, teaching or education, or from the exercise of the professions of physician, lawyer, architect or engineer or of any other liberal profession, the provisions of Article 3 shall only apply in so far as the permanent headquarters of the professional activity (office, consulting room, etc.) are situated in the other State.

Article 5.

Regular salaries or allowances granted for services rendered or earned in a profession in which an individual is or was formerly engaged (salaries, retired pay, pensions, etc.) and payable periodically from the public funds (Federal, State, provincial, district, municipal, communal funds, etc.) shall only be subject to direct taxation in the State in which the payment is affected,

Article 6.

(1) The provisions of Articles 1, 2 and 3 shall also apply, *mutatis mutandis*, to legal persons. In the case of such persons the head office, or, in the absence of such, the centre of management and control, shall be considered as the place of domicile.

(2) The right to impose the tax on profits (corporation and company taxes), to which bodies corporate are liable upon income derived from real estate or mortgages, and upon profits on investments taxable by deduction at the source, shall not be affected by the foregoing provisions.

Article 7.

Where the laws of the Contracting States provide that the tax levied on income from capital paid out of public funds (*i.e.*, from Federal, State, provincial, municipal or other public funds), or that interest or dividends on bonds issued by corporations (including vouchers, *Kassenscheine*), or savings bank deposits accepted by the said corporations, or interest-bearing deposits lodged with credit institutes or banks shall be taxed at the source by deduction, the right of imposing such tax shall belong solely to the State in whose territory the debtor resides. If the main establishment is situated in one State and a branch establishment in another State, the tax on interest accruing from the business transacted by the branch establishment shall only be deducted at the source for the benefit of the State in which such branch establishment is situated.

Article 8.

The special tax on directors’ percentages shall be levied in the State in which the head office of the undertaking which pays such percentages is established.

Article 9.

No excess profits (or yield) shall be subject in either of the two States to the tax on excess profits or excess yield unless such increases in profits or yield is liable to tax in the said State in accordance with the rules set forth above.

Article 10.

(1) The provisions of Articles 1, 2, 3 and 6 shall also apply to the assessment of the Austrian Extraordinary Capital Levy and of the Hungarian Redemption of Capital tax (*Vermögensablösung*).

(2) The capital shall only be subject to the levy in the State which possesses an unrestricted right to impose taxation under Articles 1 to 6.

(3) The term "capital" as used in paragraph 2 shall not include mortgages or partnerships in companies, with the exception of mining shares (*Kuxen*), shares, founders' shares and other securities.

Article 11.

The provisions of Articles 1, 2, 3 or those of Article 6 shall be applicable, *mutatis mutandis*, to the recurrent taxation of capital.

Article 12.

The diplomatic, consular or other representatives of the two States, provided that they are officials by profession, together with the officials attached to them and persons in their service or in the service of their officials, shall be exempt from direct taxation in the country to which they are accredited. Such exemption shall only apply in so far as the aforesaid persons are nationals of the country which they represent and do not engage in any employment of profit outside their official duties in the States to which they are accredited. The exemption shall not apply to the capital and income referred to in Articles 2 and 3, or to the taxes and imposts to be deducted at the source as specified in Articles 7 and 8.

Article 13.

The provisions of Article 12 shall also apply to the employees of the Customs and Railway Administrations of either of the two States or of their autonomous provinces, in cases in which such employees carry out their duties in the office of one of these Administrations situated in the territory of the other State and are domiciled there solely for that reason, and to their relatives and domestic servants living with them, provided that such persons are nationals of the State which employs them.

Article 14.

(1) Shipping undertakings on the Danube shall not be liable to taxes on profits arising out of their shipping business except in the State in which the head office of the undertaking is situated.

(2) Shipping undertakings, for the purposes of the preceding paragraph, shall be held to include business operations directly connected with the transport of persons and goods and the upkeep of the necessary installations in the places at which the vessels call (offices at which freight contracts may be concluded; installations for loading cargo, etc.).

Article 15.

With a view to preventing hardships which might arise from the application of the present Treaty, or which are not removed by the Treaty, the Finance Ministers of the High Contracting

Parties are authorised to conclude agreements with a view to modifying or amplifying its provisions : this applies, in particular, to cases which might arise in respect of the capital levy (the tax known as Redemption of Capital) on account of the difference between the decisive dates fixed, or of double domicile.

Article 16.

The two States shall afford each other assistance in connection with the computation of the taxes which form the subject of the present Treaty, both in the procedure for assessment and appeals and in the serving of demand notices in regard to taxes. They shall also afford each other mutual legal assistance in the collection of taxes. The Finance Ministers of the two States, after agreeing on the main lines of their action, shall take the necessary executive measures to give effect to this provision, in particular, measures regarding the extent of the legal assistance to be afforded in the collection of taxes, and the machinery and the authorities through which such action is to be taken, as also in regard to the transfer of the sums recovered by execution, and the conversion of the sums thus collected.

Article 17.

(1) The nationals of each State shall receive the same treatment in fiscal matters, and the same judicial protection, from the authorities of the other Contracting State as are accorded to the nationals of the last-named State.

(2) The nationals of either Contracting State shall not be taxed by the other Contracting State at a higher rate than the nationals of the last-named State. If a national of either of the Contracting States should be liable, under the terms of the present Treaty, to direct taxation in the other Contracting State, though not domiciled therein, he shall not be liable on that ground to taxation above the normal rate.

Article 18.

The present Treaty shall be applicable to all direct taxes (including the capital levy in Austria and the Redemption of Capital tax in Hungary) in respect of the period commencing January 1, 1919.

Article 19.

(1) The present Treaty, which has been drawn up in German and Hungarian, must be ratified and the instruments of ratification must be exchanged as early as possible at Budapest. It shall come into force on the date on which the instruments of ratification are exchanged and shall remain in force until it is denounced. Either Contracting State shall be entitled to denounce this Treaty. If it is denounced before July 1 in any year, it shall cease to be valid as from the commencement of the following year; and, if denounced at any other time, it shall cease to be valid as from the commencement of the second calendar year after the date of denunciation.

(2) Both texts of the present Treaty shall be authentic. The Treaty shall, after ratification, be published in the official code of laws of each State in both the authentic texts.

In faith whereof the Plenipotentiaries of the two States have signed the present Treaty and have thereto affixed their seals.

Done at Vienna, November 8, 1924.

FINAL PROTOCOL.

On signing the Treaty concluded this day between the Republic of Austria and the Kingdom of Hungary for the adjustment of taxation at home and abroad, in particular for the prevention of double taxation in the field of direct taxation, and for legal assistance in fiscal matters, the undersigned Plenipotentiaries made the following joint declarations which shall form an integral part of the Treaty :

Paragraph I. (1) The following shall be regarded as direct taxes for the purposes of the present Treaty : In the Republic of Austria all existing and future taxes on income, profits and capital levied on behalf of the Federation, or levied by the latter both on its own behalf and on that of the provinces and communes, or levied by the provinces (communes), as also all supplementary additions to the taxes mentioned above.

In the Kingdom of Hungary, all existing and future taxes on income, profits and capital levied on behalf of the State and on behalf of the communes, as also all taxes supplementary to the taxes mentioned above.

(2) In cases of uncertainty, the question whether a tax falls within the categories indicated above will be settled by agreement between the Finance Ministers of the two States.

Paragraph II. Residence for definitely the longest period, for the purpose of Article 1 of the Treaty, shall be held to mean residence for at least two-thirds of the decisive term.

Paragraph III. The provisions of Article 1 shall not preclude the levying of taxes upon persons who, although they are not domiciled or habitually resident in one of the Contracting States, reside nevertheless in one of the said States for the purpose of engaging in an employment of profit.

Paragraph IV. It is agreed that students who reside in one of the Contracting States solely for the purposes of study shall not be liable, in the State in which they reside as students, to taxation in respect of money received by them from relatives domiciled in the other Contracting State for purposes of maintenance and study, provided that they are mainly dependent on such sums.

Paragraph V. Any profits which may arise from alienations and speculations, and which have been acquired by a non-commercial alienation of the property mentioned in Article 2, shall be taxed in conformity with the domestic legislation of the two countries.

Paragraph VI. Sequestrations imposed on property, which are still in existence and which are incompatible with the present Treaty, shall be raised.

Paragraph VII. It is agreed that any taxation already effected must be rectified in accordance with the provisions of the present Treaty, if the taxpayer so requests, within a period of six months from the coming into force of the present Treaty, or if the fiscal authorities themselves consider it necessary, within the limits of their legal competence, to make a rectification of this kind.

Paragraph VIII. Generally speaking, no refund shall be made of amounts collected, under the Redemption of Capital tax, from individuals or legal persons having their head offices (or domiciles) in the territories of the Kingdom of Hungary which have been ceded to Austria. Nevertheless, the Finance Ministers of the two States shall come to an agreement by an exchange of notes in regard to the restitution of securities issued outside Hungary which the above-mentioned persons have had to surrender in virtue of an assessment subsequent to December 5, 1921, or which were actually taken over by the Royal Hungarian State after that date but in virtue of an earlier assessment.

Paragraph IX. The question of the taxes to be levied on railway undertakings, the exploitation of which is carried on in the territories of both States, shall be regulated by a special arrangement between the Finance Ministers of the two States.

Paragraph X. The Finance Ministers of the two States shall deal directly with one another in questions concerning the application of the present Treaty. They may also agree to allow the financial authorities of the two States to correspond directly with one another on such matters.

Done at Vienna, November 8, 1924.

TRANSLATION.¹

DECREE OF THE AUSTRIAN FEDERAL MINISTRY OF FINANCE DATED NOVEMBER 16, 1925, REGARDING THE EXECUTION OF THE TREATY BETWEEN THE REPUBLIC OF AUSTRIA AND THE KINGDOM OF HUNGARY, CONCLUDED ON NOVEMBER 8, 1924, FOR THE ADJUSTMENT OF DOMESTIC AND FOREIGN TAXATION, AND, IN PARTICULAR, FOR THE PREVENTION OF DOUBLE TAXATION IN THE SPECIAL MATTER OF DIRECT TAXES, AND FOR LEGAL ASSISTANCE IN TAXATION QUESTIONS.

(*Bundesgesetzblatt*, 1925, No. 437.)

With a view to the execution of the Treaty between the Republic of Austria and the Kingdom of Hungary for the adjustment of domestic and foreign taxation, and in particular for the prevention of double taxation in the special matter of direct taxes, and for legal assistance in taxation questions, it is hereby decreed as follows :

Article I.

In taxing commercial undertakings which maintain business establishments in Austria and in Hungary, the allocation of income or profits between business establishments situated in the two States shall be effected in accordance with the Agreement concluded between the Federal Minister of Finance and the Minister of Finance of the Kingdom of Hungary in virtue of Article 3, paragraph 3, of the Treaty. The said Agreement is as follows :

1. In assessing, for taxation, the sales office of a producing undertaking situated in the other State, the taxable business profits in respect of the sales office shall be reckoned at one-third of these total profits accruing from the sales effected through the said office. Where the sales office also undertakes purchases, its quota shall be raised to one-half. Where purchases are effected by a branch situated in the one State, and sales by an establishment situated in the other State, the total profits accruing from such business transactions shall be allocated in equal parts. Profits which accrue from the joint activities of the two branches and which are to be allocated between the two States shall be reckoned on the total profits of the undertaking in accordance with the ratio of the turnover resulting from such joint activities and the total turnover of the undertaking. Where profits are obtained exclusively owing to the activities of one of the two business establishments, they shall be reckoned on the total profits in accordance with the ratio of the turnover resulting from such activities and the total turnover of the undertaking. In no case shall the quota falling to the State in which is situated the centre of management (either alone or together with other business establishments) of an undertaking liable to corporation (company) tax be less than one-tenth of the total profits. The fiscal authorities of the two States may jointly effect the allocation, on the basis of the closed accounts, where it seems probable that any such division will not differ appreciably from the probable results of applying the aforementioned principles of division.

2. In the calculations provided for in the foregoing paragraph, turnover expressed in different currencies shall be reckoned according to the average rate quoted on the Vienna Exchange (mean cheque rate on Budapest) during the period for which the taxes are payable. The average will be calculated according to the rates on the 1st, 11th and 21st of each month of the period in question. In the event of no quotation being made on one of the specified days, the first quotation given after this day shall be taken. Both Parties agree that profits expressed in different currencies should be converted at the rate of the day on which the balance sheet was drawn up.

¹ Translated by the Secretariat of the League of Nations.

3. Where a branch, in cases other than those already mentioned, engages in business transactions on behalf of a branch situated in the territory of the other State, the customary commission shall be regarded as profits in the State in which the transactions in question were effected.

4. If the results obtained by the application of the foregoing principles are obviously at variance with the actual profits earned, the two financial administrations may agree upon another method of allocation.

5. In the case of branches of credit institutions, the profits of the branch shall be deemed to be the portion of the total profits of the undertaking which corresponds to the ratio of the costs for staff borne by the branch and the costs for staff borne by the undertaking as a whole. In the case of branches of insurance companies, the allocation shall be effected in accordance with the ratio of the premiums dealt with by the branch establishment of the insurance company and the total premiums received by the undertaking.

6. The two financial administrations shall officially publish, simultaneously with the Treaty, the present rules for allocation, with a view to the execution of the said Treaty.

7. The present Agreement shall be valid so long as the Treaty is in existence. It may be denounced independently of the Treaty. If denounced prior to July 1st of any year, it shall terminate as from the end of that year; if denounced after July 1st, it shall terminate from the end of the following calendar year.

Article II.

The conversion rates to be applied in accordance with Article I, No. 2 (average rates as well as the rates of the days taken as days for balance sheets) shall be published by the Federal Ministry of Finance in the Official Bulletin of the Ministry (*Verordnungsblatt für den Dienstbereich des Bundesministeriums für Finanzen*). The conversion of profits shall always be effected according to the rate on the date of the balance sheet, unless special instructions in individual cases have been issued by the Federal Ministry of Finance.

(Signed) AHREB.

POLAND AND CZECHOSLOVAKIA.

TRANSLATION.¹

TREATY BETWEEN POLAND AND CZECHOSLOVAKIA FOR THE PURPOSE OF PREVENTING DOUBLE TAXATION IN THE FIELD OF DIRECT TAXATION, WITH ADDITIONAL PROTOCOL, SIGNED AT WARSAW, APRIL 23, 1925.

(*Treaty Series*, Volume XLIV, No. 1091. *Czechoslovak Treaty Series*, No. 255, 1925.)

The CZECHOSLOVAK REPUBLIC and the POLISH REPUBLIC, desirous of preventing double taxation in the domain of direct taxation, have decided to conclude a Convention for that purpose :

Article 1.

Immovable property (landed and house property) and income derived therefrom shall be subject to direct taxation in the country in which such property is situated.

¹ Translated by the Secretariat of the League of Nations.

Article 2.

(1) Commercial and industrial undertakings, including professions and all other occupations of a lucrative nature, and income derived therefrom, shall be subject to direct taxation in the country in which such undertakings are established or such professions carried on.

An undertaking shall be deemed to be established in the place where it has its head office or a branch factory, warehouse, office, shop for purchase and sale, or generally speaking any permanent premises kept for the purposes of the business by the owner himself or his partner or permanent representative. If there is no place of establishment as defined above, a lucrative undertaking shall be deemed to be established in the place where it is in fact carried on.

For the purposes of this Convention the expression "working establishment" shall not include the following: journeys made by the head of the undertaking to obtain orders, delivery of orders, delivery of goods on commission to an established dealer, delivery to customers of goods transported from one country to the other or of goods lying in warehouses belonging to a transport undertaking or to a forwarding agent, provided that such transactions are not carried out by offices or employees of the undertaking.

(2) If an undertaking possesses establishments in the territory of both States, it shall be liable to direct taxation in each State only in respect of the business transacted in the establishments situated in the territory of that State.

The common receipts of such establishments shall, as a general rule, be allocated in proportion to the funds and capital allotted to those establishments, and the common expenditure shall be allocated in proportion to the receipts. In certain cases the Finance Ministers of the two States may agree upon a different system of allocation.

Receipts obtained in one country from the sale of goods purchased in the other country, and the expenditure corresponding to such receipts, shall as a general rule be divided equally among the establishments concerned in the transaction.

(3) If an undertaking established in the territory of one State extends its operations to the territory of the other State, it shall be subject to direct taxation only in the State in whose territory it is established.

(4) The two Contracting Parties agree that the fixed tax on earned income imposed by the Polish Republic under the Law of May 14, 1923, No. 412 Dz. U. R. P., is not contrary to the provisions of this Convention in cases in which the profession or trade is subject to no tax other than the fixed tax on earned income.

Article 3.

Mortgages, trusts, and all other property legally attached to the territory of one of the Contracting Parties, and income derived therefrom, shall be subject to direct taxation in the State in whose territory such property is situated.

Each of the Contracting Parties reserves the unrestricted right to tax capital and the interest thereon, provided always that such taxes shall be deducted at the source, or collected from a person other than the taxpayer. This reservation shall, however, in no way invalidate the right of the other State to tax such capital and income in accordance with the laws in force in its territory.

Article 4.

Dividends, salaries, pensions and retired pay, paid by the State, autonomous bodies (municipalities) or other institutions or funds of the same kind, shall be subject to taxation only in the State in which payment is made.

Article 5.

Except as otherwise provided in Articles 1 to 4, Czechoslovak and Polish nationals shall be liable to direct taxation only in the country in which they are domiciled, or, if they have no domicile, in the country in which they are resident for the time being.

Persons having a domicile in each of the two countries shall be liable to direct taxation only in the country of which they are nationals.

For the purposes of this Convention, the term "domicile" shall mean any habitation occupied under conditions which imply an intention to retain it continuously.

Article 6.

(1) The Polish special tax established by the Law of December 16, 1921, No. 1. Dz. U. R. P. of 1922, and the capital levy established by the Polish Law of August 11, 1923, No. 746, Dz. U. R. P., on the one hand, and the tax on capital and capital increments established by the Czechoslovak Law of April 8, 1920, No. 309, Sb. z. a. n., on the other hand, shall be regarded as equivalent taxes.

(2) In respect of the imposition of these taxes, Articles 1 to 5 shall apply to legal persons as well as to physical persons. The two Contracting Parties agree, in accordance with Article 5, that movable property shall be taxed only in the State in which the taxpayer is domiciled, or, if he has a domicile in each of the two States, only in that State of which he is a national.

(3) Should double taxation be rendered possible by the occurrence, during the period between the essential date for the assessment of the Czechoslovak tax and the essential date for the assessment of the Polish tax, of changes in the personal circumstances of a taxpayer or the investment of his capital, the Finance Ministers of the two Contracting Parties shall agree upon the necessary measures to prevent double taxation or to allocate the tax equitably between the territories of the two States.

(4) The provisions of this Convention shall not apply in cases in which the stipulations of this article would involve exemption from or reduction of the Polish tax without at the same time entailing the application of the Czechoslovak capital levy.

(5) The provisions of this Convention shall also not apply to the property of nationals of the two Contracting Parties (including property belonging to an unsettled succession) or of legal persons domiciled in the territory of one of the two States, if such property has been acquired or transferred in the territory of the other Contracting Party since 1918.

Article 7.

In respect of the period up to the end of 1918, direct taxation shall be levied in the territories of the two Contracting Parties in accordance with the fiscal legislation in force at that time. Nevertheless, no claim may be made for the revision of the assessment legally in force on December 31, 1924, on the sole ground that it was made in contravention of the former fiscal laws.

Should double taxation be involved by the application of the fiscal legislation referred to in the first paragraph of this article, the provisions of Articles 1-5 of this Convention shall be applied, *mutatis mutandis*, in order to prevent such double taxation. The Finance Ministers of the two Contracting Parties shall be authorised to take steps by common consent, if necessary, to prevent double taxation of the kind referred to or to establish an equitable system of assessment for the taxes in question.

Article 8.

In respect of that part of the territory of Teschen Silesia, which now belongs to the Czechoslovak Republic but was under Polish administration until August 10, 1920, and that part of the Spisz and Orava territory which now belongs to the Polish Republic but was formerly under Czechoslovak administration, direct taxation levied by the authorities of the Contracting Party which formerly administered those territories shall be deemed to have been legally levied, and accordingly the Contracting Party now administering the territories may not demand the payment of these taxes a second time if the taxpayer can prove that he has already paid them.

These provisions shall also apply to the territories ceded to the Czechoslovak Republic in virtue of the decision reached by the Polish-Czechoslovak Frontier Delimitation Commission on April 29, 1924.

Article 9.

The present Convention shall not apply to peddling or to itinerant trades.

Article 10.

The fiscal authorities of the two Contracting Parties shall afford each other direct assistance in carrying out this Convention. In dealing with applications for information, and replying thereto, the legal regulations for the preservation of administrative secrecy shall be observed. Official documents shall not be communicated. In correspondence between the authorities of the two countries, the Czechoslovak language or the Polish language, as the case may be, shall be employed.

The question of mutual assistance in the forcible recovery of taxes shall be settled by a special Convention.

Article 11.

If in certain particular cases there is doubt as to the application or interpretation of this Convention or it is impossible, notwithstanding the Convention, to prevent double taxation, the Finance Ministers of the two Contracting Parties shall agree upon the most equitable method of dealing with such cases.

Article 12.

The provisions of this Convention, except Articles 7 and 8, shall apply to direct taxation in respect of the period since January 1, 1919.

Article 13.

The present Convention shall be ratified and the instruments of ratification shall be exchanged at Prague as soon as possible. The Convention shall come into force on the fifteenth day after the exchange of the instruments of ratification.

Either of the Contracting States may denounce the Convention not less than six months before the close of any calendar year, and in that case the Convention shall cease to have effect as from the end of that calendar year.

The present Convention is drawn up in two original copies, each in Czechoslovak and Polish. Both texts shall be authentic.

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

Done at Warsaw on April 23, 1925.

FINAL PROTOCOL

TO THE CONVENTION BETWEEN THE CZECHOSLOVAK REPUBLIC AND THE POLISH REPUBLIC FOR THE PREVENTION OF DOUBLE TAXATION IN THE DOMAIN OF DIRECT TAXATION.

The Contracting Parties have agreed upon the following points :

(1) Salaries do not fall within the terms of Article 2 ("Professions and all other occupations of a lucrative nature"), but within those of Article 5.

(2) Subject to the provisions of Article 11, the stipulations of the present Convention, except Articles 6, 7 and 8, shall not apply to legal persons.

(3) Property belonging to an unsettled succession shall be dealt with as if the deceased were still living.

(4) The provisions of Article 3, paragraph 2, shall apply to schedular taxes only and not to income-tax.

(5) The payments mentioned in Article 4, if made on behalf of the State or any other institution referred to in that article, which is domiciled in the territory of that State, shall be deemed to have been made in the territory of that State.

(6) The taxes referred to in Article 6, paragraph 3, may not be claimed in full by either of the Contracting Parties on the sole ground that the date on which the basis of the tax was fixed was previous to the essential date.

(7) The documents and technical material (land registers, birth, marriage and death registers, and other lists) relating to the territory of Teschen (Silesia), and to Spisz and Orava shall be allocated between the Contracting States by common agreement on the basis of the territories respectively assigned to them.

(8) On the occasion of the assessment of taxation on a mortgage, the bonds and securities drawn on that mortgage shall be deducted from the amount of the debt in accordance with the regulations in force in the State concerned for the assessment of the capital levy.

Done at Warsaw on April 23, 1925.

GREAT BRITAIN AND IRISH FREE STATE.

AGREEMENT BETWEEN THE BRITISH GOVERNMENT AND THE GOVERNMENT OF THE IRISH FREE STATE IN RESPECT OF DOUBLE INCOME TAX. APRIL 14, 1926.

(*Finance Act* (Great Britain), 1926.)

The BRITISH GOVERNMENT and the GOVERNMENT OF THE IRISH FREE STATE, being desirous of concluding an Agreement for the reciprocal exemption from income tax and super-tax of persons who are resident in Great Britain (including Northern Ireland) or in the Irish Free State but are not resident in both countries and for the reciprocal granting of relief from double taxation in respect of income tax (including super-tax) to persons who are resident in both countries, and being desirous of making such supplemental, consequential and incidental provisions as appear necessary or proper for the purposes of such Agreement, have agreed as follows :

1. (a) Any person who proves to the satisfaction of the Commissioners of Inland Revenue that for any year he is resident in the Irish Free State and is not resident in Great Britain or Northern Ireland shall be entitled to exemption from British income tax for that year in respect of all property situate and all profits or gains arising in Great Britain or Northern Ireland and to exemption from British super-tax for that year.

(b) Any person who proves to the satisfaction of the Revenue Commissioners that for any year he is resident in Great Britain or Northern Ireland and is not resident in the Irish Free State shall be entitled to exemption from Irish Free State income tax for that year in respect of all property situate and all profits or gains arising in the Irish Free State and to exemption from Irish Free State super-tax for that year.

(c) Exemption under this Article may be given either by discharge or by repayment of tax, or otherwise, as the case may require.

2. Relief from double taxation in respect of income tax (including super-tax) in the case of any person who is resident both in Great Britain or Northern Ireland and in the Irish Free State shall be allowed from British income tax and Irish Free State income tax respectively in accordance with and under the provisions of Section 27 of the Finance Act, 1920, provided, however, that :

(a) The rate of relief to be allowed from British income tax shall be one-half of that person's appropriate rate of British tax or one-half of his appropriate rate of Irish Free State tax, whichever is the lower;

(b) The rate of relief to be allowed from Irish Free State income tax shall be one-half of that person's appropriate rate of British tax or one-half of his appropriate rate of Irish Free State tax, whichever is the lower;

(c) For the purpose of determining that person's appropriate rate of British tax, the rate of British income tax shall be ascertained by dividing by the amount of his total income from all sources as estimated for income tax purposes the amount of tax payable by him on that income before deduction of any relief granted in respect of life assurance premiums or any relief granted under the provisions of the said Section 27 as amended by this Article, and the rate of British super-tax shall be ascertained by dividing the amount of the super-tax payable by that person by the amount of his total income from all sources as estimated for super-tax purposes.

(d) For the purpose of determining that person's appropriate rate of Irish Free State tax, the rate of Irish Free State income tax shall be ascertained by dividing by the amount of his total income from all sources as estimated for income tax purposes the amount of tax payable by him on that income before deduction of any relief granted in respect of life assurance premiums or any relief granted under the provisions of the said Section 27 as amended by this Article, and the rate of Irish Free State super-tax shall be ascertained by dividing the amount of the super-tax payable by that person by the amount of his total income from all sources as estimated for super-tax purposes.

3. (a) Any person who is entitled to exemption from British income tax by virtue of Article 1 (a) of this Agreement in respect of property situate and profits or gains arising in Great Britain or Northern Ireland shall, if and so far as the Oireachtas of the Irish Free State so provides, and subject to any exemption or relief to which he may be entitled under the laws in force in the Irish Free State, be chargeable to Irish Free State income tax in respect of such property, profits or gains.

(b) Any person who is entitled to exemption from Irish Free State income tax by virtue of Article 1 (b) of this Agreement in respect of property situate and profits or gains arising in the Irish Free State shall, if and so far as the British Parliament so provides, and subject to any exemption or relief to which he may be entitled under the laws in force in Great Britain and Northern Ireland, be chargeable to British income tax in respect of such property, profits or gains.

(c) Any person who is entitled to relief by virtue of Article 2 of this Agreement shall, subject to such relief, be chargeable, if and so far as the British Parliament so provides, to British income tax in respect of property situate and profits or gains arising in the Irish Free State in like manner in all respects as if he were resident in Great Britain or Northern Ireland but not resident in the Irish Free State, and shall, subject to such relief as aforesaid, be chargeable, if and so far as the Oireachtas of the Irish Free State so provides, to Irish Free State income tax in respect of property situate and profits or gains arising in Great Britain or Northern Ireland in like manner in all respects as if he were resident in the Irish Free State but not resident in Great Britain or Northern Ireland.

4. For the purposes of this Agreement a company, whether incorporated by or under the laws of Great Britain or of Northern Ireland or of the Irish Free State or otherwise, shall be deemed to be resident in that country only in which its business is managed and controlled.

5. The Commissioners of Inland Revenue and the Revenue Commissioners may from time to time make arrangements generally for carrying out this Agreement and may in particular make such arrangements as may be practicable to avoid the collection of both British and Irish Free State income tax on the same income without allowance for any relief due under this

Agreement, and the Commissioners of Inland Revenue and the Revenue Commissioners may make such regulations as they respectively think fit for carrying out such arrangements.

6. The obligation as to secrecy imposed by any enactment with regard to income tax shall not prevent the disclosure by any authorised officer of the British Government to any authorised officer of the Government of the Irish Free State or by any authorised officer of the Government of the Irish Free State to any authorised officer of the British Government of such facts as may be necessary to enable full effect to be given to this Agreement.

7. Any question that may arise between the parties to this Agreement as to the interpretation of this Agreement or as to any matter arising out of or incidental to the Agreement shall be determined by such tribunal as may be agreed between them, and the determination of such tribunal shall, as between them, be final.

8. This Agreement shall be subject to confirmation by the British Parliament and by the Oireachtas of the Irish Free State and shall have effect only if and so long as legislation confirming the Agreement is in force both in Great Britain and Northern Ireland and in the Irish Free State.

Dated this 14th day of April, 1926.

AGREEMENT MADE APRIL 25, 1928, BETWEEN THE BRITISH GOVERNMENT AND THE GOVERNMENT OF THE IRISH FREE STATE, AMENDING THE AGREEMENT MADE ON THE FOURTEENTH DAY OF APRIL 1926, BETWEEN THE SAID GOVERNMENTS IN RESPECT OF DOUBLE INCOME TAX.

With a view to making such alterations in the Agreement made April 14, 1926, between the British Government and the Government of the Irish Free State in respect of double income tax as may be necessary in consequence of the alterations in the British Income Tax Acts effected by the British Finance Act, 1927, and of the alterations contemplated in the Irish Free State Income Tax Acts, it is hereby agreed between the said Governments that the said Agreement shall be amended as follows :

1. (a) In Article 1 (a) of the said Agreement, the words "British income tax" shall as respects the year 1928/29 and any subsequent year be construed as meaning British income tax charged or chargeable at the standard rate, and the expression "British super-tax" shall for the year 1928/29 include British sur-tax and shall for subsequent years mean British sur-tax.

(b) In Article 1 (b) of the said Agreement, the expression "Irish Free State super-tax" shall for the year 1928/29 include Irish Free State sur-tax and shall for subsequent years mean Irish Free State sur-tax.

2. The following Article shall be substituted for Article 2 of the said Agreement :

2. (1) Relief from double taxation in respect of income tax (including sur-tax) in the case of any person who is resident both in Great Britain or Northern Ireland and in the Irish Free State shall be allowed from British income tax and Irish Free State tax respectively in accordance with and under the provisions of Section 27 of the Finance Act, 1920, provided that :

(a) The rate of relief to be allowed from British income tax shall be one-half of that person's appropriate rate of British income tax or one-half of his appropriate rate of Irish Free State tax, whichever is the lower;

(b) The rate of relief to be allowed from Irish Free State tax shall be one-half of that person's appropriate rate of British income tax or one-half of his appropriate rate of Irish Free State tax, whichever is the lower;

(c) The appropriate rate of British income tax for any year shall in the case of a person whose income is chargeable to British income tax at the standard rate only be a rate ascertained by dividing the amount of tax payable by him for that year in respect of his total income (before deduction of any relief granted in respect of life assurance premiums or any relief granted under the provisions of Section 27 of the Finance Act, 1920, as amended by this Article) by the amount of his total income, and shall in the case of a person part of whose total income is chargeable to British income tax at a rate or rates in excess of the standard rate be the sum of the following rates :

(i) The rate which would have been the appropriate rate in the case of that person if his income had been chargeable at the standard rate only, and

(ii) The rate ascertained by dividing the amount of the British sur-tax payable by that person for that year by the amount of his total income for that year;

(d) The appropriate rate of Irish Free State tax for any year shall in the case of a person whose income is chargeable in the Irish Free State to income tax only be a rate ascertained by dividing the amount of tax payable by him for that year in respect of his total income (before deduction of any relief granted in respect of life assurance premiums or any relief granted under the provisions of Section 27 of the Finance Act, 1920, as amended by this Article) by the amount of his total income, and shall in the case of a person whose income is chargeable to Irish Free State sur-tax be the sum of the following rates :

(i) The rate which would have been the appropriate rate in the case of that person if his income had been chargeable to income tax only, and

(ii) The rate ascertained by dividing the amount of the Irish Free State sur-tax payable by that person for that year by the amount of his total income for that year;

(e) Relief under this Article from British income tax allowable to any person for any year shall be given as to such an amount as would be due if his income for the year were chargeable to British income tax at the standard rate only and to Irish Free State income tax only by repayment of or set off against the tax at the standard rate payable by him for that year, and as to any balance by repayment of or set off against any British sur-tax payable by him for that year;

(f) Relief under this Article from Irish Free State tax allowable to any person for any year shall be given as to such an amount as would be due if his income for the year were chargeable to British income tax at the standard rate only and to Irish Free State income tax only by repayment of or set off against the income tax payable by him for that year, and as to any balance by repayment of or set off against any Irish Free State sur-tax payable by him for that year.

(2) Relief from double taxation to super-tax for the year 1928/29 in the case of any person who is resident both in Great Britain or Northern Ireland and in the Irish Free State shall be allowed, in accordance with and under the provisions of Section 27 of the Finance Act, 1920, so far as applicable, from British super-tax for that year and Irish Free State super-tax for that year respectively at one-half of the lower of the two following rates :

(a) That person's rate of British super-tax for the year 1928/29 ascertained by dividing the amount of the super-tax payable by him for that year by the amount of his total income from all sources for that year as estimated for super-tax purposes;

(b) That person's rate of Irish Free State super-tax for the year 1928/29 ascertained by dividing the amount of the super-tax payable by him for that year by the amount of his total income from all sources for that year as estimated for super-tax purposes.

(8) For the purposes of this Article, references to Section 27 of the Finance Act, 1920, shall in relation to British taxation be construed as references to that section subject to the amendments

thereof effected by the British Finance Act, 1927, other than the amendment of the said section numbered (IV) in Part II of the Fifth Schedule to the said Act of 1927.

8. This Agreement shall be subject to confirmation by the British Parliament and by the Oireachtas of the Irish Free State, and shall have effect only if and so long as legislation confirming the Agreement is in force both in Great Britain and Northern Ireland and in the Irish Free State.

Dated this twenty-fifth day of April, nineteen hundred and twenty-eight.

DENMARK AND ICELAND.

TRANSLATION¹.

AGREEMENT BETWEEN THE DANISH AND ICELANDIC GOVERNMENTS CONCERNING ALLEVIATIONS OF TAXATION IMPOSED BY THE STATE ON INCOME AND PROPERTY IN CASES OF DOUBLE TAXATION, AUGUST 11, 1927.

Under the provisions of the Danish and Icelandic revenue laws, cases may arise in which nationals of those countries are subjected to taxation on their income and property in both countries, with the result that the same income and the same property are taxed—wholly or partially—in respect of the same period in both countries, either because the taxpayer is regarded as possessing a permanent domicile both in Denmark and in Iceland, or because he is domiciled in one country and possesses real estate or carries on business in the other country.

With a view to alleviating the hardships of such double taxation, the following rules are hereby laid down :

§ 1.

Where a Danish or Icelandic citizen possesses a permanent domicile both in Denmark or in Iceland, and is in consequence subjected to taxation on his whole income and property in both countries, he may demand that the tax on income and the tax on property payable to the State in question shall be reduced by one-half. Nevertheless, the relief accorded in the country in which the tax is greater may not exceed the total taxation which he pays in the other country after the above-mentioned reduction has been effected.

§ 2.

Where a Danish or Icelandic citizen possesses a permanent domicile in one country and owns real estate or carries on business in the other country, and is consequently subjected to taxes on his income and property in both countries, the country in which the real estate is situated or in which the business is carried on shall retain the right to levy the whole of the taxation which arises therein, and the country in which he has his permanent domicile shall accord him an alleviation of the tax to which he is liable therein. This reduction shall as a general rule correspond to the tax paid in the other country on the portion of his income or property taxable therein, but it shall not exceed one-half of the tax to which he is liable in the country of domicile.

§ 3.

Where a Danish citizen who possesses a permanent domicile in Iceland, and is in consequence liable to taxation by the Icelandic Government, abandons his permanent domicile in that country,

¹ Translated by the Secretariat of the League of Nations.

his liability to taxation shall expire at the end of the fiscal half-year during which his removal took place.

An Icelandic citizen who has had a permanent domicile in Denmark and has subsequently abandoned it shall cease to be liable to taxation by the Danish Government in the same manner.

§ 4.

Where a Danish or Icelandic citizen, while retaining his domicile in his country of origin, becomes temporarily resident in the other country for reasons of health or to pursue studies, or with a view to technical or artistic training, without, however, engaging, during such residence, in any gainful occupation, he shall not become taxable till the end of his first year of residence, and the liability to taxation shall commence as from the beginning of the next following fiscal half-year.

§ 5.

In order to obtain the relief provided in the present Agreement, application shall be made direct, without recourse to diplomatic channels, to the central fiscal authorities of the country in question; that is to say, in the case of Denmark, to the Revenue Department at Copenhagen and in the case of Iceland to the Ministry of Finance at Reykjavik.

The above-mentioned authorities shall give their decision after submission of documentary evidence showing the amount of taxation finally assessed and paid; their decision shall be final and may not be tested in the courts.

§ 6.

The present Agreement shall begin to apply in respect of taxation assessed and levied for the fiscal year 1926-1927; it shall remain provisionally in force for five fiscal years up to and including the fiscal year 1930-1931.

In faith whereof the undersigned, in virtue of the powers conferred on them by Royal authority, have signed the present Agreement and have thereto affixed their seals.

Done in duplicate at Copenhagen, August 11, 1927.

AUSTRIA AND SWITZERLAND (CANTON OF ST. GALLEN).

TRANSLATION ¹.

TREATY BETWEEN THE AUSTRIAN REPUBLIC AND THE SWISS CONFEDERATION (IN THE NAME OF THE CANTON OF ST. GALLEN) FOR THE PREVENTION OF CERTAIN CASES OF DOUBLE TAXATION, OCTOBER 24, 1927.

(Vierteljahrsschrift für Schweizerisches Abgaberecht, Band IX, Heft 1.)

The AUSTRIAN REPUBLIC and the SWISS CONFEDERATION (in the name of the Canton of St. Gallen), being desirous of preventing double taxation in certain cases, have agreed to conclude the following Treaty :

¹ Translated by the Secretariat of the League of Nations.

Article I.

(1) Income earned by persons employed in the public services or in the service of private persons and derived from such employment, under whatever designation or in whatever form (earned income), shall only be liable to income tax in the State in which the taxpayer is domiciled. Half-pay, pensions on retirement, widows' and orphans' pensions and other emoluments or allowances granted for services rendered or earned in a profession in which the person concerned was formerly engaged, shall also be regarded as earned income.

(2) Where a person is domiciled both in Austria and in the Canton of St. Gallen, taxes shall be levied in the State in which the taxpayer has his permanent home (*Familienwohnsitz*); if he has no such permanent home, agreements shall be arrived at, in each individual case, between the supreme financial authorities of the Austrian Republic and of the Canton of St. Gallen.

(3) For the purposes of the present Treaty, a taxpayer shall be considered to be domiciled in the place in which he has the intention of residing permanently. This intention must be apparent from certain outward circumstances (possession of his own dwelling or of a room on a long lease, residence with his own family, etc.).

Article II.

Salaries of persons in the service of the Customs administration of the Austrian Republic or the Swiss Confederation, who are employed at an office of that administration which is situated in the territory of the other State, and who, on this account, are domiciled there, shall only be subject to income tax in their own country (Article 9 of the Convention of August 2, 1872, regarding the Customs staff at the railway stations of Buchs and St. Margarethen).

Article III.

Loans granted by a creditor domiciled in one country to a debtor domiciled in the other country, as well as the interest and other yield of such loans, shall only be subject to income tax and the tax on the interest from shares or annuities, as well as the tax on capital in the country of the creditor; an exception may nevertheless be made in the case of the tax on interest from shares or annuities where the tax is collected by means of deductions made by the debtor. The provisions of Article I, paragraph 3, of the present Treaty shall apply in respect of the domicile of physical persons; the domicile of companies and juridical persons shall be the seat of the actual centre of management.

Article IV.

Real estate and profits derived therefrom shall only be subject to income tax and tax on capital in that country in which the real estate in question is situated.

Article V.

(1) Commercial and industrial undertakings whose owners have their domicile (seat) in one of the two States shall act, in the event of their extending their activities to the territory of the other State without setting up therein a business establishment (*Betriebsstätte*), be subject in the latter State to income tax, tax on capital or profits, or corporation tax.

(2) Business establishments (*Betriebsstätten*) shall mean the centre of management, branches, factories, agencies for purchase and sale, warehouses, offices, and other installation used for carrying on the industry by the principal himself, his partners, authorised representatives or any other agents. Where an independent agent merely negotiates business for the firm he represents, without maintaining on its behalf any warehouse, and without being authorised to conclude on its behalf any transactions, this shall not be regarded as constituting the maintenance of a business establishment (*Betriebsstätte*).

Article VI.

Furthermore, for the prevention of double taxation, the supreme financial authorities of the Austrian Republic and of the Canton of St. Gallen may engage in direct negotiations in special cases for the purpose of adjusting fiscal claims by an equitable method of apportionment.

Article VII.

The present Treaty may be denounced at any time. If denunciation takes place before October 1 of any year, the Treaty shall cease to be binding from the beginning of the calendar year following the denunciation, otherwise as from the beginning of the second calendar year following the denunciation.

Article VIII.

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

(2) The present Treaty shall come into force on the exchange of the instruments of ratification. It shall apply to taxes in respect of the period from January 1, 1927.

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

Done in duplicate in Vienna on October 24, 1927.

FINAL PROTOCOL.

On signing the above Treaty, the under-mentioned Plenipotentiaries agreed upon the following declaration, which constitutes an integral part of the Treaty :

(1) The present Treaty shall apply in the case of the Austrian Republic to the direct taxes specified in the law concerning personal taxation (*Bundesgesetzblatt* No. 807 of 1924) and in the case of the Canton of St. Gallen to the direct taxes of the State and the communes.

(2) Where domicile is transferred during the fiscal year from one country to the other, only that part of the earned income shall be taxed in each of the two countries which was earned during the period of domicile in its territory.

(3) The provisions of Article III shall not apply to loans granted to conceal participation in a business. It shall not refer to the taxation of debtor undertakings.

(4) In the event of the Canton of St. Gallen introducing taxation of its mortgages or of the interest thereon irrespective of the domicile of the creditor, the effect of Article III shall be restricted as from the date of the legal introduction of such taxation in that it shall not apply to loans which are secured by inscription in the land register nor to interest derived therefrom.

(5) Article V shall not apply to hawking or other itinerant trades.

(6) Other Swiss cantons may accede to the Treaty by giving a declaration of accession. Such declaration of accession shall be notified to the Austrian Republic by the Swiss Confederation in the name of the cantons concerned. If the notification of a declaration of accession is effected not later than the exchange of the instruments of ratification in respect of the Treaty between the Austrian Republic and the Canton of St. Gallen, Article VIII, paragraph (2), will apply; otherwise the provisions of the Treaty will first be applied to taxes in respect of the year in which the declaration of accession was notified.

(7) In regard to those Swiss cantons which are prepared to regulate this matter in conformity with the present Treaty, but in respect of certain clauses only, the Austrian Government will apply the clauses in question, provided that the Swiss Government furnishes it with a declaration of reciprocity from the competent authorities of the canton concerned. The Austrian Government further declares itself willing to regulate, in relation to each Swiss canton and subject to a

declaration of reciprocity, the taxation of commercial and industrial undertakings which maintain business establishments (*Betriebsstätten*) in Austria or in a Swiss canton; in this case the undertaking and income derived therefrom shall only be liable to direct taxation (No. 1) in that State in which the business establishment (*Betriebsstätte*) is situated. Where business establishments (*Betriebsstätten*) of the same undertaking are situated in both territories, liability to direct taxation in each territory shall only be in proportion to the amount of business done within that territory by such business establishment (*Betriebsstätte*). Reference should be made to Article V of the present Treaty for a definition of a business establishment (*Betriebsstätte*).

The treatment accorded to commercial and industrial undertakings shall also be applied to participations in undertakings formed on a company basis (in particular, to partnerships in private firms and shares in limited liability companies), with the exception of mining shares (*Kuxen*), shares, founders' shares and other securities.

The provisions of No. 6 dealing with the entry into force of the declarations of accession shall be applied *mutatis mutandis* to the declarations of reciprocity. Declarations of reciprocity may be abrogated by either party without affecting other declarations of reciprocity or the validity of the Treaty.

Done in duplicate at Vienna, October 24, 1927.

GERMANY AND SWEDEN.

TRANSLATION ¹.

AGREEMENT ² BETWEEN THE GERMAN REICH AND THE KINGDOM OF SWEDEN FOR THE ADJUSTMENT OF INTERNAL AND EXTERNAL TAXATION, AND, IN PARTICULAR, FOR THE PREVENTION OF DOUBLE TAXATION IN THE SPECIAL MATTER OF DIRECT TAXES, SIGNED AT BERLIN, APRIL 25, 1928.

The GERMAN REICH and the KINGDOM OF SWEDEN, in order to adjust, in the special matter of direct taxes, internal and external taxation in the two States, and, in particular, to prevent double taxation, have decided to conclude an Agreement concerning the allocation of the right of taxation as between the two States in respect of various sources of taxation.

Article 1.

(1) The present Agreement shall deal with regulations concerning the collection of direct taxes only.

(2) For the purpose of the present Agreement, taxes levied, in virtue of the laws of each of the two States, directly on income (net or gross income), or on capital, whether on behalf of the contracting States or the various German States, or on behalf of provinces, associations of provinces, communes or associations of communes, shall be regarded as direct taxes, even where the taxes are collected in the form of supplementary taxes. The present Agreement does not, therefore, refer to indirect taxes on commercial transactions or consumption.

¹ Translated by the Secretariat of the League of Nations.

² Not yet in force (July 1, 1928).

(3) In particular, the following shall be regarded as direct taxes :

1. Under German law :

- (a) income tax;
- (b) corporation tax;
- (c) tax on capital;
- (d) land taxes (*Grundsteuern*);
- (e) house taxes (*Gebäudesteuern*);
- (f) taxes on trading licences (*Gewerbesteuern*);
- (g) arrangement owing to currency depreciation in respect of buildings on landed property (neut. taxes) (*Geldentwertungs-ausgleich bei bebauten Grundstücken — die Hauszins-Steuern*).

2. Under Swedish law :

- (a) State tax on income and capital (*statlig inkomst- och förmögenhetsskatt*);
- (b) general communal tax (*allmän kommunalskatt*);
- (c) graduated communal tax (*kommunal progressivskatt*);
- (d) taxes and imposts levied according to the same principles as any of the Swedish taxes specified under (a) to (c);
- (e) communal taxes on forestry rights (*skogsaccis och skogsvårdsavgift*).

Article 2.

Income from immovable property shall be taxable only in the State in which the property is situated.

Article 3.

(1) Income derived from the exercise of commerce, industry or any other form of business shall, without prejudice to the following provisions, be taxable only in that State in whose territory the undertaking has its business establishment (*Betriebsstätte*); the same shall also apply when the undertaking extends its activities to the territory of the other contracting State without possessing therein a business establishment.

(2) For the purposes of the present Agreement, a business establishment (*Betriebsstätte*) is a permanent business installation of the undertaking, in which the activities of the said undertaking are carried on either wholly or in part.

(3) Should the undertaking possess business establishments in both contracting States, each of the States shall tax the portion of the income derived from the activities of the business establishments situated in its territory.

(4) Income derived from interests in an undertaking constituted as a business company shall be regarded as income derived from the exercise of an industry, with the exception of income derived from mining stock (*Kuxen*), shares, dividend warrants and other securities.

Article 4.

Income derived from the operations of maritime shipping and air navigation concerns shall be taxable only in the State in which the centre of management of the undertaking is situated.

Article 5.

Earned income, including income derived from the exercise of the liberal professions, shall, unless otherwise provided in Article 6, be taxable only in the State within whose territory the personal activity productive of the income is carried on. A person shall only be deemed to exercise a liberal profession in either of the two States when he carries on his professional activities from a fixed centre in that State.

Article 6.

Income payable in respect of past or present services rendered or work done, in the form of salary, pensions, wages or other fees and emoluments, by the central Government, State, a province, a commune or another juridical person under public law duly constituted in accordance with the internal legislation of the contracting States, shall be taxable only in the debtor State.

Article 7.

(1) Income derived from movable funded property shall only be taxable in the State in which the taxpayer has his domicile.

(2) Where the tax on income accruing within the country from capital is collected in either of the two States by means of deductions (at the source), the right to make such fiscal deductions shall not be affected by the provisions of paragraph (1).

Article 8.

Any other form of income not specified in the preceding Articles, including life annuities, shall be taxable only in the State in which the taxpayer has his domicile.

Article 9.

The following provisions shall be valid for regularly recurring and non-recurring taxes on capital or capital increments which now exist or may hereafter be introduced in the contracting States :

1. In the case of capital consisting of :

- (a) Immovable property, together with appurtenances;
- (b) Commercial and industrial undertakings or any other kind of business, including maritime shipping and air navigation concerns;

the taxes shall be collected in the State entitled, in virtue of the preceding Articles, to tax the income derived from such capital.

2. In the case of all other forms of capital, including claims secured on mortgages, the tax shall be collected in the State in which the taxpayer has his domicile.

Article 10.

(1) For the purposes of the present Agreement, the taxpayer shall be considered to have a domicile at the place where he occupies a dwelling, under circumstances which give good grounds for assuming that he intends to retain it.

(2) Should the conditions laid down in paragraph (1) be found to apply simultaneously in both States, the supreme financial authorities of the two States shall make special arrangements to meet the individual cases.

(3) Should the conditions laid down in paragraph 1 be found to apply in neither of the two States, the taxpayer shall be considered to have his domicile at the place in which he has his permanent residence. For the purposes of the present provisions, a person shall be considered to have his permanent residence at the place where he resides, under circumstances which furnish good grounds for assuming that it is not his intention to remain there merely temporarily. Should there be no permanent residence in either of the two States, the taxpayer shall be presumed to have a domicile in the State of which he is a national.

(4) For the purposes of the present Agreement, the domicile of juridical persons shall be the place in which they have their seat. Nevertheless, the provisions of the Swedish laws on the place of taxation of legacies in abeyance shall not be affected.

Article 11.

The regulations of the Swedish laws concerning the taxation of legacies in abeyance shall not apply in so far as the successor is directly liable, in accordance with the provisions of the present Agreement, to taxation in Germany in respect of income or capital derived from the inheritance.

Article 12.

(1) The following special provisions shall apply in the case of diplomatic, consular and special representatives of each of the contracting States :

Representatives who are permanent paid officials, and officials allotted to them and persons employed by them or by their officials, shall only be liable to pay direct taxes in the State to which they are sent in respect of the income specified in Articles 2, 3 and 4 and the capital specified in Article 9, No. 1, or when the taxes are collected by means of deductions (at the source); in other cases taxation shall be reserved to the State which appoints them.

(2) The special provisions of paragraph (1) shall, however, only apply in so far as the said persons are nationals of the State which appoints them and outside their official duties or functions do not engage in the State to which they are sent in the exercise of any profession, business or other regular gainful employment.

(3) The provisions of the present Agreement shall apply to honorary consuls (*consules electi*) who are nationals only of the State which appoints them, in so far as these consuls are not liable to direct taxation in the State to which they are sent in respect of the official emoluments they receive as consuls.

Article 13.

In the event of a taxpayer proving that the measures taken by the financial authorities of the contracting States have resulted in his being subjected to double taxation, he may appeal to the State of which he is a national. If his objection is deemed to be warranted, the supreme financial authorities of the State in question may concert measures with the supreme financial authorities of the other State with a view to equitably avoiding double taxation.

Article 14.

The supreme financial authorities of the two contracting States may conclude special arrangements to abolish double taxation in cases not provided for in the present Agreement, as well as in difficult or doubtful cases in connection with the interpretation and application of the present Agreement.

Article 15.

The contracting States undertake to entrust their supreme financial authorities with the equitable decision of all other questions in the special matter of direct taxes which may arise owing to the different principles governing the collection of taxes in the two States, or, in general, those which may arise without having been expressly decided in the present Agreement.

Article 16.

The present Agreement shall first apply to taxes for the calendar year 1928 or for the financial years ending between March 1, 1928, and February 28, 1929.

Article 17.

The present Agreement, done in duplicate in German and in Swedish, shall be ratified, and, in the case of Sweden, by His Majesty the King of Sweden, with the approval of the Riksdag.

The instruments of ratification shall be exchanged at Berlin as soon as possible. The Agreement shall come into force as from the exchange of the instruments of ratification and shall remain in force until denounced by one of the contracting States. Denunciation must take place at least eight months prior to the expiry of the calendar year. Where due notice is given, the Agreement shall apply for the last time to taxes levied in respect of the calendar year on whose expiry the denunciation takes effect and in respect of the business years ending not later than May 31 of the following year. If due notice is not given, the final dates mentioned in the preceding sentence shall be postponed by one year.

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

Berlin, April 25, 1928.

FINAL PROTOCOL.

On signing the Agreement concluded this day between the German Reich and the Kingdom of Sweden for the adjustment of internal and external taxation and, in particular, for the prevention of double taxation in the special matter of direct taxes, the undersigned Plenipotentiaries have jointly made the following declarations which shall constitute an integral part of the Agreement.

1. The list of the direct taxes leviable in the two contracting States, as given in Article 1 of the Agreement, furnishes examples only and is not to be regarded as final.

Any doubtful points shall be settled by the supreme financial authorities of the two States acting in concert.

The supreme financial authorities of the two States shall, at the end of each year, communicate to each other lists of the direct taxes existing in each State at that time.

2. By communes [Article 1, paragraph (2)], shall be understood, in the Kingdom of Sweden, communes both of the higher and lower categories.

3. Increment taxes which apply to increments in connection with a specific object and, in particular, landed property shall also be regarded as taxes on commercial transactions within the meaning of Article 1, paragraph 2.

4. The provisions of Article 2 of the Agreement apply to income derived both from the direct administration and use of immovable property and to the income from letting, leasing and other forms of using such property, together with income derived from alienations of immovable property including the appartences sold therewith.

5. The provisions of No. 4 of the present Final Protocol relating to income derived from immovable property shall apply, *mutatis mutandis*, to income derived from the exercise of commerce, industry or other business, and to profits derived from the alienation of all or part of an undertaking, or of an object used in connection with the undertaking.

6. For the purposes of Article 3 of the Agreement, business establishments (*Betriebsstätten*) shall mean, in addition to the seat and the centre of management of the undertaking, the branches and affiliated companies, factories and workshops, agencies for purchase and sale, warehouses and other commercial establishments possessing the character of permanent business installations, together with permanent representatives.

It is agreed that the maintenance of business relations exclusively by means of a completely independent representative shall not constitute a business establishment (*Betriebsstätte*) in the sense of Article 3. The same shall apply in regard to the maintenance of a representative (agent) who, whilst permanently acting for individuals or companies of the one State within the territory of the other State, only negotiates business without being fully authorised to conclude transactions on behalf of the firm he represents.

7. The supreme financial authorities shall conclude a special agreement with a view to the equitable allocation of income derived from the exercise of commerce, industry and other business in the cases provided for in Article 3, paragraph (3).

8. It is agreed that, in accordance with the provisions of Article 3, paragraph (4), only those interests in undertakings constituted as business companies, regarding which documents are drawn up by which the exercise of the rights specified therein attaches to the possession of the documents, shall be excepted from the treatment provided for in Article 3.

Where an interest in a German limited liability company is established by a dividend warrant, this shall not be regarded as one of the aforementioned documents.

9. For the purposes of Article 5, liberal professions shall mean, in particular, scientific, artistic, literary, teaching, or educational activities, and the activities of physicians, lawyers, architects and engineers.

Article 5 shall not apply where a person employed in the one State resides merely temporarily in the territory of the other State for the purposes of his occupation, and receives his salary exclusively from his employer, who is taxable in the former State.

It is agreed that in Sweden imposts concerning special privileges and immunities (*bevillningsavgifter för Särskilda förmåner och rättigheter*), and in Germany the corresponding taxes on income derived from the temporary exercise of liberal professions within the country, shall not come within the scope of the present Agreement. This exception to the provisions of Article 5 of the Agreement shall apply so long as a tax corresponding to the beforementioned impost is collected in Sweden.

10. It is agreed that each of the two States shall act in accordance with its own legislation in regard to income derived from claims secured on mortgages.

Bonds shall not be ranked as claims secured on mortgages even where they are secured on immovable property.

11. The Governments of the two contracting States shall, after Sweden has carried through a reform in regard to the taxation of dividends, agree upon provisions for the prevention of double taxation in this further matter.

12. Students who reside in one of the contracting States solely for the purposes of study shall be exempt from taxation by this State in respect of the allowances which they receive from their relatives domiciled and taxable in the other State, provided that the said allowances constitute by far the greater part of the funds required by them for their maintenance and study.

13. In the case of taxpayers who prove that they have definitively transferred their domicile from one of the contracting States to the other, liability to taxation, in so far as it is based on domicile, shall cease in the former State as from the day on which the transfer is effected.

14. It is agreed that if, in cases of double domicile [Article 10, paragraph (2)], the taxpayer's interests are centred in one place, that place should be regarded as his domicile. If no agreement can be reached regarding the centre of his interests, his domicile shall be presumed to exist only in the State of which he is a national.

The supreme financial authorities shall make arrangements for individual cases in regard to persons who are nationals of both contracting States, whenever taxation is based, in virtue of Article 10 of the Agreement, on the nationality of the person concerned.

15. The supreme financial authorities may, to meet individual cases, make special arrangements for the prevention of double taxation in respect of those persons who are nationals of neither State. Nationals of those States which have concluded agreements for the prevention of double taxation with the two contracting States shall in this connection receive special consideration.

16. In order to remove any doubt, it is hereby declared that the provisions of Article 12 shall not affect the right to benefit by any more extensive exemptions which have been conferred, or which may hereafter be conferred, on diplomatic and consular officials in virtue of the general rules of international law.

Where, owing to any such more extensive exemptions, there is no liability to direct taxation in the State to which these officials are sent, the right of taxation shall be reserved to the State appointing them.

17. It is agreed that the provisions of the present Agreement shall also apply to those cases of double taxation which arose before the present Agreement came into force, and which have not as yet been finally settled.

18. The two contracting States reserve to themselves the right to conclude a special arrangement in regard to succession duties and the tax on non-recurring gifts.

19. Nothing in the present Agreement shall prevent the State in which the taxpayer has his domicile from taking into consideration, when making tax assessments, the income or capital exclusively reserved for taxation by the other State. This may be effected in one of two ways, first, by assessing the foreign income or capital independently in accordance with the internal laws, and deducting the tax thus assessed from the tax assessed on the total income or total capital; or secondly, by applying a fiscal rate higher than that appropriate for the income and capital taxable in the State of domicile in accordance with the present Agreement. In the latter case the tax may not, however, exceed the percentage of the income or capital which would result if the income and capital taxable in the other State in accordance with the present Agreement had been taxed in the State of domicile.

20. Objects which in accordance with the principles of the present Agreement are subject to restricted taxation in the one State, but are in general exempt from taxation in virtue of the domestic laws of this State, may be taxed by the other State with the consent of the former.

Berlin, April 25, 1928.

MINISTERIAL NOTES EXCHANGED WITH THE GERMAN REICH CONCERNING THE TAXATION OF
INCOME DERIVED FROM THE EXPLOITATION OF FORESTS AND FROM BUILDING UNDERTAKINGS.
BERLIN, APRIL 25, 1928.

A.

*From the Swedish Minister at Berlin
to the German Ministry of Foreign Affairs.*

Berlin, April 25, 1928.

SIR,

With reference to the agreement signed this day between the Kingdom of Sweden and the German Reich concerning the adjustment of internal and external taxation and, in particular, the prevention of double taxation in the special matter of direct taxes, I have the honour to make the following declaration on behalf of the Swedish Government :

Whilst the said Agreement remains in force, Sweden shall, in relations with the German Reich, deal with income derived from the exploitation of forests in accordance with the principles set forth in the Agreement in regard to income from immovable property. The extent to which the said income accrues to the proprietor himself, to a leaseholder or by any other person having rights of user shall make no difference in this respect.

During the same period, in its relations with the German Reich, Sweden shall, in dealing with building operations which have taken, or are considered likely to take, more than twelve months to complete, treat the works as permanent business establishments (*Betriebsstätten*) within the meaning of the Agreement.

I have the honour to be, etc.

(Signed) E. AF WIRSÉN.

Dr. Herbert von Dirksen,
Permanent Under-Secretary,
Ministry of Foreign Affairs, Berlin.

B.

*From the German Ministry of Foreign Affairs
to the Swedish Minister at Berlin.*

Berlin, April 25, 1928.

YOUR EXCELLENCY,

With reference to the Agreement signed this day between the German Reich and the Kingdom of Sweden concerning the adjustment of internal and external taxation and, in particular, the prevention of double taxation in the special matter of direct taxes, I have the honour to make the following declaration on behalf of the German Reich :

Whilst the said Agreement remains in force, Germany shall, in relations with Sweden, deal with income derived from the exploitation of forests in accordance with the principles set forth in the Agreement in regard to income from immovable property. It shall make no difference whether the said income accrues to the proprietor himself, to the usufructuary, the leaseholder or to any other person having rights of user.

During the same period, in its relations with Sweden, the German Reich shall, in dealing with building operations which have taken, or are considered likely to take, more than twelve months to complete, treat the works as permanent business establishments (*Betriebsstätten*) within the meaning of the Agreement.

I have the honour to be, etc.

(Signed) Herbert VON DIRKSEN.

His Excellency
M. C. E. Th. af Wirsén,
Royal Swedish Minister.

MINISTERIAL NOTES EXCHANGED WITH THE GERMAN REICH REGARDING THE APPLICATION, IN CERTAIN CIRCUMSTANCES, OF THE TRANSITIONAL REGIME IN CONNECTION WITH THE AGREEMENT BETWEEN SWEDEN AND GERMANY CONCERNING THE ADJUSTMENT OF INTERNAL AND EXTERNAL TAXATION AND, IN PARTICULAR, THE PREVENTION OF DOUBLE TAXATION IN THE SPECIAL MATTER OF DIRECT TAXES. BERLIN, APRIL 25, 1928.

A.

*From the Swedish Minister in Berlin
to the German Ministry of Foreign Affairs.*

Berlin, April 25, 1928.

SIR,

Further to the signature, this day, of the Agreement between the Kingdom of Sweden and the German Reich concerning the adjustment of internal and external taxation and, in particular, the prevention of double taxation in the special matter of direct taxes, I have the honour, on behalf of my Government, to confirm that the two Governments are agreed upon the following :

In cases where liability to taxation depends, under the terms of the Agreement, on the domicile of the taxpayer, the said taxpayer shall be considered in Sweden, for purposes of existing Swedish legislation, to be domiciled in the place in which he is or should be registered for taxation. In the German Reich, persons who are permanently resident in the country shall be assimilated

to those who are domiciled therein (Article 10, No. 3, of the Agreement). If, in consequence, a taxpayer is held to be domiciled both in Sweden and in the German Reich, the supreme financial authorities shall make special arrangements to meet individual cases. In doing so, they should so far as possible be guided by the principles laid down in Article 10 of the Agreement, and No. 14 of the Final Protocol thereto.

The aforesaid transitional regime shall not apply if the Swedish Government announces, prior to the entry into force of the Agreement, that this transitional regime is unnecessary. Otherwise, the supreme financial authorities shall jointly fix a date on which the transitional regime shall cease to have effect.

I have the honour to be, etc.

(Signed) E. AF WIRSÉN.

Dr. Herbert von Dirksen,
Permanent Under-Secretary,
Ministry of Foreign Affairs, Berlin.

B.

*From the German Ministry of Foreign Affairs
to the Swedish Minister at Berlin.*

Berlin, April 25, 1928.

MONSIEUR LE MINISTRE,

In reply to your letter of to-day's date, and with reference to the Agreement signed this day between the German Reich and the Kingdom of Sweden for the adjustment of internal and external taxation, and, in particular, for the prevention of double taxation in the special matter of direct taxes, I have the honour to inform you, on behalf of my Government, that our Governments have agreed upon the following :

In cases where liability to taxation depends, under the terms of the Agreement, on the domicile of the taxpayer, a domicile shall, in view of the present Swedish legislation, be regarded by the authorities in the Kingdom of Sweden as the place in which the taxpayer is, or should be, inscribed in the register of inhabitants and taxpayers. The authorities of the German Reich will regard domicile as being identical with permanent residence [Article 10 (para. 3) of the Agreement]. If, in consequence, a domicile exists both in the German Reich and in the Kingdom of Sweden, the supreme financial authorities shall make special arrangements to meet individual cases. In doing so, they shall, so far as possible, observe the principles laid down in Article 10 of the Agreement, and No. 14 of the Final Protocol thereto.

The above-mentioned transitional regime shall not apply if the Swedish Government announces, prior to the entry into force of the Agreement, that this transitional regime is unnecessary. Otherwise, the supreme financial authorities shall jointly fix a date on which the transitional regime shall cease to have effect.

I have the honour to be, etc.

(Signed) v. DIRKSEN.

M. C. E. Th. af Wirsén,
Minister of the Kingdom of Sweden.

(b) Agreements distinguishing between Personal
and Impersonal Taxes.

AUSTRIA, HUNGARY, ITALY, POLAND, ROUMANIA
AND THE KINGDOM OF THE SERBS, CROATS AND SLOVENES.

TRANSLATION ¹.

CONVENTION FOR THE PURPOSE OF AVOIDING DOUBLE TAXATION
BETWEEN AUSTRIA, HUNGARY, ITALY, POLAND, ROUMANIA AND
THE KINGDOM OF THE SERBS, CROATS AND SLOVENES, APRIL 6, 1922 ².

(*Bundesgesetzbl.*, November 30, 1926, No. 341.)

Article 1.

Taxation on income derived from immovable property may be levied only by the State in which such immovable property is situated, even if it belongs to a national of another Contracting State.

Article 2.

Taxes on income derived from the use of capital, and taxes on annuities, shall be levied by the State in which the recipient is domiciled, and, in the case of an encumbrance, by the State in which the immovable property is situated. For the purposes of this Article, the principal place of business of the taxpayer shall be deemed to be his domicile.

In the case of interest on securities issued by the State, provinces, municipalities or other corporations duly constituted in conformity with the internal legislation of the Contracting States, or on securities issued by joint-stock companies, banks and other credit institutions, the tax shall be levied by the State in which the body in question is situated.

The provision contained in the foregoing paragraph shall apply also to the taxation of interest on savings bank deposits or deposits on current accounts in banks and other credit institutions. If the institution has its headquarters in one of the Contracting States, and branches in one or more of the other Contracting States, the part of the interest payable by the branches shall be taxed by the States in which the latter are situated.

Article 3.

Taxes on earned income, including income derived from the exercise of a liberal profession, shall be levied by the State in whose territory the work from which the income is derived is done.

In the case of salaries, allowances, pensions, wages, and other remuneration paid by the States, provinces, municipalities, and other public corporations duly constituted in conformity with the internal legislation of the Contracting States, the tax shall be levied by the State in which the body in question is situated.

¹ Translated by the Secretariat of the League of Nations.

² In force between Austria and Italy only.

Article 4.

Taxes on income derived from an industry or business of any kind shall be levied by the State in whose territory the industry or business in question has its headquarters, even when its operations extend to the territory of another Contracting State.

If the business has its headquarters in one of the Contracting States, and if it has in another Contracting State a branch, affiliated company, establishment, or permanent commercial agency, or representative, each of the Contracting States shall tax that part of the income which is produced in its own territory. For this purpose, the financial authorities of the States concerned may require the taxpayer to produce general balance sheets, special balance sheets, and any other document required by legislation.

Article 5.

Taxes on directors' fees which exist or may be introduced in the Contracting States shall, in the absence of special agreements, be levied according to the internal legislation of each State.

Article 6.

Taxation on the whole of the income of the taxpayer shall be levied by each of the Contracting States according to the following regulations :

1. The same regulations as laid down for such income by the preceding Articles shall apply to income derived from :

- (a) immovable property;
- (b) mortgages and liens;
- (c) industry or commerce;
- (d) work.

2. In the case of any other kind of income, taxation shall be levied in the State in which the taxpayer has his residence.

For the purposes of the present provision, residence shall be deemed to be the place where the taxpayer has an habitual domicile, in circumstances which justify the supposition that he intends to retain it.

When the taxpayer has two or more residences, the income above mentioned shall, in the absence of special conventions to the contrary, be divided proportionately to the length of his residence in each of the Contracting States.

In the absence of any residence in the sense above defined, the dwelling-place alone may be made the basis of taxation.

Article 7.

A tax on capital, collected once only, may be levied by each of the Contracting States on the part of the property of the taxpayer which is in the territory of that State.

In the case of property consisting of :

- (a) immovable property;
- (b) mortgages and liens;
- (c) industry or commerce;

location in the territory of one of the Contracting States shall, for the purpose of the application of the tax on capital, be determined by the principles adopted in the foregoing Articles regarding the taxation of income derived from such property.

The treatment of capital (including registered and bearer securities), other than that covered by (b) of the foregoing paragraph, shall be governed by special agreements to be concluded between the Contracting States. In the absence of such agreements, each of the Contracting States shall apply its internal legislation.

Article 8.

If the taxpayer has property abroad situate in the territory of another Contracting State, and acquired after the date determining the application of the tax on capital in that State, such property shall, in the absence of proof to the contrary, be presumed to have been acquired with the proceeds of property liable to the tax on capital in the State to which the taxpayer belongs.

Article 9.

The regulations contained in Article 7 of the present Convention in regard to a tax on capital collected once only, shall apply also to a tax on capital of a permanent character which exists or may subsequently be introduced in any of the Contracting States.

Article 10.

If it is proved that the action of the financial authorities of the different States has resulted in the levying of double taxation on the taxpayer, the latter may appeal to the State to which he belongs. If his appeal is allowed, the State in question may, in the interest of the taxpayer, demand through diplomatic channels that the financial authorities of the States which have levied the taxation in question shall agree on some equitable arrangement for avoiding double taxation.

Article 11.

The agreements concluded under the present Convention shall be without prejudice to the fiscal provisions contained in the Treaties of Saint-Germain and Trianon or to any special conventions already concluded, or to be concluded, between the High Contracting Parties.

Article 12.

The High Contracting Parties undertake to render each other mutual assistance for the purpose of facilitating the application and collection of direct taxation.
A separate Convention shall be concluded fixing the regulations governing such assistance.

Article 13.

The present Convention shall come into force :

1. In the case of the tax on capital on the day on which the law relating to such tax comes into force in each of the Contracting States.
2. In the case of the taxes referred to in Articles 1 to 6 as from January 1, 1923, as regards taxation for the year 1923 and subsequent years.

Article 14.

The present Convention shall be ratified as soon as possible.

Each State shall communicate its ratification to the Italian Government, which shall be responsible for notifying all the other signatory States.

The ratifications shall remain in the archives of the Italian Government.

The present Convention shall be binding, on terms of reciprocity, on those Contracting States which have ratified it, without its being necessary to wait for ratification by all the others.

Each of the High Contracting Parties may denounce the present Convention vis-à-vis one or more of the Contracting States on giving eight months' notice.

In witness whereof the above-mentioned Plenipotentiaries have signed the present Convention.

Done at Rome, April 6, 1922, in French and Italian, both texts being authentic, in a single copy, which shall remain in the archives of the Italian Government and certified copies of which shall be delivered to each of the signatory States.

ITALY AND CZECHOSLOVAKIA.

TRANSLATION ¹.

CONVENTION BETWEEN ITALY AND CZECHOSLOVAKIA FOR THE PREVENTION OF DOUBLE TAXATION AND THE SETTLEMENT OF OTHER QUESTIONS CONCERNING DIRECT TAXATION, SIGNED AT ROME, MARCH 1, 1924.

(*Treaty Series*, Volume XXXVI, No. 925. *Czechoslovak Treaty Series*, 1925, No. 21.)

Article 1.

“Impersonal” taxation (*l'impota reale*) on income derived from immovable property may only be levied by the State in which such property is situated, even if the property belongs to nationals of the other Contracting State.

Article 2.

Taxation on income derived from the employment of capital shall be levied by the State in which the creditor is domiciled, subject, however, to the following exceptions:

(1) The tax on income derived from capital guaranteed by mortgage shall be levied by the State in which the immovable property is situated.

(2) The tax on interest on securities issued by the State, provinces, communes or other corporate bodies (legal persons) regularly constituted according to the internal legislation of the Contracting States, and on interest on securities issued by shareholders, companies, banks, or other credit institutions, shall be levied by the State in which the debtor happens to be.

The rule laid down in the preceding subsection (2) shall also apply to taxes on interest on savings deposits or money deposited on current account in banks and other credit institutions. Should the bank or institution have its head office in one of the Contracting States and one or more branches in the other Contracting State, the part of the tax due from the branches shall belong to the State in which the branches are situated.

Article 3.

Taxation on income derived from work, including income derived from the exercise of the liberal professions, shall be levied by the State in whose territory is carried on the personal occupation from which the income in question is derived.

Taxation on salaries, allowances, pensions, wages and other emoluments paid by the State, provinces, communes or other public corporate bodies, regularly constituted according to the internal legislation of the Contracting States, shall be levied by the State in which the debtor happens to be.

Article 4.

Taxation on income derived from industry or trade of any sort shall be levied by the State in whose territory the industrial or commercial enterprise has its legally recognised headquarters

¹ Translated by the Secretariat of the League of Nations.

or establishment, even if the undertaking in question extends its activities to the territory of the other Contracting State.

Should the undertaking have its head office or main establishment in one of the Contracting States and one or more establishments in the other, each of the States shall levy taxation on that part of the income which is derived from the activities of the respective establishments.

For the purpose of determining the division of the income, the financial authorities of the States concerned may request the taxpayer to submit general balance-sheets, special balance-sheets and any other documents provided for under the laws of the State in question.

Article 5.

Taxation on life annuities and taxation on every other kind of income not specified in the preceding articles of this Convention shall be levied by the State in which the creditor is domiciled.

Article 6.

Personal taxation imposed on the taxpayer's total income shall be levied by each of the Contracting States according to the following rules :

(1) Income derived from :

- (a) immovable property;
- (b) mortgages;
- (c) industry or trade, in so far as such industry or trade is not carried on by shareholders' companies;
- (d) work;

shall be subject to the rules laid down for those sources of income in the articles referring thereto;

(2) On other kinds of income, including dividends on shares and interests on securities, taxation shall be levied in the State in which the taxpayer resides.

For the purposes of this provision, the taxpayer shall be held to be resident in the place in which he habitually resides in circumstances which warrant the presumption that he intends to continue to reside therein.

Should the taxpayer have two or more places of residence, the financial authorities of the two Contracting States shall settle by agreement the division of the income in question.

Should the taxpayer possess no residence coming within the above definition, his income may be taxed on the sole basis of the place in which he is staying.

Article 7.

A capital levy may be made in each of the Contracting States on that part of the taxpayer's property which is situated in the territory of the State in question.

In the case of property consisting of :

- (a) immovable property,
- (b) mortgages,
- (c) industrial or commercial enterprises,

the situation of such property in the territory of one of the Contracting States shall, for the purpose of the capital levy, be determined according to the principles laid down in the preceding Articles for the taxation of income derived from such property.

In the case of any other kind of movable property, the rules laid down for the tax on total income shall be applicable.

Article 8.

The rules laid down in Article 7 of the present Convention with regard to the capital levy shall also apply to the tax on increased wealth and to the permanent tax if such taxes exist in one of the Contracting States or should they be levied therein in the future.

Article 9.

The financial authorities of the two Contracting States undertake to settle in an equitable manner any other questions which may arise concerning the levying of taxes, as a result either of the different standard dates fixed by the laws of the two States for the capital levy or of the different rules which govern the levying of taxes in each of the two States.

Article 10.

Should it be proved that the action of the financial authorities of the Contracting States has resulted in subjecting the taxpayer to double taxation, the latter may lodge a claim on these grounds against the State of which he is a national, and, if this claim is recognised as justified, the financial authorities of the State in question may come to an agreement with the financial authorities of the other State to prevent such double taxation, in an equitable manner.

Article 11.

The High Contracting Parties undertake to assist each other reciprocally in applying and in collecting direct taxes. The rules to which such assistance shall be subject will be laid down in a separate Convention.

Article 12.

The diplomatic and consular officials of each of the Contracting States and their attachés, in so far as they are *de carrière* and are nationals of the State which they represent, and provided they do not carry on in the territory of the State to which they are accredited any profession, industry or other remunerative occupation, shall be exempt from all direct taxation except that collected by direct retention or taxation levied on immovable property or on interest on capital invested in the State to which they are accredited.

Article 13.

The present Convention shall take effect :

- (1) As regards the capital levy, as from the date of the coming into force of the respective laws introducing such taxation in each of the Contracting States;
- (2) As regards the taxes referred to in Articles 1-6, as from January 1, 1925, with respect to taxation for 1925 and future years.

The rules laid down in these Articles shall be followed, at the request of one of the Contracting Parties, for the settlement, in an equitable manner, of any dispute with regard to taxation which may still be pending at the time of the coming into force of the present Convention.

Article 14.

The present Convention shall be ratified.
It shall come into force on the day of the exchange of the instruments of ratification, which shall take place at Rome as soon as possible.

Each of the High Contracting Parties may denounce the present Convention, such denunciation to take effect as from the first of January following, provided at least eight months' notice be given.

The present Convention has been drawn up in duplicate in Italian and Czechoslovak. In case of dispute, the Italian text shall be authentic, as being in a language with which all the Plenipotentiaries are acquainted.

In faith whereof the above-mentioned Plenipotentiaries have signed the present Convention.

Done at Rome on March 1, 1924.

FINAL PROTOCOL.

At the moment of signing the Convention concluded on this day's date between the Czechoslovak Republic and the Kingdom of Italy for the prevention of double taxation and the settlement of other questions concerning direct taxation,

The undersigned Plenipotentiaries have made the following declaration, which shall form an integral part of the said Convention :

(1) "Credit institutions", as referred to in Article 2, last subsection, of the Convention, shall be taken to mean any establishment engaged in credit transactions;

(2) For the purposes of Article 4, factories, workshops, laboratories, premises for purchase and sale, warehouses, agencies and other trade premises, as well as the office of a permanent representative, shall be regarded as establishments;

(3) It is understood that the two High Contracting Parties shall agree to settle in an equitable manner the division of income derived from industrial or commercial enterprises in the case provided for in Article 4, subsection 2;

(4) For the purposes of the general tax and the capital levy referred to in Articles 6 and 7 of the Convention, shares (partnerships), in undertakings organised as companies—except shareholders' companies—shall be regarded as industrial or commercial undertakings. As regards shares in shareholders' companies and all other kinds of securities, the principle laid down in the said two articles concerning taxation in the taxpayer's place of residence is hereby confirmed.

(5) It is understood that the stipulations of Articles 1, 2, 3, 4 and 5 of the Convention shall not apply to the taxes mentioned in Articles 6, 7 and 8, apart from the exceptions mentioned in Articles 6, 7 and 8.

(6) For the purposes of the Convention, "direct taxation" shall be taken to mean direct taxes levied by the State, including additional taxes levied on behalf of autonomous bodies;

(7) As regards succession duties, the High Contracting Parties reserve the right to conclude a separate agreement.

The present Protocol has been drawn up in duplicate in Italian and Czechoslovak. In case of dispute, the Italian text shall be authentic, as being in a language with which all the Plenipotentiaries are acquainted.

In faith whereof the Plenipotentiaries have signed hereunder.

Done at Rome on March 1, 1924.

GERMANY AND ITALY.

TRANSLATION ¹.

CONVENTION BETWEEN THE GERMAN REICH AND ITALY FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE SETTLEMENT OF OTHER QUESTIONS CONNECTED WITH DIRECT TAXES, SIGNED AT ROME, OCTOBER 31, 1925.

(*Treaty Series*, Volume LIII, No. 1261. *Reichsgesetzbl.*, 1925, Teil II, S. 1145.)

HIS MAJESTY THE KING OF ITALY and THE PRESIDENT OF THE GERMAN REICH, being desirous of avoiding double taxation and settling other questions connected with direct taxes, in order to harmonise the working of the two fiscal systems in their international aspects, have decided to conclude a Convention for this purpose :

Article 1.

The object of the present Convention is to define rules for the levying of direct taxes.

For the purposes of the present Convention, direct taxation is that which, in conformity with the legislation of each of the two States, is levied direct on income, gross or nett, or on personal capital, either on behalf of the two Contracting States or on behalf of the States of the German Reich (*Länder*), or the provinces and groups of provinces, communes and groups of communes, even when in the form of "supplementary" taxation. The present Convention shall not, however, apply to indirect taxation on transfers and on articles of consumption.

In this Convention a distinction is drawn between the rules applicable to direct "impersonal" taxation on income (Articles 2 to 10) and direct "personal" taxation (Article 11).

For the purposes of this Convention, direct taxation levied in respect of single objects liable to taxation, and on the basis of their economic connection with the territory of the State, shall be regarded as "impersonal" taxation. Direct taxation levied on the whole body of objects liable to taxation—income or property—and based on the fact that they belong to a single taxable person or on that person's nationality, residence or sojourn, shall be regarded as "personal" taxation.

In particular, the following shall be regarded as impersonal taxation.

1. Under Italian legislation :

- (a) The land tax;
- (b) The tax on buildings;
- (c) The tax on income derived from movable property;
- (d) The tax on income derived from agricultural property.

2. Under German legislation :

- (a) The "Einkommensteuer" (income tax), in so far as such taxation is levied without regard to the nationality, residence or sojourn of the person liable to taxation;
- (b) The "Körperschaftsteuer" (tax on corporate bodies), in so far as such taxation is levied without regard to the head office or the actual business centre of the undertaking;

¹ Translated by the Secretariat of the League of Nations.

- (c) The “Grundsteuern” (land taxes);
- (d) The “Gebäudesteuern” (taxes on buildings);
- (e) The “Gewerbsteuern” (taxes on industry);
- (f) The “Hauszinssteuern” (taxes on rents).

Article 2.

Impersonal taxation leviable on income derived from immovable property shall be levied solely by the State in which the immovable property is situated.

Article 3.

Impersonal taxation leviable on income derived from any kind of industrial or commercial activity shall be levied solely by the State in whose territory the establishment of the undertaking in question is situated, even when the undertaking carries on business in the territory of the other Contracting State without possessing an establishment in that State.

For the purposes of the present Convention, an establishment shall be taken to mean a permanent productive organisation of the undertaking in which the business of the undertaking is wholly or partly carried on.

Should the undertaking possess establishments in both of the Contracting States, each State shall levy taxation on that portion of the income which is derived from the business transacted in the establishments situated in its territory.

For the purpose of determining the division of the income between the two States in the cases referred to in the third paragraph of the present Article, the fiscal authorities of the two Contracting States may request the taxpayer to submit general balance-sheets, special balance-sheets or any other documents provided for under the legislation of the State concerned.

Article 4.

Impersonal taxation leviable on income derived from maritime shipping enterprises shall be levied solely by the State in which the actual business centre of the enterprise is situated.

Article 5.

Impersonal taxation leviable on the dividends of commercial companies, treated not as income of the individual owners of the shares, but forming part of the whole industrial or commercial yield of the company which distributes them, shall be levied according to the rules laid down in Articles 3 and 4 of the present Convention.

Should there exist, or in future be introduced, in either of the Contracting States any impersonal taxation other than that referred to in the preceding paragraph leviable on dividends *qua* income of the owner of the shares, and not *qua* part of the company's income, the tax shall be levied solely by the State in which the head office of the company is situated.

The rules laid down in this article shall also apply to income derived from other transferable securities analogous to shares; but not to income derived from other forms of participation in business undertakings, to which the rules laid down in Articles 3 and 4 of the present Convention shall continue to apply.

Article 6.

Impersonal taxation on directors' fees distributed by companies, which is or may in future be imposed by the Contracting States, shall be levied by the State in which the head office or real business centre of the undertaking is situated.

Should the head office of the undertaking be situated in one State and the actual business centre of the undertaking in the other State, the central fiscal authorities of the two States shall conclude an agreement from time to time with a view to an equitable allocation.

Article 7.

Impersonal taxation leviable on earned income, including income derived from the exercise of the liberal professions, shall be levied solely by the State in the territory of which the personal activities producing the income are carried on. A liberal profession shall be held to be exercised in a certain locality only when the profession in question is usually and habitually exercised in that locality.

Impersonal taxation leviable on income derived from past or present work, whether such income take the form of salaries, allowances, pensions, wages or other remuneration paid by the State, the provinces, communes or other public corporate bodies regularly constituted in accordance with the domestic legislation of the Contracting States, shall be levied solely by the State of which the debtor is a national.

Article 8.

Impersonal taxation leviable on income derived from the investment of funds shall only be levied by the State in which the investor is domiciled, except in the following cases :

(1) Taxation leviable on income derived from loans secured on mortgage shall be applied only by the State in which the immovable property is situated.

(2) Taxation leviable on interest paid in respect of loans contracted by the State, provinces, communes or other public corporate bodies regularly constituted in accordance with the domestic legislation of the Contracting States, and on interest on bonds issued by companies and other legal entities, shall be levied solely by the State of which the debtor is a national.

Article 9.

Should there exist or come to be levied in one or both of the Contracting States impersonal taxation on interest derived from savings deposits and current account deposits in banks, institutions and other enterprises conducting credit operations, the taxation shall be applied solely by the State in which the undertaking has its establishment.

If the undertaking possesses establishments in both Contracting States, the State levying the impersonal taxation in question may levy it only on the interest on deposits in the establishments situated in its territory.

Article 10.

Impersonal taxation leviable on any kind of income not defined in the above Articles, including income derived from life annuities, shall be levied solely by the State in which the person deriving such income is domiciled.

Article 11.

Personal taxation leviable on the taxpayer's total income shall be levied by each of the Contracting States in accordance with the following rules :

(1) Income derived :

(a) From immovable property;

(b) From mortgage loans;

(c) From industry or commerce, including income derived from maritime shipping enterprises;

(d) From labour, including remuneration of services by public corporate bodies, shall be subject to the rules laid down for these categories of income in the Articles referring thereto.

(2) On every other kind of income, including dividends on shares, and other transferable securities of the nature of shares, directors' fees, interest on loans issued by public corporate bodies and interest on bonds issued by companies or other legal entities, and interest on deposits in banks or other credit institutions, taxation shall be levied in the State in which the taxpayer has his residence.

Article 12.

Taxation on personal capital whether imposed at regular intervals in the form of a single levy, and on the increment of such capital which is already leviable or may become leviable in the Contracting States, shall be levied by each State on that portion of the taxpayer's property which is situated in the territory of that State.

When the personal capital consists of :

- (a) Immovable property;
- (b) Mortgage loans;
- (c) Industrial or commercial enterprises, including maritime shipping enterprises;

its existence in the territory of one of the Contracting States as far as the levying of the tax on personal capital and on the increment of such capital is concerned shall be determined according to the principles laid down in the preceding Articles for the impersonal taxation of income derived from such property.

In the case of every other kind of movable property, including shares in companies and other transferable securities of the nature of shares, loans issued by public corporate bodies, bonds issued by companies and other legal entities and deposits in banks and other credit institutions, the rules laid down for the taxation of total income shall apply.

Article 13.

For the purpose of the present Convention, residence shall be taken to mean the place in which the taxpayer habitually dwells in circumstances which warrant the presumption that he intends to continue to reside there.

Should the taxpayer possess, within the meaning of the present Convention, residence in both of the Contracting States, the impersonal taxation leviable in respect of the income for which a rule is laid down in Article 8 and in Article 10 shall be levied solely by the State of which the taxpayer is a national. The same rule shall be observed when the taxpayer does not possess residence in either of the Contracting States.

Personal taxes—in so far as they are applied in connection with the taxpayer's residence in conformity with the present Convention—shall be levied in accordance with the following rules :

- (a) Should the taxpayer possess residence in both of the Contracting States, the personal taxation shall be levied by each State in proportion to the period during which the person has resided in the State during the fiscal year. Sojourn outside both Contracting States shall be reckoned in favour of the State of which the taxpayer is a national.
- (b) Should the taxpayer not possess residence in either of the Contracting States, the personal taxation shall be levied by the State in which the taxpayer in question usually and habitually sojourns. The expression "usually and habitually sojourns" shall be taken to mean permanent sojourn in the State under circumstances such as to warrant the supposition that sojourn therein is not occasional.
- (c) Should the taxpayer usually and habitually sojourn in neither of the Contracting States, taxation shall be levied by the State of which the taxpayer is a national.

For the purpose of the present Convention, the residence of corporate bodies shall be taken to be the place in which the corporate body has its head office.

Article 14.

The diplomatic, consular and extraordinary representatives of each Contracting State in so far as they are *de carrière*, and also their office staff and persons in their service or in the service of their staff, shall be exempt from direct taxation in the State to which they are accredited.

Exemption shall be granted only if they are nationals of the State they represent and if within the territory of the State to which they are accredited and outside their offices or in addition to their official duties they exercise no profession, industry or other employment of profit. Exemption shall not be extended to the taxes leviable on the property referred to in (a), (b) and (c) of Article 11 or the income derived therefrom, nor to taxation levied at the source (deducted directly or indirectly (*di rivalsa*)).

Article 15.

Should it be established that the action of the fiscal authorities of the Contracting States has resulted in subjecting the taxpayer to double taxation, the latter may lodge a claim on these grounds against the State of which he is a national. If his claim is admitted, the central fiscal authorities of the State in question may come to an agreement with the central fiscal authorities of the other State in order to avoid such double taxation in an equitable manner.

Article 16.

In order to avoid double taxation in cases not expressly provided for in the present Convention and also in case of difficulty or doubt as to the interpretation or application of the Convention itself, the central fiscal authorities of the two Contracting States may conclude special agreements.

Article 17.

The Contracting Parties undertake to entrust to the central fiscal authorities of the two States the equitable settlement of any other question which may arise, either as a result of the different principles applied in levying taxes in the respective States or owing to the time-limits which have been or may be prescribed under the laws of either State for the tax on personal capital, and, in general, the settlement of any other question connected with direct taxation not specifically regulated by the present Convention.

Article 18.

The Contracting Parties undertake to assist each other reciprocally in levying and collecting direct taxes.

The manner in which such assistance is to be given shall be defined in a separate convention.

Article 19.

The present Convention, drawn up in two original copies in Italian and German, shall be ratified, and the instruments of ratification shall be exchanged at Rome as soon as possible.

The Convention shall come into force on January 1 of the year following that in which the ratifications are exchanged and shall remain in force so long as it has not been denounced by either of the Contracting Parties.

The denunciation must be notified at least eight months before the end of the calendar year; when this condition has been complied with, the Convention shall cease to have effect as from January 1 of the following year.

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

Done at Rome on October 31, 1925.

FINAL PROTOCOL.

At the moment of signing the Convention concluded on this day's date between Italy and Germany for the avoidance of double taxation and for the international settlement of other questions connected with direct taxes, for the purpose of harmonising the working of the two fiscal systems, the undersigned Plenipotentiaries have made the following declarations, which shall form an integral part of the said Convention :

(1) The direct taxes in force in the two Contracting States enumerated in Article 1 of the Convention are intended to serve as examples and not as an exhaustive list.

Any doubts which may arise shall be settled by agreement between the central fiscal authorities of the two States.

The central fiscal authorities of the two States shall at the end of each year exchange a list, corrected to date, of the impersonal taxes in force in each country.

(2) The provisions of Article 2 of the present Convention shall apply both to income derived from the direct administration and enjoyment of immovable property, and also to income derived from rentals or the enjoyment of the immovable property in any other manner.

(3) The "industrial and commercial activity" referred to in Article 8 of the Convention shall be taken to include the activities of insurance, transport, trading, finance and credit companies, as well as the carrying on of trades, in so far as the latter do not produce income classified in the Convention as income derived from work.

(4) The rule laid down in Section 2 of the present Final Protocol concerning income derived from immovable property shall apply in like manner to income derived from industrial and commercial enterprises.

(5) For the purposes of Article 8 of the Convention, in addition to the head office and actual business centre of the undertaking, branches, associated establishments and agencies; factories, workshops, laboratories; premises where purchases and sales are effected, warehouses and other business premises having the nature of a permanent productive organisation, and permanent representatives, shall be regarded as "establishments".

(6) The central fiscal authorities of the two Contracting States shall conclude a special agreement to settle in an equitable manner the division of income derived from industrial or commercial enterprises in the cases defined in Article 8, third paragraph.

(7) Should there already exist or be in future established in one of the two States an undertaking which, although legally autonomous under the civil law, is so intimately connected with or stands in a relationship of such dependence on, or possesses such unity of interests with, a legally autonomous undertaking in the territory of the other State as to render the two undertakings economically one and to cause the former undertaking to be regarded, in accordance with the fiscal legislation of the State in which it is situated, as an establishment of the undertaking existing in the other State, the rules laid down in Article 8, third and fourth paragraphs, of the Convention shall apply.

(8) For the purposes of Article 8, fourth paragraph, of the Convention :

(a) "General balance-sheets" shall be taken to mean the general results of an undertaking drawn up and published in accordance with the laws of the State in which the head office or actual business centre of the undertaking is situated;

(b) "Special balance-sheets" shall be taken to mean the working results of the establishments in the State which levies the tax and which are drawn up and published in accordance with the laws of that State;

(c) "Any other documents" shall be taken to mean any documents concerning the working of the establishments required to ascertain what part of their income is subject to taxation in the State which levies the tax.

(9) The transferable securities referred to in Article 5, third paragraph, of the Convention shall also include those which, under German legislation, are special securities of a nature similar to shares in business undertakings, and which consist of interests in mining enterprises (*Kuxo*) and user certificates (*Genussscheine*).

(10) For the purposes of Article 7 of the Convention, liberal professions shall be taken to mean scientific, artistic or literary occupations, teaching or education, and the professions of doctor, advocate, architect and engineer.

(11) "Interest on savings deposits and deposits on current account" shall, for the purposes of Article 9 of the Convention, be taken to mean interest derived from stable investments of capital and not from current commercial accounts.

(12) Students sojourning in one of the Contracting States solely for the purposes of study shall not be subject to taxation by that State on funds received by them from their parents living in the other State, provided such funds constitute the major portion of the money required for their maintenance and studies.

(13) The rules laid down in Article 12 of the Convention shall not be applicable to single levies on personal capital in so far as and provided the determinative date is prior to the date of the present Convention, even should the taxes in conformity with the legislation relative thereto be at that time in course of payment.

The rule laid down in Article 12, first paragraph, sub-paragraph (*b*), of the Convention concerning the treatment of mortgage loans shall not be applicable unless taxation on personal capital within the meaning of Article 12 exists in both of the Contracting States.

(14) In the case of taxpayers who prove that they have definitely transferred their residence from one Contracting State to the other, the right to levy taxation, in so far as taxation is connected with residence or sojourn, shall terminate in the first State as from the day on which the transfer of residence took place.

(15) In the case of persons who are nationals of both of the Contracting States and of persons who are nationals of neither of the Contracting States, the central fiscal authorities shall in each particular case come to an agreement whenever, within the meaning of Article 13 of the Convention, nationality is the decisive factor governing taxation.

(16) With a view to avoiding any doubts which may arise, it is hereby stated that the provisions of Article 14 shall not affect the right to enjoy any more extensive privileges or exemptions which, in conformity with the general rules of international law, are or may in future be granted to diplomatic and consular representatives.

(17) It is understood that the object of the option accorded under Article 16 to the fiscal authorities of the two Contracting States is to render possible the application of the principles laid down in the Convention to any case which may arise, and which has not been provided for or entirely regulated by the Convention, and that the object thereof is not to enable principles to be established other than those laid down in the Convention itself.

(18) As regards the tax on successions, the Contracting Parties reserve the right to conclude a separate agreement.

(19) In so far as the rules of the Convention refer, in the case of the German Reich, to taxes levied by its constituent States (*Länder*), they shall be subject, when necessary, to approval by the States concerned.

Should such approval not be accorded, the Convention shall also cease to be binding on the other Contracting Party.

The present Protocol, which shall be held to have been approved and confirmed by the Contracting Parties without further special ratification by the mere fact of their having exchanged the instruments of ratification of the Convention to which it refers, has been drawn up at Rome, in two original copies, in Italian and German, on October 31, 1925.

ITALY AND HUNGARY.

TRANSLATION ¹.

CONVENTION BETWEEN THE KINGDOM OF ITALY AND THE KINGDOM OF HUNGARY FOR THE PREVENTION OF DOUBLE TAXATION AND THE SETTLEMENT OF OTHER QUESTIONS CONNECTED WITH DIRECT TAXES, SIGNED AT ROME, NOVEMBER 25, 1925.

HIS MAJESTY THE KING OF ITALY and HIS MOST SERENE HIGHNESS THE REGENT OF HUNGARY, being desirous of preventing double taxation and settling other questions connected with direct taxes, have decided to conclude a Convention for this purpose :

[Same text as the Convention between Germany and Italy, October 31, 1925, page 80], except :

Article 1.

In this Convention a distinction is drawn between the rules applicable to direct "impersonal" taxes on income (Articles 2 to 7) and direct "personal" taxes (Articles 8 to 10).

I. The following shall be regarded more particularly as impersonal taxes :

1. Under the Italian legislation :

- (a) The land tax;
- (b) The tax on buildings;
- (c) The tax on income derived from movable property;
- (d) The tax on income derived from agricultural property.

2. Under the Hungarian legislation :

- (a) *a földadó* (land tax);
- (b) *a házáadó* (tax on buildings);
- (c) *az általános kereseti adó* (general tax on income derived from movable property);
- (d) *a társulati adó* (tax on companies).

II. The following shall be regarded as personal taxes :

1. Under the Italian legislation :

- (a) The supplementary graduated tax on income;
- (b) The tax on personal property.

2. Under the Hungarian legislation :

- (a) *a jövedelemadó* (tax on total income);
- (b) *a vagyonadó* (tax on personal property).

¹ Translated by the Secretariat of the League of Nations.

Article 4.

[Same text as Article 7 of the above-mentioned Convention.]

Article 5.

[Same text as Article 8] and

The rule laid down in paragraph (2) above shall apply also to the taxation of interest on savings deposits and current account deposits in banks, institutions or other enterprises conducting credit operations. If the undertaking possesses establishments in both Contracting States, each State shall levy taxation on the interest on deposits in the establishments situated in its territory.

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Article 7.

[Same text as Article 10.]

Article 8.

[Same text as Article 11] and

For the purposes of the present provision, residence shall be taken to mean the place in which the taxpayer habitually dwells in circumstances which warrant the presumption that he intends to continue to reside there.

Should the taxpayer possess a residence in both of the Contracting States, the latter shall levy taxation in proportion to the respective periods of sojourn during the year taken as a basis for taxation. Sojourn outside both Contracting States shall be reckoned in favour of the State of which the taxpayer is a national.

Should the taxpayer not possess a residence in either of the Contracting States, taxation shall be levied by the State in which he habitually sojourns. The expression "habitually sojourns" shall be taken to mean permanent sojourn in the State in circumstances such as to warrant the supposition that sojourn therein is not merely occasional.

Should the taxpayer habitually sojourn in neither of the Contracting States, taxation shall be levied by the State of which he is a national.

For the purposes of the present Article, the residence of corporate bodies—when the latter are subject to taxation levied on total income—shall be taken to be the place in which the corporate body has its head office.

Article 9.

[Same text as Article 12.]

Article 10.

The rules laid down in Article 9 of the present Convention with regard to the tax on personal property shall also apply to any tax on the increment of such property which is already or may in future become leviable in either of the Contracting States.

Article 11.

[Same text as Article 14.]

Article 12.

[Same text as Article 15.]

Article 13.

[Same text as Article 16.]

Article 14.

[Same text as Article 17.]

Article 15.

[Same text as Article 18.]

Article 16.

The present Convention, drawn up in two original copies, in Italian and Hungarian, shall be ratified, and the instruments of ratification shall be exchanged at Rome as soon as possible. In case of dispute the Italian text shall be authentic.

The Convention shall come into force on January 1, 1927, and shall remain in force until denounced by one of the Contracting Parties.

[The end of the Article, same text as Article 19.]

Done at Rome on November 25, 1925.

FINAL PROTOCOL

At the moment of signing the Convention concluded on to-day's date between Italy and Hungary for the prevention of double taxation and the settlement of other questions connected with direct taxes, the undersigned Plenipotentiaries have made the following joint declarations, which shall form an integral part of the said Convention :

1. The direct taxes in force in the two Contracting States which are enumerated in Article 1 of the Convention are intended to serve as examples, and do not constitute an exhaustive list.

Any doubtful cases that may arise shall be settled by agreement between the central fiscal authorities of the two States.

The central fiscal authorities of the two States shall at the end of each year exchange a list, brought up to date, of the direct taxes in force in each country.

2. It is agreed that the Hungarian impersonal taxation referred to in Article 1, Section 1, subsection 1 (c) of the Convention shall, for the purposes of the Convention, include taxes levied on interest on bonds and on interest on savings deposits or current account deposits which the fiscal legislation in force in Hungary regards as imposts. (*It. tasse, Hung. illetékek.*)

3. The industrial and commercial activity referred to in Article 3 of the Convention shall be taken to include the activities of insurance, transport, trading, finance and credit companies, and also the carrying on of trades, except in so far as the latter may produce income classified in the Convention as income derived from work.

4. For the purposes of Article 3 of the Convention, in addition to the head office and actual business centre of the undertaking, branches, associated establishments and agencies; factories, workshops, laboratories; premises where purchases and sales are effected, warehouses and other business premises in the nature of permanent productive organisations, and permanent representatives, shall be regarded as "establishments".

5. The central fiscal authorities of the two Contracting States shall conclude a special agreement to settle in an equitable manner the division of income derived from industrial or commercial undertakings in the cases and for the purposes defined in paragraph 3 of Article 3.

6. Should there already exist or be in future established in one of the two States an undertaking which, although legally autonomous under civil law, is so intimately connected with or so closely dependent on, or possesses such unity of interests with, a legally autonomous undertaking in the territory of the other State as to render the two undertakings economically one, and to cause the first-mentioned undertaking to be regarded, under the fiscal legislation of the State in which it is situated, as an establishment of the undertaking in the other State, the rules laid down in paragraphs 3 and 4 of Article 3 of the Convention shall apply.

7. For the purposes of paragraph 4 of Article 3 of the Convention :

(a) "General balance-sheets" shall be taken to mean the general results of an undertaking as activity drawn up and published in accordance with the laws of the State in which the head office or actual business centre of the undertaking is situated;

(b) "Special balance-sheets" shall be taken to mean the results of the activity of the establishments in the State levying the tax drawn up and published in accordance with the laws of that State;

(c) "Any other documents" shall be taken to mean any documents concerning the activity of the establishments required to determine what part of their income is subject to taxation in the State levying the tax.

8. For the purposes of Article 4 of the Convention, liberal professions shall be taken to mean scientific, artistic or literary occupations, teaching or education, and the professions of doctor, advocate, architect and engineer.

9. "Interest on savings deposits and current account deposits" shall, for the purposes of Article 5 of the Convention, be taken to mean interest derived from permanent investments of capital and not from current commercial accounts.

10. In the case of taxpayers who can prove that they have definitely transferred their residence from one Contracting State to the other, obligations in the matter of taxation connected with residence or sojourn shall terminate in the first State as from the day on which the transfer of residence took place.

11. The rules laid down in Article 9 of the Convention shall not be applicable to single levies on personal capital in so far as the determinative date is prior to that of the present Convention, even should the taxes, in conformity with the legislation relating thereto, be at that time in process of payment.

12. With a view to avoiding any doubts that might arise, it is hereby declared that the provisions of Article 11 shall not affect the right to enjoy more extensive privileges or exemptions which, in virtue of the general rules of international law, are or may be granted to diplomatic and consular representatives.

13. The rule laid down in Article 12 of the Convention shall neither exclude nor limit any right to lodge a claim which is accorded to the taxpayer under the domestic legislation of the State levying the taxes.

14. It is understood that the power conferred on the fiscal authorities of the two Contracting States under Article 13 is designed to permit of the application of the principles laid down in the Convention to any cases not provided for or not fully regulated by the Convention, and not to enable principles to be established other than those laid down in the Convention itself.

15. As regards the tax on inherited estates, the Contracting Parties reserve the right to conclude a separate agreement.

The present Protocol, which shall be held to have been approved by the Contracting Parties, without further special ratification, by the mere fact of their having exchanged the instruments of ratification of the Convention to which it refers, has been drawn up at Rome in two original copies, in Italian and Hungarian, on November 25, 1925. In case of dispute the Italian text shall be authentic.

2. AGREEMENTS CONCERNING SUCCESSION DUTIES AND DUTIES ON GIFTS

AUSTRIA AND CZECHOSLOVAKIA.

TRANSLATION ¹.

TREATY BETWEEN THE AUSTRIAN REPUBLIC AND THE CZECHOSLOVAK REPUBLIC FOR THE PREVENTION OF DOUBLE TAXATION IN THE CASE OF PROPERTY PASSING BY DEATH, FEBRUARY 11, 1922.

(*Bundesgesetzblatt für die Republik Österreich*, No. 1, ex 1923. *Czechoslovak Law Series*, 1922, 869.)

The AUSTRIAN REPUBLIC and the CZECHOSLOVAK REPUBLIC, actuated by the desire to prevent the double taxation of property passing on death, have concluded the Treaty set out hereinafter.

Article 1.

(1) Immovable property passing by death to nationals of one of the two States shall be liable to succession duties only within the State in which such property is situated.

(2) The above provision shall also apply to movable property consisting of accessories or appurtenances attached to immovable property. The decision as to what constitutes accessories or appurtenances shall be taken in accordance with the laws of the State in which the immovable property is situated. Moreover, the question whether any article is to be regarded as movable or immovable property shall be settled in conformity with the laws of the State in which the article is situated.

(3) Under the terms of paragraph 1, rights to the usufruct and use of immovable property shall be considered as immovable property. Rights which constitute charges upon immovable property and part possession of a concern or of the property belonging to a branch of a concern shall, provided that such right of part possession is not connected with the possession of mining shares (*Kuxen*), or other shares, be liable to succession duties only within that State in which the immovable property, concern or branch is situated.

Article 2.

(1) With regard to such property passing by death to nationals of one of the two States as is not to be dealt with in accordance with the terms of Article 1, the following provisions shall apply :

(a) Such property shall, under normal circumstances, be liable to succession duties within the State of which the testator or devisor was a national at the time of his death.

¹ Translated by the Secretariat of the League of Nations.

(b) If, however, at the time of his death, the testator or devisor had his domicile or, failing such domicile, his permanent residence within the other State, the property passing by death which is situated in such State shall be liable to succession duties in that State.

(c) Should the testator or devisor at the time of his death have his domicile in both States, property passing by death shall be liable to succession duties only in the State of which the testator or devisor is a national.

(d) The method of dealing with property passing by death to persons who are nationals of both States shall be the subject of a special agreement in each particular case.

(2) For the purposes of this Treaty, a domicile is the place where a person has a habitation, provided that there are good grounds for assuming that it is his intention to continue to occupy such habitation permanently. For the purposes of this Treaty, a permanent residence is the place where a person resides, provided that there is good ground for assuming that it is not his intention merely to remain temporarily at the place or within the country in question.

Article 3.

(1) In applying the provisions of Articles 1 and 2, legacies which do not concern a definite object or rights in a definite object shall be dealt with as if they were to be paid in the first instance out of the property specified in Article 2 (in proportion, if necessary, to the whole of the property subject to succession duties in the two States), and shall be paid out of property to be dealt with in accordance with the terms of Article 1 only in respect of any remaining portion not covered by such property.

(2) If in such a case property passing by death, of the nature specified in Article 1, is situate partly in one State and partly in the other, the legacies will be divided up in proportion to the total property.

Article 4.

(1) Debts and charges falling exclusively upon a definite object included, according to the laws of the State in which the object is situate, in the property passing by death in such a manner that no claim in respect of such debts and charges may be made on the remainder of the property shall only be taken into consideration when estimating the amount of the succession duties on this portion of the property passing by death.

(2) If the liability for the debt or charge is not restricted in the manner described in paragraph 1 by the law of the country in which the object liable is situate, the portion of the debt not secured by the value of the object liable shall be estimated and deducted from the residue of the property passing by death. This arrangement shall apply more especially when in addition to the real liability the testator or devisor has given personal security.

(3) Other debts shall in the first place be deducted from the property mentioned in Article 2 and only such portion as may remain unsecured shall be allowed for and deducted when estimating the succession duties for the residue of the property passing by death; under such circumstances, if the property employed as security is liable (Article 1 or Article 2) to duties partly in the territory of one State and partly in the territory of the other, the provision contained in Article 3 regarding proportional distribution shall apply *mutatis mutandis*.

Article 5.

For the purposes of this Treaty, succession duties shall be defined as all duties levied in respect of transfers of property by reason of death in accordance with the fiscal regulations in force in the two States or in accordance with the provisions which have been substituted or which may subsequently be substituted therefor. The provisions of this Treaty shall not apply to the combined fee for the proceedings in connection with the legacy nor for the stamp duty required for the will.

Article 6.

The two Contracting Parties shall assist each other in determining the principles to be applied in assessing the duties dealt with in this Treaty and in exchanging the relevant documents. The agreement to settle the details of the execution of the Treaty will form the subject of an exchange of notes between the two Governments.

Article 7.

(1) Articles 1 to 6 of this Treaty shall apply to all property inherited after October 31, 1918.

(2) If the legal measures laying down the succession duties should not have come into force on the date on which this Treaty comes into operation, the necessary rectification in the assessment of the duties shall be made on their own initiative by the officials concerned. If not, the rectification shall only take place if the party concerned shall request such rectification within a period of three years after the coming into force of this Treaty.

Article 8.

(1) Duties and fees in respect of property inherited before November 1, 1918, shall, provided the demand for payment of these sums has not already been made to the person liable to pay these duties, be dealt with by the State in the territory of which the office mentioned in the demand for payment as the place at which payment should be made is situated. There shall be no transfer to the funds of the other States of the additional succession duties laid down in the case of such property passing by death.

(2) In cases other than those mentioned in paragraph 1, property inherited before November 1, 1918, shall as a general rule be subject to succession duties in the State within the territory of which that office is situated which was qualified to assess the fees under the provisions which were in force at the date on which the property was inherited.

(3) If, however, movable or immovable property was situated at the time of the inheritance within the present territory of the other Contracting State, this State shall have the right to levy succession duties on such property. In this connection, the decision of the question as to the territory in which a thing is situated shall be made in accordance with such legal provisions regarding the payment of succession duties as were in force in the territory in question at the date on which the property was inherited.

(4) If the succession duties in respect of property passing by death have been assessed or are being assessed under the provisions of paragraph 2 and also under the provisions of paragraph 3, the duties assessed under paragraph 2 shall not be collected or, in the event of their having already been paid, they shall be refunded provided the party concerned makes a claim to this effect and produces evidence to show that the duties assessed in the other State have been imposed in accordance with the law. The claim shall be submitted not later than three years after the coming into force of this Treaty.

Article 9.

(1) This Treaty, which has been drawn up in German and in Czechoslovak, shall be ratified, and the instruments of ratification shall be exchanged as soon as possible at Prague. It shall come into force on the day on which it is ratified and shall continue in force until it is denounced by one of the Contracting Parties, such denunciation not to take place later than six months before the expiration of any calendar year. If it is duly denounced as described above, the Treaty shall cease to apply to any property inherited after the expiration of the calendar year in which the Treaty was denounced.

(2) Both texts of the Treaty are authentic. When the Treaty is ratified, the two authentic texts will be published in each country in the official statute book.

In faith whereof the Plenipotentiaries of the two States have signed the Treaty and have thereto affixed their seals.

Vienna, February 11, 1922.

FINAL PROTOCOL.

On signing the Treaty concluded this day between the Austrian Republic and the Czechoslovak Republic for the prevention of double taxation, the undersigned Plenipotentiaries made the following joint declarations which are to be read as part of the present Treaty :

1. Should the legal system of "land debt" (*Grundschuld*), which is already in operation in the German Reich, be subsequently introduced into one of the two Contracting States, the Contracting Parties hereby declare that they agree to include "land debts" which are a charge upon immovable property among the rights specified in Article 1, paragraph 3, of the Treaty.

2. If, in conformity with the present Treaty, property passing by death is not to be liable to succession duties exclusively in the territory of one of the Contracting Parties, only the value of the property liable to succession duties in the State concerned shall be taken into account in determining the rate of the succession duties to be levied.

Vienna, February 11, 1922.

CZECHOSLOVAKIA AND GERMANY.

TRANSLATION ¹.

TREATY BETWEEN THE CZECHOSLOVAK REPUBLIC AND THE GERMAN REICH FOR THE PURPOSE OF PREVENTING DOUBLE TAXATION IN RESPECT OF DEATH DUTIES, SIGNED AT BERLIN, MARCH 18, 1922.

(*Treaty Series*, Volume XVII, No. 448. *Reichsgesetzbl.*, 1923, Teil II, S. 69. *Czechoslovak Law Series*, 1923, 119.)

The CZECHOSLOVAK REPUBLIC and the GERMAN REICH, being desirous of preventing double taxation in respect of death duties, have concluded the Treaty set out hereinafter :

Article 1.

(1) Immovable property bequeathed by a national of one of the two Contracting Parties, including appurtenances and accessories thereto, shall be liable to death duties only within the State in which such property is situate.

(2) Rights to which the regulations referring to landed estates are applicable, rights of usufruct over immovable property and rights, which are secured by, or constitute, a charge upon immovable property, shall be regarded as equivalent to immovable property.

(3) The question whether any object is to be regarded as immovable property shall be settled in conformity with the laws of the State in which the object is situate. The decision as to what constitutes accessories or appurtenances shall be taken in accordance with the laws of the State in which the immovable property is situate.

¹ Translated by the Secretariat of the League of Nations.

Article 2.

(1) With regard to such property bequeathed by a national of one of the two Contracting States as is not dealt with in accordance with the terms of Article 1, the following provisions shall apply :

- (a) Such property shall in principle be liable to death duties in the State of which the testator or devisor was a national at the time of his death;
- (b) If, however, at the time of his death the testator or devisor had his domicile or, failing such domicile, his permanent residence within the other State, the property bequeathed which is situate in such State shall be liable to death duties in that State.

(2) The method of dealing with property bequeathed by persons who were nationals of both States shall be the subject of a special agreement in each particular case.

(3) For the purposes of this Treaty, a domicile is the place where a person has a habitation, provided that there are good grounds for assuming that it is his intention to continue to occupy such habitation permanently.

(4) For the purposes of this Treaty, a permanent residence is the place where a person resides, provided that there is good ground for assuming that it is not his intention merely to remain temporarily at the place or within the country in question.

Article 3.

(1) The question as to where the articles referred to in Article 2 are situate shall be decided in accordance with the following principles :

- (a) In the case of debts due to the estate, the decisive principle shall be the domicile or, in default of such, the permanent residence of the deceased to creditor. The same principle shall apply *mutatis mutandis* to shares in companies, syndicates, or other partnerships, unless the claim to such shares be conditional upon possession of documentary proof (sub-paragraph b).

Property owned *communi manu* (*Gesamthandsvermögen*), which is partitioned for purposes of inheritance upon the death of the testator or devisor, shall likewise be regarded as situate in the place of domicile or, in default of such, of permanent residence of the testator or devisor.

- (b) The decisive principle in the case of securities shall be the place where the securities were deposited at the time of the testator's or devisor's death.
- (c) In the case of objects or rights which are entered in a book or register kept by a State official for the registration of persons holding such rights, the decisive principle shall be the place in which such book or register is kept.

Article 4.

Legacies which do not concern a definite object shall in the first place be deducted from property specified in Article 2, if necessary in proportion to the value of the parts of the property of this nature situate in the two States.

Article 5.

Debts which constitute a charge upon property mentioned in Article 1 or are secured thereon shall be debited to such property. In all other cases debts shall in the first place be deducted from property specified in Article 2, if necessary in proportion to the value of the parts of the property of this nature situate in the two States.

Article 6.

For the purposes of this Treaty, the following duties shall be considered death duties :

In the Czechoslovak Republic :

Duties which are levied in respect of transfers of property by reason of death in accordance with the fiscal regulations in force or in accordance with the provisions which have been substituted or which may subsequently be substituted therefor.

In the German Reich :

Estate duties, inherited property duty, and any duties which may subsequently be substituted for them.

Article 7.

This Treaty, which has been drawn up in German and in Czechoslovak, shall be ratified and the instruments of ratification shall be exchanged as soon as possible at Berlin. It shall come into force on the day on which it is ratified and shall be applicable to all cases in which the testator or devisor has died after that date. This Treaty shall continue in force until it is denounced by one of the Contracting Parties; such denunciation shall take place not later than six months before the expiration of any calendar year. If it is duly denounced as described above, the Treaty shall cease to apply in any cases in which the testator or devisor has died after the expiration of the calendar year in which the Treaty was denounced.

Both texts of the Treaty are authentic. When the Treaty is ratified, the two authentic texts shall be published in each country in the official Statute Book.

In faith whereof the Plenipotentiaries of the two States have signed the Treaty and have thereto affixed their seals.

Berlin, March 18, 1922.

FINAL PROTOCOL.

On signing the Treaty concluded this day between the Czechoslovak Republic and the German Reich for the prevention of double taxation in respect of death duties, the undersigned Plenipotentiaries made the following joint declarations, which shall form an integral part of the present Treaty :

(1) Nothing in this Treaty shall affect the right of either of the Contracting Parties to apply its own statutory regulations, more especially those which make liability to pay duties dependent upon the person of the transferee, to any property which, under the terms of the present Treaty, is not liable to death duties in the other State.

(2) Doubtful cases which arise in the execution of this Treaty shall be decided by agreement between the chief finance officials of the two States.

Berlin, March 18, 1922.

GERMANY AND AUSTRIA.

TRANSLATION ¹.

TREATY BETWEEN THE GERMAN REICH AND THE REPUBLIC OF AUSTRIA FOR THE PREVENTION OF DOUBLE TAXATION IN RESPECT OF DEATH DUTIES, SIGNED AT BERLIN, MAY 28, 1922.

(*Treaty Series*, Volume XXVI, No. 661. *Reichsgesetzbl.*, 1923, Teil II, S. 69. *Bundesgesetzbl.*, 1923, No. 288.)

The GERMAN REICH and the AUSTRIAN REPUBLIC, being desirous of preventing double taxation in respect of death duties, have concluded the Treaty set out hereinafter:

Article 1.

(1) Immovable property bequeathed by a national of one of the two Contracting Parties, including appurtenances and accessories thereto, shall be liable to death duties only within the State in which such property is situate.

(2) Rights to which the regulations referring to landed estates are applicable, rights of usufruct over immovable property and rights, which are secured by, or constitute, a charge upon immovable property, shall be regarded as equivalent to immovable property.

(3) The question whether any object is to be regarded as immovable property shall be settled in conformity with the laws of the State in which the object is situate. The decision as to what constitutes accessories or appurtenances shall be taken in accordance with the laws of the State in which the immovable property is situate.

Article 2.

(1) With regard to such property bequeathed by a national of one of the two Contracting States as is not dealt with in accordance with the terms of Article 1, the following provisions shall apply :

(a) If at the time of his death the deceased had his domicile or, failing such domicile, his permanent residence in either of the two States, the property bequeathed shall only be liable to death duties in the said State;

(b) If at the time of his death the deceased had a domicile in both States, his estate shall only be liable to death duties in the State in which he resided for the longer period in the year preceding his death;

(c) In all other cases the estate shall only be liable to death duties in the State of which the deceased was a national at the time of his death. If at the time of his death the deceased was a national of both States, special arrangements shall be made in each case by the Finance Ministers of the two States.

(2) The method of dealing with property bequeathed by persons who were nationals of both States shall be the subject of a special agreement in each particular case.

¹ Translated by the Secretariat of the League of Nations.

(3) For the purposes of this Treaty, a domicile is the place where a person has a habitation, provided that there are good grounds for assuming that it is his intention to continue to occupy such habitation permanently.

Article 3.

Legacies which do not concern a definite object shall be deducted from the property specified in Article 2 if such property is sufficient to pay them. If such property is insufficient to enable the said legacies to be paid in full, the balance shall be deducted from the immovable property bequeathed (see Article 1) and, if necessary, in proportion to the value of the property of this nature situate in the territory of each of the two States.

Article 4.

(1) Debts which constitute a charge upon the immovable property bequeathed (see Article 1) or are secured thereon shall be paid out of the proceeds of such property. Any balance shall, if the devisor was personally responsible for the debt, be deducted from the property specified in Article 2.

(2) The provisions of Article 3 shall apply *mutatis mutandis* in the case of other debts.

Article 5.

For the purposes of the present Treaty, the following duties shall be considered death duties :

In the GERMAN REICH :

Estate duties (*Nachlasssteuer*), inhabited property duty (*Erbanfallsteuer*), and any duties which may subsequently be substituted for them.

In the REPUBLIC OF AUSTRIA :

Inhabited property duty (*Erbgebühren*), duties supplementary to the inhabited property duty (*Erbgebühreuzuschläge*), estate duties (*Nachlasssteuer*);

and fees levied in connection with the transfer of immovable property on death, together with any duties which may subsequently be substituted for them.

Article 6.

(1) The present Treaty shall be ratified and the instruments of ratification shall be exchanged as soon as possible at Vienna. It shall come into force on the day on which the instruments of ratification are exchanged and shall be applicable to all cases in which the deceased dies after that date.

The present Treaty shall continue in force until it is denounced by one of the Contracting Parties, such denouncement to take place at least six months before the expiration of any calendar year. If it is denounced within the prescribed time-limit, the Treaty shall cease to apply after the expiration of the calendar year concerned in respect of cases in which death took place after the expiration of the said calendar year.

(2) When the Treaty has been ratified, it shall be published in the official Statute Book of each State.

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

Berlin, May 28, 1922.

FINAL PROTOCOL.

On signing the Treaty concluded this day between the German Reich and the Republic of Austria for the prevention of double taxation in respect of death duties, the undersigned Plenipotentiaries made the following joint declarations, which shall form an integral part of the said Treaty :

(1) Nothing in this Treaty shall affect the right of either of the Contracting Parties to apply its own statutory regulations, more especially those which make liability to pay duties dependent upon the person of the transferee, to any property which, under the terms of the present Treaty, is not liable to death duties in the other State.

(2) In cases in which, by virtue of the provisions of the present Treaty, an estate is liable to death duties partly in one State and partly in another, the value of the property liable to duty in each of the two States shall alone be taken into consideration in calculating the rate of duty, and not the value of the whole estate.

(3) Doubtful cases which arise in the execution of this Treaty shall be decided by agreement between the chief finance officials of the two States.

Berlin, May 28, 1922.

GERMANY AND HUNGARY.

TRANSLATION ¹.

TREATY BETWEEN GERMANY AND HUNGARY FOR THE AVOIDANCE OF DOUBLE TAXATION IN RESPECT OF DEATH DUTIES, SIGNED AT BERLIN, NOVEMBER 26, 1923.

(*Treaty Series*, Volume XLV, No. 1105. *Reichsgesetzbl.*, 1925, Teil II, S. 641.)

The KINGDOM OF HUNGARY and the GERMAN REICH, being desirous of preventing double taxation in respect of death duties, have concluded the following Treaty :

Article I.

(1) Immovable property and accessories thereto, passing on the death of a national of one of the two Contracting Parties, shall be liable to death duties only within the State in which such property is situate.

(2) Rights which are governed by the provisions of the Civil Code referring to landed estates, rights of usufruct over immovable property, and rights which are secured by or constitute a charge upon immovable property shall be regarded as equivalent to immovable property.

(3) The question whether any object (paragraphs 1 and 2) is to be regarded as immovable property shall be settled in conformity with the legislation (fiscal laws) of the State in which the object is situate. Any question as to what constitutes accessories shall be decided in accordance with the laws of the State in which the immovable property is situate.

¹ Translated by the Secretariat of the League of Nations.

Article II.

(1) With regard to any property passing on the death of a national of one of the two countries which is not covered by the terms of Article I, the following provisions shall apply :

- (a) Such property shall in principle be liable to death duties in the State of which the testator or devisor was a national at the time of his death;
- (b) If, however, at the time of his death the testator or devisor had his domicile or, failing such domicile, his permanent residence within the other State, the property bequeathed which is situate in such State shall be liable to death duties in that State.

(2) The method of dealing with property passing on the death of persons who are nationals of both States shall be the subject of a special agreement between the Ministers of Finance of the two countries in each particular case.

(3) For the purposes of this Treaty, a domicile is the place where a person has a habitation, provided that there are good grounds for assuming that it is his intention to continue to occupy such habitation permanently.

(4) For the purposes of this Treaty, a permanent residence is the place where a person resides, provided that there is good ground for assuming that it is not his intention merely to remain temporarily at the place or within the country in question.

Article III.

(1) The question as to where the property referred to in Article II is situate shall be decided in accordance with the following principles :

- (a) In the case of debts due to the estate the decisive factor shall be the domicile or, in default of such, the permanent residence of the deceased. The same principle shall apply *mutatis mutandis* to shares in companies, syndicates or other partnerships, unless the claim to such shares be conditional upon the possession of a deed (sub-paragraph b).
- (b) The decisive factor in the case of transferable securities shall be the place where they were deposited at the time of the testator's or devisor's death.
- (c) In the case of objects or rights which are entered in a book or register kept by a State official for the registration of persons holding such rights, the decisive factor shall be the place in which such book or register is kept.

Article IV.

Bequests which do not concern a definite object shall be deducted from the property specified in Article II, in so far as such property is adequate to pay them, if necessary in proportion to the value of the parts of the property of this nature situate in the two States. Any balance of such bequests, which cannot be met out of the property referred to in Article II, shall be made good out of the immovable property of the estate (Article I), if necessary in proportion to the value of the parts of the property of this nature situate in the territories of the respective States.

Article V.

(1) Debts and liabilities which constitute a charge upon the immovable estate mentioned in Article I, or are secured thereon, shall be met out of the said estate. Any balance shall, if the testator or devisor was also personally liable for the debt, be made good out of the property specified in Article II.

(2) The provisions of Article IV shall apply *mutatis mutandis* to any other debts and liabilities.

Article VI.

If, under the provisions of the present Treaty, an estate is liable to death duties partly in one State and partly in the other, the rate of such duties shall be assessed not on the total value of the estate but only on the value of the property liable to duty in each of the two countries.

Article VII.

For the purposes of this Treaty, the following shall be considered as death duties :

In the Kingdom of Hungary :

The inheritance and estate duties which are levied in respect of transfers of property by reason of death, and any taxes which may subsequently be substituted therefor.

In the German Reich :

Inheritance duty and any taxes which may subsequently be substituted therefor.

Article VIII.

(1) The present Treaty, which has been drawn up in Hungarian and German, shall be ratified and the instruments of ratification shall be exchanged as soon as possible at Budapest. It shall come into force on the date of the exchange of the instruments of ratification and shall be applicable in all cases in which a testator or deviser has died after that date. The present Treaty shall continue in force until it is denounced by one of the Contracting Parties, such denunciation to take place not later than six months before the expiration of any calendar year. If it is denounced within the prescribed time-limit, the Treaty shall cease to apply in any cases in which the testator or deviser has died after the expiration of the calendar year in which the Treaty was denounced.

(2) Both texts of the present Treaty are authentic. When the Treaty is ratified, the two authentic texts shall be published in each State in the official collection of laws.

In faith whereof the Plenipotentiaries of the two States have signed the Treaty and have thereto affixed their seals.

Berlin, November 26, 1923.

FINAL PROTOCOL.

On signing the Treaty concluded this day between the Kingdom of Hungary and the German Reich for the prevention of double taxation in respect of death duties, the undersigned Plenipotentiaries have agreed to make the following joint declarations, which shall form an integral part of the Treaty :

(1) Nothing in this Treaty shall affect the right of either of the Contracting Parties to apply its own statutory regulations—more especially those which make liability to pay duties dependent upon the person of the transferee—to any property which, under the terms of the present Treaty, is not liable to death duties in the other State.

(2) Doubtful cases which arise in the execution of this Treaty shall be settled by agreement between the Ministers of Finance of the two States.

Berlin, November 26, 1923.

AUSTRIA AND HUNGARY.

**TREATY BETWEEN AUSTRIA AND HUNGARY FOR THE AVOIDANCE OF
DOUBLE TAXATION IN RESPECT OF DEATH DUTIES, SIGNED AT VIENNA,
NOVEMBER 8, 1924.**

(Treaty Series, Volume XLIV, No. 1097. Bundesgesetzbl., 1925, No. 438. Hungarian Law Series, 1925, Law XXXIX.)

The **REPUBLIC OF AUSTRIA** and the **KINGDOM OF HUNGARY**, being desirous of avoiding double taxation in respect of death duties, have concluded the following Treaty :

[Same text as the Treaty between Germany and Hungary,
November 26, 1923, page 99], except :

Article I.

(4) Participation in an undertaking or in the property of a branch of an undertaking, so far as it is not derived from shares or mining shares, shall be liable to death duties only in that State in which the undertaking or the branch is situated.

Article II.

- (b) If, however, at the time of his death the testator or deviser had a domicile or, failing such domicile, his permanent residence in the other State, that portion of the property bequeathed which is situate in such State shall be liable to death duties in that State, except in the case specified in paragraph (c).
- (c) If at the time of his death the testator or deviser had his domicile in both States, the property bequeathed shall be liable to death duties only in the State of which the testator or deviser was a national.
- (d) The method of dealing with property bequeathed by persons who were nationals of both States shall be the subject of a special agreement in each particular case between the Finance Ministers of the two States.

Article VII.

For the purposes of the present Treaty, the following duties shall be considered death duties :

In the Republic of Austria :

Inherited property duty (*Erbgebühren*), supplementary inherited property duties, estate duties, and fees levied in connection with the transfer of immovable property on death, together with any duties which may subsequently be substituted for them.

In the Kingdom of Hungary :

Inherited property duty and fees levied in connection with the transfer of immovable property on death, together with any duties which may subsequently be substituted for them.

Vienna, November 8, 1924.

POLAND AND CZECHOSLOVAKIA.

TRANSLATION¹.

TREATY BETWEEN POLAND AND CZECHOSLOVAKIA, FOR THE PURPOSE OF PREVENTING DOUBLE TAXATION IN RESPECT OF DEATH DUTIES, SIGNED AT WARSAW, APRIL 23, 1925.

(*Treaty Series*, Volume XLIV, No. 1089. *Czechoslovak Law Series*, 1925, No. 255.)

The CZECHOSLOVAK REPUBLIC and the POLISH REPUBLIC, desirous of preventing double taxation in respect of death duties, have decided to conclude a Convention for that purpose.

Article 1.

(1) Immovable property forming part of the estate of a national of either of the Contracting States, including accessories to such property, shall be subject to death duties only in that State in which it is situated.

(2) The questions whether an object is to be regarded as immovable and what is to be understood by "accessories" shall be determined in accordance with the laws of the State in which the property in question is situated.

(3) In applying the provisions of paragraph 1, the usufruct of immovable property and rights of user in such property, as also rights secured on immovable property or constituting servitudes upon such property, shall be regarded as equivalent to immovable property.

Article 2.

(1) If the estate of a national of either of the Contracting States is not subject to the provisions of Article 1, the following regulations shall be observed :

(a) In principle, the estate shall be subject to death duties in the State of which the deceased was a national at the time of his death;

(b) If, however, the deceased was at the time of his death domiciled in the other State, the property situated in the latter State shall be subject to death duties in that State;

(c) If the deceased was domiciled in both countries at the time of his death, his estate shall be subject to death duties only in the country of which he was a national.

(2) For the purposes of the present Convention, the term "domicile" shall be understood as the place in which a person has a habitation under conditions which imply an intention to retain it continuously, or in which he resides under conditions which imply an intention to remain in that place or in that country longer than would be justified by a mere visit.

Article 3.

(1) As regards the application of Articles 1 and 2, legacies which do not relate to a specific object, or to rights in a specific object, shall be chargeable in the first place upon the property

¹ Translated by the Secretariat of the League of Nations.

referred to in Article 2, and shall only be chargeable upon the property referred to in Article 1 if the former property is not sufficient.

(2) If the property belonging to an estate coming under Article 1 or Article 2 is situated in both States, the legacies shall be chargeable upon such property in proportion to the value of the parts of the estate situated in the territory of each State.

Article 4.

(1) Debts due in respect of, or secured upon, the property referred to in Article 1 shall be chargeable upon such property; other debts shall be chargeable in the first place upon the property referred to in Article 2.

(2) The provisions of Article 3, paragraph 2, shall apply *mutatis mutandis* to these cases.

Article 5.

For the purposes of the present Convention, the expression "death duties" shall include all taxes levied on the transfer of property in consequence of death, in accordance with the fiscal laws or with any regulations which may have superseded them or may in future supersede them in the two States.

Article 6.

The two Contracting Parties shall afford each other assistance in connection with the transmission of documents and with the assessment of the taxes to which the present Convention relates. The two Governments shall settle the details of execution by an exchange of notes.

Article 7.

(1) The provisions of Articles 1-6 of the present Treaty shall apply to :

(a) All successions opened since October 31, 1918;

(b) All successions opened prior to November 1, 1918, if the duties in respect thereof had not been paid up to that date.

(2) Should the assessment of death duties not have been yet legally established when the present Treaty comes into force, the amount of such duties shall be fixed officially. Otherwise their amount shall not be re-assessed unless the State concerned so requests within three years from the date upon which the present Treaty comes into force.

Article 8.

If in certain particular cases there is doubt as to the application or interpretation of the present Treaty or it is impossible, notwithstanding the Treaty, to prevent double taxation, the Finance Ministers of the two Contracting Parties shall agree upon the most equitable method of dealing with such cases.

Article 9.

(1) The present Treaty shall be ratified and the instruments of ratification shall be exchanged at Prague as soon as possible. It shall come into force on the fifteenth day following the exchange of the instruments of ratification.

(2) Either of the two States may denounce the present Treaty not less than six months before the close of any calendar year; in that case the Treaty shall cease, at the end of that calendar year, to apply to successions opened after the end of the same calendar year.

(3) The present Treaty has been drawn up in two original copies, each in the Czechoslovak and Polish languages. Both texts shall be authentic.

In faith whereof the above-named Plenipotentiaries have signed the present Treaty and have thereto affixed their seals.

Done at Warsaw on April 23, 1925.

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

GERMANY AND POLAND.

TRANSLATION¹.

ARRANGEMENT BETWEEN GERMANY AND POLAND, CONCERNING THE PROVISIONAL ABOLITION OF DOUBLE TAXATION, WITH ANNEX, SIGNED AT DRESDEN, MARCH 21, 1923.

(*Treaty Series*, Volume XXXIV, No. 881.)

PROTOCOL.

- I. The Governments of both States, considering that the negotiations for the conclusion of a Treaty for the prevention of double taxation are likely to be considerably prolonged, shall give independent Instructions to their Finance Administrations in accordance with the Annexes attached to the present Protocol, with a view to arranging provisionally for the prevention of double taxation.
- II. The following regulations shall govern the application of these Instructions :
- (1) Their application in both countries shall be subject to complete reciprocity.
 - (2) They shall not be withdrawn by the Minister of Finance of either of the two States without three months' previous notice.
 - (3) The principles adopted in the attached Instructions as a basis for the Treaty for the prevention of double taxation shall in no way be binding on either Government in the subsequent negotiations.
 - (4) The provisions in paragraph II, sub-paragraph 4, of the attached Instructions shall apply not only to income and corporation tax, but also to all other revenue, including the forced loan.
Inasmuch as the Polish Government shortly intends to raise a forced loan or impose an equivalent single levy on capital, the time-limit for persons liable to subscribe under German law shall, at their request, be prolonged until December 31, 1923, in respect of subscriptions to the forced loan or subscriptions in advance, in so far as the aforesaid subscriptions are due on landed or industrial property situated in Poland.
 - (5) The provisions of the attached Instructions shall not prejudice the negotiations between the two States in regard to the financial arrangements concerning taxation arising out of the transfer of sovereignty.

¹ Translated by the Secretariat of the League of Nations.

(6) Residence of more than six months in the German Reich and more than one year in Poland shall be considered permanent residence or residence within the meaning of paragraph II, sub-paragraph 2, of the attached Instructions.

- III. The Instructions shall be put into force by the Governments of both States within fourteen days after the signing of the present Protocol.
- IV. These Instructions shall be automatically cancelled when the Treaty for the prevention of double taxation which is subsequently to be concluded shall come into force.

Dresden, March 21, 1923.

INSTRUCTIONS

TO REVENUE OFFICIALS OF THE FEDERAL STATES OF THE REICH FOR THE PROVISIONAL PREVENTION OF DOUBLE TAXATION IN RELATION TO POLAND.

- I. During the negotiations now in progress between the German Reich and Poland for the conclusion of a Treaty for the prevention of double taxation, the respective Plenipotentiaries have agreed upon certain principles which will be adopted in concluding the aforesaid Treaty.
- II. Whereas the aforesaid negotiations may still be considerably prolonged, revenue officials are instructed, subject to complete reciprocity and subject to counter-instructions at any moment, to give effect to these principles forthwith in the following manner:

(1) In accordance with the proposed Treaty, income derived from landed estates and buildings, from industrial undertakings, or from the exercise of a profession, shall be subject to income and corporation tax only in that country in which the estate and buildings are situated, or in which an establishment (*Betriebsstätte*) is maintained for carrying on the industry or profession in question.

If such establishments are maintained by the same industrial undertaking or person engaged in a profession in both States, the income and corporation tax shall be assessed in either State only on the business done by the establishment in each respective State.

Accordingly, revenue officials are instructed no longer to assess income and corporation tax on income derived from landed estates and buildings situated in Poland, or from business establishments maintained in Poland. Upon request, a postponement shall be granted in respect of prepayments of the taxes on this income.

For the purpose of the present Instructions, business establishments (*Betriebsstätten*) shall mean all permanent places of business used for carrying on a fixed industry or profession. In addition to the headquarters of the enterprise, the following shall also be considered as business establishments: branches, manufactories, agencies for purchase and sale, warehouses, offices and other premises used for carrying on the industry or profession by the principal or his partners, authorised representatives or other permanent agents.

(2) All other income shall, except as provided in No. 3, be liable for income tax only in that State in which the taxpayer is domiciled or, in default of a domicile, has his permanent residence. If he has a domicile both in the German Reich and in Poland (double domicile), he shall be liable to income tax only in the State of which he is a national. If, in addition to double domicile, he also possesses double nationality, the income tax shall only be assessed in each State on one-half of his income.

In the case of transference of domicile to the other State, liability to pay income tax shall cease at the end of the month in which the transference of the domicile has taken place.

Revenue officials are instructed no longer to assess for income tax any income that would be free from income tax in the German Reich in the event of the proposed Treaty

being concluded. On request, a postponement shall be granted in respect of all payments in advance on income that in the above eventuality would be free from income tax in the German Reich. No deductions for taxation shall be made from the wages of workers domiciled in Poland and going to work in the German Reich. No assessment such as would otherwise have been required in lieu of deduction from wages shall be made.

(3) As regards the taxing of income derived from mortgages and mining shares when the source of this income is not classed under industrial undertakings, the legal provisions in force in both States shall temporarily be fully applicable, without prejudice to any provisions that may be decided upon in the Treaty concerning double taxation.

(4) Should special hardship arise from the circumstance that a person is liable to taxation both in the German Reich and in Poland, a report shall be made, at the request of the person concerned, in order that relief may, if possible, be given from such double taxation by means of special negotiations with the Polish Government.

- III. The present Instructions shall only begin to apply in respect of the assessment of income tax for the calendar year 1922 and of corporation tax on the income of business years ending after December 31, 1921.
- IV. Steps shall immediately be taken, in conformity with paragraph II, sub-paragraph 2, to stop deductions from wages on account of taxation.

INSTRUCTIONS

TO POLISH REVENUE OFFICIALS FOR THE PROVISIONAL PREVENTION OF DOUBLE TAXATION IN RELATION TO THE GERMAN REICH.

- I. During the negotiations now in progress between the German Reich and Poland for the conclusion of a Treaty for the prevention of double taxation, the respective Plenipotentiaries have agreed upon certain principles which will be adopted in concluding the aforesaid Treaty.
- II. Whereas the aforesaid negotiations may still be considerably prolonged, revenue officials are instructed, subject to complete reciprocity and subject to counter-instructions at any moment, to give effect to these principles forthwith in the following manner :

(1) In accordance with the proposed Treaty, income derived from landed estates and buildings, from industrial undertakings or from the exercise of a profession, shall be liable to income tax only in that country in which the estate and buildings are situated, or in which an establishment (*Betriebsstätte*) is maintained for carrying on the industry or profession in question.

If such establishments are maintained by the same industrial undertaking or person engaged in a profession in both States, the income and corporation tax shall be assessed in either State only on the business done by the establishment in each respective State.

Accordingly, revenue officials are instructed no longer to assess income tax on income derived from landed estates and buildings situated in the German Reich, or from business establishments maintained in the German Reich.

For the purpose of the present Instructions, business establishments (*Betriebsstätten*) shall mean all permanent places of business used for carrying on a fixed industry or profession. In addition to the headquarters of the enterprise, the following shall also be considered as business establishments : branches, manufactories, establishments for purchases and sale, warehouses, offices and other places used for carrying on the industry or profession by the principal or his partners, authorised representatives or other permanent agents.

(2) All other income shall, except as provided in No. 3, be liable for income tax only in that State in which the taxpayer is domiciled or, in default of a domicile, has

his permanent residence. If he has a domicile both in the German Reich and in Poland (double domicile), he shall be liable to income tax only in the State of which he is a national. If, in addition to double domicile, he also possesses double nationality, the income tax shall only be assessed in each State on one-half of his income.

In the case of transference of domicile to the other State, liability to pay income tax shall cease at the end of the month in which the transference of the domicile has taken place.

Revenue officials are instructed not to assess for income tax any income that would be free from income tax in Poland in the event of the proposed Treaty being concluded. No deductions for taxation shall be made from the wages of workers domiciled in the German Reich and going to work in Poland. No assessment such as would otherwise have been required in lieu of deduction from wages shall be made.

(3) As regards the taxing of income derived from mortgages and mining shares when the source of this income is not classed under industrial undertakings, the legal provisions in force in both States shall temporarily be fully applicable, without prejudice to any provisions that may be decided upon in the Treaty concerning double taxation.

(4) Should special hardship arise from the circumstance that a person is liable to taxation both in the German Reich and Poland, a report shall be made, at the request of the person concerned, in order that relief may, if possible, be given from such double taxation, by means of special negotiations with the German Government.

- III. The present Instructions shall only begin to apply in respect of the assessment of income tax for the financial year 1923 (fiscal year).
- IV. Steps shall immediately be taken, in conformity with paragraph II, sub-paragraph 2, to stop deductions from wages for taxation.

GERMANY AND DENMARK.

TRANSLATION ¹.

PROVISIONAL AGREEMENT BETWEEN GERMANY AND DENMARK FOR THE PREVENTION OF DOUBLE TAXATION IN CONNECTION WITH THE TAXATION OF INCOME AND PROPERTY, SIGNED AT BERLIN, FEBRUARY 14, 1928.

(*Treaty Series*, Volume LXXI, No. 1669. *Deutscher Reichsanzeiger und Preuss. Staatsanzeiger*, No. 57, March 7, 1928. *Lotvidende*, 1928, A, p. 89.)

The ROYAL DANISH GOVERNMENT and the GERMAN GOVERNMENT, being desirous of suppressing the double taxation of their respective nationals, have decided to conclude a provisional Agreement, to be superseded as soon as possible by a general Agreement, for the purpose of preventing double taxation and in accordance with the general principles laid down in the international treaties hitherto concluded.

¹ Translated by the Secretariat of the League of Nations.

Article 1.

1. The supreme administrative financial authorities of the two States shall in each individual case make special arrangements with the object of preventing as far as possible the double imposition of income tax and property tax upon their respective nationals.

2. For the purposes of the present Agreement, income tax and property tax shall be taken to be the following :

In Denmark : the State and communal tax on income and the tax on property;
In Germany : the tax on income and the tax on property.

Article 2.

The present Agreement shall apply to taxes levied as from October 1, 1927.

Article 3.

The present Agreement shall remain in force until the conclusion of a general agreement for the prevention of double taxation. Pending the conclusion of such a general agreement, the present Agreement may be denounced, at four months' notice to expire at the end of a calendar year, but in no case before December 31, 1929. If denounced, the Agreement shall cease to be valid from the expiration of the current fiscal year in each State.

In faith whereof the Plenipotentiaries have signed the present Agreement.

Done in duplicate in Danish and German at Berlin, February 14, 1928.

II. LIMITED AGREEMENTS RELATING TO SPECIFIC CATEGORIES OF TAXABLE WEALTH

(a) Agreements to the Profits of Commercial or Industrial Undertakings.

NETHERLANDS AND GERMANY.

TRANSLATION¹.

CONVENTION CONCERNING THE CONSTRUCTION OF A RAILWAY FROM AHAUS TO ENSCHEDÉ, JUNE 27, 1899.

(EXTRACT.)

(*Staatsblad Nederlanden*, 1899, No. 238.)

Article 14.

Each of the two Governments reserves the right to tax the sections situated in its territory in accordance with its own laws, and in particular to raise a contribution on the proceeds of operation.

The shares of the costs of establishment, or of the net or gross annual proceeds, which shall be taken as bases in fixing this contribution, shall be determined according to the ratio between the length of each section and the total length of the line.

NORWAY AND SWEDEN.

TRANSLATION¹.

DECLARATION EXCHANGED BETWEEN NORWAY AND SWEDEN CONCERNING THE TAXATION AT NARVIK OF THE INCOME OF THE LUOSSA- VAARA-KIIRUNAVAARA COMPANY.

(*Overenskomster med Fremmede Stater* 1913, No. 1.)

THE GOVERNMENT OF HIS MAJESTY THE KING OF NORWAY and THE GOVERNMENT OF HIS MAJESTY THE KING OF SWEDEN, having regard to § 29, paragraph 2, of the Law regulating urban

¹ Translated by the Secretariat of the League of Nations.

taxation, dated August 18, 1911, and § 14 of the Decree of October 28, 1910, concerning the taxation of real estate and income, have agreed that in the allocation of the income of the Luossavaara-Kiirunavaara Company to Norway and Sweden for purposes of taxation the principle observed shall be that one-tenth of the Company's total income shall be taxable in Narvik, Norway, and nine-tenths shall be taxable in Sweden.

The present Agreement shall come into force immediately and shall remain valid until six months after the date of its denunciation by either Contracting Party.

Done in duplicate, in Norwegian and Swedish.

Christiania, January 18, 1913.

GREAT BRITAIN AND SPAIN.

AGREEMENT BETWEEN THE UNITED KINGDOM AND SPAIN REGULATING THE TREATMENT OF COMPANIES, SIGNED AT MADRID, JUNE 27, 1924.

(Treaty Series, Volume XXVIII, No. 727. Command Paper (Great Britain) 2212/1924.)

HIS MAJESTY THE KING OF THE UNITED KINGDOM OF GREAT BRITAIN AND IRELAND AND OF THE BRITISH DOMINIONS OVERSEAS, EMPEROR OF INDIA, and HIS CATHOLIC MAJESTY THE KING OF SPAIN, being agreed that it is desirable to conclude a separate Agreement regulating the treatment to be accorded in the territories of each of the High Contracting Parties to the Companies registered in the territories of the other, have for this purpose named as their Plenipotentiaries :

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Article 1.

For the purposes of the present Agreement the expression "Companies of a Contracting Party" means Joint Stock Companies and other associations engaged in commercial, industrial, transport, insurance, financial or other description of business, constituted and authorised in accordance with the laws in force in the territories of that Contracting Party, and having their central management and control situated in those territories.

Article 2.

Except in so far as modified by the present Agreement, the Companies of either Contracting Party shall enjoy in the territories of the other the benefits accorded to subjects by the Treaty of Commerce and Navigation signed at Madrid on October 31, 1922.

Article 3.

In particular, it is agreed that the Companies of one Contracting Party, when carrying on business in the territories of the other, shall not be subject in respect of their property, business, trade, industry or any other matter, to taxes, general or local, or imposts of any kind whatever, other or greater than those which are or may be imposed on the Companies of the second Contracting Party.

Article 4.

Any taxes or imposts levied on the Companies of either Contracting Party in the territories of the other shall be strictly limited :

- (a) if levied on capital, to that part of the capital which is effectively engaged within;
- (b) and if based on volume of business done, to the business carried on or controlled within;
- (c) and if based on profits, to profits arising from business carried on or controlled within;

that part of the territories of the second Contracting Party in which similar taxes or imposts are levied on the Companies of that Party. Such taxes or imposts shall be levied at rates not greater than those applicable to the Companies of that Party.

This Article in no way affects the powers which, under the laws of either Contracting Party in force at the date of signature of this Agreement, the Administrative Authorities possess for the determination of the amount of capital employed by a foreign Company, or profits of the Company, in the territory in which the tax is levied, subject always to the provisions of Article 5 of this Agreement.

Article 5.

Notwithstanding the provisions of the preceding Article, if the law of either of the Contracting Parties requires as a general rule, for all classes of Companies, that the amount of any tax levied on Companies of the other Contracting Party carrying on business in the territory of the first Party shall be computed on a percentage of the total profits or total capital of the Company as a whole, then the percentage shall be calculated in accordance with the following provisions :

(a) In the case of a deposit bank, the percentage shall not exceed the proportion of the total of deposit and current accounts in the territory in which the tax is levied to the total of deposit and current accounts of the bank as a whole. For this purpose a deposit bank is understood to be one whose principal liability as shown in the balance-sheet of the bank as a whole arises from deposits and current accounts payable at sight or within 90 days, and whose principal assets consist of bills discounted and commercial promissory notes and loans, all of which are payable at sight or within 90 days, and investments in public funds.

(b) In the case of Insurance Companies, the percentage shall as a general rule not exceed the proportion which the amount of the premiums attributable to the territory in which the tax is levied bears to the total premiums.

(c) In all other cases the percentage shall be based on a comparison of capital or assets or turnover or profits or the volume of purchases or sales, or some combination of these factors, but it shall not exceed the proportion which the figure calculated for the territory in which the tax is levied bears to the corresponding figure calculated for the enterprise as a whole.

In the event of a Company not furnishing within the prescribed period and in the proper form the necessary particulars required by the law, or furnishing false information, or obstructing the Administration in the verification of the information furnished, the percentage referred to in this Article shall be estimated by the Administrative Authorities at such figure as appears to them to be equitable.

The relevant stipulations of this Article and of the preceding Article will be applied to all assessments by the Spanish authorities on capital and profits of British Companies for which the percentage had not been published by the Administration in the *Madrid Gazette* prior to May 1, 1924. In the latter case, the percentage published by the Administration shall be regarded as final.

Article 6.

As an exception to the provisions of Articles 4 and 5, it is agreed that any British bank having branches established in Spain may be subjected, under paragraph (b) of Disposition XI

of the 3rd Tariff of Article 4 of the Spanish Income Tax Law, Revised Text of September 22, 1922, to a tax at a rate not exceeding one-fourth per mille on its total nominal capital and reserves, after deduction of the amount of such capital and reserves, corresponding to the branches in Spain calculated in accordance with the stipulations of Article 5 of this Agreement.

Article 7.

In no case shall the treatment accorded by either Contracting Party to Companies of the other be less favourable in respect of any matter whatever than that accorded to the Companies of the most-favoured foreign country.

Article 8.

No charge shall be imposed and no conditions prescribed by either of the Contracting Parties in respect of transactions with Companies of the other Contracting Party carrying on business in its territories other or more burdensome than the charges or conditions in respect of transactions with national Companies.

Article 9.

If the law of either Contracting Party does not provide for appeal against the determination by the taxing authority of the percentage referred to in Article 5, the assessment shall, before becoming effective, be communicated to the Company in the usual form and the Company shall have the right in the prescribed period to submit to the Minister of Finance any considerations which it deems relevant, and in such a case the Minister, or the Government, as the case may be, after full inquiry and after the Company has been heard, will give a final decision.

No Company shall have the right to contest the determination of the percentage by the taxing authority if it has failed to furnish within the time and in the form prescribed the declarations and particulars required by the taxing authority in order to establish the percentage in accordance with the provisions of this Agreement.

Article 10.

The present Agreement shall come into force immediately and shall continue in operation until the expiration of twelve months from the date on which either Contracting Party shall have given notice to terminate it.

Article 11.

The stipulations of the present Agreement shall not be applicable to India or to any of His Britannic Majesty's Self-Governing Dominions, Colonies, Possessions, or Protectorates, unless notice is given by His Britannic Majesty's Representative at Madrid of the desire of His Britannic Majesty that the said stipulations shall apply to any such territory.

Article 12.

The terms of the preceding Article relating to India and to His Britannic Majesty's Self-Governing Dominions, Colonies, Possessions and Protectorates shall apply also to any territory in respect of which a mandate on behalf of the League of Nations has been accepted by His Britannic Majesty.

Article 13.

As regards India or any of His Britannic Majesty's Self-Governing Dominions, Colonies, Possessions or Protectorates, or any territory in respect of which a mandate on behalf of the League of Nations has been accepted by His Britannic Majesty, to which the stipulations of the present Agreement shall have been made applicable under this Article, either of the Contracting Parties shall have the right to terminate it separately at any time on giving twelve months' notice to that effect.

Done at Madrid in duplicate, this twenty-seventh day of June, in the year one thousand nine hundred and twenty-four.

GERMANY AND THE UNION OF SOCIALIST SOVIET REPUBLICS.

TRANSLATION ¹.

TREATY BETWEEN GERMANY AND THE UNION OF SOCIALIST SOVIET REPUBLICS, SIGNED AT MOSCOW, OCTOBER 12, 1925.

(*Treaty Series*, Volume LIII, No. 1257. *Reichsgesetzbl.*, Teil II, 1926, No. 1.)

THE PRESIDENT OF THE GERMAN REICH, of the one part, and THE CENTRAL EXECUTIVE COMMITTEE OF THE UNION OF SOCIALIST SOVIET REPUBLICS, of the other part, desirous of strengthening their friendly relations and of establishing for that purpose a basis for practical co-operation in the economic sphere and in the sphere of international legal relations, have agreed to the following Treaty:

GENERAL CLAUSES.

Article 1.

The Treaty includes, in addition to the present general clauses, the following Agreements:

V. Fiscal Agreement;

These Agreements, with the general clauses, constitute a single whole, so that the expression "Treaty" includes the various Agreements.

Article 2.

The Union of Socialist Soviet Republics shall be designated in the present Treaty by the letters U. S. S. R.

Article 8.

The present Treaty has been concluded in German and Russian. Both texts shall be authentic.

The Treaty shall be ratified as soon as possible. The exchange of the instruments of ratification shall take place at Berlin.

The Treaty shall come into force one month after the exchange of the instruments of ratification.

The duration of validity of Agreements I, II, III, IV and V mentioned in Article 1 of the General Clauses shall be two years, and that of Agreements VI and VII shall be four years.

The various Agreements may be denounced six months before the expiry of the period of two or four years respectively. Should no denunciation have been made, the duration of the validity of the various Agreements shall be extended for successive periods of six months until such time as they are denounced, six months' notice being given.

¹ Translated by the Secretariat of the League of Nations.

V.

FISCAL AGREEMENT.

Article 1.

The nationals of each of the Contracting Parties shall receive in all respects in the territory of the other Party, both as regards their person and their property, rights and interests, and particularly as regards trade, industry, business, professions, occupations and all other matters connected with taxation, duties which are substantially taxes and other similar charges, the same treatment and the same protection on the part of the authorities as nationals of the country or nationals of the most-favoured nation. In this respect no distinction shall be made if these charges are imposed in the German Reich by the Reich, the various States, the communes or other public corporations, and in the U. S. S. R. by the Union, the various Soviet Republics, the communes or other public corporations. Legal entities, including shareholders' companies and trading companies of every kind, industrial, financial and insurance companies, and companies for the transportation and forwarding of goods, shall also be regarded as nationals, provided they have their headquarters in the territory of the other Contracting Party and are constituted in conformity with the laws of that Party. Undertakings in which the State participates, that is to say, all undertakings which the State administers solely or jointly with private economic organs, whatever form these undertakings may assume, shall be treated as companies.

Article 2.

With a view to avoiding double taxation, the following special provisions shall be applied in the fiscal treatment accorded to nationals of the two Contracting Parties (Article 1), including taxable persons placed on the same footing as nationals, who engage in the territory of the other Party, in agriculture, including viticulture and fruit-growing, the exploitation of forests, fishing, stockbreeding, trade and industry, mining or commerce :

(a) Land, buildings, rights equivalent to the possession of land, mortgage debts and income (yield) derived therefrom, shall only be subject to direct taxation in the State in which the immovable property in question is situated;

(b) The exercise of a trade or industry, the capital employed therein and the income (yield) from such trade or industry, shall only be subject to direct taxation in the State in which an establishment is maintained for the carrying-on of a permanent business or industry. In addition to the head offices, "establishments" shall be taken to mean trading establishments, workshops, premises for purchase and sale, warehouses, counting-houses, and all other installations used in carrying on the business or industry, which are under the management of the head of the undertaking or his partners, persons entitled to act on his behalf or other permanent representatives. Should one and the same enterprise possess establishments in the two countries, these establishments shall only be subject to direct taxation, in each country, on the business transacted by the establishments situated in that country.

Participation in undertakings in the nature of companies shall, for the purposes of the present Agreement, also be regarded as carrying on trade or industry.

Article 3.

The central revenue authorities of the two countries may decide to fix a lump sum :

(a) In the German Reich, to cover all or some of the charges specified in Article 1 and levied by the Reich, the various States, the communes or other public corporations

on U. S. S. R. undertakings in which the State participates, as described in Article 1, sentence 4;

(b) In the U. S. S. R., to cover all or some of the taxes specified in Article 1, which have to be paid by the owners of the undertakings mentioned in Article 2.

The taxpayer shall be entitled to demand that his taxes be calculated according to the general rules.

.....
In faith whereof the Plenipotentiaries have signed the present Treaty.

Done in duplicate original at Moscow, October 12, 1925.

FINAL PROTOCOL.

At the moment of signing the above Treaty the two Contracting Parties have agreed on the following provisions, which shall form an integral part of the Treaty :

.....
ADDITIONAL TO THE FISCAL AGREEMENT.

Ad Article 1.

1. The most-favoured-nation treatment provided for in Article 1 shall not apply to the advantages which one of the Contracting Parties has granted or may hereafter grant to another State in treaties the object of which is to adjust domestic and foreign taxation, and in particular to prevent double taxation, or to grant legal protection and legal assistance in fiscal matters and in penal fiscal cases.

2. Article 17 of the Agreement concerning conditions of residence and business shall be applicable to German undertakings operating in the territory of the U. S. S. R.

Ad Article 2.

1. The two Contracting Parties propose to enter into negotiations with a view to regulating by treaty the adjustment of domestic and foreign taxation, and in particular to preventing double taxation, in the matter of direct taxes and duties *mortis causa*. They also propose to exchange draft treaties on the above subjects within three months after the ratification of the present Treaty.

2. The central finance administrations of the two Contracting Parties may conclude the necessary agreements :

(a) For the execution of the provisions of the present Agreement, particularly as regards an equitable apportionment of income in the cases mentioned in the last sentence of Article 2(b), paragraph 1.

(b) With a view to preventing double taxation in isolated cases or in groups of cases not provided for in Article 2.

FRANCE AND SPAIN.

TRANSLATION¹.

ARRANGEMENT CONCERNING THE FISCAL REGIME OF COMPANIES, SIGNED AT MADRID, MAY 18, 1926.

(*Official Journal (Laws and Decrees) No. 213, V. 12, IX, 1926.*)

Article 1.

Civil, commercial, industrial, financial and insurance companies of all kinds, which are constituted according to the laws of one of the two countries, together with their associated and branch establishments and agencies, shall not be subject, within the territory of the other, to general or local duties, charges or taxes under any description whatsoever, other or higher than those which are or may hereafter be imposed on companies of the country itself.

As regards taxes on capital, income or profits, each of the High Contracting Parties shall only tax the companies of the other, together with their associated and branch establishments or agencies, on such part of their registered assets as they have invested within its territory, and the property they realise therein, or the business which they transact therein. It shall not impose on them liquidation rates higher than those imposed on companies of the country.

Accordingly, banks of French nationality shall no longer be liable in Spain to the tax provided for in paragraph (b), clause II, Tariff 3^o, Article 4, of the Spanish law relating to taxes on profits derived from movable property, as set out in the amended text of September 22, 1922.

Article 2.

Each of the High Contracting Parties shall calculate the taxable basis provided for in paragraph 2 of the preceding Article in accordance with its own laws and regulations.

Should the laws of either of the High Contracting Parties take into account the business transacted outside its territory by companies, associated and branch establishments and agencies when fixing the proportion between the total capital and profits of the said companies, associated and branch establishments and agencies, and the partial capital and profits relating to its territory, the said proportion shall be established on the basis of the following factors :

(a) In the case of companies in general, on capital, assets, profits, purchases, sales, amount of securities (shares and debentures);

(b) In the case of banks, on capital, assets, profits, current accounts, deposit accounts, discounts, bills, loans, amount of securities (shares and debentures);

(c) In the case of insurance companies, on capital, assets, profits, premiums, amount of securities (shares and debentures).

To this end, companies, together with their associated and branch establishments and agencies, shall submit to the administration of the country collecting the taxes, within the limits of time and in accordance with the procedure prescribed by the laws and regulations for national companies, the following documents : balance-sheet, profit and loss account, annual report (if required).

Moreover, companies, together with their associated and branch establishments and agencies, may be required by the aforementioned administration to submit within a period of not less than

¹ Translated by the Secretariat of the League of Nations.

twenty days a declaration showing the totals (both the total figure and the partial figure relating to the country in which the tax is collected) in respect of the factor or factors of assessment specified in paragraphs (a), (b) and (c) of the present Article on which the taxable basis is to be calculated.

The signatures of the heads of the establishments or of their authorised representatives, appended to the aforementioned declarations, shall be authenticated in the usual manner.

Article 3.

If the legislation of either of the High Contracting Parties does not provide for a right of appeal against the assessments of the percentage of capital and profits as calculated by the administration, which are dealt with in the preceding Article, such assessments shall be notified to the companies concerned in the usual manner. Should the latter, in view of these assessments, consider that certain important factors have not been taken into consideration, or should they not accept, on any other grounds, the decision notified to them, they may appeal to the Minister of Finance within thirty days from the date of the notification; such period may be extended for a second period of thirty days at the request of the company concerned. The Minister of Finance, assisted by such assessors as he may see fit to appoint, shall, after hearing the interested companies, give a decision from which there shall be no appeal. The aforementioned estimates may not be enforced at any earlier date, nor prior to the expiry of the aforementioned period, if the companies concerned have not raised any objection.

In order that the appeal made by companies in accordance with the provisions of the preceding paragraphs may be valid, it is absolutely essential that the said companies shall have duly submitted, at the request of the administration and within the periods and subject to the conditions provided for in Article 2 of the present Arrangement, the documents and declarations referred to in the said Article.

If either of the contracting countries recognises a form of appeal against the percentage assessments made by the administration and referred to in the present Article, the appeals by companies shall be made in that form.

Article 4.

The provisions of the present Agreement shall apply to all territories, possessions and colonies placed under the sovereignty of the High Contracting Parties.

Article 5.

The present Convention shall be ratified, and the ratifications shall be exchanged at Madrid. It shall come into force eight days after the exchange of ratifications, and shall remain in force until the expiration of a period of twelve months following its denunciation by either of the High Contracting Parties.

Madrid, May 18, 1926.

PROTOCOL.

At the moment of exchanging the ratifications, and in order to prevent any ambiguity regarding the interpretation of the Arrangement, the Plenipotentiaries have agreed to make it clear that the provisions of the said Arrangement shall be understood to apply in both countries to all companies, associated and branch establishments and agencies whose tax assessments have not yet been finally fixed on this date.

Done at Madrid, August 7, 1926.

AUSTRIA AND CZECHOSLOVAKIA.

TRANSLATION¹.

TREATY BETWEEN THE REPUBLIC OF AUSTRIA AND THE REPUBLIC OF CZECHOSLOVAKIA CONCERNING THE TAXATION OF RAILWAY AND SHIPPING ENTERPRISES², JULY 12, 1926.

THE REPUBLIC OF AUSTRIA and THE REPUBLIC OF CZECHOSLOVAKIA, being desirous of regulating the taxation of railway and shipping enterprises in a manner corresponding to the special conditions of the traffic, have concluded the following Treaty :

Article 1.

Railway enterprises of either State which extend their operations to the territory of the other State shall only be liable to pay taxes on profits (*Erwerbssteuern*) in the State in which their head offices are situated, and shall be taxable therein in respect of the whole of their railway operations.

Where a section of line in the territory of the other State exceeds 15 kilometres in length, special arrangements may be concluded between the Ministries of Finance of the two Parties.

Article 2.

The shipping enterprises of the two States on the Danube shall only be liable to pay taxes on profits in the State in which their head office is situated, and shall be taxable therein in respect of the whole of their shipping business.

Shipping business, for the purpose of the preceding paragraph, also includes operations directly connected with the transportation of passengers and goods and the maintenance of all necessary installations at ports of call (premises for negotiating freight contracts, plant for loading cargoes).

Article 3.

The present Treaty shall be applicable to all taxes on profits levied by the State (Federation), provinces, cantons (*Gaue*), districts and communes, as from January 1, 1919. Nevertheless, taxes which have already been legally assessed, even if such assessment is inconsistent with the terms of the present Treaty, shall not be subject to revision unless application to that effect is made within two months after the promulgation of the Treaty, or unless the authorities have themselves taken steps for their revision within that period.

Article 4.

The present Treaty, which has been done in two original copies in the German and Czechoslovak languages, shall be ratified and the instruments of ratification shall be exchanged at Prague as soon as possible. It shall come into force as from the date of the exchange of the instruments of ratification, and shall remain in force until it has been denounced by one of the Contracting Parties not later than six months before the end of a calendar year. If the Treaty is denounced

¹ Translated by the Secretariat of the League of Nations.

² Not yet in force.

with the required notice, it shall cease to be valid at the expiration of the calendar year in question. Both texts of the Treaty are authentic. The Treaty shall be published after ratification, in both authentic texts, in the official collection of laws of both States.

In faith whereof the Plenipotentiaries of the two States have signed the present Treaty and have thereto affixed their seals.

Vienna, July 12, 1926.

FINAL PROTOCOL.

On signing the Treaty between the Republic of Austria and the Republic of Czechoslovakia regarding the taxation of railway and shipping enterprises, the undersigned Plenipotentiaries made the following identical declarations regarding Article 2 of the aforesaid Treaty. These declarations shall constitute an integral part of the Treaty :

1. (a) The transport of goods on land effected by shipping enterprises in the locality where the port is situated shall be considered as operations directly connected with the shipping business, both as regards the collection of goods from the consignor, or from another transportation enterprise, or from the customs office, and their conveyance to the vessel, and as regards their delivery from the ship to the consignee or to another transportation enterprise, or to the customs office. This provision shall, however, only apply to the transportation of goods which have arrived or are to be forwarded by the vessels belonging to the enterprise concerned; if the latter conveys other goods, the whole of its transport operations on land in the locality where the harbour is situated shall be treated as a separate enterprise in respect of the commercial year during which such business is undertaken.

(b) The same rule shall apply to the conveyance of passengers to and from the landing-place in the locality where the harbour is situated.

2. Agencies established in places which are not directly concerned in shipping operations shall not be regarded as directly connected with the shipping business, with the exception of agencies which represent a shipping enterprise in the locality where the central authorities of the other State have their seat.

3. The premises of offices and agencies which deal directly with transportation must not be immediately adjacent to the landing-places.

Vienna, July 12, 1926.

STATEMENT OF REASONS.

The above Treaty constitutes an important complement to the Treaty concluded with the Republic of Czechoslovakia with a view to the adjustment of taxation at home and abroad and, in particular, the avoidance of double taxation in the matter of direct taxes (*Federal Legal Gazette* No. 2 of 1923). It regulates the taxation of railway and shipping enterprises which extend their operations to the territories of both States—a point which had been reserved in the aforesaid Treaty (paragraph 4 of the Final Protocol)—on the principle that these enterprises are only to be liable to taxes on profits levied by the Federation (State), provinces, cantons (*Gaue*), districts and communes in the State in which their head offices are situated. This delimitation of sovereignty in fiscal matters, which is substantially in agreement with the system established by Treaty with Hungary, will greatly simplify the assessment of taxes and is in complete accordance with practical requirements.

BELGIUM AND FRANCE.

TRANSLATION ¹.

**ESTABLISHMENT CONVENTION BETWEEN BELGIUM AND FRANCE,
OCTOBER 6, 1927.**

(*Moniteur belge*, November 5, 1927, p. 4949.)

Article 8.

As regards taxes calculated on capital, revenue or profits, each of the Contracting Parties shall only tax companies of the other Party according to the nature of the tax, in respect of that part of the company's capital which is invested in its territory, the property which the company possesses therein, the bonds in circulation therein, the profits it derives therein, or on the business it transacts therein.

¹ Translated by the Secretariat of the League of Nations.

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

DENMARK AND UNITED STATES OF AMERICA.

ROYAL DANISH LEGATION,
WASHINGTON, D.C.

October 24, 1922.

SIR,

With further reference to your reply-note of August 9, 1922, relative to the reciprocal exemption of shipowners from income tax as from January 1, 1921, in accordance with Section 213 (b) (8) of the Revenue Act of 1921, and pursuant to instructions now received from the Danish Minister of Foreign Affairs, I have the honour to declare on behalf of the Danish Government that the income from sources in Denmark and Iceland of a citizen of the United States or of an American corporation which consists exclusively of earnings derived from the operation of ships documented under the laws of the United States is not subject to income taxation in Denmark or in Iceland.

In these circumstances, I venture to hope that you will state in a note to me, for the information of the Danish Government, that Denmark and Iceland satisfy the equivalent exemption provision of Section 213 (b) (8) of the Revenue Act of 1921 and that Danish and Icelandic shipowners will be exempted from income tax in the United States as provided in the said section as from January 1, 1921, in accordance with the letter (No. 236) which I had the honor to address to you on August 18, 1922.

I have the honour, etc.

(Signed) C. BRUN.

The Honorable Charles Evans Hughes,
Secretary of State,
Department of State, Washington, D.C.

ROYAL DANISH LEGATION,
WASHINGTON, D.C.
Ref : 811.523/1883.

October 28, 1922.

No. 290.

SIR,

I have the honour to acknowledge the receipt of your reply-letter of October 25 with reference to the proposed exchange of notes between Denmark and the United States for the reciprocal exemption of shipowners from income taxation, which has evidently crossed my note to you of October 24 on the same subject.

In answer thereto I beg to state that the income from sources in Denmark and Iceland of a citizen of the United States or of an American corporation, which consists exclusively of earnings derived from the operation of ships documented under the laws of the United States, is not and has not since January 1, 1921, or previously been subject to income taxation in Denmark, or in Iceland, and that my letter to you of October 24 should be so understood.

I have the honour, etc.

(Signed) C. BRUN.

The Honorable Charles Evans Hughes,
Secretary of State,
Department of State, Washington, D.C.

DEPARTMENT OF STATE,
WASHINGTON.

December 4, 1922.

SIR,

I have the honour to refer to your note of October 28, 1922, in further reference to the proposed exchange of notes between the United States and Denmark for the reciprocal exemption of shipowners from income taxation, for which provision is made in Section 213 (b) (8) of the Revenue Act of 1921, and to inform you of the receipt of a communication from the Treasury Department regarding the matter, from which the following paragraph is quoted for your information :

“I have the honour to advise that inasmuch as the income from sources in Denmark and Iceland of a citizen of the United States or of a corporation organized therein which consists exclusively of earnings derived from the operation of ships documented under the laws of the United States is not and has not been subjected to income tax since January 1, 1921, or previously, it is held that Denmark and Iceland satisfy the equivalent exemption provision of Section 213 (b) (8) of the Revenue Act of 1921. In case any Federal income taxes have been collected from nonresident aliens or foreign corporations on income which consists exclusively of earnings derived on or since January 1, 1921, from the operation of ships documented under the laws of Denmark or Iceland, such taxes will be the proper subject of a claim for refund.”

Accept, Sir, etc.

(Signed) William PHILLIPS.

Mr. Constantin Brun,
Minister of Denmark.

NORWAY AND UNITED STATES OF AMERICA.

EXCHANGE OF NOTES BETWEEN THE NORWEGIAN GOVERNMENT AND THE GOVERNMENT OF THE UNITED STATES OF AMERICA, CONSTITUTING AN AGREEMENT FOR THE RECIPROCAL EXEMPTION FROM INCOME TAXES IN CERTAIN CASES OF PROFITS ACCRUING FROM THE OPERATION OF SHIPS UNDER THEIR RESPECTIVE FLAGS, WASHINGTON, NOVEMBER 26, 1924, AND JANUARY 23 AND MARCH 24, 1925.

(Treaty Series, Volume LXVII, No. 1563. *Overenskomster med Fremmede Stater*, No. 5, May 19, 1925.)

NORWEGIAN LEGATION,
WASHINGTON, D.C.

November 26, 1924.

SIR,

By the note which I had the honor to address to the Acting Secretary of State on February 28, 1922, and Your Excellency's note of November 14, 1922, it was established that reciprocal exemption of income and excess and war profits taxes existed for a non-resident

Norwegian or corporation in the United States, and for a non-resident American or American corporation in Norway, with regard to income consisting exclusively of earnings derived from the operation of ships under their respective flags; see Norwegian Taxation Laws of August 18, 1911, and the United States Revenue Act of 1921, Section 213 (b) (8).

By new taxation laws enacted in Norway on August 11, 1924, an amendment has been made to the exemption provisions of the laws of August 18, 1911. I hereby enclose a copy of the new laws and a translation into English of the amended provisions according to which persons, companies and corporations belonging in a foreign country are exempt from taxes on property in and income from ships engaged in traffic on a Norwegian port or between Norwegian ports, and from taxes from income arising from the sale of tickets for the transportation of persons out of the Kingdom; provided that Norwegian persons, companies and corporations are exempt in the country in question from taxes on corresponding activities.

By the new law provisions, the reciprocal exemption of income and excess and war profits taxes in Norway and the United States with regard to income derived from the operation of ships under their respective flags is reaffirmed.

Accept, Sir, etc.

(Signed) H. BRYN.

His Excellency
Honorable Charles E. Hughes,
Secretary of State,
etc., etc., etc.

DEPARTMENT OF STATE,
WASHINGTON.

January 23, 1925.

SIR,

I have the honor to refer to your note of November 26, 1924, concerning the new taxation laws enacted in Norway on August 11, 1924, which, in your opinion, reaffirm the reciprocal exemption of income and excess and war profits taxes in Norway and the United States with regard to income derived from the operation of ships under their respective flags.

It appears from the enclosures transmitted with your note that the Norwegian laws of August 11, 1924, in translation, provide in part as follows :

“Persons, companies and corporations belonging in a foreign country are exempt from taxes on property in and income from ships engaged in traffic on a Norwegian port or between Norwegian ports and from taxes on income arising from the sale of tickets for the transportation of persons out of the Kingdom; provided that Norwegian persons, companies and corporation are exempt in the country in question from taxes on corresponding activities.”

I have the honor to inform you that it has been held by the appropriate authorities of this Government that the provision of the Norwegian laws of August 11, 1924, above quoted, satisfies the equivalent exemption provision of Section 213 (b) (8) of the Revenue Act of 1924, and that, therefore, 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 Norway, is exempt from Federal income taxes imposed by the Revenue Act of 1924.

Accept, Sir, etc.

(Signed) Charles E. HUGHES.

Mr. Helmer H. Bryn,
Minister of Norway.

NORWEGIAN LEGATION,
WASHINGTON D.C.

March 24, 1925.

SIR,

In the note which Your Excellency's predecessor was good enough to address me on January 23, 1925, it was stated that the appropriate authorities of the Government of the United States had held that the provisions of the Norwegian laws of August 11, 1924, satisfy the equivalent exemption provision of Section 213 (b) (8) of the Revenue Act of 1924, and that, therefore, the income of a nonresident alien or foreign corporation, which consists exclusively of earnings derived from the operation of a ship or ships documented under the laws of Norway, is exempt from Federal income taxes imposed by the Revenue Act of 1924.

In reply to Mr. Hughes' note, I have been authorized by my Government to confirm to Your Excellency the existence of reciprocity under the above-mentioned Norwegian and American laws and that, therefore, persons, companies and corporations belonging in the United States of America are exempt in Norway from taxes on property in and income from a ship or ships, documented under the laws of the United States, engaged in traffic in a Norwegian port or between Norwegian ports, and from taxes on income arising from the sale of tickets for the transportation of persons out of the Kingdom of Norway.

Accept, Sir, etc.

(Signed) H. BRYN.

His Excellency
Hon. Frank B. Kellogg,
Secretary of State,
etc., etc., etc.

GREAT BRITAIN AND NORWAY.

AGREEMENT BETWEEN GREAT BRITAIN AND NORWAY FOR THE RECIPROCAL EXEMPTION FROM INCOME TAX IN CERTAIN CASES OF PROFITS ACCRUING FROM THE BUSINESS OF SHIPPING, SIGNED AT LONDON, DECEMBER 18, 1924.

(*Treaty Series*, Volume XXXII, No. 801. *Treaty Series* (Great Britain), No. 10, 1925. *Overenskomster med Fremmede Stater*, No. 2, February 27, 1925.)

HIS BRITANNIC MAJESTY'S GOVERNMENT and THE ROYAL NORWEGIAN GOVERNMENT, 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 as follows :

Article 1.

His Britannic Majesty's Government agree to take the necessary steps under Section 18 of the Act of Parliament of the United Kingdom known as the Finance Act, 1923, for exempting from income tax (including super-tax) chargeable in Great Britain and Northern Ireland for the year of assessment 1923-24, commencing on the 6th day of April, 1923, and for every subsequent year of assessment, 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 Norway.

Article 2.

The Royal Norwegian Government agree that the powers reserved to His Majesty the King of Norway by the provisions contained in paragraph 28 of the Norwegian Country Taxation Law and paragraph 23 of the Norwegian Town Taxation Law, or any like powers which may hereafter be conferred on His Majesty the King of Norway, shall not be exercised so as to render liable to income tax in Norway any profits which accrue from the business of shipping carried on by an individual resident in Great Britain or Northern Ireland or by a company managing and controlling such business in Great Britain or Northern Ireland.

Article 3.

The expression "the business of shipping" means the business carried on by an owner of ships, and for the purposes of this definition the expression "owner" includes any charterer.

Article 4.

This Agreement shall cease to have effect if and so soon as either the relief to be granted under Article 1 hereof in respect to income tax in Great Britain and Northern Ireland cease to have legal effect or income tax in Norway is charged on the profits mentioned in Article 2 hereof.

In witness whereof the undersigned, duly authorised to that effect, have signed this Agreement and have affixed thereto their seals.

Done in duplicate at London, December 18, 1924.

GREAT BRITAIN.

RELIEF FROM DOUBLE INCOME TAX ON SHIPPING PROFITS (NORWAY)
DECLARATION, 1925.

(*London Gazette*, February 10, 1925.)

At the Court at *Buckingham Palace*, the 6th day of *February*, 1925.

PRESENT

The KING's Most Excellent Majesty in Council.

WHEREAS it is provided by sub-section (1) of Section eighteen of the Finance Act, 1923, that if His Majesty in Council is pleased to declare :

(a) That any profits or gains arising from the business of shipping which are chargeable to British income tax are also chargeable to income tax payable under the law in force in any foreign State; and

(b) That arrangements, as specified in the declaration, have been made with the Government of that foreign State with a view to the granting of relief in cases where such profits and gains are chargeable both to British income tax and to the income tax payable in the foreign State;

then, unless and until the declaration is revoked by His Majesty in Council, the arrangements specified therein shall, so far as they relate to the relief to be granted from British income tax, have effect as if enacted in that Act, but only if and so long as the arrangements, so far as they

relate to the relief to be granted from the income tax payable in the foreign State, have the effect of law in the foreign State :

And whereas the Agreement set out in the Schedule to this Declaration has been made between His Majesty's Government and the Royal Norwegian Government :

Now, therefore, His Majesty is pleased, by and with the advice of His Privy Council, to declare, and it is hereby declared :

(a) That certain profits or gains arising from the business of shipping, which are chargeable to British income tax are also chargeable to the income tax payable under the law in force in Norway; and

(b) That the arrangements contained in the said Agreement between His Majesty's Government and the Royal Norwegian Government have been made with a view to the granting of relief in cases where profits or gains arising from the business of shipping are chargeable both to British income tax and to the income tax payable in Norway.

And His Majesty is further pleased to order, and it is hereby ordered, that this Declaration may be cited as the Relief from Double Income Tax on Shipping Profits (Norway) Declaration, 1925.

M. P. A. HANKEY.

GREAT BRITAIN AND DENMARK.

AGREEMENT BETWEEN THE BRITISH AND DANISH GOVERNMENTS FOR THE RECIPROCAL EXEMPTION FROM INCOME TAX IN CERTAIN CASES OF PROFITS ACCRUING FROM THE BUSINESS OF SHIPPING, SIGNED AT LONDON, DECEMBER 18, 1924¹.

(*Treaty Series*, Volume XXXII, No. 808. *Treaty Series* (Great Britain), No. 9, 1925. *Lovtidende*, A, January 27, 1925, p. 36.)

[Same text as the Agreement between Great Britain and Norway, December 18, 1924, page 126], except :

.....

Article 2.

The Royal Danish Government agree to take the necessary steps under Article 50 of the laws of the Kingdom of Denmark No. 149 of April 10, 1922, for exempting from income tax chargeable in Denmark for the tax year 1923-24, commencing on April 1, 1923, and for every subsequent tax year, any profits which accrue from the business of shipping carried on by an individual resident in Great Britain or Northern Ireland or by a company managing and controlling such business in Great Britain or Northern Ireland.

.....

Done in duplicate, at London, December 18, 1924.

¹ As a result of this Agreement, Great Britain made a Declaration (*London Gazette*, February 10, 1925) similar to that relating to Norway set out on page 127.

GREAT BRITAIN AND SWEDEN.

AGREEMENT BETWEEN THE BRITISH AND SWEDISH GOVERNMENTS FOR THE RECIPROCAL EXEMPTION FROM INCOME TAX IN CERTAIN CASES OF PROFITS ACCRUING FROM THE BUSINESS OF SHIPPING, SIGNED AT LONDON, DECEMBER 19, 1924¹.

(*Treaty Series*, Volume XXXII, No. 820. *Treaty Series* (Great Britain), No. 11, 1925. *Sveriges Överenskommelser med främmande Makter*, 1924, Nos. 37 and 38.)

[Same text as Agreement between Great Britain and Norway, December 18, 1924, page 124]. except :

Article 2.

The Government of His Majesty the King of Sweden hereby declare that, under the laws of Sweden relating to income and property tax (*inkomst- och förmögenhetsskatt*) and to tax on immovable property and on income (*bevallning av fast egendom samt av inkomst*), tax is not chargeable on profits which accrue from the business of shipping carried on by an individual resident in Great Britain or Northern Ireland or by a company managing and controlling such business in Great Britain or Northern Ireland.

Done in duplicate at London, December 19, 1924.

THE SWEDISH MINISTER AT LONDON TO HIS BRITANNIC MAJESTY'S SECRETARY OF STATE FOR FOREIGN AFFAIRS².

SIR,

London, December 19, 1924.

I have been authorised by my Government to bring the following to your notice in connection with my signing of the Agreement between His Britannic Majesty's Government and my Government regarding mutual exemption from taxation on profits accruing from the business of shipping.

(1) The competence to render an authoritative interpretation of the taxation laws and statutes in force in Sweden does not lie with the Government but with the taxation authorities and with the latter exclusively in connection with a taxation case having been submitted to them for their decision.

(2) With regard to the liability for foreigners not resident in Sweden to pay taxes on profits accruing from business, the Swedish taxation laws contain regulations to the effect that only business carried on in Sweden can be subject to taxation. In accordance with this principle no foreigner—not resident in Sweden—has, as far as is ascertained, been taxed on profits arising from business of shipping. Should, however, such a case in the future come before a Swedish taxation authority and should this authority decide the non-resident foreigner involved in the matter to be liable to this kind of taxation, I am directed to declare herewith that in the opinion of the Swedish Government the above-mentioned Agreement, in view of its Article 4, would thereby at once cease to have effect.

I have the honour, etc.

PALMSTIERNA.

¹ As a result of this Agreement, Great Britain made a Declaration (*London Gazette*, February 1, 1925) similar to that relating to Norway set out on page 127.

² Communicated by the Swedish Minister for Foreign Affairs.

GREAT BRITAIN AND FINLAND.

AGREEMENT BETWEEN HIS BRITANNIC MAJESTY'S GOVERNMENT AND THE FINNISH GOVERNMENT FOR THE RECIPROCAL EXEMPTION FROM INCOME TAX IN CERTAIN CASES OF PROFITS ACCRUING FROM THE BUSINESS OF SHIPPING, SIGNED AT LONDON, NOVEMBER 18, 1925¹.

(*Recueil des Traités*, Volume XLII, No. 1042. *Treaty Series* (Great Britain), No. 51, 1925.)

[Same text as Agreement between Great Britain and Norway, December 18, 1924, page 126], except:

.....

Article 2.

The Finnish Government hereby declare that, under the laws of Finland regarding income and property tax, tax was not, before January 1, 1925, chargeable in respect of profits which accrued from the business of shipping carried, on by an individual resident in Great Britain or Northern Ireland or by a company managing and controlling such business in Great Britain or Northern Ireland.

Article 3.

The Finnish Government undertake, in pursuance of the powers reserved to them by Article 3 of the Income and Property Taxation Law of December 5, 1924, to grant exemption from income tax in Finland as from January 1, 1925, in respect of any profits which accrue from the business of shipping carried on by an individual resident in Great Britain or Northern Ireland or by a company managing and controlling such business in Great Britain or Northern Ireland.

Articles 4 and 5.

[Same text as the Agreement mentioned above, Articles 3 and, 4 page 124].

Done in duplicate at London, November 18, 1925.

¹ As a result of this Agreement, Great Britain made a Declaration (*London Gazette*, December 29, 1925) similar to that relating to Norway set out on page 127.

UNITED STATES OF AMERICA AND JAPAN.

EXCHANGE OF NOTES.

JAPANESE EMBASSY,
WASHINGTON.

No. 41.

March 31, 1926.

SIR,

With reference to your note dated September 1, 1925, concerning the reciprocal exemption from taxation of income derived from the operation of merchant vessels, I have the honour to state, under instructions from Tokio, that my Government is happy to signify its willingness to agree with the views of the Treasury Department as stated in your note under acknowledgment; namely, that the reciprocal exemption shall be carried out from and including July 18, 1924, the date on which the Japanese Law No. 6 was promulgated, without adopting the methods suggested in my note dated June 18, 1925; and, further, that the exemption from taxation accorded by Section 213 (b) (8) of the Revenue Act of 1924 applies only to such income as is derived from sources within the "United States" as that term is defined in Section 2 of the said Act, and from sources within the Virgin Islands.

In bringing the above to your knowledge, I am happy to note that a unanimity of views has been reached between our two Governments on this subject, and shall be glad if you will be good enough to take steps with the Treasury Department to the end that an arrangement looking to the reciprocal exemption in question be put into force.

Accept, Sir, etc.

(Signed) T. MATSUDAIRA.

Honorable Frank B. Kellogg,
Secretary of State.

DEPARTMENT OF STATE,
WASHINGTON.

June 8, 1926.

EXCELLENCY,

Referring further to your note of March 31, 1926, and to previous correspondence in regard to the establishment by the United States and Japan of reciprocal exemption from taxation of income derived from the operation of merchant vessels, I have the honour to inform you of the receipt of a letter on the subject from the Secretary of the Treasury, dated May 26, 1926.

The Secretary of the Treasury states that he approved, on February 1, 1926, Treasury Decision 8812 embodying the ruling that from July 18, 1924, Japan satisfied the equivalent exemption provision of Section 213 (b) (8) of the Revenue Act of 1924, and that this action is all that is necessary to give effect to the reciprocal arrangement on the part of the United States.

Accept, Excellency, etc.

(Signed) Joseph C. GREW,
Acting Secretary of State.

His Excellency
Mr. Tsuneo Matsudaira,
Japanese Ambassador.

GREAT BRITAIN AND THE NETHERLANDS.

AGREEMENT BETWEEN THE UNITED KINGDOM AND THE NETHERLANDS FOR THE RECIPROCAL EXEMPTION FROM INCOME TAX IN CERTAIN CASES OF PROFITS ACCRUING FROM THE BUSINESS OF SHIPPING, SIGNED AT LONDON, MAY 20, 1926¹.

(*Treaty Series*, Volume L, No. 1214. *Treaty Series* (Great Britain), No. 14, 1926. *Staatsblad*, 1926, No. 214c.)

HIS BRITANNIC MAJESTY'S GOVERNMENT and THE GOVERNMENT OF HER MAJESTY THE QUEEN 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 as follows :

Article 1.

His Britannic Majesty's Government agree to take the necessary steps under Section 18 of the Act of Parliament of the United Kingdom known as the Finance Act, 1923, for exempting from income tax (including super-tax) chargeable in Great Britain and Northern Ireland for the year of assessment 1923-1924 commencing on the 6th day of April, 1923, and every subsequent year of assessment, any profits which accrue from the business of shipping carried on by an individual resident in the Netherlands or by a company managing and controlling such business in the Netherlands.

Article 2.

The Government of Her Majesty the Queen of the Netherlands hereby declare that, under the laws of the Netherlands relating to income tax ("Wet op de Inkomstenbelasting 1914, Wet van 19 December 1914", *Staatsblad*, No. 563), tax is not chargeable on any profits which accrue from the business of shipping carried on by an individual resident in Great Britain and Northern Ireland or by a company managing and controlling such business in Great Britain and Northern Ireland.

Article 3.

The Government of Her Majesty the Queen of the Netherlands hereby declare that, under the laws of the Netherlands relating to Dividend and Tantième Tax ("Dividend- en Tantième-belasting"), tax is not chargeable on dividends or other sums on account of profits distributed by a company carrying on the business of shipping and managing and controlling such business in Great Britain or Northern Ireland.

Article 4.

The expression "the business of shipping" means the business carried on by an owner of ships, and for the purpose of this definition the expression "owner" includes any charterer.

¹ As a result of this Agreement, Great Britain made a Declaration (*London Gazette*, June 29, 1926) similar to that relating to Norway set out on page 127.

Article 5.

This Agreement shall cease to have effect if and so soon as the relief to be granted under Article 1 hereof in respect of income tax in Great Britain and Northern Ireland ceases to have legal operation or the laws of the Netherlands cease to give the relief indicated in the declarations in Articles 2 and 3.

In witness whereof the undersigned, duly authorised to that effect, have signed this Agreement and have affixed thereto their seals.

Done in duplicate at London, May 20, 1926.

DENMARK AND JAPAN.

EXCHANGE OF NOTES CONSTITUTING AN AGREEMENT FOR THE EXEMPTION OF SHIPPING PROFITS FROM DOUBLE TAXATION, TOKIO, OCTOBER 15, 1927.

(Treaty Series, Volume LXXI, No. 1655.)

ROYAL DANISH LEGATION.

Tokio, October 15, 1927.

SIR,

With reference to our previous correspondence since 1924 regarding the reciprocal exemption, as between Denmark and Japan, from income tax of profits accruing from the operation of ships, and having come to a belief that the Danish and Japanese laws and ordinances relative thereto are identical on certain points, I have the honour, under instructions from my Government, to inform Your Excellency of the following :

(1) The Danish Government declare that they will take the necessary steps in conformity with the Danish laws and ordinances concerned, upon condition of reciprocity, to exempt from income tax chargeable in Denmark any profits which accrue from the business of shipping carried on with ships whose port of registry is in Japan by an individual, whether Japanese or other, whose domicile is not in Denmark, or by a corporate body, whether Japanese or other, whose principal office or centre of actual control and management is not in Denmark. The Danish Government further declare that a similar exemption will be accorded to any profits which accrue from the business of shipping carried on by an individual of Japanese nationality or a Japanese corporate body as prescribed in the foregoing with ships whose port of registry is in a third country, provided that the said third country grants exemption from income tax on any profits which accrue from the business of shipping carried on with ships whose port of registry is in Denmark. It is understood that the aforesaid exemption shall be applied to such profits as prescribed in the foregoing which have accrued or will accrue on and after the 18th day of July 1924.

(2) It is understood that the term "Denmark" and "Japan", as used in the foregoing, includes all regions under the rule of the respective countries.

(3) It is understood that the term "business of shipping", as used in the foregoing, means the business carried on by an owner of a ship or ships, and that for the purpose of this definition the term "owner" includes any charterer.

(4) It is understood that if and so soon as such exemption as is prescribed in the head (1) ceases to be practicable in Denmark because of any revision or repeal of the laws and ordinances concerned, the said exemption shall immediately cease to have effect.

I avail myself, etc.

(Signed) Henrik KAUFFMANN.

His Excellency Baron G. Tanaka,
Minister for Foreign Affairs,
etc., etc., etc.

TRANSLATION¹.

DEPARTMENT OF FOREIGN AFFAIRS.

Tokio, October 15, 1927.

MONSIEUR LE MINISTRE,

In acknowledgment of the receipt of Your Excellency's Note dated October 15, 1927, regarding the reciprocal exemption, as between Japan and Denmark, from income tax of profit accruing from the operation of ships, I have the honour to inform Your Excellency of the following :

(1) The Japanese Government declare that they will take the necessary steps in conformity with Law No. 6, 1924, and ordinances concerned, upon condition of reciprocity, to exempt from income tax chargeable in Japan any profits which accrue from the business of shipping carried on with ships whose port of registry is in Denmark by an individual, whether Danish or other, whose domicile is not in Japan, or by a corporate body, whether Danish or other, whose principal office or centre of actual control and management is not in Japan. The Japanese Government further declare that a similar exemption will be accorded to any profits which accrue from the business of shipping carried on by an individual of Danish nationality or a Danish corporate body as prescribed in the foregoing with ships whose port of registry is in a third country, provided that the said third country grants exemption from income tax on any profits which accrue from the business of shipping carried on with ships whose port of registry is in Japan. It is understood that the aforesaid exemption shall be applied to such profits as are prescribed in the foregoing which have accrued or will accrue on and after the 18th day of July, 1924.

(2) It is understood that the term "Japan" and "Denmark", as used in the foregoing, includes all regions under the rule of the respective countries.

(3) It is understood that the term "business of shipping", as used in the foregoing, means the business carried on by an owner of a ship or ships, and that for the purpose of this definition the term "owner" includes any charterer.

(4) It is understood that if and so soon as such exemption as is prescribed in the head (1) ceases to be practicable in Japan because of any revision or repeal of the laws and ordinances concerned, the said exemption shall immediately cease to have effect.

I avail myself, etc.

(Signed) Baron GIICHI TANAKA,
Minister for Foreign Affairs.

His Excellency Henrik Kauffmann,
Envoy Extraordinary and Minister
Plenipotentiary of Denmark.

¹ Communicated by the Royal Danish Legation.

GERMANY AND GREAT BRITAIN.

AGREEMENT BETWEEN GERMANY AND GREAT BRITAIN FOR THE EXEMPTION OF SHIPPING PROFITS FROM DOUBLE TAXATION, SIGNED AT BERLIN, JANUARY 17, 1928¹.

(*Treaty Series*, Volume LXXI, No. 1661. *Deutscher Reichsanzeiger und Preuss Staatsanzeiger*, No. 31, February 6, 1928. *London Gazette*, May 11, 1928.)

Article 1.

His Britannic Majesty's Government in Great Britain agree to take the necessary steps under Section 18 of the Act of Parliament of the United Kingdom known as the Finance Act, 1923, for exempting from income tax (including super-tax) chargeable in Great Britain and Northern Ireland for the year of assessment 1923-24 commencing on the 6th day of April, 1923, and for every subsequent year of assessment, any profits which accrue from the business of shipping carried on by an individual resident in Germany and not resident in Great Britain or Northern Ireland, or by a company managing and controlling such business in Germany.

Article 2.

The German Government agree to take the necessary steps under Article 7 of the *Reichs-abgabenordnung* for exempting from *Einkommensteuer und Körperschaftssteuer* chargeable in Germany for periods subsequent to the 1st of April, 1923, any profits which accrue from the business of shipping carried on by an individual resident in Great Britain or Northern Ireland and not resident in Germany, or by a company managing and controlling such business in Great Britain or Northern Ireland.

Article 3.

The expression "the business of shipping" means the business carried on by an owner of ships, and for the purposes of this definition the expression "owner" includes any charterer.

Article 4.

This Agreement shall cease to have effect if and so soon as either the relief to be granted under Article 1 hereof in respect of income tax in Great Britain and Northern Ireland, or the relief to be granted under Article 2 hereof in respect of *Einkommensteuer und Körperschaftssteuer* in Germany, ceases to have legal operation.

In witness whereof the undersigned have signed the present Agreement and have affixed thereto their seals.

Done in duplicate, in English and German texts, at Berlin, this 17th day of January, 1928.

¹ As a result of this Agreement, Great Britain made a Declaration (*London Gazette*, May 11, 1928) similar to that relating to Norway set out on page 127.

SIR RONALD LINDSAY TO HERR DE HAAS.

BRITISH EMBASSY.

Berlin, January 17, 1928.

SIR,

In the Anglo-German Agreement for the exemption of shipping profits from double taxation which has been signed to-day, the English phrase "managing and controlling such business" is used to describe the actual business management of a company. The German expression "*Ort der Leitung*" means the centre of the whole business direction. There does not appear, therefore, to be any material difference between the two expressions. In the case of the separation of the business and financial management of a company, the place of the business management shall be the determining one.

I have, etc.

R. C. LINDSAY.

MINISTRY
FOR FOREIGN AFFAIRS.

Berlin, January 17, 1928.

YOUR EXCELLENCY,

In the Anglo-German Agreement for the exemption of shipping profits from double taxation which has been signed to-day, the English phrase "managing and controlling such business" is used to describe the actual business management of a company. The German expression "*Ort der Leitung*" means the centre of the whole business direction. There does not appear, therefore, to be any material difference between the two expressions. In the case of the separation of the business and financial management of a company, the place of the business management shall be the determining one.

I avail, etc.

W. DE HAAS.

GREAT BRITAIN AND ICELAND.

AGREEMENT BETWEEN HIS MAJESTY'S GOVERNMENT IN GREAT BRITAIN AND THE ICELANDIC GOVERNMENT FOR THE EXEMPTION OF SHIP- PING PROFITS FROM DOUBLE TAXATION, LONDON, APRIL 27, 1928.

(*Treaty Series* (Great Britain), No. 12, 1928.)

Article 1.

His Britannic Majesty's Government in Great Britain agree to take the necessary steps under Section 18 of the Act of Parliament of the United Kingdom known as the Finance Act, 1928, for exempting from income tax (including super-tax) chargeable in Great Britain and Northern Ireland for the year of assessment 1928-29 commencing on the 6th day of April, 1928, and for every subsequent year of assessment, any profits which accrue from the business of shipping carried on by an individual resident in Iceland or by a company managing and controlling such business in Iceland. The arrangements made in accordance with this Article shall cease to have effect if and so soon as the laws of Iceland cease to give the relief indicated in Article 2.

Article 2.

The Royal Icelandic Government have declared that, under the laws of the Kingdom of Iceland regarding income tax and property tax, tax is not chargeable in respect of profits which accrue from the business of shipping carried on by an individual resident in Great Britain or Northern Ireland or by a company managing and controlling such business in Great Britain or Northern Ireland.

Article 3.

The expression "the business of shipping" means the business carried on by an owner of ships, and for the purposes of this definition the expression "owner" includes any charterer.

In witness whereof the undersigned have signed the present Agreement and have affixed thereto their seals.

Done in duplicate at London this twenty-seventh day of April 1928.

(c) Limited Agreement relating to Salaries and Wages.

GERMANY AND SWITZERLAND.

TRANSLATION.¹

TREATY BETWEEN THE GERMAN REICH, OF THE ONE PART, AND THE SWISS CONFEDERATION, ACTING ON BEHALF OF THE SWISS CANTONS OF ZURICH, BASLE TOWN, BASLE DISTRICT, SCHAFFHAUSEN, ST. GALLEN, AARGAU AND THURGAU, OF THE OTHER PART, FOR THE PREVENTION OF DOUBLE TAXATION IN RESPECT OF EARNED INCOME, SIGNED AT BERLIN, MARCH 24, 1923.

(*Treaty Series*, Volume XXVII, No. 666. *Reichsgesetzbl.*, 1923, Teil II, S. 453.)

The GERMAN REICH, of the one part, and the SWISS CONFEDERATION, acting on behalf of the Swiss Cantons of Zurich, Basle Town, Basle District, Schaffhausen, St. Gallen, Aargau and Thurgau of the other part, being desirous of preventing unjust cases of double taxation, have concluded the following Treaty :

Article 1.

(1) Income which persons occupied or employed in public or private service obtain in respect of such occupation or employment (wages) under whatever designation or in whatever form shall only be liable to income tax in the State in which the taxpayer is domiciled.

Earned income (wages) shall be taken to include half-pay pensions, retiring pensions, widows' and orphans' pensions and other allowances or valuable considerations in respect of former services or professional work.

(2) If a domicile has been established both in Germany and in one of the cantons which are parties to the present Treaty, the domicile in the home State shall be decisive in the case of German or Swiss nationals. In any case, special and individual agreements may be made between the respective supreme finance administrations.

(3) A taxpayer shall be deemed to have a domicile within the meaning of the present Treaty at the place where he resides and intends to reside permanently. Such intention must be evident from outward signs (occupation of his own apartment or of a room leased for a long period, residence with his own family, etc.).

(4) The domicile of a husband shall be regarded as the domicile of his wife except in cases in which the latter is entitled, under the provisions of her national legislation, to establish her own domicile, and has in fact established such a domicile. Children who are minors shall be deemed to possess the domicile of the person under whose parental authority they are placed, and wards the domicile of their legal representative.

¹ Translated by the Secretariat of the League of Nations.

Article 2.

Moreover, in order to prevent double taxation, direct negotiations shall also be entered into in each individual case as it arises by the supreme finance administrations of the German Reich of the one part and of the Swiss cantons which are parties to the present Treaty of the other part, for the purpose of determining the suitable apportionment of taxation claims.

Article 3.

(1) The German Reich declares that it will not, during the validity of the present Treaty, insist on the application of the provisions :

Of paragraph 3 of Article 4 of the Agreement between the Grand Duchy of Baden and the Canton of Basle Town in respect of the continuation of the Rheintal Railway through the territory of the Canton of Basle Town, dated February 19, 1853;

Of paragraph 3 of Article 4 of the Treaty between the Grand Duchy of Baden and the Swiss Confederation acting in particular on behalf of the Canton of Schaffhausen, in respect of the continuation of the State Railways of the Grand Duchy of Baden through the territory of the Canton of Schaffhausen, dated December 30, 1858;

And of paragraph 3 of Article 5 of the Agreement between the Grand Duchy of Baden and the Canton of Basle Town in respect of the construction of a light (*Wiesental*) Railway, dated June 26, 1860, in so far as the said provisions relate to the liability of the railway employees to the ordinary income tax.

(2) As regards the Canton of Basle Town, the German Reich will not, during the validity of the present Treaty, insist on the application of the provisions referred to in paragraph 1, in so far as they relate in any way to the taxation of railway employees in the Canton of Basle Town.

Article 4.

(1) If the denunciation of the present Treaty, which either of the Contracting Parties is entitled to effect, should take place before October 1 in any year, the Treaty shall cease to have effect in the calendar year following the denunciation, and if the denunciation should take place after October 1 in the second following calendar year.

(2) The Treaty shall, in the event of denunciation by the German Reich or by the Canton of Basle Town, entirely cease to have effect and shall, in the event of denunciation by another of the Swiss Cantons mentioned in the Treaty, only cease to have effect in respect of the Canton which has denounced it.

Article 5.

(1) The present Treaty shall be ratified and the instruments of ratification shall be exchanged as soon as possible in Berlin.

(2) The validity of the Treaty depends upon its receiving the assent of the Canton of Basle Town. If certain of the other Cantons withhold their assent to the Treaty, it shall only have effect in respect of the Cantons which have given their assent.

(3) The present Treaty shall come into force on the exchange of the instruments of ratification.

In witness whereof the Plenipotentiaries have signed the present Treaty and have thereto affixed their seals.

Done in duplicate at Berlin on March 24, 1923.

FINAL PROTOCOL.

On signing the Treaty concluded this day between the German Reich and the Swiss Confederation, acting on behalf of the Swiss Cantons of Zurich, Basle Town, Basle District, Schaffhausen, St. Gallen, Aargau and Thurgau, for the prevention of double taxation in respect of earned income, the undersigned Plenipotentiaries have made the following joint declarations, which constitute an integral part of the Treaty itself :

(1) The German Government has, in view of the financial situation, taken measures to lessen its expenditure on personnel by transferring a considerable proportion of German State Railway staff temporarily stationed in Basle to German territory. The German Government will, after the transfer which it is proposed to complete by 1925, retain 180 officials in Basle Town. The German Government will also arrange that the number of State Railway officials in Basle Town shall until January 1, 1930, always be such that the annual sum paid by these officials in income tax, tax on capital and fire brigade tax to the Canton of Basle Town, and to the town of Basle, or in communal taxes to the rural communes of the Canton of Basle Town, shall never be less than 38,000 Swiss francs. The amount of this annual taxation shall, even in the event of the present fiscal laws being amended, be assessed on the basis of the provisions of the law of the Canton of Basle Town regarding direct taxes of April 6, 1922, and the legal stipulations with regard to the fire brigade tax in force on October 1, 1922.

(2) Until January 1, 1930, the German Government will not undertake any further transfer of its State Railway staff over and above the transfer at present proposed.

(3) The German Reich and the Canton of Basle Town recognise that the above-mentioned arrangement is to be regarded as giving effect to the Agreement between the Finance Ministry of the Grand Duchy of Baden and the Government of the Canton of Basle Town regarding the discharge of the obligation to exempt from taxation officials of the Baden Railway, of Baden nationality, in the Canton of Basle Town, dated August 23 and September 6, 1913, and that neither of the Contracting Parties can claim any further rights by virtue of the said Agreement. The provisions of paragraphs 1 to 3 of the Final Protocol shall not be affected by the denunciation of the present Treaty.

(4) It is also agreed that, in the event of the Treaty being denounced by the German Reich, the obligation to exempt from taxation German railway officials in the Canton of Basle Town shall be regarded as finally discharged on the part of the said Canton by the Agreement of August 23 and September 6, 1913.

Done in duplicate at Berlin on March 24, 1923.

(d) Limited Agreements relating to Inheritance.

GREAT BRITAIN AND SWITZERLAND (CANTON OF VAUD).

DECLARATION RELATIVE TO SUCCESSION OR LEGACY DUTIES ON PROPERTY OF BRITISH SUBJECTS DYING IN THE CANTON OF VAUD OR OF CITIZENS OF THE CANTON OF VAUD DYING IN THE BRITISH DOMINIONS, SIGNED AT BERNE, AUGUST 27, 1872.

Declaration exchanged between the Government of Her Britannic Majesty and the Federal Council of the Swiss Confederation, relative to the Succession or Legacy Duties to be levied on the Property of Subjects of the United Kingdom of Great Britain and Ireland, or of Citizens of the Canton of Vaud.

THE GOVERNMENT OF HER BRITANNIC MAJESTY, and THE FEDERAL COUNCIL OF THE SWISS CONFEDERATION, acting in the name of the Canton of Vaud, have agreed to apply the following principles to the succession or legacy duties to which, as regards the question of domicile, the property of a subject or citizen of either of the two Contracting Parties dying within the territory of the other Contracting Party shall be subject.

Article I.

As regards succession or legacy duties, the domicile of a subject of Her Britannic Majesty shall not be considered to be *legally* established in the Canton of Vaud, unless such British subject shall have previously made before the municipal authorities of the commune in which he resides a formal declaration of his intention to establish his domicile therein, in conformity with the 28th Article of the "Code Civil" of the Canton of Vaud.

And, reciprocally, the domicile of a citizen of the Canton of Vaud shall not be considered to be established in the dominions of Her Britannic Majesty unless he shall have fulfilled all the requirements of the law of such dominions necessary to establish his legal domicile therein.

Article II.

In the event of the decease in the Canton of Vaud of a British subject who shall not have made the formal declaration prescribed by Article I, succession or legacy duty shall be levied by the Government of the Canton of Vaud only on the property, real or personal, which the deceased may, at the time of his death, have possessed within that canton.

This succession or legacy duty shall not extend to any property whatsoever situated out of the territory of the Canton of Vaud, unless such British subject shall have made the formal declaration hereinbefore mentioned.

And, reciprocally, in the event of the decease within the dominions of Her Britannic Majesty of a citizen of the Canton of Vaud who shall not have fulfilled all the requirements of the law of such dominions necessary to establish his legal domicile therein, succession or legacy duty shall be levied by the Government of Her Britannic Majesty only on the property, real or personal, which the deceased may, at the time of his death, have possessed within such dominions.

Succession or legacy duty shall not be due on any property whatsoever which a citizen of the Canton of Vaud may possess situated out of such dominions, unless he shall have fulfilled all the requirements of the law of such dominions necessary to establish his legal domicile therein.

The present Declaration, after having been exchanged against a corresponding Declaration on the part of the Federal Council of the Swiss Confederation, shall be executory in the dominions of Her Britannic Majesty, and public notification made thereof.

In witness whereof the undersigned, being duly authorised thereunto, have signed the present Declaration in double copies, and have affixed thereto the seal of their arms.

Done at Berne, August 27, 1872.

GREECE AND SPAIN.

TRANSLATION ¹.

CONVENTION BETWEEN GREECE AND SPAIN CONCERNING THE SUCCESSION TO PROPERTY OF SPANISH SUBJECTS DECEASED IN GREECE AND GREEK SUBJECTS DECEASED IN SPAIN, SIGNED AT MADRID ON MARCH 6, 1919.

(*Treaty Series*, Volume III, No. 92.)

(EXTRACT.)

HIS MAJESTY THE KING OF THE HELLENES and HIS MAJESTY THE KING OF SPAIN, desiring to define the rights of their respective subjects as regards succession to property left by Greeks in Spain and by Spaniards in Greece, have mutually agreed to conclude a special Convention with this object and have for this purpose appointed as Plenipotentiaries :

.....

Article 4.

The competent local authorities shall publish the notifications usual in the country or prescribed by its laws with regard to the opening of the succession and the summoning of the successors and creditors, and they shall communicate these notifications to the consular authority, who shall be at liberty to publish any notifications which he may consider necessary.

.....

Article 6.

1. The Consul shall declare to the competent local authority the value of all the successions of his fellow subjects which have been delivered to him, in order that this authority may estimate the duties payable to the Treasury of the State in which the succession becomes open.

2. This declaration shall be made in the eight months from the date of the decease, provided that the succession was delivered to the consular authorities within a reasonable time. If it was so delivered after the expiration of the eight months, the above-mentioned declaration shall be made with the least possible delay.

3. If the failure to make such a declaration or to pay the succession duties within the period laid down entails the penalty of a fine by the laws of the country, this penalty shall not apply to successions which are in the hands of the consular authority, even if the declaration prescribed by paragraph 1 of this Article has not been made by the consular authority within the period laid down above.

¹ Translated by the Secretariat of the League of Nations.

4. The succession duties required by the State in which the succession becomes open shall only be levied on the part of the succession which is within the territory of the State, but in no case can they affect real or personal property of the deceased situated in his own country or in other States.

5. The successions of Greeks in Spain and of Spaniards in Greece shall not be liable to any succession duties other or higher than those which apply to the successions of nationals of the respective countries.

Done in duplicate at Madrid on the sixth day of March one thousand nine hundred and nineteen.

AUSTRIA AND POLAND.

TRANSLATION ¹.

CONVENTION CONCLUDED BETWEEN THE REPUBLIC OF AUSTRIA AND THE REPUBLIC OF POLAND FOR THE PREVENTION OF DOUBLE TAXATION IN THE MATTER OF SUCCESSION DUTIES ², NOVEMBER 24, 1926.

THE FEDERAL PRESIDENT OF THE REPUBLIC OF AUSTRIA and THE PRESIDENT OF THE REPUBLIC OF POLAND, being desirous of preventing double taxation in the matter of succession duties, have agreed to conclude a Convention with this object :

Article 1.

(1) Immovable property, including appurtenances, left by nationals of the Contracting Parties shall be liable to succession duty only within that one of the two States in which such property is situated.

(2) The question whether a specific item of property forming part of the estate is to be considered as immovable property or not, and what constitutes "appurtenances", shall be settled in accordance with the laws of the State in which such property is situated.

(3) For the purposes of paragraph 1 of the present Article, rights of usufruct relating to immovable property and, in general, all rights secured, or constituting a charge, on immovable property shall be regarded as immovable property.

Article 2.

(1) In the case of property forming part of the estate of nationals of either of the two Contracting Parties and not coming under the provisions of Article 1, the following principles shall be applied :

(a) Such property shall be liable to succession duty in that one of the two States of which the deceased was a national at the time of his death;

(b) If, however, the deceased at the time of his death had his domicile in the other State, the property in question situated therein shall be liable to succession duty in that country;

(c) If the deceased at the time of his death had a domicile in both States, the property in question shall be liable to succession duty in that one of the two States of which the deceased was a national.

¹ Translated by the Secretariat of the League of Nations.

² Not in force, since the exchange of the instruments of ratification has not yet taken place.

(2) For the purposes of the present Convention, the term "domicile" shall mean the place in which a person has an abode, provided that, in view of the circumstances, it may be assumed that he intends to retain it as a permanent dwelling, or the place where he resides, if there is good reason to assume, in view of the circumstances, that it is not his intention to reside only temporarily in such place or country.

Article 3.

(1) For the purposes of Articles 1 and 2, legacies which do not relate to a specific item of property or to a right constituting a charge upon such item of property shall be treated as if they were chargeable in the first place to the property referred to in Article 2, and as if only the balance, which cannot be met from the property in question, was to be paid from the property specified in Article 1.

(2) Where the property specified in Article 1 or Article 2 is situated in both States, the legacies shall be divided up in proportion to the value of the estate situated in either State.

Article 4.

(1) Debts chargeable to or secured on property specified in Article 1 shall be deducted from the value of such property.

(2) Where the deceased was also personally liable for such debts, any balance thereof which cannot be met as above shall be deducted, together with other debts, in the first place from the movable property, and only such proportion of these debts as cannot be met otherwise shall be deducted from the remainder of the estate. Where necessary the provisions of Article 3, paragraph 2, shall be applied *mutatis mutandis*.

Article 5.

For the purposes of the present Convention, the term "succession duty" shall mean all taxes levied on the transfer of property *mortis causa* in virtue of laws which are or may hereafter be in force in each of the two States.

Article 6.

The two Contracting Parties will assist each other in laying down the principles on which the rates of the said duty will be determined and the persons interested will be notified concerning the questions dealt with in the present Convention. The two Governments will concert measures regarding the details of the procedure relating thereto by means of an exchange of diplomatic notes.

Article 7.

If in individual cases the Contracting Parties should be in doubt regarding the application of the provisions of the present Convention, the Finance Ministers of the two Contracting Parties will communicate with each other in order to arrive at a just and equitable solution.

Article 8.

(1) The present Convention shall be ratified and the instruments of ratification shall be exchanged at Warsaw as soon as possible. It shall come into force on the fifteenth day after the exchange of the instruments of ratification and shall apply in all cases in which the deceased dies after its coming into force.

(2) The present Convention shall remain in force until denounced by either Contracting Party; such denunciation shall be made not less than 6 (six) months before the end of the calendar year. If denounced within the period laid down, the Convention shall cease to have effect on the expiry of the same calendar year in all cases in which the deceased dies after the close of that year.

Done in duplicate at Vienna, November 24, 1926.

GREECE AND GERMANY.

TRANSLATION.¹

CONVENTION BETWEEN GREECE AND GERMANY CONCERNING SUCCESSION RIGHTS ON MOVABLE PROPERTY, SIGNED AT ATHENS, NOVEMBER 18-DECEMBER 1, 1910.

(*Treaty Series*, Volume II, No. 55. *Reichsgesetzbl.*, 1912, S. 173. *Greek Official Journal*, No. 43, February 4, 1912.)

HIS MAJESTY THE KING OF THE HELLENES and HIS MAJESTY THE EMPEROR OF GERMANY, KING OF PRUSSIA, on behalf of the German Empire, desiring to come to an agreement concerning succession rights on movable property held by Greek subjects in Germany and by German subjects in Greece, have decided to this end to draw up a convention.

Article 1.

The movable property held in Greece by a German subject who, at the time of his death, was neither domiciled in nor resided habitually in Greece will be subject to the succession duties of the Kingdom of Greece only in cases where the heir at the time of the death shall have been either domiciled in or have resided habitually in Greece; and similarly the movable property held in Germany by a Greek subject, who at the time of his death was neither domiciled in nor resided habitually in one of the German Federal States shall be subject to the succession duties of the Empire, only in cases where the heir at the time of the death shall have been either domiciled in or have resided habitually in one of the Federal States.

Article 2.

In cases where neither the Greek subject bequeathing movable property in Germany, nor the heir himself, have been at the time of the death domiciled in or have resided habitually in one of the German Federal States, the Imperial German Government, acting on behalf of the interested Federal States, guarantees that such property shall also be exempt both from present and future succession duties levied in the Federal States.

Article 3.

The present Convention shall be ratified and the ratifications exchanged at Athens with the least possible delay.

It will come into force six months after the exchange of ratifications.

Each of the two Contracting Parties will be able at any time to repudiate the present Convention by notifying the other Party of its intentions six months beforehand.

In confirmation whereof the respective Plenipotentiaries have signed the present Convention and have apposed their seals thereto.

Done in duplicate at Athens on November eighteenth/December first, Nineteen hundred and ten.

¹ Translated by the Secretariat of the League of Nations.

B.

**DOMESTIC LEGISLATION DESIGNED TO AVOID
DOUBLE TAXATION**

B.

**DOMESTIC LEGISLATION DESIGNED TO AVOID
DOUBLE TAXATION**

DOMESTIC LEGISLATION DESIGNED TO AVOID
DOUBLE TAXATION

1. *Texts subject to Reciprocity.*

AUSTRIA.

TRANSLATION¹.

LAW OF FEBRUARY 6, 1919, ON THE DUTIES ON VOLUNTARY ASSIGNMENTS
OF PROPERTY.

(*State Legal Gazette*, No. 98.)

.....
§ 8.

Reciprocity and Retortion.

(1) With a view to the avoidance of double taxation, the observance of reciprocity, and the exercise of the right of retortion, the Secretary of State for Finance may direct that measures be taken which are not in accordance with the provisions of § 7.

(2) In particular, with a view to the avoidance of double taxation, exemption from death duties may, provided reciprocity is observed, be granted under agreements with the other States which formed part of the former Austro-Hungarian monarchy.

TRANSLATION¹.

ORDINANCE OF THE FEDERAL GOVERNMENT DATED DECEMBER 27,
1923, REGARDING THE TURNOVER TAX ON GOODS SUPPLIED AND
OTHER BUSINESS SERVICES RENDERED (BUSINESS TURNOVER TAX
ORDINANCE).

(*Federal Legal Gazette*, No. 640.)

.....
§ 9.

.....
(2) With a view to the avoidance of double taxation or the observance of reciprocity, or in accordance with international agreements, the Federal Minister of Finance may proceed to define taxable transactions and to establish the subjective and objective conditions and the extent of liability to tax on lines at variance with the general regulations.

¹ Translated by the Secretariat of the League of Nations.

TRANSLATION.¹

PERSONAL TAX ACT.

(Federal Legal Gazette, No. 307, of 1924.)

§ 4.

(1) If the operations of an undertaking or business liable to tax are extended abroad from a business establishment in Austria, or, failing such, from the taxpayer's domicile, the business in its entirety shall be liable to tax.

(2) If, however, an Austrian undertaking carries on business abroad on a permanent footing through a branch establishment, factory, or buying or selling agency, or in any other way, this part of the business shall be exempt from tax if it can be shown that it is liable abroad to a tax of the same nature as the general tax on earnings or the income tax, and that the country in question observes the principles of reciprocity. At least one-fourth of the net profits of the entire business shall, however, always be deemed to have been earned in Austria.

§ 153.

The following shall be liable to income tax :

(1) All natural persons who possess a domicile in the Republic of Austria or have resided therein for more than one year shall be liable in respect of their entire income. If, however, such persons possess real property, or carry on a regular business, elsewhere than in the territory of the Austrian Republic, or draw salary or pension from the public funds of another country, the income from these sources shall be exempt from tax, provided it can be shown that such income is already subject to income tax or other similar tax in the country from which it is derived, and that the country in question observes the principles of reciprocity in respect of income derived from sources of the same nature in Austria.

Austrians in the Federal Government service, but domiciled outside the territory of the Austrian Republic, shall be liable to pay income tax to the same extent, so far as they are not liable for the corresponding direct Government taxes in their country of domicile.

§ 285.

(1) With a view to the avoidance of double taxation, the securing of treatment answering to the principles of reciprocity or, where necessary, the execution of measures of retortion, the Federal Minister of Finance is empowered to make, in connection with the liability to taxation of such persons and sources of taxation as are taxable in the territory of several States, orders and arrangements departing from the provisions of this Act.

(2) General regulations of this nature shall be published in the *Federal Legal Gazette*.

(3) If the inter-State delimitation of taxation rights is settled by agreement on lines at variance with the provisions of this Act, the Federal Minister of Finance may, with reference to the taxes dealt with in this Act, issue orders establishing liability to taxation in accordance with the delimitation of taxation rights contained in such treaties.

¹ Translated by the Secretariat of the League of Nations.

BELGIUM.

TRANSLATION ¹.

**LAW OF JULY 24, 1927, CONCERNING DIRECT TAXES OTHER THAN TAXES
ON INCOME OR PROFITS.**

(*Moniteur belge*, August 7, 1927, p. 3676.)

(EXTRACT.)

The Minister of Finance is authorised to grant partial or total exemption from direct taxes on motor-cars and other motor or steam-propelled vehicles to inhabitants of foreign countries granting the same partial or total exemption to Belgians, and to conclude, if required, the necessary agreements for this purpose.

DENMARK.

TRANSLATION ¹.

LAW No. 73, MARCH 29, 1924.

(*Lovtidende*, April 2, 1924, A, p. 222.)

Article 27.

If the income of any person, company or association liable in Denmark to communal taxes in accordance with the regulations in force is also liable to the communal tax in any other State, the Government, with a view to avoiding, either wholly or in part, the aforementioned double taxation, is authorised to this end to allow, by means of a convention concluded with the foreign State on a basis of reciprocity, modifications of the obligations to pay the communal taxes.

¹ Translated by the Secretariat of the League of Nations.

FINLAND.

TRANSLATION¹.

**LAW No. 306 OF DECEMBER 5, 1924, CONCERNING THE TAX ON INCOME
AND PROPERTY.**

(Finnish Legal Bulletin, 1924, No. 306.)

CHAPTER I.

General Provisions.

.....
§ 3.

The Government shall be entitled, subject to reciprocity, to grant exemptions from the stipulations of the present law relative to liability to taxation in respect of income derived from and property situated abroad, as well as the liability to taxation of foreigners and foreign States, associations, establishments or institutions.

FRANCE.

TRANSLATION¹.

LAW OF APRIL 29, 1926.

(Journal Officiel of April 30, 1926.)

.....
Article 5.

The profits realised by maritime shipping undertakings established abroad and derived from operating foreign ships shall be exempt from taxation, provided that the country whose flag is flown by the said ships grants an equivalent exemption to French shipping undertakings. The conditions of this exemption and the taxes covered by it shall be laid down for each

¹ Translated by the Secretariat of the League of Nations.

country by means of a diplomatic agreement. They shall be specified in a decree countersigned by the Minister of Finance, and submitted within three months for legislative ratification.

Profits realised in countries which have consented to the reciprocal exemption provided for in the preceding paragraph by maritime shipping undertakings having their seat in France shall be included in the assessment bases of the tax on industrial and commercial profits payable by these undertakings.

TRANSLATION ¹.

DECREE OF MAY 20, 1927.

(*Journal Officiel*, May 23-24, 1927.)

THE PRESIDENT OF THE FRENCH REPUBLIC :

On the report of the Prime Minister, Minister of Finance. In view of Article 5 of the Finance Law of April 29, 1926,

Decrees :

Article 1.—Citizens of the United States of America not domiciled in the territory of the French Republic, and legal entities constituted in the United States of America, which operate navigation enterprises within the limits of the French Republic's territory with vessels sailing under the American flag, shall be exempted from all taxation on profits derived exclusively from navigation.

This exemption, which, as a measure of reciprocity, shall take effect as from January 1, 1921, relates notably to the tax on industrial and commercial profits instituted by Part I of the Law of July 31, 1917, and the income tax imposed by the Law of June 29, 1872, and the Decree of December 6, 1872, on foreign companies whose shares are not quoted, in respect of movable or immovable property situated in France.

Article 2.—The present Decree shall be subject to the ratification of the Chambers in conformity with Article 5 of the Law of April 29, 1926.

Article 3.—The Prime Minister, Minister of Finance, is responsible for the execution of the present Decree, which shall be published in the *Journal Officiel* and inserted in the Statute Book.

Done in Paris on May 20, 1927.

(Signed) Gaston DOUMERGUE.

By the President of the Republic :

(Signed) Raymond POINCARÉ,
Prime Minister,
Minister of Finance.

¹ Translated by the Secretariat of the League of Nations.

GERMANY.

TRANSLATION¹.

REICH MINISTER OF FINANCE.
III.C.7412.

Subject :

Exemption of American Shipping
Business from Payment
of Corporation Tax.

Berlin, August 10, 1923.

In virtue of Section 213, paragraph 8, of the Revenue Act, 1921, of the United States of America, income accruing to a foreign company exclusively from the operation of a ship or ships is exempt from income tax if the company is subject to the laws of a foreign State which accords reciprocal treatment to the United States. In conformity with a proposal made by the Embassy of the United States of America, I hereby notify my agreement, subject to full reciprocity and the right to rescind at any time the present arrangement in virtue of § 108, paragraph 1, of the Reich Fiscal Code, that income accruing exclusively from the business of shipping to commercial companies whose seat and centre of management are situated in the United States of America shall not be liable to payment of corporation tax. Returns for the purpose of the corporation tax in respect of the aforementioned income shall not be demanded from American companies maintaining, in this country, a branch, other business establishment (*Betriebsstätte*) or permanent representative. I would request you to bring this matter without delay to the attention of those financial departments responsible for the establishment of such assessments.

I should be obliged if you would refer to me any doubtful cases which may occur.

Ad interim,
(Signed) ZAPP.

The Presidents of the State Revenue Departments of Königsberg,
Mecklenburg-Lübeck, Oldenburg, Schleswig-Holstein, Stettin,
Unterelbe, Unterweser.

REICH MINISTER OF FINANCE.
III.C.14722.

Subject :

Exemption of American Shipping Companies
and Shipowners from the Payment of
Income Tax and Corporation Tax.

Berlin, January 5, 1924.

In the Decree of August 10, 1923 (III.C.7412), I gave instructions that, subject to full reciprocity and the right to rescind the present arrangement at any time in virtue of § 108, paragraph 1, of the Reich Fiscal Code, income accruing exclusively from the business of shipping to commercial companies (juridical persons) whose seat and centre of management are situated in the United States of America shall not be liable to corporation tax. Subject to the same conditions, I hereby agree that income accruing exclusively from the business of shipping to citizens of the United States (individuals) having no domicile in Germany shall be

¹ Translated by the Secretariat of the League of Nations.

exempt from income tax. I would request you to advise those financial departments responsible for the establishment of such assessments accordingly.

I should be obliged if you would refer to me any doubtful cases which may occur.

By Order,
(Signed) POPITZ.

The Presidents of the State Revenue Departments of Königsberg,
Mecklenburg-Lübeck, Oldenburg, Schleswig-Holstein, Stettin,
Unterelbe, Unterweser.

REICH MINISTER OF FINANCE.
III.Dk.11366.

Subject :

Exemption of American Shipping Companies
and Shipowners from the Payment of
Income Tax and Corporation Tax.

Berlin, December 9, 1924.

I. In the Decree of August 10, 1923 (III.C.7412), I gave instructions that, subject to full reciprocity and the right to rescind the present arrangement at any time in virtue of § 108, paragraph 1, of the Reich Fiscal Code, income accruing exclusively from the business of shipping to commercial companies whose seat and centre of management are situated in the United States of America shall not be liable to corporation tax.

I furthermore declare my agreement that the Decree shall apply to all companies which have only their seat in the United States, irrespective of the situation of their centre of management. If, therefore, in any district a company which, although its seat is in the United States, has its centre of management situated elsewhere, has hitherto been liable to the payment of corporation tax, such company shall henceforth be exempt from the payment of corporation tax in respect of its income derived exclusively from the business of shipping.

II. For further information, I would point out that, on condition of full reciprocity, the Decree of August 10, 1923 (III.C.7412), supplemented by the preceding paragraph, together with the Decree of January 5, 1924 (III.C.14722), shall have effect as from January 1, 1921.

I would request you to notify accordingly those financial departments responsible for the establishment of such assessments.

By Order,
(Signed) POPITZ.

The Presidents of the State Revenue Departments of Königsberg,
Mecklenburg-Lübeck, Oldenburg, Schleswig-Holstein, Stettin,
Unterelbe, Unterweser.

LAW ON MOTOR VEHICLES OF DECEMBER 21, 1927.

(Legal Gazette of the Reich, I, p. 509.)

§ 18.

The Finance Minister of the Reich shall issue the regulations of execution in connection with this law with the approval of the Reichsrat. Subject to reciprocity, he may order tax reductions, tax exemptions or other privileges in respect of motor vehicles coming from abroad. He may further order tax reductions or other privileges in respect of motor vehicles proceeding abroad permanently.

GERMANY.

TRANSLATION¹.

PARAGRAPH 7 OF THE REICH TAXATION DECREE OF DECEMBER 13, 1919.

(*Legal Gazette of the Reich*, p. 1993.)

With the consent of the Reichsrat, the Government of the Reich can issue regulations regarding the granting of judicial assistance to foreign fiscal authorities, and can determine liability to taxation differently from the stipulations of the taxation laws, with a view to equalising taxation at home and abroad or with a view to compensation for inequalities.

DANZIG.

TRANSLATION¹.

ORGANIC FISCAL LAW OF DECEMBER 11, 1922.

.....

§ 5 (7).

The provisions of the fiscal laws may be departed from where agreements have been concluded with other States regarding the giving of legal assistance to foreign fiscal authorities or regarding the adjustment of internal and external taxation, or where instructions have been issued for the exercise of a right of fiscal reprisals. *Derogations of this kind shall be laid down by the Senate either generally or to meet individual cases.*

Ad § 5.

Derogations of this kind are made with the German Reich in the form of identical instructions and with Poland in the form of agreements.

.....

¹ Translated by the Secretariat of the League of Nations.

GERMANY-DANZIG.

Germany.

TRANSLATION ¹.

DECREE OF SEPTEMBER 29, 1923, FOR THE PREVENTION, AS BETWEEN THE GERMAN REICH AND THE FREE CITY OF DANZIG, OF DOUBLE TAXATION IN THE SPECIAL MATTERS OF THE REICH STAMP DUTY AND THE TAX ON TRANSFERS OF CAPITAL.

(*Reichsgesetzbl. I*, p. 928.)

In virtue of § 7 of the Reich Fiscal Code, with the assent of the Reichsrat, and subject to full reciprocity on the part of the Free City of Danzig and the right to rescind the following regulations at any time, it is hereby decreed as follows :

§ 1.

Shares or sub-shares of Danzig limited companies, debentures and annuity bonds, as set forth in No. 2 of the Tariff in virtue of the Reich law concerning stamp duty (*Reichsstempelgesetz*), bonus shares as defined in No. 3 of the Tariff in virtue of the Reich law concerning stamp duty, and dividend warrants and coupon sheets of the type specified in No. 3 A of the Tariff in virtue of the Reich law concerning stamp duty, shall, if issued in the territory of the Free City of Danzig and in conformity with the fiscal regulations there in force, be exempt in the German Reich from any tax on securities in accordance with the Reich law concerning stamp duty or the law concerning taxation on transfers of capital (*Kapitalverkehrsteuergesetz*), provided the tax levied in Danzig is as high as or higher than the tax due under the Reich law concerning stamp duty or the law concerning taxation on transfers of capital.

Where the tax due under Danzig law is less than the German tax, the tax due under Danzig law shall be deducted from the German tax.

The securities specified in paragraph 1 shall, before entering into legal circulation in Germany (*cf.* § 27 of the German law concerning taxation on transfers of capital), be submitted for stamping to a financial department authorised to stamp foreign securities.

§ 2.

Danzig securities issued in the territory of the Free City of Danzig prior to January 10, 1920, shall not be liable to any further tax on securities in the German Reich.

¹ Translated by the Secretariat of the League of Nations.

§ 3.

The provisions of § 1 and § 2 shall have effect as from January 10, 1920.

Berlin, September 29, 1923.

(Signed) HILFERDING,
Reich Minister of Finance.

Danzig.

TRANSLATION.¹

DECREE No. 532 OF OCTOBER 25, 1923, FOR THE PREVENTION OF DOUBLE TAXATION, IN RELATION TO THE GERMAN REICH, IN THE MATTER OF THE REICH STAMP DUTY AND THE TAX ON THE CIRCULATION OF CAPITAL.

(Gesetzbl. für die Freie Stadt Danzig, No. 83, October 27, 1923.)

In virtue of § 5 of the Organic Fiscal Law of December 11, 1922 (*Legal Gazette*, 1923, pp. 57 *et seq.*), and subject to revocation at any time, it is hereby provided as follows :

§ 1.

Should the German companies mentioned in Tariff No. 1A, (a) and (b), and No. 1 of the additional clauses to (a) and (b) of the Reich stamp law, or in § 3 (a) to (e) of the German law concerning the tax on the circulation of capital, establish a branch in the territory of the Free City of Danzig, or should they, while such a branch is in existence, increase the original capital, authorised capital or social capital, or call in capital, the Free City of Danzig will in such cases levy the Reich stamp duty mentioned in Tariff No. 1A, additional clauses to (a) and (b) and No. 3 of the Reich stamp law only on the sum set aside as initial capital and working capital of the said branch.

§ 2.

Should shares or parts of shares of German joint-stock companies, German bonds or annuities coming under Tariff No. 2 of the Reich stamp law or §§ 25 and 26 of the law concerning the tax on the circulation of capital, German bonus-shares within the meaning of Tariff No. 3 of the Reich stamp law or § 5, para. 1 *ad (b)*, of the law concerning the tax on the circulation of capital, or German dividend or interest warrants of the kind mentioned in Tariff No. 3A of the Reich stamp law be issued in conformity with the fiscal provisions of the Reich, no stamp duty will be levied on such securities in the territory of the Free City of Danzig in virtue of Tariff No. 1C, 2, 3, or 3 A of the Reich stamp law.

¹ Translated by the Secretariat of the League of Nations.

Before being admitted to legal circulation in Danzig, the securities mentioned in paragraph 1 shall be submitted to the office for taxes on circulation, in order that they may be stamped.

§ 3.

German securities issued in the German Reich before January 10th, 1920, will not be subjected to stamp duties in the Free City of Danzig.

§ 4.

The provisions of §§ 2 and 3 shall have effect as from January 10, 1920.

Danzig, October 25, 1923.

Germany.

TRANSLATION.¹

DECREE OF NOVEMBER 19, 1923, OF THE REICH MINISTER OF FINANCE PROVIDING FOR THE ABOLITION, AS BETWEEN THE GERMAN REICH AND THE FREE CITY OF DANZIG, OF DOUBLE TAXATION IN THE SPECIAL MATTER OF SUCCESSION DUTIES.

(*Reichsgesetzbl.* II, p. 427.)

In virtue of § 7 of the Reich Fiscal Code, with the assent of the Reichsrat and subject to full reciprocity on the part of the Free City of Danzig and to the right to rescind the present regulations at any time pending the conclusion of an agreement for the abolition of double taxation in the special matter of succession duties, it is hereby decreed as follows :

§ 1.

(1) Real or business property forming part of the estate of a German or Danzig national and situated in the territory of the Free City of Danzig shall not be liable to German succession duties.

(2) Rights to which the provisions of the civil law regarding landed property are applicable, rights of usufruct over landed and business property and rights secured on, or chargeable to, landed property shall be regarded as real or business property.

(3) Real or business property in the sense of paragraphs (1) and (2) shall be interpreted according to the law of the Free City of Danzig.

¹ Translated by the Secretariat of the League of Nations.

§ 2.

Property left by the deceased, which is not dealt with in accordance with § 1, shall not be liable to German succession duties if the deceased at the time of his death :

(a) Was a German or Danzig national and was domiciled or, failing such domicile, had his permanent residence not in the German Reich but in the territory of the Free City of Danzig;

(b) Was a German or Danzig national and was domiciled both in the German Reich and in the territory of the Free City of Danzig and, during the last year prior to his death, resided for the longer period in the territory of the Free City of Danzig;

(c) Was a Danzig national and not at the same time a German national and was domiciled or had his permanent residence neither in the German Reich nor in the territory of the Free City of Danzig.

§ 3.

Where in individual cases, according to the laws both of the German Reich and of the Free City of Danzig, liability to taxation is based exclusively on the person of the successor, German succession duties will not be levied in respect of :

(a) The acquisition of real or business property situated in the territory of the Free City of Danzig if at the time of the devolution of the property the successor is a German or Danzig national;

(b) The acquisition of property not coming under (a), if at the time of the devolution of the property the successor fulfils in his person the conditions laid down in § 2 (a) or (b).

§ 4.

Legacies which do not relate to a specific item of property shall be deducted from the funded property and, if such property is insufficient, from the real or business property; if such real or business property is situated partly in the German Reich and partly in the territory of the Free City of Danzig, the legacies shall be chargeable in proportion to the value of the property of this nature situated in the two States.

§ 5.

(1) Debts chargeable to, or secured on, real or business property shall be deducted from the value of such property, any balance of such debts not thus met being deducted from the funded property if the deceased was also personally liable for the debt.

(2) The provisions of § 4 shall apply *mutatis mutandis* in the case of other debts.

§ 6.

If property is liable to taxation partly in the German Reich and partly in the Free City of Danzig, the rate of the tax shall be based, not on the total value of the property, but only on the value of the property taxable in the German Reich.

§ 7.

The foregoing provisions shall apply *mutatis mutandis* to gifts *inter vivos*; the donor shall be substituted for the deceased and the donee for the successor.

§ 8.

The present Decree shall apply to cases in which liability for the payment of the tax arises subsequently to June 30, 1923.

Berlin, November 19, 1923.

(Signed) ZAPP,
For the Reich Minister of Finance.

Danzig.

TRANSLATION¹.

DECREE OF THE SENATE OF THE FREE CITY OF DANZIG PROVIDING FOR THE ABOLITION, AS BETWEEN DANZIG AND THE GERMAN REICH, OF DOUBLE TAXATION IN THE MATTER OF SUCCESSION DUTIES.

(Sonder-Ausgabe zum Stadtsanzeiger für die Freie Stadt Danzig, 1923, No. 102.)

In virtue of § 5 of the Organic Fiscal Law and subject to the right to rescind the present regulations at any time, pending the conclusion of a treaty for the abolition of double taxation in the matter of succession duties, it is hereby decreed as follows :

§ 1.

1. Real or business property forming part of the estate of a Danzig national or a national of the German Reich and situated in the German Reich shall not be liable to succession duties in Danzig.

2. Rights to which the provisions of the civil law regarding landed property are applicable, rights of usufruct over landed and business property, and rights which are secured on or chargeable to landed property, shall be regarded as real or business property.

3. Real or business property in the sense of paragraphs (1) and (2) shall be interpreted according to German law.

§ 2.

Property left by the deceased which is not dealt with in accordance with § 1 shall not be liable to succession duties in Danzig if the deceased at the time of his death :

(a) Was a Danzig national or a national of the German Reich and was domiciled or, failing such domicile, had his permanent residence not in the territory of the Free City of Danzig but in the German Reich;

(b) Was a Danzig national or a national of the German Reich and was domiciled both in the territory of the Free City of Danzig and in the German Reich and, during the last year prior to his death, resided for the longer period in the German Reich;

(c) Was a national of the German Reich and not at the same time a Danzig national, and was domiciled or had his permanent residence neither in the territory of the Free City of Danzig nor in the German Reich.

¹ Translated by the Secretariat of the League of Nations.

§ 8.

Where in individual cases, according to the laws both of the Free City of Danzig and the German Reich, liability to taxation is based exclusively on the person of the successor, succession duties will not be levied in Danzig on :

(a) The acquisition of real or business property situated in the German Reich if the successor at the time of the devolution of the property is a Danzig national or a national of the German Reich;

(b) The acquisition of property not coming under (a), if at the time of the devolution of the property the successor fulfils in his person the conditions laid down in § 2 (a) or (b).

§ 4.

Legacies which do not relate to a specific item of property shall be deducted from the funded property and, if such property is insufficient, from the real or business property; if such real or business property is situated both in the territory of the Free City of Danzig and in the German Reich, the legacies shall be chargeable in proportion to the value of the property of this nature situated in the two States.

§ 5.

(1) Debts chargeable to or secured on real or business property shall be deducted from the value of such property, any balance of such debts not thus met being deducted from the funded property if the deceased was also personally liable for the debt.

(2) The provisions of § 4 shall apply *mutatis mutandis* in the case of other debts.

§ 6.

If property is liable to taxation, partly in the Free City of Danzig and partly in the German Reich, the rate of taxation shall be based not on the value of the total property but only on the value of the property taxable in the Free City of Danzig.

§ 7.

The foregoing provisions shall apply *mutatis mutandis* to gifts *inter vivos*; the donor shall be substituted for the deceased and the donee for the successor.

§ 8.

The present Decree shall apply to cases in which liability for payment of the tax arises subsequently to June 30, 1923.

Danzig, November 22, 1923.

Senate of the Free City of Danzig :

(Signed) SAHM. (Signed) DR. VOLKMANN.

Germany.

TRANSLATION¹.

DECREE OF NOVEMBER 19, 1923, PROVIDING FOR THE ABOLITION, AS BETWEEN THE GERMAN REICH AND THE FREE CITY OF DANZIG, OF DOUBLE TAXATION IN THE SPECIAL MATTER OF DIRECT TAXES.

(*Reichsgesetzbl.*, II, p. 426.)

In virtue of § 7 of the Fiscal Code of the Reich and with the object of preventing double taxation between the German Reich and the Free City of Danzig in the special matter of direct taxes, it is hereby decreed as follows, with the assent of the Reichsrat, and subject to full reciprocity on the part of the Free City of Danzig and to the right to rescind the present regulations at any time pending the conclusion of an agreement for the abolition of double taxation :

§ 1.

German or Danzig nationals domiciled in the territory of the Free City of Danzig or, failing such domicile, habitually resident therein, but without a domicile in the German Reich, shall only be liable to pay direct taxes in the German Reich in respect of :

(a) Real estate and buildings belonging to them and situated in the German Reich, and income derived therefrom, regardless of whether such property is or is not utilised for an industry carried on in the territory of the Free City of Danzig;

(b) Business establishments (*Betriebsstätten*) maintained by them in the German Reich, and income derived therefrom;

For the purpose of the present Decree "business establishments" (*Betriebsstätten*) shall mean the centre of management, branches, factories, agencies for purchase and sale, warehouses, offices and other installations used for carrying on a trade or industry by the principal himself, his partners, authorised representatives or other permanent agents.

If such establishments (*Betriebsstätten*) are maintained by the same industrial undertaking both in the German Reich and in the territory of the Free City of Danzig they shall be taxed only in respect of the business done by the establishments situated within the respective territories;

(c) Income accruing from scientific, artistic, literary, teaching or educational activities, and the exercise of the profession of physician, lawyer, architect, engineer or other liberal profession, provided such activities are exercised from a fixed centre (*Betriebsstätte*) in the German Reich;

(d) Regular salaries or allowances granted for services rendered or earned in a profession in which the individual is or was formerly engaged (salaries, retired pay, half-pay, pensions, etc.) and payable to them periodically from German public funds (Reich, State, provincial and communal funds.)

¹ Translated by the Secretariat of the League of Nations.

§ 2.

German or Danzig nationals domiciled in the German Reich or, failing such domicile, habitually resident therein, but without a domicile in the territory of the Free City of Danzig, shall be exempt from direct taxes in the German Reich in respect of :

(a) Real estate and buildings belonging to them and situated in the territory of the Free City of Danzig, and income derived therefrom, regardless of whether such property is or is not utilised for an industry carried on in the German Reich;

(b) Business establishments (*Betriebsstätten*) maintained by them in the territory of the Free City of Danzig, together with income derived therefrom;

(c) Income derived by them from the activities specified in § 1 (c), provided such professional activity is exercised from a fixed centre (*Betriebsstätte*) in the territory of the Free City of Danzig;

(d) Salaries or allowances of the kind specified in § 1 (d) payable to them from Danzig public funds (State and communal funds).

§ 3.

(1) For the purposes of the present Decree, a person shall be considered to have a domicile at the place where he occupies a dwelling under circumstances which furnish good grounds for assuming that he intends to retain it.

(2) For the purposes of the present Decree, a person shall be considered to have a habitual residence at the place where he resides under circumstances which furnish good grounds for assuming that it is not his intention to remain merely temporarily at the place or in the country in question.

§ 4.

Without prejudice to the provisions of § 1 and § 2, German or Danzig nationals domiciled both in the German Reich and in the territory of the Free City of Danzig :

(a) Shall be liable to income tax in the German Reich only in proportion to their period of stay during the fiscal year. The period of any sojourn outside the German Reich and the territory of the Free City of Danzig shall be added to the period of sojourn in the German Reich if the taxpayer is a German national. The same shall apply where the taxpayer has not stayed either in the German Reich or in the territory of the Free City of Danzig;

(b) Shall only be taxed in respect of capital if the taxpayer is a German national.

§ 5.

The present Decree is applicable, *mutatis mutandis*, to juridical persons. The centre of management shall be considered as the domicile.

§ 6.

(1) Existing and future taxes of the Reich and the States on income and capital, existing and future taxes on income derived from landed property, industrial undertakings and professions, and taxes supplementary to the aforementioned taxes, shall be regarded as direct taxes for the purpose of the present Decree.

(2) The present Decree shall not apply to the forced loan, the tax on capital increments and to the special taxation of directors' fees.

§ 7.

The present Decree shall first be applied in the case of assessments for income tax for the calendar year 1923, for the corporation tax for income during the business year ending December 31, 1922, for the tax on capital for the assessment period beginning on January 1, 1923, and in the case of deductions from wages for taxation purposes, in respect of wages as from January 1, 1924.

Berlin, November 19, 1923.

ZAPF,
For the Reich Minister of Finance.

TRANSLATION ¹.

DECREE OF JULY 29, 1926, AMENDING THE DECREE OF NOVEMBER 19, 1923, PROVIDING FOR THE ABOLITION, AS BETWEEN THE GERMAN REICH AND THE FREE CITY OF DANZIG, OF DOUBLE TAXATION IN THE MATTER OF DIRECT TAXES.

(*Reichsgesetzbl.*, II, p. 428.)

In virtue of § 7 of the Reich Fiscal Code, with the assent of the Reichsrat, and subject to full reciprocity on the part of the Free City of Danzig 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 hereby decreed as follows :

§ 1.

The Decree of November 19, 1923 (*Reichsgesetzbl.*, II, p. 426), for the abolition, as between the German Reich and the Free City of Danzig, 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 head office 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 head office or centre of management in the German Reich.”

2. § 2 shall be supplemented as follows :

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

¹ Translated by the Secretariat of the League of Nations.

§ 2.

The provisions which are laid down in § 1 (a) and § 2 (a) of the Decree of November 19, 1923, for the abolition, as between the German Reich and the Free City of Danzig, 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. 10, of the Income Tax Law of August 10, 1925 (*Reichsgesetzbl.*, I, p. 189).

§ 3.

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

Berlin, July 29, 1926.

The Reich Minister of Finance :
By Order,
(Signed) DORN.

Danzig.

TRANSLATION ¹.

DECREE No. 1026 PROVIDING FOR THE ABOLITION, AS BETWEEN DANZIG AND THE GERMAN REICH, OF DOUBLE TAXATION IN THE MATTER OF DIRECT TAXES, NOVEMBER 22, 1923.

(*Sonder Ausgabe Staatsanzeiger Danzig*, Teil I, No. 102, 1923.)

In virtue of § 5 of the Organic Fiscal Law, and with the object of preventing double taxation in the matter of direct taxes, it is hereby decreed as follows, subject to the right to rescind the present regulations at any time and pending the conclusion of a treaty for the abolition of double taxation :

§ 1.

Danzig nationals or nationals of the German Reich domiciled in the German Reich, or failing such domicile habitually resident therein, but without a domicile in the territory of the Free City of Danzig, shall only be liable to pay direct taxes in the Free City of Danzig in respect of :

(a) Real estate and buildings belonging to them and situated in the territory of the Free City of Danzig, and income derived therefrom, regardless of whether such property is or is not utilised for an industry carried on in the German Reich;

(b) Business establishments (*Betriebsstätten*) maintained by them in the territory of the Free City of Danzig, and income derived therefrom.

For the purpose of the present Decree, "business establishments" (*Betriebsstätten*) shall mean the centre of management, branches, factories, agencies for purchase and sale, warehouses,

¹ Translated by the Secretariat of the League of Nations.

offices, and other installations used for carrying on a trade or industry by the principal himself, his partners, authorised representatives or other permanent agents.

If such establishments (*Betriebsstätten*) are maintained by the same industrial undertaking both in the territory of the Free City of Danzig and the German Reich, they shall be taxed only in respect of the business done by the establishments situated within the respective territories.

(c) In the case of physicians, lawyers, architects, engineers and other members of liberal professions, in respect of income derived from their scientific, artistic, literary, teaching or educational activities, provided such activities are exercised from a fixed centre (*Betriebsstätte*) in the territory of the Free City of Danzig;

(d) Regular salaries or allowances granted for services rendered, or earned in a profession in which the individual is or was formerly engaged (salaries, retired pay, half-pay, pensions, etc.), and payable to them periodically from Danzig public funds (State and communal funds).

§ 2.

Danzig nationals or nationals of the German Reich domiciled in the territory of the Free City of Danzig or, failing such domicile, habitually resident therein, but without a domicile in the German Reich, shall be exempt from direct taxes in the Free City of Danzig in respect of:

(a) Real estate and buildings belonging to them and situated in the German Reich, and income derived therefrom, regardless of whether such property is or is not utilised for an industry carried on in the territory of the Free City of Danzig;

(b) Business establishments (*Betriebsstätten*) maintained by them in the German Reich, together with income derived therefrom;

(c) Income derived by them from the activities specified in § 1 (c), provided such professional activity is exercised from a fixed centre (*Betriebsstätte*) situated in the German Reich;

(d) Salaries or allowances of the kind specified in § 1 (d) payable to them from German public funds (Reich, State, provincial or communal funds).

§ 3.

(1) For the purposes of the present Decree, a person shall be considered to have a domicile at the place where he occupies a dwelling under circumstances which give good grounds for assuming that he intends to retain it.

(2) For the purposes of the present Decree, a person shall be considered to have his habitual residence at the place where he resides, provided that, under the circumstances, there is good reason to assume that it is not his intention to remain merely temporarily at the place or in the country in question.

§ 4.

Without prejudice to the provisions of § 1 and § 2, Danzig nationals or nationals of the German Reich domiciled both in the territory of the Free City of Danzig and in the German Reich:

(a) Shall be liable to income tax in the Free City of Danzig only in proportion to their period of stay during the fiscal year. The period of any sojourn outside the territory of the Free City of Danzig and the German Reich shall be added to the period of sojourn in the Free City of Danzig if the taxpayer is a Danzig national. The same shall apply where the taxpayer has not stayed either in the territory of the Free State of Danzig or in the German Reich;

(b) Shall only be taxed in respect of capital if the taxpayer is a Danzig national.

§ 5.

The present Decree is applicable *mutatis mutandis* to juridical persons. The centre of management shall be considered as the domicile.

§ 6.

(1) Existing and future taxes on income and capital, taxes on income derived from landed property and industrial undertakings and professions, and taxes supplementary to the aforementioned taxes, shall be regarded as direct taxes for the purpose of this Decree.

(2) The present Decree shall not apply to special taxation of directors' fees.

§ 7.

The present Decree shall first be applied in the case of assessments for income tax for the calendar year 1923, for the corporation tax for income during the business year ending December 31, 1922, for the tax on capital for the period of assessment beginning on January 1, 1923, and in the case of deductions from wages for taxation purposes in respect of wages as from January 1, 1924.

Danzig, November 22, 1923.

The Senate of the Free City of Danzig :
(Signed) SAHM. (Signed) DR. VOLKMANN.

GREAT BRITAIN.

THE RELIEF FROM DOUBLE INCOME TAX ON SHIPPING PROFITS (UNITED STATES OF AMERICA) DECLARATION, 1924.

(*London Gazette*, November 11, 1924.)

At the Court at *Buckingham Palace*, the 7th of *November*, 1924.

PRESENT,

The KING's Most Excellent Majesty in Council.

WHEREAS it is provided by Sub-section (1) of Section eighteen of the Finance Act, 1923, that if His Majesty in Council is pleased to declare :

(a) That any profits or gains arising from the business of shipping which are chargeable to British income tax are also chargeable to income tax payable under the law in force in any foreign State; and

(b) That arrangements, as specified in the Declaration, have been made with the Government of that foreign State with a view to the granting of relief in cases where such profits and gains are chargeable both to British income tax and to the income tax payable in the foreign State;

then, unless and until the Declaration is revoked by His Majesty in Council, the arrangements specified therein shall, so far as they relate to the relief to be granted from British income tax, have effect as if enacted in that Act, but only if and so long as the arrangements, so far as they relate to the relief to be granted from the income tax payable in the foreign State, have the effect of law in the foreign State :

And whereas it is provided by Section two hundred and thirteen of the Act of Congress of the United States of America known as the Revenue Act of 1921, that the term "gross income", for the purpose of income tax chargeable under the law of the United States of America, shall not include 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 :

And whereas His Majesty's Government have intimated to the Government of the United States of America that they propose to take the necessary steps under the said Section eighteen of the Finance Act, 1923, for providing that any profits accruing from the business of shipping carried on with ships documented under the laws of the United States to a citizen of the United States resident outside the United Kingdom or to a corporation organised in the United States shall, and as from the first day of May, nineteen hundred and twenty-three, be deemed to have been exempt from income tax (including super-tax) chargeable in the United Kingdom :

And whereas the Government of the United States of America have signified to His Majesty's Government that they are prepared to regard the exemption to be provided as aforesaid as an equivalent exemption within the meaning of Section two hundred and thirteen of the Act of Congress of the United States known as the Revenue Act of 1921 :

Now, therefore, His Majesty is pleased, by and with the advice of His Privy Council, to declare, and it is hereby declared :

(a) That certain profits or gains arising from the business of shipping which are chargeable to British income tax are also chargeable to the income tax payable under the law in force in the United States of America; and

(b) That the arrangements aforesaid have been made with a view to the granting of relief in cases where profits or gains arising from the business of shipping are chargeable both to British income tax and to the income tax payable in the United States of America.

And His Majesty is further pleased to order, and it is hereby ordered, that this Declaration may be cited as The Relief from Double Income Tax on Shipping Profits (United States of America) Declaration, 1924.

(Signed) M. P. A. HANKEY.

ITALY.

TRANSLATION¹.

ROYAL DECREE-LAW No. 587 OF MAY 7, 1925, CONCERNING THE EXEMPTION FROM MOVABLE PROPERTY TAX TO BE GRANTED, SUBJECT TO RECIPROCITY, TO BRANCHES OF FOREIGN SHIPPING COMPANIES.

(Official Gazette, Issue No. 113 of May 15, 1925.)

WE, VICTOR EMMANUEL III,
By the Grace of God and by the will of the People,
KING OF ITALY,

Having in view Law No. 4021 of August 24, 1877;
Having duly consulted Our Council of Ministers; and
On the advice of Our Secretary of State for Finance;
Have decreed and decree as follows :

Article 1.

The Government is hereby empowered to exempt foreign shipping corporations or companies having their headquarters and main business establishments abroad and having branches of their own, or agencies or representatives in Italy, from movable property tax on the income they derive from shipping business in Italian ports, provided that the same treatment is granted to Italian shipping corporations or companies, both in law and in fact by the countries to which the above-mentioned corporations or companies belong.

Such exemption shall be granted by Royal Decree after consultation of the Council of Ministers.

Article 2.

The present Decree shall be submitted to Parliament to be converted into law.

We hereby direct that the present Decree, bearing the seal of State, be included in the official collection of laws and decrees of the Kingdom of Italy, and we call upon all whom it may concern to observe it and to ensure its observance.

Given at Rome this 7th day of May 1925.

(Signed) VICTOR EMMANUEL.
MUSSOLINI.
DE STEFANI.

¹ Translated by the Secretariat of the League of Nations.

TRANSLATION ¹.

ROYAL DECREE No. 340 OF MARCH 4, 1926. EXEMPTION OF INCOME OF
AMERICAN SHIPPING COMPANIES FROM TAXATION.

(*Gazzetta Ufficiale del Regno d'Italia*, No. 54, of March 6, 1926, p. 1031.)

WE, VICTOR EMMANUEL THE THIRD,
By the Grace of God and the will of the People,
KING OF ITALY,

Having regard to Law No. 4021 of August 24, 1877, on the income tax;

Having regard to Royal Legislative Decree No. 587 of May 7, 1925, empowering the Government to grant exemption from income tax to foreign shipowners on the basis of the principle of reciprocity;

Having regard to Royal Decree No. 891 of June 11, 1925, granting exemption from income tax in respect of income derived from the traffic of American ships in Italian ports;

Having in view the desirability of authoritatively defining the scope and application of the said Royal Decree No. 891 of June 11, 1925, so as to ensure complete reciprocity of treatment with paragraph 213 (b) (8) of the Revenue Act of 1921 of the United States of America, regulating the granting of a like exemption from income tax in respect of income earned by foreign companies and nationals from the operations of vessels flying foreign flags;

Having consulted the Cabinet;

And on the advice of Our Secretary of State for Finance;

Hereby decree as follows :

Sole Article.

Companies constituted in the United States and nationals of the United States not domiciled in Italy who carry on shipping traffic in Italian ports with vessels flying the flag of the United States shall be exempt retrospectively as from January 1, 1921, from income tax (*imposta di ricchezza mobile*) on income derived exclusively from such traffic, provided that the United States likewise exempt from income tax the income of Italian companies earned in the United States and derived exclusively from the operations of a vessel or vessels flying the Italian flag.

We command that the present Decree, sealed with the State seal, be included in the official collection of laws and decrees of the Kingdom of Italy, and that it be observed and enforced by all whom it may concern.

Given at Rome this fourth day of March, 1926.

(Signed) VICTOR EMMANUEL.
MUSSOLINI.
VOLPI.

Seen : Rocco, Keeper of the Seals.

Registered at the Audit Office, March 6, 1926.

Acts of the Government, Register No. 246, Folio 48.

¹ Translated by the Secretariat of the League of Nations.

NETHERLANDS.

TRANSLATION ¹.

LAW OF DECEMBER 19, 1914. INCOME TAX.

(Legal Gazette, 1914, No. 563.)

Article 101.

We reserve the right to conclude with foreign Powers, on a basis of reciprocity, conventions for the avoidance, as far as possible, of direct Government taxation of income or portions of income simultaneously in the Netherlands and in the foreign country concerned, either direct or according to the source from which the income in question is derived.

TRANSLATION ¹.

No. 209. LAW OF JUNE 26, 1926, CONTAINING PROVISIONS FOR THE PREVENTION OF DOUBLE TAXATION IN REGARD TO THE BUSINESS OF SHIPPING.

(Staatsblad, 1926, No. 209.)

We, WILHELMINA,

Considering that it is desirable to lay down stipulations by which double taxation may be prevented in the case of profits accruing from the business of shipping.

Sole Article.

We reserve THE RIGHT :

1. To confirm agreements concluded with foreign Powers whereby, subject to reciprocity, double taxation is avoided in the case of profits accruing from the business of shipping.
2. Subject to reciprocity to make regulations whereby, in conjunction with the provisions on this subject contained in the laws of a foreign State, double taxation is avoided in the case of profits accruing from the business of shipping.

¹ Translated by the Secretariat of the League of Nations.

TRANSLATION.¹

DECREE ISSUED ON OCTOBER 1, 1926, PRESCRIBING MEASURES FOR THE AVOIDANCE OF THE DOUBLE TAXATION OF PROFITS DERIVED FROM SHIPPING ENTERPRISES, HAVING REGARD TO THE LEGISLATION CONCERNING THESE MATTERS IN FORCE IN THE UNITED STATES OF AMERICA.

(*Legal Gazette.* 1926, No. 347.)

We, WILHELMINA,

By the grace of God, Queen of the Netherlands, Princess of Orange Nassau, etc., etc., etc.,

Being apprised of the proposal (No. 56, dated September 27, 1926, Department of Direct Taxation), submitted by our Minister of Finance;

And considering that in the first and only article of the Law of June 26, 1926 (*Staatsblad* No. 209), we reserved our right, under No. 2, to prescribe measures, subject to reciprocity, for the avoidance of the double taxation of profits derived from shipping enterprises, in case corresponding measures should be in force in a foreign country;

And considering, further, that No. 8 of Section 213 of the "Revenue Act" of the United States of America exempts from the income tax levied in that country the income of all foreign natural or juridical persons not domiciled in the United States, in so far as such income consists solely of profits derived from the operating of one or more vessels sailing under the flag of a foreign country which grants corresponding exemption to citizens of the United States and to juridical persons incorporated in the territories of the United States;

Do hereby decree as follows :

First and only Article.

Citizens of the United States of America not domiciled in this Kingdom, and juridical persons incorporated in the territories of the United States of America engaging in shipping business in our Kingdom by means of vessels sailing under the flag of the United States, shall be exempted, with retroactive effect, as from January 1, 1921, from all taxation on profits derived solely from the exercise of the aforesaid business.

Our Minister of Finance is entrusted with the execution of the present Decree, which shall be published in the *Staatsblad*.

Het Loo., October 1, 1926.

(Signed) WILHELMINA.

¹ Translated by the Secretariat of the League of Nations.

TRANSLATION ¹.

ROAD TAX LAW OF DECEMBER 30, 1926.

(*Legal Gazette*, 1926, No. 464.)

Article 6, Paragraph 3.

We reserve the right to grant by Royal Decree, on the conditions set forth and subject to reciprocity, total or partial exemption from the Road Tax in favour of the owners of motor vehicles who do not reside or are not established within the Kingdom, whenever a corresponding tax is levied in the country in which such owners reside or are established.

NORWAY.

TRANSLATION ¹.

FISCAL LAW APPLICABLE TO THE COUNTRY (CODIFIED), AUGUST 18, 1911.

(*Norsk Lovtidende*, Part II, 1927, Volume III, p. 682.)

CHAPTER II.

Paragraph 15.

Persons, companies and organisations domiciled in a foreign country shall be exempt from taxation on their capital invested in, and income derived from, vessels plying to Norwegian ports or between Norwegian ports, and on income from the sale of tickets for the conveyance of persons out of the country, on condition that Norwegian persons, companies and organisations are exempt from taxation on similar operations in the country in question. If this condition is not fulfilled, His Majesty may direct that foreign persons, companies and organisations shall pay tax on their capital invested in, and/or income derived from, the said operations. Nevertheless, in respect of income derived from the sale of tickets for the conveyance of persons out of the country, this provision shall only apply if the sale is effected through an agent or representative within the meaning of the Emigration Act of May 22, 1869 (*cf.* Law of June 5, 1897, and Law No. 1 of September 16, 1921). His Majesty will issue further regulations regarding the extent of liability to tax and the assessment and collection of tax.

¹ Translated by the Secretariat of the League of Nations.

ROUMANIA.

TRANSLATION ¹.

**LAW ON THE UNIFICATION OF DIRECT TAXATION AND THE INTRODUCTION
OF A GENERAL TAX ON INCOME.**

(Official Monitor, No. 253, February 23, 1923.)

Article 56.

I. Every person inhabiting Roumania or habitually resident in Roumania for more than six months each year and all Roumanian subjects living abroad shall be liable to the general income tax on all their income accruing either in Roumania or in a foreign country.

When, however, a foreigner resident in Roumania is liable in another country to a graduated tax on his total income, similar to the tax introduced under the present law, he may, pending an agreement between his country and Roumania, request that his income taxable abroad be taxed in Roumania only to the extent of the difference between the Roumanian tax and the foreign tax in question.

II. Every foreigner who is neither domiciled nor habitually resident in Roumania shall be liable on all his income derived from Roumania.

**LAW FOR THE AMENDMENT OF CERTAIN PROVISIONS IN THE LAW ON THE
UNIFICATION OF DIRECT TAXATION AND THE CREATION OF A GENERAL
TAX ON INCOME.**

(Official Monitor, No. 72, March 28, 1926.)

Article 6.

Revenue derived from liquid capital invested in Roumania by foreigners—whether physical or legal persons—who are neither domiciled nor habitually resident nor possess business headquarters in Roumania shall not be liable in Roumania to the graduated tax on total income if this income is subject to similar taxation in the beneficiary's own country.

¹ Translated by the Secretariat of the League of Nations.

SAAR—GERMANY.

Saar.

DECREE FOR THE ABOLITION OF DOUBLE TAXATION IN THE SAAR TERRITORY AND THE GERMAN EMPIRE.

(Official Bulletin of the Governing Commission of the Saar Territory, No. 10, June 25, 1921.)

In accordance with paragraph 19 of the Annex to Section 4 (Part III) of the Peace Treaty of Versailles, and in conformity with the decision taken by the Governing Commission at its meeting held on July 13, 1921, it is decreed as follows :

In order to avoid double taxation in Germany and in the Saar Territory in respect of income tax and company tax levied in Germany, and on condition of full reciprocity by the German Empire, and of the right of denunciation by both parties :

1. Persons domiciled or habitually resident outside the Saar Territory in the territory of the German Empire, and having no domicile within the Saar Territory, shall only be subject to taxation in the Saar Territory :

(a) On the income derived from their landed property situated in the Saar Territory;

(b) On the commercial income from establishments maintained by them in the Saar Territory.

The expression "establishments", for the purposes of this Decree, shall apply to all fixed establishments or organisations which are maintained for the working of a permanent industry. In addition to the head office of an enterprise, "establishments" shall also include branches, factories, sale and purchase offices, warehouses, shops and all commercial organisations maintained in connection with the working of an industry by the owner himself or by his partners, representatives or other legal agents.

If an industrial enterprise has establishments both within the Saar Territory and outside it in the territory of the German Empire, taxation shall be assessed upon the industrial income derived from each of these premises.

2. The income derived from landed property and establishments situated outside the Saar Territory in the territory of the German Empire shall be exempt from taxation within the Saar Territory.

3. A "domicile" shall be defined, for the purposes of this Decree, as the place in which a person has a residence under conditions which imply his intention of retaining it. "Habitual residence" shall be defined, for the purposes of this Decree, as the place in which a person resides under conditions which imply his intention of remaining in the place or country in question otherwise than for purposes of simple travel.

4. The present Decree shall also apply to legal persons. In that case, the Director's Office shall be substituted for the domicile or place of residence.

5. The present Decree shall apply retrospectively as from April 1, 1920.

Saarbruck, July 13, 1921.

For the Governing Commission :

(Signed) V. RAULT,
Counsellor of State,
President.

Germany.

TRANSLATION ¹.

INSTRUCTIONS TO THE STATE REVENUE OFFICIALS FOR THE ABOLITION OF
DOUBLE TAXATION AS BETWEEN THE GERMAN REICH AND THE SAAR
TERRITORY.

(*Reichssteuerblatt*, 1921, p. 378.)

In virtue of paragraph 7 of the Reich Fiscal Code, and with the object of preventing double taxation as between the Saar Territory and the rest of Germany in the special matter of income tax and corporation tax, it is hereby ordered as follows, with the assent of the Council of the Reich and subject to full reciprocity on the part of the Governing Commission of the Saar Territory and to the right to rescind the present Instructions at any time :

I.

1. Individuals domiciled in the Saar Territory or, failing such domicile, habitually resident therein, but without a domicile in any other part of Germany, shall only be taxable in other parts of Germany in respect of :

(a) Income derived by them from real estate situated in other parts of Germany;

(b) Industrial income derived by them from business establishments (*Betriebsstätten*) maintained in other parts of Germany.

For the purpose of the present Instructions, "business establishments" (*Betriebsstätten*) shall mean any fixed establishments or installations used for carrying on a permanent industry. In addition to the head office of a business, the following shall be regarded as business establishments (*Betriebsstätten*): branches, factories, agencies for purchase and sale, warehouses, offices and other installations used for carrying on an industry by the principal himself, his partners, authorised representatives or other permanent agents.

If business establishments (*Betriebsstätten*) are maintained by the same industrial undertaking both in the Saar Territory and in other parts of Germany, liability to taxation shall be in proportion to the industrial income accruing from each business establishment.

2. Income derived from real estate situated in the Saar Territory and from business establishments maintained in the Saar Territory shall be exempt from taxation in other parts of Germany.

3. For the purposes of the present Instructions, a person shall be considered to have a domicile at the place where he occupies a dwelling under circumstances which furnish good grounds for assuming that he intends to retain it.

For the purposes of the present Instructions, a person shall be considered to have his habitual residence at the place where he resides under circumstances which furnish good grounds for assuming that it is not his intention to remain merely temporarily at the place or in the country in question.

4. Special decisions shall be taken in each particular case as regards persons who are domiciled both in the Saar Territory and in another part of Germany.

¹ Translated by the Secretariat of the League of Nations.

5. The present Decree is applicable *mutatis mutandis* to juridical persons. The centre of management shall be considered as the domicile.

6. The rules laid down in the foregoing Instructions shall have retrospective force as from April 1, 1920.

II.

The Decree of March 30, 1921, regarding exemptions from income tax in virtue of the law concerning income tax of March 29, 1920, shall remain unaffected by the foregoing provisions.

In the case of transfer of domicile to the Saar Territory, liability to pay the tax shall, without prejudice to the restricted tax liability, cease as from the end of the month in which the domicile was transferred.

Berlin, October 11, 1921.

For the Reich Minister of Finance :
(Signed) ZAPP.

SWEDEN.

TRANSLATION¹.

ROYAL DECREE No. 155, CONTAINING PROVISIONS CONCERNING THE GRANTING OF EXEMPTION, IN CERTAIN CASES, FROM COMPLIANCE WITH THE REGULATIONS IN FORCE REGARDING INCOME AND PROPERTY TAXATION, ETC., GIVEN AT THE PALACE OF DROTTHINGHOLM, MAY 22, 1925.

(*Svensk författningssamling*, 1925, Nos. 154-158.)

In accordance with a decision by Parliament, His Majesty has been pleased to decree as follows :

§ 1.

1. If income or property taxable under the Decree of October 28, 1910, regarding income and property taxation, or income taxable under the Decree of the same date regarding the taxation of real estate and income, is also taxable in a foreign State, His Majesty may, for the purpose of preventing or alleviating such double taxation, conclude an agreement with the Government of the foreign State concerned, whereby the income or property in question may be apportioned for taxation purposes between Sweden and the foreign State; or His Majesty may decree, subject to reciprocity where applicable, that certain income or property, or certain forms of income or property, shall be wholly or partially exempt from taxation in Sweden.

2. Subject to reciprocity where applicable, His Majesty may also decree both that aliens who are or should be entered by law on the taxation registers in Sweden shall have the same right to the deduction of insurance premiums and other charges which, according to § 10 of the Decree regarding income and property taxation and § 11, paragraph 2 (4) (0) (d), of the Decree regarding the taxation of real estate and income, are granted in Sweden to registered Swedish taxpayers, and also that such aliens shall as regards the computation of the amount liable to income and property tax and the amount of their taxable income, and as regards their liability

¹ Translated by the Secretariat of the League of Nations.

to taxation, be subject to the same conditions as apply to Swedish subjects entered on the taxation registers in Sweden, under § 18 of the Decree regarding income and property taxation and § 12, paragraphs 1, 2 and 3, of the Decree regarding the taxation of real estate and income, or any separate regulations enacted for the same purpose.

§ 2.

In the cases referred to in § 1, paragraph 1, His Majesty may decide that the income and property tax or the graduated communal tax actually payable by taxpayers shall be higher than would normally be required by the regulations in force, but that such tax may not represent a higher percentage of the sum taxable under the said agreement or decree than the percentage leviable, by way of tax, upon the sum which would be taxable if the agreement or decree were disregarded.

§ 3.

Any agreement concluded with Governments of foreign States regarding exemption from or the alleviation of taxation under the terms of the present Decree shall cease to be valid not later than six months after denunciation.

§ 4.

His Majesty shall issue such detailed regulations as may be found necessary for the application of the agreement or decree referred to in §§ 1 and 2 above.

The present Decree shall come into force on the 30th day after the date on which the decree giving notice to that effect is published in the Swedish *Legal Gazette*.

Under the terms of this Decree, Section 15 of the Decree regarding the taxation of real estate and income is annulled.

Palace of Drottningholm, May 22, 1925.

(Signed) GUSTAF.
(L. S.)

Finance Department :
(Signed) Ernst WIGFORSS.

TRANSLATION ¹.

ROYAL DECREE No. 132 CONCERNING THE AMENDMENT OF § 1, PARAGRAPH 2, OF THE DECREE OF MAY 22, 1925 (No. 155), CONTAINING PROVISIONS REGARDING THE GRANTING OF EXEMPTION IN CERTAIN CASES FROM COMPLIANCE WITH THE REGULATIONS IN FORCE GOVERNING INCOME AND PROPERTY TAXATION, ETC.

(*Svensk författningsamling*, 1926, Nos. 126-133.)

In accordance with a decision by Parliament, His Majesty has been pleased to decree that § 1, paragraph 2, of the Decree of May 22, 1925, containing provisions concerning the granting of

¹ Translated by the Secretariat of the League of Nations.

exemption in certain cases from compliance with the regulations in force governing income and property taxation, etc., shall be amended as follows :

§ 1.

2. Subject to reciprocity where applicable, His Majesty may also decree that the relief in respect of taxation which, according to the Decree regarding income and property tax, the Decree regarding the taxation of real estate and income and the Decree regarding the graduated communal tax, is accorded in Sweden to Swedish subjects entered on the taxation registers, and the limitation of the taxpayer's obligation to supply information for guidance in the assessment of his own taxes, as applied to Swedish subjects under the Decree regarding fiscal authorities and procedure, may also be extended to aliens who are or should be entered on the taxation registers in Sweden.

The present Decree shall come into force on June 1, 1926.

The Palace, Stockholm, May 28, 1926.

(Signed) GUSTAF.
(L. S.)

Finance Department:
(Signed) Ernst WIGFORSS.

UNITED STATES OF AMERICA.

REVENUE ACT 1926.

PART II.

Section 213 (8).

The term "gross income" does not include the following items, which shall be exempt from taxation under this title :

(8) 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.

NOTE.—It may be added that the Treasury Department has determined that the following countries have met the requirements of Section 213 (8) referred to above with reference to the reciprocal treatment of American citizens and companies :

- Argentine Republic,
- Bulgaria,
- Denmark,
- Egypt,
- France,

Germany,
Great Britain,
Holland,
Northern Ireland,
Iceland,
Italy,
Japan (from July 18, 1924, only, the date on which the Japanese law granting exemption
to American citizens and American corporations was promulgated),
Norway,
Paraguay,
Persia,
St Lucia,
Siam,
Straits Settlements,
Sweden,
Venezuela.

Section 222 A (3).

In computing federal income tax, credit is granted in the case of an alien resident of the United States for the amount of any income, war profits and excess profits taxes paid or accrued during the taxable year to any foreign country if the foreign country of which such alien resident is a citizen or subject, in imposing such taxes, allows a similar credit to citizens of the United States residing in such country.

DOMESTIC LEGISLATION DESIGNED TO AVOID
DOUBLE TAXATION

2. *Texts not subject to Reciprocity.*

AUSTRALIA.

INCOME-TAX ASSESSMENT ACT 1922-1925.

.....
Section 18.

18. (1) Any person who has an amount of income which is liable to income tax for any year of assessment :

- (a) Under this Act and in the United Kingdom, or
- (b) Under this Act and in the United Kingdom and in a State of the Commonwealth of Australia,

and who satisfies the Commissioner as to :

- (c) The amount of the income which is so liable, and
- (d) The amounts of taxes to which the income is so liable, together with the rate or rates of those taxes,

shall be entitled to a rebate of tax upon that amount of income at a rate which shall be ascertained as follows :

(i) In the case where the amount of income is liable to tax under this Act and in the United Kingdom, and the Commonwealth rate is greater than one-half of the British rate :

(a) Where the Commonwealth rate is greater than the British rate, the rate of rebate shall be one-half of the British rate;

(b) Where the Commonwealth rate is not greater than the British rate, the rate of rebate shall be the excess of the Commonwealth rate over one-half of the British rate :

Provided that no rebate shall be claimable under this paragraph with respect to any amount of income to which the next following paragraph is applicable;

(ii) In the case where the amount of income is liable to tax under this Act and in a State and in the United Kingdom and the sum of the Commonwealth and State rates is greater than one-half of the British rate, the proportion which the Commonwealth rate bears to the sum of the Commonwealth and State rates shall be ascertained, and the rate of rebate shall be that proportion of the following rates :

(a) Where the sum of the Commonwealth and State rates is greater than the British rate—one-half of the British rate;

(b) Where the sum of the Commonwealth and State rates is not greater than the British rate—the excess of the sum of the Commonwealth and State rates over one-half of the British rate.

(2) In this section the following expressions, in relation to an amount of income, have the following meanings :

(a) "Commonwealth rate" means the rate ascertained by dividing the total amount of income tax paid or payable for the year by the taxpayer (before the deduction of rebate granted under this section) by the amount of the total taxable income in respect of which the tax paid or payable under this Act has been charged for that year; except that, where the tax is charged on an amount other than the ascertained amount of actual profits, the rate of tax shall be as determined by the Commissioner;

(b) "State rate" has a corresponding meaning in relation to the income tax paid or payable on the amount of income under the law of a State; and

(c) "British rate" means the appropriate rate of the tax in the United Kingdom upon the amount of income.

(2 A) In this section, a reference to a State shall be read as including a reference to a territory which is part of the Commonwealth.

(3) For the purposes of this section, a certificate issued by or on behalf of the Commissioners of Inland Revenue in the United Kingdom shall be receivable in evidence to show :

(a) What is the appropriate rate of United Kingdom tax, and

(b) The particular amount of income which is liable to tax under this Act and in the United Kingdom.

BELGIUM.

TRANSLATION ¹.

LAW OF AUGUST 10, 1923.

(*Moniteur Belge* of August 31, 1923, No. 243.)

.....

Article 28.

When the assets of the succession of an inhabitant of the Kingdom include immovable property situated abroad liable in the country in which it is situated to a duty on transfer by death, the succession duty leviable in Belgium shall, in so far as it is leviable on this property, be reduced by the amount of the tax levied in the country in which the property is situated.

This reduction cannot be granted unless there be deposited with the tax collector who holds the declaration of succession a receipt for the duties paid abroad and a copy certified true by the competent foreign authorities of the declaration handed to them and the settlement they have effected.

If the documentary proofs referred to in the preceding paragraph are not deposited before the duties fall due, the latter may be levied and must be paid within the legal time-limit. They may, however, be refunded if the documentary proofs are deposited within two years from the date of payment.

¹ Translated by the Secretariat of the League of Nations.

DENMARK.

TRANSLATION¹.

LAW No. 149, APRIL 10, 1922.

(*Lovtidende*, April 21, 1922, A, p. 667.)

.....

Article 50.

Where persons, companies or institutions taxable in virtue of the present law are likewise subject to taxation in another State in respect of the same income or capital, the Government may grant exemption from such tax with a view to avoiding double taxation.

GERMANY.

TRANSLATION.¹

INCOME-TAX LAW OF AUGUST 10, 1925.

(*Legal Gazette of the Reich*, I, p. 189.)

.....

§ 9, *al.* 1.

The Finance Minister of the Reich is empowered, with the consent of the Reichsrat, to determine how far income tax imposed abroad is to be wholly or partly deducted from the income tax payable in Germany by [other] persons fully liable to taxation who reside abroad for business purposes.

¹ Translated by the Secretariat of the League of Nations.

INCOME-TAX LAW OF AUGUST 10, 1925.

(*Legal Gazette of the Reich*, I, p. 189.)

§ 47.

In the case of taxpayers who become fully liable to taxation as a result of immigration from abroad, the Finance Minister of the Reich may direct that in individual cases, or particular groups of cases, income of a particular kind, and especially income derived from abroad, should be wholly or partly exempted for a period of five years after full liability to taxation has been incurred, or that such persons should be taxed in proportion to their expenditure in Germany; the Finance Minister of the Reich or the provincial Finance Office appointed by him may in such cases fix the income tax at a lump sum in agreement with the taxpayer.

LAW ON THE PROPERTY TAX OF AUGUST 10, 1925.

(*Legal Gazette of the Reich*, I, p. 233.)

§ 20.

In the case of taxpayers who become fully liable to taxation as a result of immigration from abroad, the Finance Minister of the Reich may direct that their property, or individual items of their property, and particularly agricultural, forest or garden property abroad, industrial property or landed property, should be wholly or partly exempted for a period of five years after full liability to taxation has been incurred; the Finance Minister of the Reich may in such cases fix the property tax at a lump sum in agreement with the taxpayer.

TRANSLATION ¹.

LAW ON SUCCESSION DUTIES IN THE TEXT OF THE PROCLAMATION
OF AUGUST 22, 1925.

(*Legal Gazette of the Reich*, I, p. 320.)

§ 8, *al.* 2.

In so far as liability to taxation concerns landed estates and effects situated abroad, claims against foreign debtors, or rights whose transmission is dependent upon an entry in foreign registers, the succession duty imposed by the foreign State shall, on request, be reckoned as a succession liability and deducted from the succession duty. The Finance Minister of the Reich shall decide how far, subject to reciprocity, the foreign tax may instead of this be charged to the German tax.

¹ Translated by the Secretariat of the League of Nations.

GREAT BRITAIN.

DECLARATION (IRISH FREE STATE).

At the Court at Buckingham Palace, the 29th day of March, 1923.

PRESENT,

The KING's Most Excellent Majesty in Council.

WHEREAS it is provided by sub-section (1) of section five of the Irish Free State (Consequential Provisions) Act, 1922, that if His Majesty in Council is pleased to declare :

(a) That under the law in force in the Irish Free State any tax is payable in respect of a subject of charge in respect of which a corresponding tax is payable also in Great Britain; and

(b) That arrangements as specified in the Declaration have been made with the Government of the Irish Free State with a view to the granting of relief in cases where there is a charge both to the British tax and to the Irish tax in respect of the same subject matter;

then, unless and until the Declaration is revoked by His Majesty in Council, the arrangements specified therein shall, so far as they relate to the relief to be granted from the British tax, have effect as if enacted in the said Act, but only if and so long as the arrangements, so far as they relate to the relief to be granted from the Irish tax, have the effect of law in the Irish Free State :

And whereas it is provided by Sub-section (5) of the said section that the section shall in relation to any tax which is a reserved tax within the meaning of the Government of Ireland Act, 1920, have effect as if Great Britain included Northern Ireland and shall in relation to any tax which is not such a reserved tax as aforesaid apply to Northern Ireland in like manner as it applies to Great Britain, but, if and so far as a declaration made under the said section relates to any such last-mentioned tax, the Declaration shall not extend to Northern Ireland without the consent of the Government of Northern Ireland :

And whereas the Government of Northern Ireland has consented to the extension to Northern Ireland of the arrangements specified in Parts II and III of the Schedule to this Declaration with respect to estate duty and stamp duties :

Now, therefore, His Majesty is pleased, by and with the advice of His Privy Council, to declare, and it is hereby declared, that under the laws in force in the Irish Free State, Income tax, super-tax, estate duty and stamp duties are payable in respect of subjects of charge in respect of which corresponding taxes are payable also in Great Britain; and that the arrangements specified in Parts I, II and III of the Schedule to this Declaration have been made with the Government of the Irish Free State with a view to the granting of relief in cases where there is a charge both to the British tax and to the Irish tax in respect of the same subject matter, and that this Declaration may hereafter be referred to as "The Relief in respect of Double Taxation (Irish Free State) Declaration, 1923".

(Signed) Almeric FitzRoy.

Schedule.

ARRANGEMENTS FOR RELIEF IN RESPECT OF DOUBLE TAXATION.

PART I.

Income Tax (including Super-tax).

(a) Relief shall be allowed from British income tax in accordance with and under the provisions of Section twenty-seven of the Finance Act, 1920, subject to the proviso that for the purpose of determining the Dominion rate of tax the first paragraph of Sub-section (8) (d) of that section shall not apply, but the rates of Irish Free State income tax and super-tax respectively shall be ascertained in the same manner as the rates of British income tax and super-tax respectively are required to be ascertained by the second paragraph of Sub-section (8) (d) of that section.

(b) The Irish Free State Government shall grant relief from Irish Free State income tax at the lower of the two rates following, viz. :

(i) The rate of relief from British income tax allowable under Section twenty-seven of the Finance Act, 1920, as modified by this arrangement; and

(ii) The excess of the Irish Free State rate of income tax (or, where Irish Free State super-tax is payable, the excess of the sum of the rates of Irish Free State income tax and super-tax) over the rate of relief from British income tax allowable as aforesaid.

(c) This arrangement applies to income tax (including super-tax) for the year of assessment commencing on the sixth day of April, nineteen hundred and twenty-three, and subsequent years.

PART II.

Estate Duty.

(a) Where the Commissioners of Inland Revenue are satisfied that estate duty is payable in the Irish Free State by reason of a death of a person dying on or after the first day of April, nineteen hundred and twenty-three, in respect of any property situate in the Irish Free State and passing on such death, they shall allow a sum equal to the amount of that duty to be deducted from the estate duty payable in Great Britain in respect of that property on the same death.

(b) Where the Revenue Commissioners of the Irish Free State are satisfied that estate duty is payable in Great Britain by reason of a death of a person dying on or after the said first day of April in respect of any property situate in Great Britain and passing on such death, they shall allow a sum equal to the amount of that duty, to be deducted from the estate duty payable in the Irish Free State in respect of that property on the same death.

(c) Any question as to whether any property is to be treated for the purposes of this arrangement as situated in Great Britain or in the Irish Free State shall be determined according to the laws in force in England and Ireland on the sixth day of December, nineteen hundred and twenty-two.

(d) This arrangement shall apply as between Northern Ireland and the Irish Free State in like manner as it applies as between Great Britain and the Irish Free State until the Government of Northern Ireland signify that they have withdrawn their consent to such application.

PART III.

Stamp Duties.

(a) Where on or after the first day of April, nineteen hundred and twenty-three, an instrument is chargeable with stamp duty in Great Britain and in the Irish Free State, and has been stamped in one of those countries, the instrument shall, to the extent of the duty it bears, be deemed to be stamped in the other country.

Provided that, if the stamp duty chargeable on any instrument in such other country exceeds the stamp duty chargeable in respect of that instrument in the country in which the instrument has previously been stamped, the instrument shall not be deemed to have been duly stamped in such other country unless and until stamped in accordance with the laws of that country with a stamp denoting an amount equal to such excess.

(b) Where composition for stamp duty is made or agreed to be made in one of such countries, any instrument which by virtue of the composition is exempt from the payment of duty in that country shall, on and after the said first day of April, be treated in the other country as having been stamped in the first-mentioned country with a stamp denoting the amount of duty which, but for the composition, would have been chargeable on that instrument.

(c) This arrangement shall apply as between Northern Ireland and the Irish Free State in like manner as it applies as between Great Britain and the Irish Free State until the Government of Northern Ireland signify that they have withdrawn their consent to such application.

DECLARATION (IRISH FREE STATE).

At the Court at Buckingham Palace, the 26th day of July, 1926.

PRESENT,

The KING's Most Excellent Majesty in Council.

Whereas it is provided by sub-section (1) of section five of the Irish Free State (Consequential Provisions) Act, 1922 (Session 2), that if His Majesty in Council is pleased to declare :

(a) That under the law in force in the Irish Free State any tax is payable in respect of a subject of charge in respect of which a corresponding tax is payable also in Great Britain; and

(b) That arrangements as specified in the Declaration have been made with the Government of the Irish Free State with a view to the granting of relief in cases where there is a charge both to the British tax and to the Irish tax in respect of the same subject matter;

then, unless and until the Declaration is revoked by His Majesty in Council, the arrangements specified therein shall, so far as they relate to the relief to be granted from the British tax, have effect as if enacted in that Act, but only if and so long as the arrangements, so far as they relate to the relief to be granted from the Irish tax, have the effect of law in the Irish Free State :

And whereas the arrangements set out in the Schedule to this Declaration have been made with the Government of the Irish Free State :

Now, therefore, His Majesty is pleased, by and with the advice of His Privy Council, to declare, and it is hereby declared :

(a) That under the laws in force in the Irish Free State succession duty or legacy duty is payable in respect of subjects of charge in respect of which a corresponding duty is payable also in Great Britain; and

(b) That the said arrangements have been made with the Government of the Irish Free State with a view to the granting of relief in cases where there is a charge both to the said British duty and to the said Irish duty in respect of the same subject matter.

And His Majesty is further pleased to order, and it is hereby ordered, that this Declaration may be cited as "The Relief in respect of Double Taxation (Succession and Legacy Duty) (Irish Free State) Declaration, 1926".

(Signed) M. P. A. HANKEY.

Schedule.

ARRANGEMENTS FOR RELIEF IN RESPECT OF DOUBLE TAXATION TO SUCCESSION DUTY OR TO SUCCESSION DUTY AND LEGACY DUTY.

(a) Where the Commissioners of Inland Revenue are satisfied that the forum of administration of a settlement is in the Irish Free State and that under that settlement succession duty is payable in the Irish Free State by reason of a death of a person dying on or after the first day of April 1923, in respect of any settled personal or movable property, they shall allow a sum equal to the amount of that duty to be deducted from the legacy duty or succession duty payable in Great Britain in respect of that property on the same death.

(b) Where the Revenue Commissioners of the Irish Free State are satisfied that the forum of administration of a settlement is in Great Britain and that under that settlement succession duty is payable in Great Britain by reason of a death of a person dying on or after the first day of April 1923, in respect of any settled personal or movable property, they shall allow a sum equal to the amount of that duty to be deducted from the legacy duty or succession duty payable in the Irish Free State in respect of that property on the same death.

IRISH FREE STATE.

DOUBLE TAXATION (RELIEF) ACT, 1923. AN ACT TO AUTHORISE THE MAKING OF ARRANGEMENTS WITH THE GOVERNMENT OF GREAT BRITAIN FOR GRANTING RELIEF FROM DOUBLE TAXATION WHEREVER THERE IS A CHARGE BOTH TO AN IRISH FREE STATE TAX AND TO A CORRESPONDING BRITISH TAX IN RESPECT OF THE SAME SUBJECT MATTER (MARCH 28, 1923).

Be it enacted by the Oireachtas of Saorstát Eireann as follows :

1. Wherever under any law from time to time in force in Great Britain or in Northern Ireland any tax is for the time being payable in respect of a subject of charge in respect of which a corresponding tax is payable in Saorstát Eireann, it shall be lawful for the Executive Council of Saorstát Eireann to enter into a provisional arrangement with the British Government and,

if the case shall so require, with the consent of the Government of Northern Ireland for the granting of relief in cases where there is a charge both to the Irish Free State tax and to the British tax in respect of the same subject matter.

2. It shall be lawful for the Governor-General of the Irish Free State by order made on the advice of the Executive Council to confirm any such provisional arrangement as is mentioned in the foregoing section, and thereupon such provisional arrangement shall, as from the date of such order or any later date specified in such order, but subject to the provisions of this Act, have effect as if enacted in this Act.

DOUBLE TAXATION (RELIEF) (ORDER No. 1), 1923.

No. O.S. 2 of 1923.

WHEREAS it is enacted by the Double Taxation (Relief) Act, 1923 (No. 8 of 1923), that wherever under any law from time to time in force in Great Britain or in Northern Ireland any tax is for the time being payable in respect of a subject of charge in respect of which a corresponding tax is payable in Saorstát Eireann, it shall be lawful for the Executive Council of Saorstát Eireann to enter into a provisional arrangement with the British Government and, if the case shall so require, with the consent of the Government of Northern Ireland for the granting of relief in cases where there is a charge both to the Irish Free State tax and to the British tax in respect of the same subject matter :

AND WHEREAS it is further enacted by the Act aforesaid that it shall be lawful for the Governor-General of the Irish Free State by order made on the advice of the Executive Council to confirm any such provisional arrangement as aforesaid, and that thereupon such provisional arrangement shall, as from the date of such order or any later date specified in such order, but subject to the provisions of that Act, have effect as if enacted in that Act :

AND WHEREAS under the laws now in force in Great Britain, income tax, super-tax, estate duty and stamp duties are payable in respect of subjects of charge in respect of which corresponding taxes are payable in Saorstát Eireann :

AND WHEREAS under laws now in force in Northern Ireland, estate duty and stamp duties are payable in respect of subjects of charge in respect of which corresponding taxes are payable in Saorstát Eireann :

AND WHEREAS the Executive Council has entered into the Provisional Arrangement set out in the Schedule to this Order with the Government of Great Britain for the granting of relief in cases where there is a charge both to the income tax, super-tax, estate duties, and stamp duties payable in Saorstát Eireann, and to the like taxes and duties payable in Great Britain in respect of the same subject matter :

AND WHEREAS the Government of Northern Ireland has consented to the extension to Northern Ireland of the terms of the Parts II and III (which relate to estate duty and stamp duties) of the Provisional Arrangement set out in the said Schedule to this Order :

NOW I, T. M. HEALY, Governor-General of the Irish Free State, on the advice of the Executive Council of the Irish Free State, and in pursuance and by virtue of the Double Taxation (Relief) Act, 1923 (No. 8 of 1923), and of all other powers me thereunto enabling, do hereby order and declare as follows :

- (1) The Provisional Arrangement set out in the Schedule to this Order is hereby confirmed.

(2) The Provisional Arrangement aforesaid shall have effect as from the 6th April, 1923, as respects Part I of the Schedule, and as from the 1st April, 1923, as respects Parts II and III of the Schedule.

(3) This Order may be cited as the Double Taxation (Relief) Order (No. 1), 1923.

Dublin, this 14th day of April, 1923.

(Signed) T. M. HEALY.

Schedule.

PROVISIONAL ARRANGEMENT FOR RELIEF IN RESPECT OF DOUBLE TAXATION.

PART I.

Income Tax (including Super-tax).

(a) Relief shall be allowed from British income tax in accordance with and under the provisions of Section twenty-seven of the Finance Act, 1920, subject to the proviso that, for the purpose of determining the Dominion rate of tax, the first paragraph of Sub-section (8) (d) of that section shall not apply, but the rates of Irish Free State income tax and super-tax respectively shall be ascertained in the same manner as the rates of British income tax and super-tax respectively are required to be ascertained by the second paragraph of Sub-section (8) (d) of that section.

(b) The Irish Free State Government shall grant relief from Irish Free State income tax at the lower of the two rates following, viz. :

(i) The rate of relief from British income tax allowable under Section twenty-seven of the Finance Act, 1920, as modified by this arrangement; and

(ii) The excess of the Irish Free State rate of income tax (or, where Irish Free State super-tax is payable, the excess of the sum of the rates of Irish Free State income tax and super-tax) over the rate of relief from British income tax allowable as aforesaid.

(c) This arrangement applies to income tax (including super-tax) for the year of assessment commencing on the sixth day of April, nineteen hundred and twenty-three, and subsequent years.

PART II.

Estate Duty.

(a) Where the Commissioners of Inland Revenue are satisfied that estate duty is payable in the Irish Free State by reason of a death of a person dying on or after the first day of April, nineteen hundred and twenty-three, in respect of any property situate in the Irish Free State and passing on such death, they shall allow a sum equal to the amount of that duty to be deducted from the estate duty payable in Great Britain in respect of that property on the same death.

(b) Where the Revenue Commissioners of the Irish Free State are satisfied that estate duty is payable in Great Britain by reason of a death of a person dying on or after the said first day of April in respect of any property situate in Great Britain and passing on such death, they shall allow a sum equal to the amount of that duty to be deducted from the estate duty payable in the Irish Free State in respect of that property on the same death.

(c) Any question as to whether any property is to be treated for the purpose of this arrangement as situated in Great Britain or in the Irish Free State shall be determined according to the laws in force in England and Ireland on the sixth day of December, nineteen hundred and twenty-two.

(d) This arrangement shall apply as between Northern Ireland and the Irish Free State in like manner as it applies as between Great Britain and the Irish Free State until the Government of Northern Ireland signify that they have withdrawn their consent to such application.

PART III.

Stamp Duties.

(a) Where on or after the first day of April, nineteen hundred and twenty-three, an instrument is chargeable with stamp duty in Great Britain and in the Irish Free State, and has been stamped in one of those countries, the instrument shall, to the extent of the duty it bears, be deemed to be stamped in the other country.

Provided that, if the stamp duty chargeable on any instrument in such other country exceeds the stamp duty chargeable in respect of that instrument in the country in which the instrument has previously been stamped, the instrument shall not be deemed to have been duly stamped in such other country unless and until stamped in accordance with the laws of that country with a stamp denoting an amount equal to such excess.

(b) Where composition for stamp duty is made or agreed to be made in one of such countries, any instrument which by virtue of the composition is exempt from the payment of duty in that country shall, on and after the said first day of April, be treated in the other country as having been stamped in the first-mentioned country with a stamp denoting the amount of duty which, but for the composition, would have been chargeable on that instrument.

(c) This arrangement shall apply as between Northern Ireland and the Irish Free State in like manner as it applies as between Great Britain and the Irish Free State until the Government of Northern Ireland signify that they have withdrawn their consent to such application.

(Sighnithe) T. M. H.

STATUTORY RULES AND ORDERS. 1926. No. 42.

DOUBLE TAXATION (RELIEF) ORDER, 1926.

WHEREAS by Section 1 of the Double Taxation (Relief) Act, 1923 (No. 8 of 1923), it is enacted that wherever under any law from time to time in force in Great Britain any tax is for the time being payable in respect of a subject of charge in respect of which a corresponding tax is payable in Saorstát Eireann, it shall be lawful for the Executive Council of Saorstát Eireann to enter into a provisional arrangement with the British Government for the granting of relief in cases where there is a charge both to the Irish Free State tax and to the British tax in respect of the same subject matter :

AND WHEREAS by Section 2 of the said Act it is enacted that it shall be lawful for the Governor-General of the Irish Free State by order made on the advice of the Executive Council to confirm any such provisional arrangement as is mentioned in Section 1 of the said Act, and that thereupon such provisional arrangement shall, as from the date of such order or any later date specified in such order, but subject to the provisions of the said Act, have effect as if enacted in the said Act :

AND WHEREAS under the laws now in force in Great Britain, succession duty or legacy duty is payable in respect of subjects of charge in respect of which succession duty or legacy duty is payable also in Saorstát Eireann :

AND WHEREAS the Executive Council has entered into the Provisional Arrangement set out in the Schedule to this Order with the Government of Great Britain for the granting of relief in cases where there is a charge both to the duty (to which such Provisional Arrangement relates)

payable in Saorstát Eireann and to the duty (to which such Provisional Arrangement relates) payable in Great Britain in respect of the same subject matter :

Now I, Timothy Michael Healy, Governor-General of the Irish Free State, on the advice of the Executive Council of the Irish Free State, in pursuance of the powers conferred on me by Section 2 of the Double Taxation (Relief) Act, 1923 (No. 8 of 1923), and of every other power me thereunto enabling, do hereby order and declare as follows :

1. This Order may be cited as the Double Taxation (Relief) Order, 1926.
 2. The Interpretation Act, 1889, applies to the interpretation of this Order in like manner as it applies to the interpretation of an Act of the Oireachtas passed before the 1st day of January, 1924.
 3. The Provisional Arrangement set out in the Schedule to this Order is hereby confirmed.
- Dublin, this 13th day of August, 1926.

(Sighnithe) T. M. HEALY,
Seanascal.
(Governor-General.)

Schedule.

ARRANGEMENT FOR RELIEF IN RESPECT OF DOUBLE TAXATION
TO SUCCESSION DUTY OR TO SUCCESSION DUTY AND LEGACY DUTY.

(a) Where the Commissioners of Inland Revenue are satisfied that the forum of administration of a settlement is in the Irish Free State, and that under that settlement succession duty is payable in the Irish Free State by reason of a death of a person dying on or after the first day of April, 1923, in respect of any settled personal or movable property, they shall allow a sum equal to the amount of that duty to be deducted from the legacy duty or succession duty payable in Great Britain in respect of that property on the same death.

(b) Where the Revenue Commissioners of the Irish Free State are satisfied that the forum of administration of a settlement is in Great Britain and that under that settlement succession duty is payable in Great Britain by reason of a death of a person dying on or after the first day of April, 1923, in respect of any settled personal or movable property, they shall allow a sum equal to the amount of that duty to be deducted from the legacy duty or succession duty payable in the Irish Free State in respect of that property on the same death.

FINANCE ACT, 1927.

.....
4. (1) Whenever under any law from time to time in force in any foreign State income tax or any tax corresponding to income tax is for the time being payable in respect of profits or gains arising from the business of shipping in respect of which income tax is payable in Saorstát Eireann, it shall be lawful for the Executive Council to enter into a provisional arrangement with the Government of such foreign State for the granting of relief in cases where there is a charge both to the Saorstát Eireann income tax and to the income tax or tax corresponding to income tax payable in such foreign State.

(2) It shall be lawful for the Governor-General by order made on the advice of the Executive Council to confirm any such provisional arrangement as is mentioned in the preceding sub-section, and thereupon such provisional arrangement shall, as from the date of such order or any later date specified in such order, but subject to the provisions of this section, have effect as if enacted in this section.

(3) An order made by the Governor-General under this section shall only have effect by virtue of this section if and so long as the arrangement confirmed by such order, in so far as it relates to the relief to be granted from the income tax or tax corresponding to income tax payable in the foreign State mentioned in such order, has the effect of law in such foreign State.

(4) Every order made by the Governor-General under this section shall forthwith be laid before Dail Eireann, and if Dail Eireann shall within twenty-one days on which it has sat next after such order was laid before it pass a resolution annulling such order, such order shall be annulled accordingly, but without prejudice to the validity of anything previously done thereunder.

(5) The obligation as to secrecy imposed by any enactment with respect to income tax shall not prevent the disclosure to any authorised officer of the foreign State mentioned in an order made by the Governor-General under this section of such facts as may be necessary to enable relief to be duly given in accordance with the arrangements confirmed by such order.

(6) In this section the expression "business of shipping" means the business carried on by an owner of ships, and for the purpose of this definition the word "owner" includes any charterer.

FINANCE ACT, 1927. (No. 18 of 1927.)

PART III.

Death Duties.

.....
Section 17. (1) Where the Revenue Commissioners are satisfied that under a settlement of which the forum of administration is in Northern Ireland, succession duty has or shall become payable in Northern Ireland by reason of the death of a person dying on or after the 1st day of April, 1923, in respect of any settled personal or movable property, they shall allow a sum equal to the amount of the succession duty so payable to be deducted from the legacy duty or succession duty payable in Saorstát Eireann in respect of such property on the said death.

(2) This section shall come into operation on the date which is declared by order made by the Executive Council to be the date on which by virtue of legislation passed by the Parliament of Northern Ireland a corresponding relief with respect to legacy or succession duty payable in Northern Ireland comes into operation, and this section shall continue in operation so long only as such corresponding relief continues to have effect.

STATUTORY RULES AND ORDERS. 1927. No. 85. DOUBLE TAXATION
(NORTHERN IRELAND) RELIEF ORDER, 1927.

WHEREAS it is enacted by sub-section (1) of section 17 of the Finance Act, 1927 (No. 18 of 1927), that where the Revenue Commissioners are satisfied that under a settlement of which the forum of administration is in Northern Ireland succession duty has or shall become payable

in Northern Ireland by reason of the death of a person dying on or after the 1st day of April, 1923, in respect of any settled personal or movable property, they shall allow a sum equal to the amount of the succession duty so payable to be deducted from the legacy duty or succession duty payable in Saorstát Eireann in respect of such property on the said death :

AND WHEREAS it is enacted by sub-section (2) of the said section 17 of the said Finance Act, 1927, that the said section 17 shall come into operation on the date which is declared by order made by the Executive Council to be the date on which by virtue of legislation passed by the Parliament of Northern Ireland a corresponding relief with regard to legacy or succession duty payable in Northern Ireland comes into operation, and that the said section 17 shall continue in operation so long only as such corresponding relief continues to have effect :

Now the Executive Council in exercise of the power conferred on them by section 17 of the Finance Act, 1927 (No. 18 of 1927), and of every and any other power them in this behalf enabling, do hereby order as follows :

1. This Order may be cited for all purposes as the Double Taxation (Northern Ireland) Relief Order, 1927.

2. The Interpretation Act, 1923 (No. 46 of 1923), applies to the interpretation of this Order in like manner as it applies to the interpretation of an Act of the Oireachtas.

3. The thirty-first day of May, 1927, is hereby declared to be the date on which by virtue of legislation passed by the Parliament of Northern Ireland a relief with respect to legacy or succession duty payable in Northern Ireland came into operation corresponding to the relief referred to in sub-section (1) of section 17 of the Finance Act, 1927 (No. 18 of 1927), in respect of legacy or succession duty payable in Saorstát Eireann.

Dublin, this 6th day of October, 1927.

ITALY.

TRANSLATION ¹.

LAW ON SUCCESSION DUTY. ROYAL DECREE No. 3270 OF DECEMBER 30, 1923.

(Official Gazette, Issue No. 117 of May 17, 1924.)

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Article 20.

Property shall be liable to succession duty if situated in Italy at the time of the opening of the succession, regardless of the place in which the deceased died, and irrespective of whether he was an Italian subject or an alien.

¹ Translated by the Secretariat of the League of Nations.

No duty shall be leviable in respect of transfers of property, whether movable or immovable, which is situated outside the territory of Italy.

Debts, whether payable to Italian subjects or to aliens, are held to be debts in Italy when they are payable therein, are secured on property in Italy or represent consideration due in contracts relating to immovable property in Italy or amounts payable in contracts concluded in Italy between Italian nationals.

Annuity bonds issued by foreign Governments and the shares or bonds of foreign corporations or of other legal entities having their headquarters abroad shall be considered, for purposes of succession duty, as held in Italy when the securities themselves are in the country. If, within three years following the payment of the duty, it can be shown that an *ad valorem* tax has been paid, or even only assessed, on the said securities in connection with the same succession, the succession duty in Italy shall be reduced by the amount assessable on the aforesaid securities.

As regards immovable and movable property situated in the colonies and as regards debt secured or payable therein, the taxes due shall be those leviable in the said colony.

TRANSLATION ¹.

ROYAL DECREE No. 1463 OF AUGUST 12, 1927. (YEAR V)

(Official Gazette of August 20, 1927.) (Year V.)

WE, VICTOR EMMANUEL III,

By the Grace of God and by the Will of the People,

KING OF ITALY

.....

Article 9.

As from January 1, 1928, no account shall be taken, in assessing movable property tax on the category B and category C (2) income of corporations and private firms having their headquarters in Italy and possessing branches outside the national territory, of the income earned abroad or of salaries and other allowances of all kinds paid abroad, so long as these corporations and firms continue to conduct the said branches on an independent footing, and produce to the Department of Taxes proper accounts corroborated by such further evidence as may be required to apportion, and discriminate between, the various sources of income.

The provisions of the above paragraph shall also apply to corporations and firms having branches in colonies which possess a system of taxation independent of that of the home country.

¹ Translated by the Secretariat of the League of Nations.

NETHERLANDS.

TRANSLATION ¹.

**LAW RELATING TO THE TAX ON DIVIDENDS AND DIRECTORS' FEES DATED
JANUARY 11, 1918.**

(*Legal Gazette*, 1918, No. 4.)

Article 28.

When a commercial company or enterprise referred to in Article 1 is subject to a tax on profits levied by a foreign State, there shall be deducted from the dividends of that company, before any assessment is made of taxes on the basis of the present law, two-thirds of a sum which bears the same ratio to that dividend as that part of the profits derived from abroad bears to the total profits.

When the profits of the undertaking may be regarded as having been derived wholly from abroad, the dividends shall be reduced by two-thirds before the taxes are assessed on the basis of the present law.

The word "profit" shall be understood as meaning "nett profit". For the purpose of applying paragraph 1, assessment shall be made upon the basis of the provisions of Articles 7, 10 and 11 of the Income Tax Law.

In the case of insurance companies, profits shall be regarded as equivalent to the premiums paid and the cash receipts.

Article 29.

When a commercial company or enterprise referred to in Article 1 is the holder in its own name of shares in a company established in the Dutch East Indies, Surinam, Curaçao, or in a foreign country, and when it is subject therein to a tax on profits levied by the Dutch East Indies, Surinam and Curaçao, there shall be deducted from the next dividend, before the tax is assessed on the basis of this law, two-thirds of the annual income from these shares.

TRANSLATION ¹.

LAW OF APRIL 16, 1920.

(*Staatsblad*, No. 192.)

Single Article.

The Minister of Finance is authorised to issue instructions for the avoidance of double taxation as defined in Article 101 of the Income Tax Law of 1914, in so far as no other arrangements

¹ Translated by the Secretariat of the League of Nations.

have been made under a convention. Exemption in this connection can only be granted in respect of that part of the income earned outside the Netherlands and in respect of the sources from which that part has been derived.

NOTA.

Under this Law of April 16, 1920, the Minister of Finance has, by the following resolutions, granted exemption from income tax, in so far as the tax might be levied on any portion of income derived from abroad, to certain classes of foreigners domiciled in the Netherlands and nationals of countries which grant to Netherlands nationals residing in their territory exemption from double taxation under similar conditions :

By Resolution of the Minister of Finance dated September 21, 1922, such exemption was granted to Canadian nationals domiciled in the Netherlands;
By the Resolution of October 12, 1923, to nationals of the United States of America;
By the Resolution of December 23, 1926, to nationals of the Union of South Africa;
By the Resolution of February 4, 1927, to Austrian nationals;
By the Resolution of September 20, 1927, to all foreigners who have been domiciled in the Netherlands for the last five years previous to the current financial year.

TRANSLATION ¹.

MINISTERIAL DECREE OF APRIL 17, 1928.

(*Netherlands Official Journal*, No. 76 of April 18, 1928.)

Article 1.

(1) When a Netherlands national resident within the Kingdom is subject to a tax on income or capital levied on behalf of a foreign State in respect of :

Immovable property situated abroad;
A claim secured by a mortgage upon immovable property situated abroad;
A trade or profession practised abroad;
An appointment of which the emoluments are paid by a foreign public authority;
A right to a pension or retaining fee on account of having held an appointment of which the emoluments were paid by a foreign public authority :

(a) His tax, assessed on the basis of Articles 87 and 88 of the Income Tax Law of 1914 and on the basis of Article 3 of the National Defence Tax Law No. II, shall be reduced by the amount of the tax, assessed on the same basis, leviable upon an income equal to that part of his income derived from the immovable property, mortgage, trade or profession, or periodical payment;

(b) His tax, assessed on the basis of Article 10 of the Capital Tax Law of 1892 and on the basis of Article 3 of the National Defence Tax Law No. I, shall be reduced

¹ Translated by the Secretariat of the League of Nations.

by the amount of the tax, assessed on the same basis, leviable upon a capital sum equal to that part of his capital consisting of the immovable property or right attaching thereto, or of the mortgage, or of the sum invested in the trade or profession; it being understood that the value of the right to a share in the profits of a trade or profession practised abroad shall be regarded as capital invested in that trade or profession.

(2) When the taxpayer has debts which are secured by mortgage on his immovable property, the income from the immovable property shall be reduced, for the purpose of assessing the tax deduction, by the annual amount of the interest due, and the selling value shall be reduced by the cash value of the debts.

(3) When the taxpayer has debts in direct connection with a trade or profession practised abroad, the value of the assets invested in that trade or profession shall, for the purpose of assessing the tax deduction, be reduced by the cash value of the debts.

(4) When immovable property is situated partly within the Kingdom and partly abroad, the part situated abroad shall be regarded as separate property.

When a trade or profession is practised both within the Kingdom and abroad, such trade or profession shall, in so far as concerns its practice abroad, be regarded as a separate trade or profession.

(5) When the taxpayer comes under paragraph (1) by reason of several sources of income, the parts of his income referred to under (a) and those referred to under (b) shall be taken jointly as the bases for assessment of the tax.

Article 2.

These measures shall also apply to foreigners resident in the Kingdom who :

(a) Have resided within the Kingdom for the last five fiscal years preceding the fiscal year in question, or

(b) Are nationals of a State which grants to Netherlands nationals resident in its territory exemption from double taxation on equal or analogous conditions.

NOTA.

Exemption from double taxation is granted in virtue of the foregoing Article 2 (b) to foreigners resident within the Kingdom who are nationals of Canada, the United States of America, the Union of South Africa and Austria.

SWITZERLAND.

FEDERAL DECREE OF SEPTEMBER 28, 1920¹.

Article 6.—I. *Persons liable to Payment of the Tax.*

1. *Determination of Liability.*

The following are liable to payment of the (Special War) Tax :

1. Physical persons :

(a) Domiciled in Switzerland;

¹ Translated by the Secretariat of the League of Nations.

- (b) Resident in Switzerland and engaged in a lucrative occupation in that country;
- (c) Not engaged in a lucrative occupation in Switzerland, but continuously resident there for more than six months, or, if living in a house belonging to them, for more than three months.

Residence is not deemed to be interrupted if the taxpayer is temporarily absent from the country or from his or her house.

2. Natural persons, firms and partnership companies (*sociétés en commandite*) having their seat (*siège*) in Switzerland; these are liable to payment of the tax until the completion of their liquidation.
3. Physical and natural persons, firms and partnership companies not domiciled in Switzerland:
 - (a) Which own real estate situated in Switzerland;
 - (b) Which are interested as owners, partners or *commanditaires* in undertakings carried on in Switzerland;
 - (c) Which receive percentages as members of supervisory or administrative authorities of joint-stock companies, partnership share companies (*sociétés en commandite par actions*) or co-operative societies having their seat (head office) in Switzerland.

Article 9.—Business Operations carried on in Switzerland.

The following are deemed to be business operations carried on in Switzerland within the meaning of Article 6 (3b) : undertakings of which the essential part, whether as regards quality or regards quantity, is carried on in establishments situated in Switzerland.

Article 21.—Capital invested and the Product of Work carried on abroad.

Real estate situated outside Switzerland is not taxable.

Capital invested in undertakings belonging to the taxpayer but situated outside Switzerland, and the product of work carried on by such undertakings, are subject to the tax up to one-third of their amount. In the case of undertakings carried on both in Switzerland and abroad, the taxpayer must determine the actual proportion of the work carried on abroad in relation to the work of the undertaking as a whole.

Article 22.—Taxpayers domiciled abroad.

The following are taxable even if the taxpayer is not domiciled or resident in Switzerland :

1. Real estate situated in Switzerland;
2. Capital invested by the taxpayer as owner, partner or *commanditaire*, and the product of work carried on by him, in the case of undertakings situated in Switzerland;
3. Percentages obtained from joint-stock companies, partnership share companies and co-operative societies having their seat (head office) in Switzerland.

TAXATION OF NATURAL PERSONS.

Article 44.—Common Provisions.

1. *Activities carried on abroad.*

For natural persons having their seat in Switzerland, but possessing business establishments abroad, the total amount of the tax is reduced, on production of sufficient proof, by two-thirds of the part relating to the establishment situated abroad, on the basis of the proportion between the business done by the latter and the business done by the undertaking as a whole.

Co-operative insurance societies holding concessions are exempted (Article 51).

Article 45.

2. *Head Offices abroad.*

Natural persons having their head offices abroad, but possessing business establishments in Switzerland, pay the portion of the tax corresponding to the proportion between the business done by the establishment in Switzerland and that done by the undertaking as a whole.

Article 9 is applicable, *mutatis mutandis*.

Article 46.

3. *Immovable Property in Switzerland and abroad.*

Natural persons having their seat abroad and being only owners of real estate in Switzerland must pay the tax on capital (*impôt sur la fortune*) in respect of such property in the same way as physical persons.

For natural persons having their seat in Switzerland and owning real estate situated outside Switzerland, the tax is reduced proportionately to the value of such real estate.

TRANSLATION. ¹

Canton of Appenzell A. Rh.

TAXATION LAW OF APRIL 25, 1897.

.....
§ 14.

The following shall be subject to the property tax :

1. All the movable and immovable property remaining after deduction of debts, situated within or without the Canton and belonging to a citizen of the Canton residing therein, or to a person not a citizen of the Canton who has taken up residence therein (§ 3 of the Federal Law on the conditions of residence and sojourn), in so far as evidence is not adduced that the movable property situated outside the Canton is taxed elsewhere.

¹ Translated by the Secretariat of the League of Nations.

Canton of Appenzell I. Rh.

TAXATION LAW OF OCTOBER 12, 1919.

Article 4.

The following shall be subject to the property tax :

(b) Movable property situated within or without the Canton, which belongs to the taxpayers designated in paragraph (a) (natural and legal persons); but as regards movable property situated outside the Canton, only in so far as evidence is not adduced that it is there used for business purposes and is subject to Government taxation in the country in which it is situated.

Article 12.

The following shall be exempt from the tax on earnings (*Erwerbsteuer*):

(e) The earnings derived by a taxpayer from a business enterprise situated outside the Canton—subject to Article 13, § 8 (income from stocks, shares and participations in companies which is subject to the tax on earnings in the Canton may not be rendered liable to the tax on earnings in assessing the personal tax payable by the shareholder)—provided evidence is adduced that these earnings are subject to a foreign Government tax on earnings.

Canton of Basle Town.

LAW ON DIRECT TAXATION OF APRIL 6, 1922.

§ 13.

If measures of reciprocity or compensation with regard to foreign countries appear necessary, the "Regierungsrat" is authorised to carry out such measures. In so doing he may order exceptions to the present law.

§ 14.

The income tax shall be paid by :

(1) Natural persons having their residence in the Canton on their total annual income, earnings and profits. Exceptions are only allowed in respect of income from

landed property situated abroad; the income derived by registered and sleeping partners and shareholders in foreign businesses from their holdings, when they are subject to a fiscal sovereignty other than that of Basle under Federal law or by international treaty, or when the other State grants reciprocity treatment.

.....

Canton of Geneva.

LAW ON PUBLIC TAXES OF MARCH 24, 1923.

.....

Article 9.

Foreigners who are subject to the taxes on income and capital in virtue of the present law, and who prove that they pay taxes on their income or capital in their countries of origin, shall be exempted from such taxes at Geneva up to the amount which they are obliged to pay abroad, provided that such exemption does not exceed one-half of the total taxation on income and capital to which they would be liable in the Canton.

Canton of the Grisons.

TAXATION LAW OF JUNE 23, 1918.

.....

Article 2.

The following are subject to the property tax :

.....

2. All the landed property situated in the Canton belonging to persons living abroad. In assessing the taxable value, debts may only be deducted in the proportion of the proved total debts to the proved total assets of the owner.

This provision only applies to foreigners subject to reciprocity.

Canton of Nidwalden.

TAXATION LAW OF APRIL 24, 1921.

.....
§ 9.

The following are subject to the property tax :

.....
2. All movable and immovable property situated outside the Canton and belonging to the persons named in § 1 who reside in the Canton, in so far as evidence is not adduced that it is already taxed abroad.
.....

.....
§ 12.

.....
(c) Owners of landed property in the Canton who reside abroad are liable to taxation on the full assessment of such property without deduction of debts. Should this entail great hardship, the assessable value may be reduced by as much as 50 per cent by the "Regierungsrat".
.....

.....
§ 18.

The following shall be exempted from the tax on earnings :

.....
4. Earnings derived from business enterprises or land situated outside the Canton which are subject to foreign fiscal sovereignty and are taxed abroad.
.....

.....
Canton of Obwalden.

TAXATION LAW OF APRIL 26, 1908.

.....
Article 3.

.....
Property administered in the Canton (is subject to taxation), unless it is proved that such property is subject to taxation at the owner's domicile.
.....

Canton of St. Gallen.

LAW REGARDING DIRECT STATE TAXES OF NOVEMBER 24, 1903.

Article 2.

The following are subject to the property tax :

(e) Movable property of persons resident abroad which is officially administered in the Canton, unless stipulations to the contrary exist in international treaties and unless evidence is adduced that such property is taxed abroad.

Canton of Schaffhausen.

TAXATION LAW OF AUGUST 26, 1919.

Article 10.

Proved interest-bearing debts shall be deducted in assessing taxable property.

A taxpayer subject to another fiscal sovereign jurisdiction who claims the deduction of debts must submit evidence that the amount of debt the deduction of which is claimed bears the same proportion to the total of his debts as the value of his property in the Canton of Schaffhausen bears to the value of his total property.

Canton of Schwyz.

TAXATION LAW OF SEPTEMBER 10, 1854.

§ 5.

The following are exempted from the tax on landed property and capital :

(f) The property of residents in the Canton which is situated outside the Canton of Schwyz, in so far as evidence can be adduced that it is taxable outside the Canton.

Canton of Thurgau.

TAXATION LAW OF FEBRUARY 15, 1898.

.....
§ 3.

The following are subject to the property tax :

.....
(d) The movable property of persons living abroad which is administered in the Canton on their behalf by the authorities and which is not taxed at their ordinary place of residence.

§ 4.

The following are exempt from the property tax :

.....
(b) The landed property abroad of inhabitants of the Canton, in so far as evidence can be adduced that it is taxed abroad.

(c) The property of inhabitants of the Canton invested in foreign businesses, in so far as it is already taxed at the place where the business is carried on.

.....
§ 10.

The following are exempt from the income tax :

.....
(c) Inhabitants of the Canton who are owners of or shareholders, etc., in businesses established abroad, in respect of income derived from such businesses, in so far as it is already liable to taxation at the place where the business is carried on.

Canton of Uri.

TAXATION LAW OF OCTOBER 31, 1915.

.....
Article 3.

The following shall be exempt from the property tax :

(a) All landed property situated outside the Canton, and belonging to inhabitants of the Canton, which can be shown to be taxed outside the Canton.

Canton of Zug.

**LAW ON THE DEFRAYAL OF STATE EXPENDITURE, DATED
DECEMBER 28, 1896, WITH AMENDMENTS DATED NOVEMBER 17, 1921.**

§§ 14 and 15, replaced by § 2 of revised text, *litt. (b)*:

The following shall be exempt from the property tax :

.....

(b) All landed property and buildings situated outside the Canton, and belonging to inhabitants of the Canton, which can be shown to be already taxed.

Canton of Zurich.

LAW ON DIRECT TAXATION OF NOVEMBER 25, 1927.

§ 21.

The following shall be exempt from the Additional Tax :

.....

3. Half the property of owners living abroad which is administered by the authorities in the Canton of Zurich, in so far as evidence can be adduced that a corresponding tax is paid abroad.

PART II

MUTUAL ASSISTANCE

FRANCE AND BELGIUM.

CONVENTION CONCLUDED AT BRUSSELS ON AUGUST 12, 1843, REGULATING THE RELATIONS BETWEEN THE ADMINISTRATIVE SERVICES OF FRANCE AND BELGIUM.

Article 1.

The officials in charge of land register offices in both countries shall communicate to each other all documents and information which may assist the effective and regular collection of taxes imposed by the laws of the two countries, or which refer to estates in which these countries are reciprocally interested.

Article 2.

The following documents in particular shall be communicated :

(1) Copies of the acts of registration of deeds of sale, contracts to sell having the force of deeds of sale, gifts, receipts for gifts, auctions of real estate, partitions, liquidations, transfers, adjustments, powers of attorney to sell, leases and receipts for the leasing of immovable property, and in general of all contracts concerning the transfer of, declaration (of trust) in, or attribution of property, or concerning the right to the use or enjoyment of immovable property wholly or partly situated within the territory of the kingdom other than that in which the contract was received or registered;

(2) All judicial and extra-judicial acts which include the cession, retrocession or decision to transfer immovable property, whether for valuable consideration or otherwise, or which might indicate the existence of agreements, either verbal or by private deed, to transfer property situated as above;

(3) Marriage settlements, when either the husband or the wife or both were born or have resided in the kingdom other than that where the contract was received or registered or wherein was wholly or partly situated the property involved in the settlement.

Registered and non-registered wills, copies of wills taken from registers when the deed has been registered or drawn up in one kingdom and the testator lives in the other kingdom, or if he possessed property partly situated in one kingdom and partly in the other, and finally any conditional legacy or *donatio mortis causa* which, having been drawn up or registered in one kingdom, refers to immovable property situated in the other kingdom;

(4) By the Belgian Authorities, passages relating to immovable property situated in France, extracted from all testamentary documents which affect property possessed by Belgians abroad, as regards the computing of duties payable thereon.

By the French Authorities, testamentary documents left by nationals of the Kingdom of Belgium, or by persons reputed to be such because that kingdom was their last place of residence or because the main part of their property was therein situate, wherever the place may be in which probate was declared;

(5) Extracts from death certificates and other acts or affidavits proving the event, if the deceased person died in one kingdom or if his death was certified there, although it occurred in the colonies or abroad, and he was resident in the other kingdom, or if, though he was resident in the country in which he died, he shall have been reputed or alleged to have possessed at the time of his decease movable or immovable property within the territory of the other country.

Actions undertaken to establish claims to inheritance in the country other than that in which the acts were registered;

(6) Extracts from inventories made after death in one kingdom, when the documents refer to or give details concerning the title to movable or immovable property possessed by the deceased person within the territory of the other kingdom;

(7) Public auctions of furniture, timber and crops after death, when such auctions are held outside the territory of the kingdom in which the property is situated;

(8) Deeds giving the right to the collection of rents due when such rents are payable, or when the person receiving payment resides outside the territory in which the deeds were drawn up, and deeds establishing an agreement to open, or the actual opening of credit, which were drawn up outside the kingdom in which the parties to the deed reside.

The repayment of rents or debts connected with inherited property after probate in the two countries respectively;

(9) Deeds of mortgage when the mortgagee is not a native of the country where the deed is drawn up but is resident in the other country, redemptions (cancellations) or reductions of these mortgages and transfers (subrogations) connected therewith.

In addition to the usual information, the extracts from deeds shall show the capital debt and, in the case of the fixing of rents, whether the arrangement is permanent or temporary.

Extracts from deeds of redemption (cancellation) and other deeds of transfer (subrogation) shall include particulars concerning the date and nature of these transactions; if these deeds were drawn up in execution of judgment, the fact shall be stated.

Article 3.

In the first half of 1844, the authorities shall, moreover, exchange extracts from the registers of estate duties, giving details concerning the nature, composition, and the capital or registered taxable (cadastral) value of estates belonging to persons who are nationals of the other country, or who are assumed to be such by the fact that they reside there.

At the end of each subsequent year, the authorities of the two countries shall furnish extracts of all deeds of transfer referring to property mentioned in the preceding article, and also acts drawn up in respect of purchases by the same owners or by other nationals of the other country.

These extracts and abstracts, transmitted with the documents of reference, shall be entered in a special register in the office of the districts in which the respective owners reside.

When any such owner dies, the registrar shall make as many extracts from the death certificate as there are district offices concerned with the property.

These extracts, the margin of which shall contain a brief note concerning the composition and situation of the estates, shall be included among the documents to be sent for reference.

Article 4.

If copies of title deeds and other deeds are required, these shall be made and certified free of charge by the authorities of the district in which the contracts are filed.

Whenever it may be necessary for notaries, clerks of the Court or other public or departmental officials who are in charge of these documents to deliver copies of deeds or extracts from registers, the charges made for furnishing these copies shall be paid by the authorities who have asked for them at the rate of the ordinary charges fixed by the laws or regulations of the country to which the documents are transmitted.

Article 5.

All documents for reference mentioned in Article 2, and the correspondence to which they may give rise, shall be forwarded each month in proper form by the authorities of the two kingdoms to the directors for the respective departments or provinces, who shall forward them to the Central Office at Paris or Brussels.

Letters and packets connected with this service (the weight of which must not in any case exceed 5 kilogrammes) shall be forwarded post free, provided they are under "crossed bands" (*sous bandes croisées*), are sealed with the seal of the Central Office and bear the inscription: "Service public—Execution de la Convention du 12 août 1843".

Article 6.

The first despatch of documents shall take place in March 1844 and shall be for the month of January of the same year; it shall include all documents for reference which have not been communicated for the last five years.

Article 7.

The manner in which the documents thus received by the authorities in both countries shall be disposed of, and details regarding the steps to be taken in consequence thereof, shall be settled by special instructions in each case.

Article 8.

The present Convention may, by common consent, be extended or modified as circumstances require.

Article 9.

The present Convention shall possess no final character and shall only come into force after it has received the approval of both Governments.

NETHERLANDS AND BELGIUM.

CONVENTION REGULATING THE RELATIONS BETWEEN THE ADMINISTRATIVE SERVICES OF NETHERLANDS AND BELGIUM, SIGNED AT THE HAGUE, MAY 24, 1845.

[Same text as Convention between France and Belgium, August 12, 1843, p. 211.]

BELGIUM AND LUXEMBURG.

CONVENTION REGULATING THE RELATIONS BETWEEN THE ADMINISTRATIVE SERVICES OF BELGIUM AND LUXEMBURG, OCTOBER 11, 1845.

[Same text as Convention between France and Belgium, August 12, 1843, p. 211.]

FRANCE AND GREAT BRITAIN.

AGREEMENT FOR THE PREVENTION OF FRAUDS IN CONNECTION WITH
SUCCESSION DUTIES, SIGNED AT LONDON, NOVEMBER 15, 1907.

(*Journal Officiel*, 1907, No. 839. *Treaty Series* (Great Britain), No. 10, 1908.)

THE GOVERNMENT OF HIS BRITANNIC MAJESTY and THE GOVERNMENT OF THE FRENCH REPUBLIC, being desirous of preventing as far as possible frauds in connection with succession duties, have authorised the undersigned to conclude the following Agreement :

Article 1.

The Government of His Britannic Majesty undertake, in the case of the decease of all persons domiciled in France, to furnish an extract from the affidavit, containing the full name, domicile, date and place of death of the deceased; all information relating to his successors, and the details respecting that portion of the estate which is movable. This extract shall be furnished, however, only in cases where the value of the movable estate shall amount to a sum of not less than £100.

Article 2.

The Government of the French Republic undertake, in the case of the decease of all persons domiciled in the United Kingdom of Great Britain and Ireland, to furnish an extract from the *déclaration de mutation* through death, containing the particulars enumerated in Article 1. This extract shall be furnished, however, only in cases where the value of the movable estate declared shall amount to a sum of not less than 2,520 francs.

Article 3.

The extracts from affidavits or *déclarations de mutation* shall be certified by the officers entrusted with the duty of receiving or registering these affidavits or declarations.

In the event, however, of either of the two Governments deeming it necessary, the certifying and authentication of the signatures, as required according to the procedure customary in that country, shall upon request and without fee be affixed to these extracts.

Article 4.

The extracts from affidavits or declarations received or registered during each quarter shall be forwarded directly within a period of six weeks from the last day of the quarter by the Board of Inland Revenue to the Direction générale de l'Enregistrement, and reciprocally.

All correspondence respecting the said extracts shall also be conducted directly between those two Central Administrations.

Article 5.

The present Agreement shall be ratified and the ratifications shall be exchanged at London as soon as possible.

Article 6.

The first exchange to be effected shall relate to the quarter January 1 to March 31, 1908.

Done in duplicate at London the 15th day of November, 1907.

GERMANY AND CZECHOSLOVAKIA

TRANSLATION.¹

B. TREATY BETWEEN THE GERMAN REICH AND THE CZECHOSLOVAK REPUBLIC CONCERNING LEGAL SAFEGUARDS AND LEGAL ASSISTANCE IN MATTERS OF TAXATION, SIGNED AT PRAGUE, DECEMBER 31, 1921.

(*Treaty Series*, Volume XVII, No. 447 B. *Reichsgesetzbl.*, 1923, Teil II, S. 69. *Czechoslovak Law Series*, No. 118, 1923.)

Article 1.

Public taxes, in so far as they are levied by the German Reich for the Reich and the Confederate States, and by the Czechoslovak Republic for the State, and by both Contracting Parties for other public legal bodies, whether as additional taxes or as supplementary taxes leviable with the public taxes, shall be regarded as taxes within the meaning of the present Treaty. Customs duties and taxes on consumption shall, however, be excluded. The tax on business turnover and the luxury tax shall not be regarded as taxes on consumption for the purposes of this Treaty.

I. LEGAL SAFEGUARDS IN QUESTIONS AFFECTING TAXATION.

Article 2.

The nationals of either of the two States shall be entitled to equality of treatment with the nationals of the other State, so far as taxation is concerned, in the territory of the other State, and more particularly to the same safeguards in their dealings with the revenue authorities, revenue and administrative courts and other tribunals.

Legal persons, including companies and also partnerships, institutions, charitable foundations and all other organisations possessing property set aside for a particular purpose, which are not legal persons but which are liable to taxation as such, shall, if they are situated or have their registered offices in the territory of one of the two States and if they are legally constituted in accordance with the legislation of the said State, be entitled to the same treatment in matters of taxation (paragraph 1) in the territory of the other State as that which is accorded to similar taxpayers in the other State.

II. LEGAL ASSISTANCE IN MATTERS RELATING TO TAXATION.

Article 3.

The two States undertake to give each other mutual administrative and legal assistance in all questions relating to taxation and in all cases of flight of capital and evasion of taxation, both in regard to the assessment and fixing of (prescriptions for) taxes and sureties, and in regard to the legal procedure for securing redress and to recovery.

¹Translated by the Secretariat of the League of Nations.

Article 4.

In matters affecting taxation, questions regarding the service of legal documents and the action to be taken as a result of applications for administrative and legal assistance shall, unless otherwise provided in the special stipulations with regard to recovery (Articles 11 to 13), be dealt with directly between the authorities of the two States.

The provincial Inland Revenue Offices (*Landesfinanzämter*) shall be competent to deal direct with the transmission of applications for the forwarding of documents and for other administrative and legal assistance and with the receipt of the same. Should the authority to which application is made be local and not competent to deal with the matter, the application must be officially transmitted to the competent authority, and the authority making the application shall be notified to that effect without delay.

Article 5.

Except in the cases mentioned in Article 6, paragraph 2, applications must be drafted by the authorities of the German Reich in the administrative language and by the authorities of the Czechoslovak Republic in the national language (official language), unless otherwise provided in special regulations contained in treaties or laws. The letter containing the application must specify the authority making application, the name and profession (or status) of the parties concerned, and, in the case of the service of documents, the address of the addressee and the nature of the document to be served.

Article 6.

The competent authority of the State to which application is made shall be responsible for seeing that documents are duly forwarded. Except in the cases specified in paragraph 2, the authority concerned may restrict such action to effecting the service of the document by transmitting it to the addressee, provided that the latter is willing to accept it.

If the State making application so desire, the document to be served shall be served in the form prescribed by the internal legislation of the State to which application is made for effecting service in similar cases, provided that it is drafted in the administrative language or in the national language (official language) of the State to which application is made, as the case may be (*cf.* Art. 5), or is accompanied by a translation in such language. In such cases the application also shall be in the administrative language or in the national language (official language) of the State to which the application is made or else shall be accompanied by a translation.

Pending other arrangements, the translations specified in the foregoing paragraph shall be certified correct by the head official of the authority entrusted with transmitting the application.

Article 7.

Proof that the document has been served shall be furnished either by a dated and duly certified receipt from the addressee or by an affidavit from the State to which application is made, certifying the fact of such service and the manner and time.

Article 8.

The authority to whom an application is addressed must comply with it and must employ the same means of coercion as are applicable for enforcing an application made by the authority of the country to which the application is made or an application by an interested party for the same purpose. The procedure for dealing with applications shall be in conformity with the laws of the State to which application is made; if, however, the authority making the application so desire, a special mode of procedure may be employed, provided that it does not contravene the legal code of the State to which application is made.

A means of coercion which may be lawful in the territory of the State to which an application is made shall not be employed, unless the State making such application would be in a position

to use a similar means of coercion in the case of an analogous application being made to itself.

The authority making an application shall, if it so desire, be notified of the time and place of any action to be taken in respect of such application. The interested parties shall be entitled to be represented or to be present at any such proceedings, subject to the general regulations in force in the State to which the application is made.

Article 9.

No fees or charges of any kind shall be payable for carrying out requests for the service of documents or applications, with the exception, pending further arrangements, of compensation to persons collecting information or to experts and of sums payable to an executive agent for assistance in the cases mentioned in Article 6, paragraph 2, or on account of the employment of a special mode of procedure in accordance with Article 8, paragraph 1.

Article 10.

The provisions of this Treaty shall be applicable to legal assistance in all procedure appertaining to recovery, unless otherwise provided in Articles 11 to 13.

Article 11.

In matters relating to taxation, dispositions (awards, decisions, orders), which are not appealable, shall, upon application, which is to be made by the head revenue authority of one State to the corresponding authority of the other State, be acknowledged and executed free of cost. An explicit statement must be made in regard to acknowledgment.

The dispositions referred to in paragraph 1 shall be put into execution in accordance with the legislation of the State in which execution is effected without the parties concerned being heard.

An application for execution must be accompanied by a statement by the competent authority of the State making application to the effect that there is no appeal against the disposition; such authority must be certified competent by the head revenue authority of the State making application.

The part of the disposition relating to the decision must be accompanied by a translation, which shall, pending further arrangements, be in the administrative language or in the national language (official language) of the State to which application is made (*cf.* Art. 5).

The statement and the certificate to be given under the terms of paragraph 3 and the translation to be made in accordance with paragraph 4 shall be certified correct by the head revenue authority of the State making application or by an interpreter—who shall be duly sworn—of the State to which application is made.

Article 12.

Provisional security, in the form of the sequestration of property, may be required from nationals of the State to which an application is made, by virtue of executory dispositions against which an appeal may still be made. The person concerned shall be entitled to have such sequestration removed upon giving security, the nature and value of which must be specified in the application.

Article 13.

If application is made for a specified mode of execution or a specified type of security, the request shall be complied with, provided that such mode of execution or type of security is compatible with the law of the State making application and of the State to which application is made. Otherwise, the mode of execution and the type of security, and the carrying out of the execution and security, shall be in conformity with the law of the State to which application is made.

Article 14.

Administrative and legal assistance will not be granted in proceedings against nationals of the State to which an application is made, if they have their domicile or permanent residence within the territory of that State. This provision shall not apply in the case of administrative and legal assistance for the purpose of giving effect to claims for taxes which were established against a taxpayer at a time when he was a national of the State making application.

Administrative and legal assistance may be refused if the State to which application for assistance is made considers such assistance likely to endanger its sovereign rights or safety.

Applications which involve the obtaining of information, statements or opinions, which are lawful in the territory of the State to which application is made, from persons who are not parties to the case in their capacity as taxpayers, may be refused, if the State making application is unable under the terms of its national legislation to require similar information, statements or opinions. The same condition shall obtain in regard to applications made for the purpose of acquiring information upon material circumstances or legal relations, if the knowledge of such circumstances or relations is obtained in accordance with obligations to furnish information, statements or opinions which are not admissible in the territory of the State making application, and to other applications if they can only be complied with by disregarding the principle of commercial, business or industrial secrecy.

Article 15.

If an application is conceded either wholly or in part, the authority to whom such application is made must promptly notify the authority making application as to the manner in which the application has been dealt with.

If an application is not conceded, the authority to whom such application is made must promptly notify the fact to the authority making application, giving all reasons in support and information as to any circumstances with which he has become acquainted through other channels and which are of importance for any further action which is to be taken in the matter.

Article 16.

As regards all questions, information, statements and opinions and any other communications furnished to a State as the result of measures of legal assistance, the statutory regulations of such State regarding official reticence and secrecy shall be applicable.

III. AUTHENTICATION OF DOCUMENTS.

Article 17.

Documents which are accepted, drawn up or authenticated by the revenue courts in one State may, if furnished with the seal or stamp of the court, be used in the territory of the other State in respect of matters relating to taxation without further authentication (legislation).

The documents described above shall also include documents which are signed by the clerk to the court (record office of the court), if such signature is valid under the laws by which the court is governed.

Article 18.

Documents which are accepted, drawn up or authenticated by the head revenue official or by one of the senior revenue officials in one State may, if furnished with the seal or stamp of such official, be used in the territory of the other State in matters relating to taxation, without further authentication (legislation).

The two States shall publish a list of the officials in question; the list may be modified or supplemented at any time by common agreement between the respective administrations.

IV. FINAL CLAUSES.

Article 19.

The two States undertake to conclude an agreement on mutual legal assistance in regard to offences against the revenue laws. The object of this agreement shall be to lay down regulations for mutual obligations in respect of extradition on account of premeditated defrauding of the revenue and of other premeditated offences against the laws on the flight of capital and the evasion of taxation. Such obligation shall apply both to persons against whom claims are preferred and to effects confiscated or declared escheated by a judgment having the force of law or decision without appeal given by a revenue authority.

Article 20.

The head revenue officials of the two States shall be free to conclude further arrangements in conformity with the present Treaty. They may in particular agree upon provisions regarding the transfer of sums received on account of executory proceedings and the fixing of a mean rate of exchange for the conversion of sums in regard to which executory proceedings are to be taken.

Article 21.

This Treaty, which has been drawn up in German and in Czechoslovak, shall be ratified, and the instruments of ratification shall be exchanged as soon as possible at Berlin. It shall come into force on the day on which it is ratified and shall continue in force until it is denounced by one of the Contracting Parties, such denunciation to take place at least six months before the expiration of any calendar year. If it is duly denounced as described above, the Treaty shall cease to apply after the expiration of the calendar year in which the Treaty was denounced.

Both texts of the Treaty are authentic. When the Treaty has been ratified, the two authentic texts will be published in each country in the official Statute book.

In faith whereof the Plenipotentiaries of both countries have signed the present Treaty and affixed their seals thereto.

Prague, December 31, 1921.

FINAL PROTOCOL.

On signing the Treaties concluded this day between the German Reich and the Czechoslovak Republic for the adjustment of internal and external taxation and, in particular, for the avoidance of double taxation in the case of direct taxes B, the undersigned Plenipotentiaries made the following declarations upon which they have agreed and which are to be read as part of the present Treaties :

.....

Ad B.

(1) The provisions of Article 2, paragraphs 1 and 2, shall be interpreted as meaning that the taxpayers therein mentioned shall be placed on a footing of equality in respect of taxation, not merely theoretically, but also in practice.

(2) In order to facilitate enquiries into the manner in which they may give each other effective legal assistance, the Contracting Parties will forward to each other explanatory statements

on the powers of revenue officials, in regard to which the fundamental principles of German and Czechoslovak law, so far as applications for legal assistance are concerned, may be considered as in agreement. The explanatory statements must more especially give particulars :

- (a) As to what information, statements, opinions and evidence can be required from taxpayers or third persons;
- (b) As to what means of coercion and measures of security and execution may lawfully be applied to taxpayers or third persons.

Pending the exchange and acknowledgment by both States of the explanatory statements, there will be attached to each separate application for legal assistance a certificate issued by the senior revenue authorities of the State making the application, to the effect that an analogous application will be conceded in accordance with the law of the latter State. The certificate must be accompanied by a translation in the language of the State to which the request is made (*cf.* Article 5). Article 6, paragraph 3, of the present Treaty shall be applicable, *mutatis mutandis*, to such translations.

(3) Applications for the transmission of deeds cannot as a rule be accepted. Exceptions to this rule shall be conditional upon agreement between the respective head revenue officials; an application for the forwarding of deeds shall, however, only be made, if it is urgently required, in the interest of the State making such application. This provision shall not affect the power of either State to attach to its requests any deeds belonging to itself which may be of assistance in the fulfilment of such applications.

(4) If the regulations in force in the State to which an application is made require that the conditions, in accordance with which proceedings are quashed owing to the impossibility of recovering the taxes, must be stated, the authority to whom application is made will return the application to the authority who made it, together with a certificate that such conditions exist and all available documentary evidence thereof.

(5) The measures for legal safeguards and legal assistance which are agreed upon in the present Treaty shall apply to cases in respect of taxation and to acts which relate to an earlier date.

Prague, December 31, 1921.

GERMANY AND AUSTRIA.

TREATY BETWEEN THE GERMAN REICH AND THE REPUBLIC OF AUSTRIA CONCERNING LEGAL SAFEGUARDS AND LEGAL ASSISTANCE IN MATTERS OF TAXATION, SIGNED AT BERLIN, MAY 23, 1922.

(*Treaty Series*, Volume XXVI, No. 660. *Reichsgesetzbl.*, 1923, Teil II, S. 69. *Bundesgesetzbl.*, No. 287, *ex.* 1923.)

[Analogous text to the Treaty between Germany and Czechoslovakia, December 31, 1921, see p. 215.]

GERMANY AND HUNGARY.

TREATY BETWEEN GERMANY AND HUNGARY CONCERNING LEGAL PROTECTION AND COLLABORATION OF THE COURTS AND AUTHORITIES OF THE TWO PARTIES, IN CASES CONNECTED WITH TAXATION, SIGNED AT BERLIN, NOVEMBER 6, 1923.

(Treaty Series, Volume XLV, No. 1104. Reichsgesetzbl., 1925, Teil II, S. 641. Hungarian Law Series, 1925, Law XL.)

[Analogous text to the Treaty between Germany and Czechoslovakia, December 31, 1921, see p. 215.]

AUSTRIA AND HUNGARY.

TREATY BETWEEN AUSTRIA AND HUNGARY... AND FOR THE REGULATION OF COLLABORATION BETWEEN THE COURTS AND AUTHORITIES OF THE TWO PARTIES, IN CASES CONNECTED WITH TAXATION, SIGNED AT VIENNA, NOVEMBER 8, 1924.

[See Part I, p. 46.]

POLAND AND CZECHOSLOVAKIA.

TREATY BETWEEN POLAND AND CZECHOSLOVAKIA REGARDING PROTECTION AND LEGAL ASSISTANCE IN TAXATION QUESTIONS, SIGNED AT WARSAW, APRIL 23, 1925.

(Treaty Series, Volume XLIV, No. 1090. Czechoslovak Law Series, 1923, No. 118.)

[Analogous text to the Treaty between Germany and Czechoslovakia, December 31, 1921, see p. 215.]

FRANCE AND MONACO.

TRANSLATION ¹.

AGREEMENT BETWEEN FRANCE AND THE PRINCIPALITY OF MONACO FOR THE PROSECUTION AND SUPPRESSION OF FISCAL FRAUDS, SIGNED AT PARIS, JUNE 26, 1925.

(*Treaty Series*, Volume XLIV, No. 1086. *French Official Journal*, October 22, 1925.)

THE PRESIDENT OF THE FRENCH REPUBLIC and HIS SERENE HIGHNESS THE PRINCE OF MONACO;
Referring with feelings of mutual confidence to the Treaty of July 17, 1918, and desirous of confirming the mutual guarantees contained in the said Treaty, the first and sixth Articles of which lay down that the economic régime of the Principality shall be in conformity with the economic interests of France and, in particular, provide for a special Agreement with a view to ensuring the prosecution and suppression of fraudulent practices in regard to taxation;

And considering that, in order to protect the French Treasury against loss by such practices in the Principality of Monaco on the part of persons domiciled or habitually residing in France, it is urgently desirable that the necessary measures should be taken by mutual agreement to prevent such practices and to make it possible for them to be repressed;

Have decided to conclude an Agreement for that purpose :

Article 1.

The Government of His Serene Highness the Prince of Monaco shall take all necessary steps to provide, in the case of the death of persons of nationality other than Monegasque nationality not domiciled in the Principality, for the verification of :

- (a) The contents of hired safes and of sealed envelopes or closed boxes deposited in banking establishments;
- (b) Shares, moneys or securities belonging to the holders of accounts which have been opened in these establishments.

In respect of the application of these various measures, the question of domicile in the Principality shall be decided by the Minister of State on the advice of the consular authorities accredited to the Government of the Principality. The only persons who may be regarded as having had their domicile in the Principality at the moment of their decease shall be persons who at that date had, in fact, been habitually resident there for at least a year; nevertheless, persons forming part of, or dependent on, His Serene Highness' House, and officials, employees and agents of the public services of the Principality, shall be regarded as domiciled in the Principality once they have established their habitual residence there and actually resided there up to the date of their decease, without any minimum period of time being required.

The Government of the Principality shall take the necessary steps to inform the French authorities of the number of coupons paid in the Principality to persons of nationality other than Monegasque nationality domiciled in France, derived from shares in associations, companies, undertakings, corporations, towns, provinces and public establishments having their headquarters in a foreign country other than France.

¹ Translated by the Secretariat of the League of Nations.

The Government of the Principality shall communicate to the French authorities the list of persons and societies authorised to settle themselves in the Principality for the purposes of conducting banking, exchange or credit operations and shall inform the authorities of all infractions committed by establishments having their principal office in France.

Article 2.

With a view to assisting the French Administration in checking declarations made in respect of taxation by persons of nationality other than Monegasque nationality domiciled or having their habitual residence in France, and having rights of ownership or usufruct in immovable property situated in the territory of the Principality, or carrying on trade or industry there, or possessing employment or a salaried office there, His Serene Highness' Government shall give the necessary instructions for the Registration Service to supply the French Administration on its request with information :

(1) From entries in the General Register, with regard to immovable property owned in the Principality by the persons in question, both as concerns the marketable value resulting from the purchase price and the income in the form of rent resulting from the registered leases, and also with regard to material and immaterial movable property owned by the same persons;

(2) With regard to the amount of the turnover declared by the above-mentioned persons or ascertained by the financial services of the Principality;

(3) So far as information can be collected by the competent services, with regard to sums received by these persons as salaries, wages, fixed or proportional wages, allowances, share of profits, brokerage fees, commission, percentages, pensions, annuities.

Article 3.

In addition to the above-mentioned information, the Monegasque Registration Service shall transmit to the French Administration, within the month following the end of each quarter, copies of the registration entries of all acts or declarations regarding transfers of property or usufruct, whether such transfers were effected as a free gift or for a valuable consideration, *inter vivos* or as a result of a decease, in connection with immovable property or businesses transmitted, acquired or inherited by persons of nationality other than Monegasque domiciled in France or presumed to be so.

The same shall apply to acts establishing a debt owed to the same persons, when such acts relate to a mortgage within the Principality or involve as security the goodwill of a business within the Principality.

Nevertheless, such a copy of an entry shall only be given should the total value of the property or the debt in question be not less than 5,000 francs.

Extracts from acts and declarations in respect of transfers shall be certified by the officials whose duty it is to register such acts or declarations.

Lastly, a return of all acts relating to the transferring, declaring, or granting of ownership or usufruct in immovable property or businesses, which have been signed since January 1, 1923, and which concern French nationals or all other persons of nationality other than Monegasque nationality who are domiciled in France or are presumed to be so, shall be transmitted within six months from the date of the coming into force of the present Agreement.

Article 4.

The Monegasque Registration Service shall also forward to the French Administration within the time laid down in the previous article :

(1) Copies of the entries in the Register in respect of acts or declarations showing decease, when the decease took place in the Principality or was certified there even though it took place outside the Principality, whenever, according to the act or

declaration registered, the deceased was a French national or, when belonging to a nationality other than Monegasque, he had his domicile or residence in France or was known or considered to possess movable or immovable property in that country.

(2) The various documents and particulars which the banking, exchange or credit establishments supply as a result of the application of the regulations laid down in Article 1.

Article 5.

The communications and information enumerated above and the correspondence in connection therewith shall be forwarded direct to the Minister of State by the Director of Registration of the Alpes-Maritimes or by the Minister of State to that official.

In faith whereof the respective Plenipotentiaries, duly empowered to that effect, have signed the present Agreement and have affixed their seals thereto.

Done in Paris in duplicate on June 26, 1925.

AUSTRIA AND CZECHOSLOVAKIA.

TRANSLATION ¹.

TREATY BETWEEN THE REPUBLIC OF AUSTRIA AND THE REPUBLIC OF CZECHOSLOVAKIA CONCERNING LEGAL PROTECTION AND LEGAL ASSISTANCE IN MATTERS OF TAXATION, JULY 12, 1926 ².

THE REPUBLIC OF AUSTRIA and THE REPUBLIC OF CZECHOSLOVAKIA, being desirous of regulating the legal protection of nationals of the Austrian Republic in the Czechoslovak Republic and of nationals of the Czechoslovak Republic in the Austrian Republic and the obligations of the authorities of the respective countries to afford each other official and legal assistance in matters of taxation, have concluded the following Treaty:

Article I.

For the purposes of the present Treaty, the term "taxes" shall be understood to mean public taxes which are levied, in the case of Austria, on account of the Federation, or on account of the latter jointly with the provinces and communes and also on account of provinces, districts and communes; in the case of the Republic of Czechoslovakia, taxes levied on account of the State, provinces, cantons (*Gaue*), districts and communes; and in both countries taxes levied, conjointly with those mentioned above, in the form of super-taxes or charges, on behalf of other public bodies. Customs duties and taxes on consumption shall not, however, be included; taxes on business turnover and luxury taxes (taxes on the circulation of goods) shall not be regarded as taxes on consumption for the purposes of the present Treaty.

¹ Translated by the Secretariat of the League of Nations.

² Not in force, the exchange of ratifications not having taken place.

I. LEGAL PROTECTION IN MATTERS OF TAXATION.

Article II.

The nationals (natural and legal persons and other taxpayers) of either State shall, in matters of taxation, receive in the territories of the other State the same protection at the hands of the authorities and courts of justice as is accorded to the nationals of the latter State.

II. LEGAL ASSISTANCE IN MATTERS OF TAXATION.

Article III.

Both States undertake to afford each other administrative and legal assistance in all matters of taxation, both as regards the assessment and securing of taxes, and as regards actions at law, and the recovery of taxes.

Article IV.

1. In questions concerning taxation, the authorities of the two States may correspond directly with one another regarding the service of documents and compliance with requests for administrative or legal assistance, subject, however, to the special provisions (Articles XI to XIII) governing the recovery of taxes.

2. Requests for the service of documents and other administrative and legal assistance shall be transmitted directly by the Financial Departments of the respective countries, which are likewise the competent authorities for the reception of such requests.

3. If the authority addressed is not competent in the locality in question, it shall transmit the request through the official channel to the authority which is competent, and shall simultaneously notify the applicant authority that it has done so.

Article V.

1. Except in the cases arising under paragraph 2 of Article VI, requests shall be made by the authorities of the Austrian Republic in the language of the State, and requests by the authorities of the Czechoslovak Republic in the language of the State (official language).

2. The request must specify the applicant authority, the name and vocation (status) of the party concerned and, where a document has to be served, the address of the recipient and the nature of the document.

Article VI.

1. The competent authority of the State applied to is responsible for the service of the document; except, however, in cases arising under paragraph 2 of this Article, the competent authority may merely make the communication by handing over the document to the recipient, if the latter agrees to accept it.

2. If the applicant State so requests, the document shall be served in the manner prescribed for the service of documents in similar cases by the internal laws of the State applied to, provided, however, that the document is drawn up in the language (official language) of the State applied to, or is accompanied by a translation in that language. In such cases the request must also be made out in the language (official language) of the State applied to, or must be accompanied by a translation.

3. The head of the department through which the request is transmitted must, unless hereafter otherwise agreed, authenticate the translations referred to in the preceding paragraph or certify that they are the work of a sworn translator.

Article VII.

Evidence of service shall be furnished either by a dated and legalised receipt given by the recipient or by a statement from the authority of the State applied to testifying as to the fact, the manner and the date of service.

Article VIII.

1. The authority applied to is bound to comply with the request and to employ for that purpose the same means of constraint as would be employed in levying out an execution issued by the authorities of its own State, or of a request to the same effect made by an interested party. The request shall, moreover, be executed in the forms prescribed by the laws of the State applied to; nevertheless, if the applicant authority so requests, a special procedure may be employed, provided that it is not incompatible with the laws of the State applied to.

2. It shall not be permissible to employ means of constraint, even if they would be lawful in the territory of the State applied to, where the applicant State would not be able to employ similar means of constraint if applied to in a case of the same nature.

3. The applicant authority, shall, if it so desires, be informed of the date and place of the proceedings to be undertaken in pursuance of the request. The interested parties are entitled to be represented at or to attend the proceedings, subject to the general regulations governing such cases in the State applied to.

Article IX.

No fees or charges of any description may be demanded from the applicant State for compliance with the request. However, unless hereafter otherwise agreed, the State applied to may demand reimbursement of compensation paid to witnesses or experts and also of expenses caused by the attendance of executive officials in cases arising under paragraph 2 of Article VI, or by the employment of a particular procedure, as provided in the first paragraph of Article VIII, and, further, of the actual costs of the execution, where these are not recoverable from the debtor.

Article X.

Except as otherwise provided in Articles XI to XIII, the provisions of the present Treaty shall apply to legal assistance in proceedings for the recovery of taxes.

Article XI.

1. A writ of execution, in a matter of taxation, which is enforceable and final, shall be accepted and complied with, on application, except in the case of measures solely directed to the securing of claims. The acceptance of the writ must be expressly pronounced. The authorities competent to prefer and receive requests are, in the case of the Austrian Republic, the Federal Minister of Finance, and, in the case of the Czechoslovak Republic, the Minister of Finance. The acceptance and execution of enforceable claims by the other party should normally be granted in virtue of the writ of execution. If, however, the latter does not state the sum to be recovered, or if no order is produced addressed to the taxpayer specifying the sum to be recovered, a notice of arrears (*Rückstandausweis*) may be accepted in its place. The acceptance of the writ shall be pronounced in either country by the highest administrative financial authority.

2. The writs referred to in paragraph 1 shall be executed in conformity with the laws of the State in whose territory the execution is to take place without the parties being first heard by the administrative or judicial authorities. The claims of the applicant State shall be enforced in the State applied to with the same methods of procedure and by the same officials as are employed in the last-named State (Federation) for the enforcement of its own demands for unpaid taxes. The court which is competent, under the laws of the State applied to, to issue

writs of execution in enforcement of foreign titles, shall be competent to authorise legal execution in such cases.

3. A request for execution must be accompanied by a declaration from the competent authority of the applicant State to the effect that the writ has become final and enforceable. The fact that the said State authority is competent must be certified by the authority of the State applied to as specified in the second clause of paragraph 1.

4. The mandatory portion of the writ, and likewise the declaration and certificate referred to in paragraph 3, must be accompanied by a translation in the language (official language) of the State applied to.

5. The highest administrative financial authority of the applicant State shall authenticate the translations or certify that they have been done by a sworn translator.

Article XII.

1. Provisional measures for securing a claim may be taken in virtue of an enforceable order which has not yet become final, or of an enforceable order for securing the claim. This is effected by the procedure known as "attachment" (*Exekution zur Sicherstellung*). Such attachment is granted, without evidence of risk being required, for the probable amount of the debt, as indicated, until such time as the claim shall become enforceable in the State applied to under the terms of the present Treaty. Article XI shall be applicable *mutatis mutandis*.

2. The provisions of paragraph 1 shall not be applicable when the debtor is a national of the State applied to and is regularly domiciled or permanently resident therein, unless the claim is for payment of taxes for which the debtor became liable before he had acquired the nationality of the State applied to.

Article XIII.

A request for a particular form of execution or attachment shall be complied with if such form is admissible under the laws both of the applicant State and of the State applied to. In other cases, the form and nature of the execution or attachment shall be in accordance with the laws of the State applied to.

Article XIV.

1. A request for administrative and legal assistance may be refused if the State applied to considers that compliance would be likely to compromise its sovereignty or safety.

2. Requests made with a view to procuring information, indications or opinions which could be lawfully obtained in the territories of the State applied to, from persons who are not parties to the question as taxpayers, may be refused if the applicant State would not be able under its own laws to demand similar information, indications or opinions. The same rule applies to requests for information regarding points of fact or legal circumstances, where a knowledge of such facts or circumstances is only obtainable in virtue of legal obligations, which do not exist in the territories of the applicant State. The same rule applies to requests which could only be complied with by the violation of commercial, manufacturing or professional secrets.

Article XV.

1. If the request is wholly or partly complied with, the applicant authority shall be immediately notified by the authority applied to of the manner in which it was dealt with.

2. If the application is not complied with, the authority applied to shall immediately inform the applicant authority of such refusal, and shall state the grounds of the refusal and any other circumstances which have become known and may affect subsequent action in the matter.

Article XVI.

Enquiries, information, indications and opinions and communications of other kinds, which are conveyed to either State under the arrangements for legal assistance, shall be governed by the legal regulations of the State in question regarding secrecy and the disclosure of official information.

III. FINAL PROVISIONS.

Article XVII.

The Finance Ministers of the two States may conclude further agreements in pursuance of the present Treaty; after conferring with one another, they shall issue further detailed and substantially analogous regulations for its execution. In particular, they may issue agreed instructions regarding the transfer of distrained assets and the conversion of amounts to be recovered by execution.

Article XVIII.

The present Treaty, which is done in two original copies in the German and Czechoslovak languages, shall be ratified, and the instruments of ratification shall be exchanged at Prague as early as possible. It shall come into force on the date of ratification and shall remain valid until it has been denounced by either Contracting Party, at latest six months before the expiry of a calendar year. In case of its being denounced with the required notice, it shall cease to be valid on the expiry of the calendar year in question. Both texts of the Treaty are authentic. The Treaty shall be published, in both authentic texts, after ratification in the official collection of laws of both countries.

In faith whereof the Plenipotentiaries of the two States have signed the present Treaty and have thereto affixed their seals.

Vienna, July 12, 1926.

FINAL PROTOCOL.

When proceeding to sign the Treaty between the Republic of Austria and the Republic of Czechoslovakia concerning legal protection and legal assistance in matters of taxation, the Plenipotentiaries of the two Parties made the following identical declarations, which constitute an integral part of the Treaty :

1. Where it has not been made clear by general declarations of the Parties that the principles of their respective laws are mutually compatible, individual requests for legal assistance must be accompanied by a declaration from the financial authority stating officially that an analogous request will be complied with under the laws of the applicant State.

2. The transmission of official documents shall not as a rule be demanded. Exceptions to this rule may only be made by agreement between the Finance Ministers of the two States. Requests for the transmission of official documents shall, however, only be made when the applicant State has urgent reasons for requiring them. This provision does not, however, affect the right of either State to transmit official documents with its request in order to facilitate the execution of the latter.

3. If the conditions under which a debt is held to have lapsed as irrecoverable under the laws of the State applied to are fulfilled in a given case, the authority applied to shall return the request to the applicant authority, together with a declaration that the said conditions are fulfilled and documentary evidence to that effect.

4. The legal protection and assistance provided for in the present Treaty shall, as a rule, be granted also in respect of claims for payments of taxes based on events relating to an earlier period. Nevertheless, requests for the recovery or securing of debts relating to periods prior to January 1, 1923, shall not be put forward.

5. Representatives of the applicant authority may, on the request of the financial authority of the applicant State, be allowed to attend the proceedings undertaken in connection with the legal assistance. These representatives may not take any part in the proceedings; they shall, however, be entitled to make requests, in furtherance of the execution of the application, to the officials conducting the proceedings; they shall be bound to observe official secrecy. This provision shall in no way prejudice the rights of an execution in proceedings for the enforcement of a judgment.

6. The two States agree that the administrative and legal assistance provided for in the present Treaty shall be accorded, in particular, with a view to determining the basis for the allocation of income or profits on business undertakings in the two countries, in pursuance of the arrangements supplementing Article III of the Treaty concluded on February 18, 1922, concerning the adjustment of taxation at home and abroad and particularly the avoidance of double taxation in the field of direct taxation. With a view to mutual assistance in such cases, the Finance Ministers of the two States may confer and issue substantially analogous instructions for simplifying correspondence between the authorities in the two countries; they may, in particular, authorise the officials who make the first assessments of taxation to correspond directly with one another.

7. It is agreed that the executions by judicial order, in virtue of titles, which are the subject of the present Treaty, shall only be carried out in accordance with the provisions of the said Treaty and not in accordance with the other provisions governing legal assistance in questions of execution in which both States are concerned and which are based on assurances of reciprocity; it is further agreed that the court which is competent to authorise executions (paragraph 2 of Article XI) is bound to proceed under the instructions governing the authorisation of executions in virtue of domestic titles.

8. The authentications of translations (declarations) which are provided for in the present treaty shall be valid only within the sphere of application of the said Treaty.

9. Enforceable decisions for the purposes of the present Treaty are understood to mean enforceable judgments, decisions or orders of the competent fiscal administrations issued under the legal regulations in force.

Vienna, July 12, 1926.

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ABBREVIATIONS

Addit.	=	Additional.
Agmt.	=	Agreement.
Art.	=	Article.
Prot.	=	Final Protocol.
S. H. S.	=	Serb, Croat and Slovene Kingdom.
U. S. A.	=	United States of America.
U. S. S. R.	=	Union of Socialist Soviet Republics.

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LEAGUE OF NATIONS

**DOUBLE TAXATION
AND FISCAL EVASION**

**COLLECTION OF INTERNATIONAL
AGREEMENTS AND INTERNAL LEGAL
PROVISIONS FOR THE PREVENTION
OF DOUBLE TAXATION AND FISCAL
EVASION**

VOLUME V

Series of League of Nations Publications

II. ECONOMIC AND FINANCIAL

1933. II. A. 29 ✓

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NOTE.

In order to make the present publication as accurate as possible, the 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" :

Volume I (document C.345.M.102.1928.II),

Volume II (document C.365.M.134.1929.II),

Volume III (document C.585.M.263.1930.II),

Volume IV (document C.791.M.385.1931.II.A),

or the present volume;

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

October 1933.

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.

BELGIUM AND GRAND-DUCHY OF LUXEMBURG.

TRANSLATION.¹

**CONVENTION FOR THE PREVENTION OF DOUBLE TAXATION AS REGARDS
DIRECT TAXES AND TO GUARANTEE RECIPROCAL CO-OPERATION
BETWEEN THE TWO COUNTRIES IN THE COLLECTION OF SUCH TAXES,
BRUSSELS, MARCH 9TH, 1931.**

(Treaty Series, Volume CXXXVII, No. 8161.)

HIS MAJESTY THE KING OF THE BELGIANS and HER ROYAL HIGHNESS THE GRAND-DUCHESS OF LUXEMBURG, being desirous of preventing double taxation as regards direct taxes of nationals of their two countries and of affording each other mutual assistance in the collection of such taxes, have decided to conclude a Convention for this purpose.

.

Article 1.

§ 1. Taxpayers having their fiscal domicile in either of the two contracting States, a proportion of whose income is derived, in whole or in part, from the other State shall be entitled in respect of such income to the special treatment prescribed in the following articles.

§ 2. For the purposes of the present Convention the fiscal domicile of natural persons shall be their normal place of residence to be construed as meaning their permanent home; that of companies constituting a legal entity shall be the place in which are situate their actual headquarters or seat.

Article 2.

§ 1. The purpose of the present Convention is to lay down rules relating exclusively to the levying of certain direct taxes.

§ 2. The direct taxes referred to are as follows :

A. In respect of Belgium :

The land tax, the tax on movable property payable in respect of income derived from immovable property situated abroad, the occupational tax and the special tax on income derived from the letting of shooting, fishing or trapping rights.

¹ Translated by the Secretariat of the League of Nations, for information.

B. In respect of the Grand-Duchy of Luxemburg :

Income tax, but not including income derived from floating capital, the surtax additional thereto and the supplementary tax on capital but not including floating capital.

Article 3.

Income derived from immovable property or such property itself shall be taxable in the State in which the property in question is situate.

Article 4.

§ 1. Industrial, mining, commercial or agricultural undertakings shall be taxable in either State in proportion to the income brought in by permanent establishments situate in its territory.

§ 2. In the absence of a system of accountancy showing separately and regularly such income, the competent authorities of the two States shall come to an agreement upon the rules of apportionment.

§ 3. Permanent establishments shall be deemed to mean actual centres of management, branches, factories, workshops, agencies, warehouses, offices, buying or selling departments and depositories. Should an undertaking established in either of the two contracting States have business dealings with the other country through the intermediary of a genuinely independent agent or company (broker, commission agent, subsidiary, etc.), this shall not be deemed to imply that the undertaking in question possesses a permanent establishment in the latter country.

Article 5.

In the case of joint-stock companies having their headquarters or chief centre of management in the Grand-Duchy of Luxemburg and permanently holding at least one quarter of the joint-stock capital of a similar company established in Belgium, the Luxemburg tax shall be reduced to one-quarter in respect of all profits or income accruing and taxed in Belgium, provided always that Belgium accords Belgian companies a reduction to one-quarter of the tax on movable property in respect of income from capital holdings accruing and taxed in the Grand-Duchy of Luxemburg.

Article 6.

§ 1. Income derived from non-commercial occupations not covered by Article 3 by persons working at their private addresses shall be taxable in the contracting State in which such persons possess a permanent establishment for the purpose of carrying on their professional activity.

§ 2. Income derived from copyright fees shall be taxable in the country in which the recipients have their fiscal domicile.

Article 7.

The remuneration of directors and auditors of joint-stock companies and of persons performing duties similar to those of a director shall be taxable in the State in which are situate the actual headquarters of the company.

Article 8.

§ 1. The remuneration of all persons in receipt of wages and salaries shall be taxable in the State in which those concerned carry on their activities.

§ 2. Nevertheless the salaries, wages or other remuneration of frontier workers who establish their status by the production of a special worker's card, the form of which shall be laid down by the High Contracting Parties in a special Convention, shall only be liable to State taxes in the country where those concerned have their fiscal domicile.

§ 3. Furthermore, the salaries of all public officials and employees of either of the two contracting States performing their duties in the other State shall only be taxable in the country by which they are paid.

Article 9.

§ 1. Public pensions are taxable in the State of the party liable for such payments.

Article 10.

Life annuities shall be taxable in the State in which the holders have their fiscal domicile.

Article 11.

§ 1. The contracting States undertake, on the basis of reciprocity, to afford each other aid and assistance, for the purpose of the collection, of the principal, plus interest and costs or fines, according to the stipulations of their own laws, of any of the aforementioned taxes having finally fallen due, even where such taxes were established prior to the date of the present Convention.

§ 2. Legal proceedings and executory measures shall be instituted on production of an official copy of the executory documents together with any such decisions as have already acquired the force of *res judicata*.

§ 3. Outstanding fiscal claims shall not be regarded in the State to which application is made as prior claims; their collection shall be effected in accordance with the stipulations of the laws of the latter State, which shall not be required to apply executory measures not provided for in the laws of the State making application.

§ 4. Should a fiscal claim be still subject to appeal, the State making the application may request the State to which application is made to take conservatory measures to which, *mutatis mutandis*, the foregoing provisions shall apply. |

§ 5. The fiscal authorities of the two contracting States shall settle the administrative procedure to be followed in such cases.

Article 12.

§ 1. Should either of the High Contracting Parties be called upon to deal with a case not expressly provided for in the foregoing provisions or introduce amendments in its fiscal laws, the new situation shall be examined and any readjustments necessitated in the text of the present Convention shall be effected by agreement between the competent authorities of the two countries in the spirit of the foregoing articles.

§ 2. Any such amending or supplementary agreements shall be dealt with in notes exchanged through the diplomatic channel.

Article 13.

The present Convention shall only apply to the home territory of Belgium.

Article 14.

§ 1. The present Convention shall be ratified, and the instruments of ratification shall be exchanged at Luxemburg at the earliest possible date.

§ 2. The Convention shall come into force on the first day of January of the year following that in which ratification takes place.

§ 3. It may cease to apply as from the first day of January of each year, if denounced at least six months previously.

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Done in Brussels in duplicate, March 9th, 1931.



FINAL PROTOCOL.

At the moment of signing the Arrangement concluded on to-day's date, the undersigned Plenipotentiaries have agreed upon the following provision, which shall form an integral part thereof :

The High Contracting Parties hereby agree to conclude at the earliest possible date a supplementary Arrangement regarding the application of communal taxation payable in either of the two contracting States by persons in receipt of salaries and wages who carry on their activity in that State but reside in the territory of the other State.

.

Done in Brussels in duplicate, March 9th, 1931.



SWITZERLAND AND GERMANY.

TRANSLATION.¹

CONVENTION² FOR THE PREVENTION OF DOUBLE TAXATION IN THE MATTER OF DIRECT TAXES AND SUCCESSION DUTIES, BERLIN, JULY 15TH, 1931.

THE SWISS CONFEDERATION and THE GERMAN REICH, desirous of preventing double taxation in the matter of direct taxes and succession duties, have concluded the following Convention.

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CHAPTER I.—DIRECT TAXES.

Article 1.

(1) For the purposes of the present Convention, direct taxes shall be taken to mean taxes levied, in virtue of the laws of each of the two States, directly on income (net or gross income) or on capital or increase in capital, whether on behalf of the contracting States, the federated States or Cantons, or on behalf of provinces, associations of provinces, districts, communes or associations of communes, even where the taxes are collected in the form of supplementary taxes.

(2) In particular, the following shall be regarded as direct taxes :

1. Under Swiss law : the taxes enumerated in Annex A.

2. Under German law :

- (a) Income tax;
- (b) Corporation tax;
- (c) Tax on capital;
- (d) Land taxes (*Grundsteuern*);
- (e) House taxes (*Gebäudesteuern*);
- (f) Taxes on trading licences;
- (g) Arrangement owing to currency depreciation in respect of buildings on landed property (*Geldentwertungsausgleich bei bebauten Grundstücken — die Hauszinssteuern*).

Article 2.

(1) Unless otherwise provided in paragraphs (4) and (5), immovable property (including appurtenances) and income derived therefrom shall be taxable only in the State where such property is situate.

(2) Rights governed by the provisions of civil law (private law) concerning landed property, rights of usufruct in respect of immovable property, as also rights which are secured upon immovable property (in particular, claims secured by mortgage) or which are a charge upon such property, shall be assimilated to immovable property.

(3) The question whether a property (paragraphs (1) and (2)) is to be regarded as immovable shall be decided by the laws in force in the State in which the property is situate. The question what is to be regarded as appurtenances shall be decided by the law of the State in which the immovable property is situate.

¹ Translated by the Secretariat of the League of Nations, for information.

² The exchange of ratifications has not taken place.

(4) If claims secured by mortgage belong to an undertaking of the kind mentioned in Article 3, paragraph (1), the principle of taxing the income derived from such claims in the State where the property is mortgaged shall apply only if the claim forms part of the working capital of a business establishment situated in that State; otherwise the tax shall be levied in the State in which the creditor is domiciled.

(5) Claims secured by mortgage shall be liable to taxes on capital only in the State in which the creditor is domiciled.

Article 3.

(1) Commerce and industrial businesses and all other forms of business and income derived therefrom shall, without prejudice to the following provisions, be taxed only in the State in whose territory the undertaking has its business establishment (*Betriebsstätte*); the same shall apply even if the undertaking extends its operations to the territory of the other State, without possessing a business establishment therein.

(2) For the purposes of the present Convention, a business establishment (*Betriebsstätte*) is a permanent business installation of the undertaking, in which the operations of that undertaking are carried on, either wholly or in part. Consequently, the following are to be regarded as business establishments: the head office of the undertaking, the place where it has its management, branches, factories and works, buying and selling offices, warehouses and other commercial premises of the nature of permanent business installations, as also permanent agencies.

(3) Should the undertaking possess business establishments in both States, each State shall tax only the property which serves the business establishment situated in its territory and only the income derived from the operations of that business establishment.

(4) Interests in a business undertaking shall be treated as businesses within the meaning of paragraph (1), with the exception of mining stock (*Kuzen*), shares, share-certificates and other securities.

(5) If the business establishment of the undertaking is situated in one State, while the domicile of an owner or partner working in that establishment, who is to be regarded as an entrepreneur (co-entrepreneur), is situated in the other State, the part of the income corresponding to fair remuneration for such work shall be taxed only by the State of domicile.

(6) Operations of maritime shipping, inland shipping and air navigation concerns, as also income derived therefrom, shall be taxed only in the State in which the place of management of the concern is situate.

Article 4.

(1) Earned income, including income derived from the exercise of liberal professions, shall, unless otherwise provided in paragraph 2 of the present Article or in Article 5, be taxed only in the State within whose territory the personal activity productive of the income is carried on. A person shall only be deemed to exercise a liberal profession in either of the two States if he carries on his professional activities from a fixed centre in that State.

(2) Income derived from work of such employees as have their domicile in one State near the frontier and their place of work in the other State near the frontier (frontier workers) shall be taxed only in the State in which the taxpayer has his domicile.

Article 5.

Income payable in respect of past or present services rendered or work done, in the form of salary, pensions, wages or other emoluments, by the Central Government, a federated State, a province, a commune or another juridical person under public law duly constituted in accordance with the municipal law of the contracting States, shall be taxed only in the debtor State.

Article 6.

(1) Capital and income accruing therefrom shall be taxed only in the State in which the taxpayer has his domicile.

(2) Where the tax on income accruing within the country from capital is collected in either of the two States by means of deductions (at the source), the right to make such fiscal deductions shall not be affected by the provisions of paragraph (1).

Article 7.

Any capital and income not specified in the preceding articles shall be taxed only in the State in which the taxpayer has his domicile.

Article 8.

(1) For the purposes of the present Convention, the taxpayer shall be deemed to have his domicile at the place where he has a permanent dwelling and regularly resides.

(2) Should these conditions be found to apply simultaneously in each of the two States, the taxpayer shall be deemed to have his domicile in the State where his personal and business interests are centred. If it is impossible to ascertain such centre, the right to impose taxation shall be shared, by agreement, between the supreme competent administrative authorities of both States.

(3) Should the conditions laid down in paragraph (1) be found to apply in neither of the two States, the taxpayer shall be deemed to have his domicile at the place in which he has his permanent residence. For the purposes of the present provision, a person shall be deemed to have his permanent residence at the place where he resides under circumstances which furnish good grounds for assuming that it is not his intention to remain there merely temporarily.

(4) For the purposes of the present Convention, the domicile of juridical persons shall be the place where they have their seat. The same applies to associations of persons, institutions, foundations and other capital agglomerations taxable as such.

CHAPTER II.—SUCCESSION DUTIES.

Article 9.

(1) For the purposes of this Convention, the following shall be regarded as succession duties :

In the Swiss Confederation : The taxes and charges enumerated in Annex B and any duties and charges which may hereafter be substituted therefor, so far as they are levied in respect of successions, bequests or *donationes mortis causa*, as also any additional taxes or charges of the same kind that may hereafter be introduced.

In the German Reich : The succession duty and any corresponding duties which may subsequently be substituted therefor, or any additional taxes of the same kind which may be subsequently introduced.

(2) This Convention does not apply to the taxation of donations and gifts for specific objects *inter vivos*, notwithstanding the provision in Article 13, paragraph 2, or to cases in which the succession or the heir or legatee is liable to succession duties in one of the two States only.

Article 10.

Immovable property, including appurtenances and accessories thereto, shall only be liable to succession duties in the State in which such property is situate; Article 2, paragraphs 2 and 3, shall apply *mutatis mutandis*. The rule enunciated in Article 2, paragraph 5, shall also apply to succession duties.

Article 11.

(1) The following provisions shall be taken as a guide in the case of estate to which Article 10 does not apply :

(a) If, at the time of his death, the deceased had his domicile, or, failing such domicile, his permanent residence, in one of the two States, this property shall be liable to succession duties in that State only.

(b) If the conditions mentioned under (a) be found to apply in both States, this property shall be liable to succession duties in that State only in which the deceased's personal and business interests were centred. If such a centre cannot be ascertained, this property shall be liable to succession duties only in the State to which the deceased belonged at the time of his death.

(2) The definition of domicile and permanent residence shall be governed by the provisions of Article 8, paragraphs 1 and 3, second sentence.

Article 12.

(1) Succession debts which are a charge upon a specific object or are secured upon that object shall be deducted from the value of that object.

(2) Any unsecured balance of such debts and any other succession debts shall be distributed in the two States between the other available assets proportionately to the value of the assets which the two States are authorised to tax.

(3) The foregoing provisions relating to the distribution of debts shall also apply, *mutatis mutandis*, to the distribution of bequests.

CHAPTER III.—FINAL PROVISIONS.

Article 13.

(1) In the event of a taxpayer's proving that the measures taken by the financial authorities in both States have resulted in his being subjected to double taxation, he may appeal to the State of which he is a national. If his objection is deemed to be warranted, the supreme competent administrative authority of his country shall concert measures with the supreme authority of the competent administration of the other State with a view to equitably avoiding double taxation.

(2) The supreme competent administrative authorities may also concert measures for abolishing double taxation in cases not provided for in this Convention, as well as in cases where the interpretation and application of this Convention give rise to difficulties or to doubts.

Article 14.

This Convention is applicable :

(1) As regards direct taxes, for the first time to taxes collected for the period commencing January 1st, 1932;

(2) As regards succession duties, to all cases where the deceased has died since the coming into force of this Convention.

Article 15.

1. This Convention shall be ratified and the instruments of ratification shall be exchanged at Berne as soon as possible.

2. The Convention shall come into force on the day of the exchange of the instruments of ratification and shall remain in force as long as it has not been denounced by one of the two States. Denunciation shall only be allowed for the end of a calendar year. Six months' notice must be given.

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Berlin, July 15th, 1931.



FINAL PROTOCOL.

On signing the Convention concluded this day between the Swiss Confederation and the German Reich for the avoidance of double taxation in the matter of direct taxes and succession duties, the undersigned plenipotentiaries have agreed upon the following statements, which shall form an integral part of the Convention :

Ad Articles 1 and 9.

(1) The list of the direct taxes and succession duties leviable in the two States, as given in Articles 1 and 9 and Annexes A and B, is not to be regarded as final.

(2) The new extraordinary Federal war tax shall also be one of the Swiss direct taxes within the meaning of Article 1 for as long as it continues to be levied.

(3) Any doubtful points shall be settled by the supreme authorities of the competent administrations of the two States acting in concert.

(4) At the end of each year, the supreme competent administrative authorities of the two States shall communicate to each other lists of the direct taxes and succession duties leviable in each State.

Ad Article 2.

(1) The provision of Article 2 shall apply to income derived both from the direct administration and use of immovable property and from letting, leasing and any other form of using such property; it shall also apply to income derived from alienations of immovable property, including the appurtenances alienated therewith, and to the increment in value.

(2) The exception provided for in Article 2, paragraph 4, to the rule stipulating taxation according to the place where the property is situate shall apply only so long and so far as no form of taxation of claims of this kind according to the place where the property is situate exists in the two States.

Ad Articles 2 and 10.

Immovable property within the meaning of Articles 2 and 10 includes immovable working capital.

Ad Article 3.

(1) The maintenance of business relations exclusively by means of a completely independent representative shall not constitute a business establishment (*Betriebsstätte*) in the sense of Article 3. The same shall apply in regard to the maintenance of a representative (*Agent*) who, whilst permanently acting for individuals or companies of the one State in the territory of the other State, only negotiates business, without having full power to conclude transactions on behalf of the firm he represents.

(2) The place of management in the sense of Article 3 is the place where, in permanent business installations of the undertaking, the work of management is entirely or to a considerable extent carried out.

(3) An interest in an undertaking through the possession of mining stock (*Kuxen*), shares, share certificates and other securities does not constitute a business establishment as regards the owner, even when such possession implies an influence on the management of the undertaking, unless the exercise of such influence is conditioned by a permanent business installation (Article 3, paragraph 2) of the foreign undertaking attached to the home undertaking.

(4) The warehousing of goods belonging to an undertaking of one of the States with an undertaking of another State with a view to the goods' being worked up and subsequently despatched, and the actual working-up and despatch by the person who performs it, do not constitute a business establishment of the undertaking giving the order in the sense of Article 3, paragraph 2. Even in cases of this kind, however, a business establishment of the undertaking

giving the order is constituted when a permanent business installation of that undertaking is involved.

(5) In the event of there being business establishments in both States in the sense of Article 3, paragraph 3, the general rule is that, when apportioning capital and income, special account shall be taken of the head offices of the undertaking when an essential part of the management is bound up therewith.

(6) The supreme competent administrative authorities shall lay down in a special Convention the principles relating to the apportionment of capital and income between the two States in accordance with Article 3, paragraph 3.

Ad Article 4.

By way of an exception to Article 4, annuities, widows' and orphans' pensions and other payments or pecuniary remuneration for former services are taxed only in the State in which the taxpayer has his domicile. Apart from the cases coming under Article 4, paragraph 2, if the taxpayer has not the nationality of the State of his domicile, and if the payments mentioned in the first sentence are made from the other State, they shall be taxed to the amount of one half in each State.

Ad Articles 4 and 7.

The fees (*Tantiemen*) of the members of a Supervisory (Administrative) Board shall be taxed under Article 7, and directors' and employees' fees shall be taxed under Article 4.

Ad Article 5.

(1) By way of an exception to Article 5, the administrative staff of the railways, the postal and telegraph services and the Customs services of the two States working in the frontier areas shall be taxed in respect of the income mentioned in Article 5 only in the State of their domicile. The same applies to annuities, widows' and orphans' pensions and other payments or pecuniary remuneration for former services or professional activities of such staff.

(2) The tax exemption accorded to German railway officials in the canton of Basle-Town is to be regarded as finally abolished (see the last paragraph of the Final Protocol to the Convention of March 24th, 1923).. This also applies to the pensions, annuities, etc., of such officials.

(3) The special provisions of Article 4, paragraph 2, and of the Final Protocol thereto, shall also apply to the income mentioned in Article 5.

Ad Article 8.

(1) Taxpayers who have their domicile in one of the two States may be taxed in the other State without having their domicile there, if they stay at least three months in the year and have their own household there. Nevertheless, the tax shall be imposed for the duration of their stay only; it shall not extend to the whole capital or the whole income of the taxpayer, but shall be fairly proportioned to the expenditure occasioned by the stay. In order to avoid double taxation in cases of this kind, the supreme competent administrative authorities of the two States shall come to an agreement in each particular case.

(2) Students who stay in one of the two States for purposes of study only shall not be subjected to any taxation in that State in respect of the sums received from relatives domiciled in the other State and already liable to taxation therein, provided such sums represent the greater part of the resources necessary for their maintenance and their studies.

(3) In the case of taxpayers who have finally transferred their domicile from one State to the other, the obligation to pay taxes in the former State, so far as they are conditional upon domicile, shall cease at the end of the month during which the transfer took place.

(4) With reference to persons who are not of the nationality of either State, the supreme competent administrative authorities may come to special agreements in each case for the

avoidance of double taxation. Special consideration shall be given to nationals of States which have concluded Conventions for the avoidance of double taxation with the two contracting States. Any rights otherwise accorded to the persons mentioned in the first sentence under the law of one of the two States in that State shall not be affected hereby.

Ad Article 13.

Recourse to the procedure of friendly agreement under the terms of Article 13, paragraph 1, is, on the one hand, not dependent on the taxpayer's having exhausted all channels of legal redress, while, on the other hand, the taxpayer is not prevented by recourse to such procedure from employing the ordinary methods of legal redress.

Ad Article 14.

The provisions of this Convention shall also apply to claims which were made prior to the coming into force of this Convention and have not yet been finally settled through the legal channel.

Berlin, July 15th, 1931.

Annex A.

LIST OF THE DIRECT TAXES OF THE CANTONS, DISTRICTS, AND COMMUNES
OF THE SWISS CONFEDERATION.

I. DIRECT TAXES OF CANTONS

Nature of the tax.	Legal bases.
<i>Canton of Zurich.</i>	
Income tax Supplementary tax (property) Tax on profits and capital (for limited companies)	} Law relating to Direct Taxes of November 25th, 1917, February 19th, 1922, December 2nd, 1928.
<i>Canton of Berne.</i>	
Property tax Income tax Supplementary tax	} Law relating to the State and Communal Direct Taxes of July 7th, 1918, March 21st, 1920, January 81st, 1926.
<i>Canton of Lucerne.</i>	
Income tax Property tax Capital tax Tax on profits	} Physical persons } Tax Law of September 22nd, 1922, November 80th, 1927. } Individual persons } Poor Law of December 29th, 1922.
<i>Canton of Uri.</i>	
Property tax Income tax	} Tax Law for the Canton of Uri of October 81st, 1915, May 7th, 1923.
<i>Canton of Schwyz.</i>	
Property tax Tax on annuities and pensions	} Tax Law for the Canton of Schwyz of September 10th, 1854. Law relating to the Taxation of Transport Concerns, Warehouses, etc., of August 9th, 1890.
<i>Canton of Obwalden.</i>	
Property tax Income tax	} Tax Law of April 26th, 1908, April 25th, 1920, May 17th, 1931.
<i>Canton of Nidwalden.</i>	
Property tax Tax on profits	} Law of April 24th, 1921.

Nature of the tax.

Legal bases.

Canton of Glarus.

Property tax Personal tax (fixed)	}	Law relating to the Tax System of the Canton of Glarus of May 1st, 1904, May 5th, 1918, May 11th, 1919, May 2nd, 1920, May 1st, 1927, May 4th, 1930.
Tax on profits		Law relating to the Tax on Profits of the Canton of Glarus of May 2nd, 1920.
Property tax		Law relating to the Collection of a General Tax for Educational Purposes of May 11th, 1919.
Capital tax (or tax on immovable property)		Law relating to the Taxation of Joint-Stock Companies of May 6th, 1917.

Canton of Zug.

Property tax Tax on income and profits Tax on trade licences, etc. (<i>Patentsteuer</i>)	}	Law relating to the Covering of State Disbursements of December 28th, 1896, November 17th, 1921, May 15th, 1930.
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Canton of Fribourg.

Capital tax Tax on earned income Tax on the capital and profits of juridical persons	}	Tax Law of November 24th, 1919, May 7th, 1926, May 16th, 1929.
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Canton of Solothurn.

Income tax Property tax	}	Law relating to Direct Taxes of March 17th, 1895, January 21st, 1917, May 4th, 1919, March 29th, 1925, February 23rd, 1930.
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Canton of Basle-City.

Income tax Property tax Capital tax Tax on profits	}	Law relating to Direct Taxes of April 6th, 1922. Law relating to the Taxation of Joint-Stock Companies of June 23rd, 1921.
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Canton of Basle-Country.

Property tax Income tax	}	Law of August 20th, 1928.
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Canton of Schaffhausen.

Property tax Income tax Capital tax Tax on profits	}	Law on Direct Taxes of August 26th, 1919, May 25th, 1927.
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Canton of Appenzell A.-Rh.

Property tax Income tax	}	Tax Laws of April 25th, 1897.
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Nature of the tax.

Legal bases.

Canton of Appenzell I.-Rh.

Property tax Tax on profits Poor tax (on property, profits and person)	}	Tax Laws of October 12th, 1919, April 27th, 1924.
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Canton of St. Gallen.

Property tax Income tax	}	Law relating to Direct State Taxes of November 24th, 1903, November 30th, 1916, May 24th, 1918, November 15th, 1928.
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Canton of Grisons.

Property tax Tax on profits	}	Tax Law for the Canton of Grisons of June 23rd, 1918.
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Canton of Aargau.

Property tax Tax on profits	}	Law concerning the Levying of Property and Income Taxes for State Objects of March 11th, 1865, February 18th, 1925.
Special tax on limited companies, commandite companies and co-operative trading associations		Law on the Taxing of Limited Companies and Co-operative Trading Associations of September 15th, 1910.

Canton of Thurgau.

Property tax Income tax	}	Law relating to Taxation of February 15th, 1898.
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Canton of Ticino.

Property tax Income tax	}	Taxation Law of the Canton of Ticino of December 11th, 1907, with subsequent amendments.
Education tax		Legislative Decree on the Salaries of Teachers in Communal and Cantonal Schools, of August 24th, 1915.

Canton of Vaud.

Property tax Tax on earned income Tax on foreigners who were not born in the Canton of Vaud and do not engage and have never engaged in any remunerative occupation there	}	Law on the Tax on Capital and Earned Income of January 24th, 1923, November 24th, 1926, February 14th, 1928, November 27th, 1928.
Duties on trade licences, etc.		Law requiring Various Companies which have their Head Offices in the Canton or carry on Business there to procure a Licence. January, 22nd, 1919.

Nature of the tax.

Legal bases.

Canton of Valais.

Property tax
Income tax
Tax on industry

} Finance Law of November 10th, 1903.
Law of May 19th, 1899, on the Supervision
of Taxation on Movable Property. Decree
of January 15th, 1921.

Canton of Neuchâtel.

Property tax
Tax on resources

} Law on Direct Taxes of April 30th, 1903,
with subsequent amendments.

Canton of Geneva.

Income tax }
Property tax } Physical persons
Tax on profits }
Capital tax } Juridical persons
Supplementary tax on real-estate values }
Increment tax on real-estate values }

} Law on Public Taxes of March 24th, 1923,
December 24th, 1924, March 9th, 1927,
May 4th, 1927, December 1st, 1928.

II. DIRECT TAXES OF DISTRICTS AND COMMUNES.

Canton of Zürich.

Income tax
Supplementary tax
Tax on profits
Capital tax
Land tax
Tax on profits from landed property

} Law relating to Direct Taxes of November
25th, 1917, February 19th, 1922, Decem-
ber 2nd, 1928.

Canton of Berne.

Property tax
Income tax
Supplementary tax
Special tax on profits (seasonal tax)

} Law on Direct State and Communal Taxes
of July 7th, 1918.
Law on Ecclesiastical Organisation in the
Canton of Berne of January 18th, 1874.
Decree relating to Taxes for Purposes of
Public Worship of December 2nd, 1876.

Canton of Lucerne.

Income tax }
Property tax } Physical persons
Capital tax }
Tax on profits } Juridical persons
Increment tax }

} Tax Law of September 22nd, 1922, November
30th, 1927.
Poor Law of December 29th, 1922.
Tax Law of July 28th, 1919 (Articles 20 to 38).

Canton of Uri.

Property tax
Income tax

} Decree relating to the Tax System of the
Communes of November 24th, 1892, March
10th, 1903.
Decree relating to Public Worship or Church
Taxes of November 27th, 1918.

Nature of the tax.	Legal bases.
	<i>Canton of Schwyz.</i>
Property tax	{ Tax Law for the Canton of Schwyz of September 10th, 1854, July 17th, 1884, October 19th, 1890. Law relating to the Taxation of Transport Undertakings, Warehouses, etc., of August 9th, 1890.
Tax on annuities and pensions	
Tax on Mutations	Law relating to the Optional Mutation Tax for the benefit of the Communes of December 4th, 1920.
	<i>Canton of Obwalden.</i>
Property tax	} Tax Law of April 26th, 1908, April 25th, 1920.
Income tax	
	<i>Canton of Nidwalden.</i>
Property tax	} Law of April 24th, 1921.
Tax on profits	
	<i>Canton of Glarus.</i>
Household tax	{ Law on the Levying of Communal Taxes of May 27th, 1877. Law relating to the Collection of Property, Poll and Household Taxes for Church Objects of May 27th, 1877. Law relating to the Collection of Property and Poll Taxes for Educational Objects of May 27th, 1877.
Property tax	
	<i>Canton of Zug.</i>
Property tax	{ Law relating to the Communal System of December 20th, 1876.
Tax on profits	
Tax on trade licences, etc.	Law relating to the Right of the Parishes of the Canton of Zug to levy Taxes, of November 12th, 1908.
Household tax	
Church tax	
	<i>Canton of Fribourg.</i>
Property tax	{ Law on Communal and Parish Taxes of May 7th, 1926.
Tax on earned income	
Tax on capital and profits of joint-stock companies and co-operative societies	
Land tax	
Tax on profits derived from landed property	
	<i>Canton of Solothurn.</i>
Income tax	} Law on the Organisation of the Communal System of October 28th, 1871.
Property tax	

Nature of the tax.

Legal bases.

Canton of Basle-City.

Income tax	}	Tax Regulations for the Commune of Riehen of June 3rd, 1923.
Property tax		
Tax on increments in land values (collected as income tax)	}	Tax Regulations for the Commune of Bettingen of February 2nd, 1910.
Land tax		
Building tax	}	Tax Ordinance of the Evangelical Reformed Parish of November 14th, 1923.
Church tax		

Canton of Basle-Country.

Property tax	}	Communal Law of March 14th, 1881, §§ 137 to 153.
Income tax		
	}	Law of August 20th, 1923.

Canton of Schaffhausen.

Property tax	}	Law on Direct Taxes of August 26th, 1919, May 25th, 1927.
Income tax		
Capital tax		
Tax on profits		

Canton of Appenzell. A.-Rh.

Property tax	}	Tax Law of April 25th, 1897.
Income tax		

Canton of Appenzell. I.-Rh.

Property tax	}	Tax Law of October 12th, 1919, April 27th, 1924.
Tax on profits		
Land tax		

Canton of St. Gallen.

Property tax	}	Law relating to the Tax System of the Communes of November 17th, 1858.
Income tax		
	}	Supplementary Law of November 30th, 1916.

Canton of Grisons.

Property tax	}	(The Communes of the Grisons are independent in regard to taxation.)
Tax on profits		
Land tax		
Any other taxes on property and profits		

Canton of Aargau.

Property tax	}	Law on the Disposal of Communal Property and Communal Taxes of November 30th, 1866.
Tax on profits		
	}	Law relating to Tax Abatements and Tax Supplements of February 18th, 1925.

Nature of the tax.

Legal bases.

Canton of Thurgau.

Property tax
Income tax

} Law relating to the Tax System of February 15th, 1898.

Canton of Ticino.

Property tax
Income tax

} Taxation Law of the Canton of Ticino of December 11th, 1907, with subsequent amendments.

Canton of Vaud.

Property tax
Tax on earned income
Land tax
Rent tax
Tax on foreigners

} Law on Communal Taxes of May 19th, 1925, February 14th, 1928.

Canton of Valais.

Tax on capital and income
Tax on industry

} Finance Law of November 10th, 1903. Law of November 29th, 1886, November 14th, 1922, on the Distribution of Municipal Charges and Public Works in the Communes.

Canton of Neuchâtel.

Property tax
Tax on resources
Tax on gross income or the rental value of real estate
Tax on the value of the rent or lease

} Law on Municipal Taxes of October 29th, 1885, with subsequent amendments. Decree of November 20th, 1917, amending Articles 1-4 of the Law on Municipal Taxes of October 29th, 1885.

Canton of Geneva.

Income tax
Property tax
Tax on profits
Capital tax
Fixed professional tax on business, industry, and professions

} Law on Public Taxes of March 24th, 1923, December 24th, 1924, March 9th, 1927, May 4th, 1927, December 1st, 1928.

TAX-LIST B.

I. CANTONAL SUCCESSION AND DONATION DUTIES.

Nature of the tax.	Legal bases.
	<i>Canton of Zürich.</i>
Succession and donation duty	Law of February 20th, 1870, relating to Succession Duty.
	<i>Canton of Berne.</i>
Succession and donation duty	Law of April 6th, 1919, concerning Succession and Donation Duty.
	<i>Canton of Lucerne.</i>
Succession duty	Law of May 27th, 1908, July 28th, 1919, relating to Succession Duty.
	<i>Canton of Uri.</i>
Succession and donation duty	Law of May 2nd, 1926, on Succession and Donation Duty.
	<i>Canton of Schwyz.</i>
.	<i>Canton of Obwalden.</i>
	<i>Canton of Nidwalden.</i>
Succession and legacy duty	Poor Law of April 25th, 1912, April 30th, 1916.
	<i>Canton of Glarus.</i>
Succession and donation duty	Law of May 1st, 1904, May 5th, 1918, May 11th, 1919, May 2nd, 1920, May 4th, 1930, on the Tax System of the Canton of Glarus.
	<i>Canton of Zug.</i>
Succession and donation duty	Law of December 28th, 1896, November 17th, 1921, relating to Partial Amendment of the Law on the Covering of State Disbursements.
	<i>Canton of Fribourg.</i>
Succession and donation duty	Law of March 8th, 1882, May 11th, 1886, December 28th, 1916, on Registration.
	<i>Canton of Solothurn.</i>
Succession and donation duty	Law on December 13th, 1848, relating to Succession Duty (new text, 1922). Law of December 24th, 1856, relating to the Fee for the Transfer of Property in Mortmain.

Nature of the tax.	Legal bases.
	<i>Canton of Basle-City.</i>
Succession duty	Law of April 6th, 1922, relating to Direct Taxes.
	<i>Canton of Basle-Country.</i>
Succession and donation duty	Law of February 16th, 1920, on Succession and Donation Duty.
	<i>Canton of Schaffhausen.</i>
Succession and donation duty	Law on Succession Duty of September 19th, 1910, for the Canton of Schaffhausen.
	<i>Canton of Appenzell A.-Rh.</i>
Succession and donation duty	Law of April 30th, 1922, relating to Succession, Legacy and Donation Duty.
	<i>Canton of Appenzell I.-Rh.</i>
Succession and donation duty	Tax Law of October 12th, 1919.
	<i>Canton of St. Gallen.</i>
Succession and donation duty	{ Law of May 17th, 1911 on Succession, Legacy and Donation Duty. Supplementary Law of May 15th, 1924.
	<i>Canton of Grisons.</i>
Inheritance duty on successions and donations	Tax Law of June 23rd, 1918, for the Canton of Grisons.
	<i>Canton of Aargau.</i>
Succession and donation duty	Law of February 16th, 1922, on Succession and Donation Duty.
	<i>Canton of Thurgau.</i>
Succession and donation duty	Law of May 23rd, 1850, on Transfer and Stamp Duty.
	<i>Canton of Ticino.</i>
Succession and donation duty	Law of December 6th, 1917, December 16th, 1919, on Succession Duty.
	<i>Canton of Vaud.</i>
Succession and donation duty	Law of December 27th, 1911, December 1st, 1919, on the Collection of the Transfer Duty. Annual Tax Law of November 27th, 1928.
	<i>Canton of Valais.</i>
Succession and donation duty	Law of March 18th, 1875, on Stamp Duty and Supplementary Laws of May 25th, 1878, and November 13th, 1908.

Nature of the tax.	Legal bases.
	<i>Canton of Neuchâtel.</i>
Succession duty:	} Law of May 21st, 1912, concerning the Levying of a Duty on Successions and <i>donationes inter vivos</i> .
<i>a.</i> on shares of inheritance	
<i>b.</i> on the whole estate	
Donation duty	Law of November 10th, 1920, concerning the Application of Article 554 of the Swiss Civil Code and the Collection of an Emolument in the Case of Devolution of Inheritance.
	<i>Canton of Geneva.</i>
Succession and donation duty	Law of March 24th, 1923, December 24th, 1924, on Public Taxes.

II. DISTRICT AND COMMUNAL SUCCESSION AND DONATION DUTIES.

	<i>Canton of Zürich.</i>
.....	
	<i>Canton of Berne.</i>
.....	
	<i>Canton of Lucerne.</i>
Succession duty	Tax Law of July 28th, 1919.
	<i>Canton of Uri.</i>
.....	
	<i>Canton of Schwyz.</i>
.....	
	<i>Canton of Obwalden.</i>
.....	
	<i>Canton of Nidwalden.</i>
Succession duty	Law of April 30th, 1916, relating to amendment of § 30 of the Poor Law of April 28th, 1912.
	<i>Canton of Glarus.</i>
.....	
	<i>Canton of Zug.</i>
.....	
	<i>Canton of Fribourg.</i>
Succession and donation duty ("additional centimes" to the cantonal duties)	Law of May 2nd, 1922, on Communal and Parish Taxes.
	<i>Canton of Solothurn.</i>
.....	

Nature of the tax.	Legal bases.
.....	<i>Canton of Basle-City.</i>
.....	<i>Canton of Basle-Country.</i>
.....	<i>Canton of Schaffhausen.</i>
.....	<i>Canton of Appenzell A.-Rh.</i>
.....	<i>Canton of Appenzell I.-Rh.</i>
.....	<i>Canton of St. Gallen.</i>
.....	<i>Canton of Grisons.</i>
Inheritance and donation duty	<i>Canton of Aargau.</i>
.....	<i>Canton of Thurgau.</i>
.....	<i>Canton of Ticino.</i>
.....	<i>Canton of Vaud.</i>
Succession and donation duty	Law of May 19th, 1925, on Communal Taxes ("additional centimes" to the transfer duties levied by the State).
.....	<i>Canton of Valais.</i>
.....	<i>Canton of Neuchâtel.</i>
Succession and donation duty	Law of May 21st, 1912, concerning the Collection of a Duty on Successions and <i>donationes inter vivos.</i>
.....	<i>Canton of Geneva.</i>

PROTOCOL OF NEGOTIATIONS.

The Swiss delegation, composed of :

.....
and the German delegation, composed of :

.....
continued and concluded at Berlin, during the period from July 9th to July 15th, 1931, the negotiations for a Convention for the Prevention of Double Taxation in the matter of Direct Taxes and Succession Duties.

On signing the Convention this day, the two delegations further agreed upon the following statements :

Ad Article 3.

A goods warehouse shall not be taxed retrospectively as a business establishment dependent upon an undertaking of the other contracting State, if and so far as the State on whose territory it is situated has not, prior to the signing of the Convention, asserted its right to levy taxes by making an assessment.

Ad Final Protocol relating to Article 3, Paragraph 3.

This provision shall also apply to an interest held in a limited company in the form of shares in such company.

Berlin, July 15th, 1931.

NOTE VERBALE FROM THE MINISTRY OF FOREIGN AFFAIRS OF THE REICH TO THE SWISS LEGATION AT BERLIN.

No. V. 16272.

The Ministry for Foreign Affairs has the honour to inform the Swiss Legation that, in consequence of the Convention signed this day between the German Reich and the Swiss Confederation for the Prevention of Double Taxation in the matter of Direct Taxes and Succession Duties, the Governments of the contracting States have further agreed as follows :

A. The diplomatic representatives of each of the two contracting States, as also diplomatic and other officials and employees attached to the diplomatic missions and persons in the employment of the above-mentioned representatives, shall be exempted from direct personal taxes in the State of residence. This exemption shall not be accorded if such persons are nationals of the State of residence or in so far as they engage, in that State, apart from their official duties or employment, in a profession, industry or any other lucrative activity not purely occasional.

B. As regards the fiscal treatment of consular representatives and officials attached to consular authorities, the German Reich will apply the following rules for as long as Switzerland accords reciprocity :

Consular representatives and consular and other officials attached to consular authorities shall be exempt from direct personal taxes in the State of residence, if they are officials *de carrière*. They shall only be exempt if they are exclusively nationals of the State which has appointed them and so far as, apart from their official duties and employment, they do not engage, in the State of residence, in any profession, industry, or other lucrative activity not purely occasional.

C. Article 5 of the Convention for the Prevention of Double Taxation shall apply to the employees of consular missions, in so far as, in cases A and B, there is liability to taxation.

The exemption provided for under A and B shall not extend to direct personal taxes which are levied on the ground that the taxable property belongs economically to the territory of the State of residence, irrespective of the nationality, domicile or residence of the taxpayer.

D. The present provisions shall in no way affect the right to benefit by any more extensive exemptions which the general principles of international law have already recognised or may hereafter recognise in favour of diplomatic and consular officials.

The foregoing provisions shall come into force at the same time as the aforesaid Convention.

Berlin, July 15th, 1931.

GREAT BRITAIN AND NORTHERN IRELAND AND SWITZERLAND

**AGREEMENT FOR THE AVOIDANCE OF DOUBLE TAXATION
IN CERTAIN CASES, BERNE, OCTOBER 17TH, 1931.**

(Treaty Series, Volume CXXXI, No. 3015.)

THE GOVERNMENT OF THE UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND and THE SWISS FEDERAL COUNCIL, being desirous of concluding an Agreement for reciprocal exemption from taxation in certain cases of profits or gains arising through an agency and by this means of facilitating the conclusion of a general Agreement for the avoidance of double taxation,

.

Article 1.

The Government of the United Kingdom of Great Britain and Northern Ireland undertake that the profits or gains to which this article relates shall, so long as the exemptions specified in Article 2 hereof remain effective, be exempted from income tax (including sur-tax) chargeable in the United Kingdom for the year of assessment commencing on April 6th, 1930, and for every subsequent year of assessment, and will take the necessary action under section seventeen of the Act of Parliament of the United Kingdom known as the Finance Act, 1930, with a view to giving the force of law to the exemption aforesaid.

The profits or gains to which this article relates are any profits or gains arising, whether directly or indirectly, through an agency in the United Kingdom to a person who is resident in Switzerland and is not resident in the United Kingdom, unless the profits or gains either :

- (i) Arise from the sale of goods from a stock in the United Kingdom; or
- (ii) Accrue directly or indirectly through any branch or management in the United Kingdom or through an agency in the United Kingdom where the agent has and habitually exercises a general authority to negotiate and conclude contracts.

Article 2.

In Switzerland from April 6th, 1930, and thereafter so long as the exemption specified in Article 1 hereof remains effective, the profits or gains to which this article relates shall be exempted from all direct taxes on income, whether imposed by the Confederation, the Cantons or the Communes.

Further, from April 6th, 1930, and thereafter so long as the exemption specified in Article 1 hereof remains effective, any property which is owned or possessed and employed in Switzerland by a person resident in the United Kingdom and not resident in Switzerland for the purpose of making profits or gains to which this article relates shall be exempted from all direct taxes on property or capital, whether imposed by the Confederation, the Cantons or the Communes.

The profits or gains to which this article relates are any profits or gains arising, whether directly or indirectly, through an agency in Switzerland to a person who is resident in the United Kingdom and is not resident in Switzerland, unless the profits or gains either :

- (i) Arise from the sale of goods from a stock in Switzerland; or
- (ii) Accrue directly or indirectly through any branch or management in Switzerland or through an agency in Switzerland where the agent has and habitually exercises a general authority to negotiate and conclude contracts.

The existing taxes in Switzerland to which this article applies are those indicated in the Annex to this Agreement.

Article 3.

For the purposes of this Agreement the word "person" includes any body of persons, corporate or not corporate, and a body corporate shall be regarded as resident in the United Kingdom if its business is managed and controlled in the United Kingdom and shall be regarded as resident in Switzerland if its business is managed and controlled in Switzerland.

Article 4.

This Agreement may be denounced at any time upon six months' notice being given by one contracting party to the other.

Article 5.

This Agreement shall be ratified and the instruments of ratification shall be exchanged at London as soon as possible. This Agreement shall take effect on the exchange of the instruments of ratification.

Done at Berne in duplicate in the English and French languages, the seventeenth day of October, one thousand nine hundred and thirty-one (October 17th, 1931).

TRANSLATION. ¹

Annex to the Convention.

I. DIRECT TAXES IMPOSED BY THE FEDERATION.

Nature of tax.	Legal authority.
Tax on property Earned income tax Tax on capital (Corporate bodies)	} Individuals } Federal Decree of September 28th, 1920, regarding the new Federal War Tax Extra-ordinary.

II. DIRECT TAXES IMPOSED BY CANTONS.

Canton of Zurich.

Income tax Complementary tax on property Tax on profits and capital (for joint-stock companies)	} Laws on Direct Taxation of November 25th, 1917, February 19th, 1922, December 2nd, 1928.
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Canton of Berne.

Tax on property Income tax Additional tax	} Cantonal and Communal Laws on Direct Taxation of July 7th, 1918, March 21st, 1920, and January 31st, 1926.
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Canton of Lucerne.

Income tax Tax on property Tax on capital Tax on profits	} Individuals } Laws on Taxation of September 22nd, 1922, and November 30th, 1927. } Corporate bodies } Poor Law of December 29th, 1922.
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¹ Translation of His Britannic Majesty's Foreign Office.

Nature of tax.	Legal authority.
	<i>Canton of Uri.</i>
Tax on property Income tax Capitation tax	} Laws on Taxation of the Canton of Uri of October 31st, 1915, and May 7th, 1923.
	<i>Canton of Schwyz.</i>
Tax on property Tax on life annuities and pensions Capitation tax	} Law on Taxation of the Canton of Schwyz of September 10th, 1854. Law on Taxation of Transport Firms and Warehouses, etc., of August 9th, 1890.
	<i>Canton of Upper Unterwald.</i>
Tax on property Income tax Capitation tax	} Taxation Laws of April 26th, 1908, and April 25th, 1920.
	<i>Canton of Lower Unterwald.</i>
Tax on property Earned income tax Capitation tax	} Law of April 24th, 1921.
	<i>Canton of Glaris.</i>
Tax on property Personal tax (fixed)	} Laws of Cantonal Taxation of the Canton of Glaris of May 1st, 1904, May 5th, 1918, May 11th, 1919, May 2nd, 1920, May 1st, 1927, May 4th, 1930.
Earned income tax	} Law regarding Earned Income Tax of Canton of Glaris of May 2nd, 1920.
Tax on property Capitation tax	} Law regarding the Imposition of a Cantonal Tax for Education Purposes of May 11th, 1919.
Tax on capital (alternatively Real Property tax)	} Law on the Taxation of Companies trading for Profit of May 6th, 1917.
	<i>Canton of Zug.</i>
Tax on property Income tax and earned income tax Capitation tax Civic capitation tax Patent tax	} Cantonal Budgetary Laws of December 28th, 1896, November 17th, 1921, and May 15th, 1930.
	<i>Canton of Fribourg.</i>
Tax on property Earned income tax Tax on capital and profits of corporate bodies	} Taxation Laws of November 24th, 1919, May 7th, 1926, May 16th, 1929.
	<i>Canton of Solothurn.</i>
Income tax Tax on property	} Laws on Direct Taxation of March 17th, 1895, January 21st, 1917, May 4th, 1919, March 29th, 1925, February 23rd, 1930.

Nature of tax.	Legal authority.
	<i>Canton of Basle (Urban).</i>
Income tax	} Law on Direct Taxation of April 6th, 1922. } Law on the Taxation of Public Companies trading for Profit of June 23rd, 1921.
Tax on property	
Tax on capital	
Tax on profits	
	<i>Canton of Basle (Rural).</i>
Tax on property	} Law of August 20th, 1928.
Income tax	
	<i>Canton of Schaffhausen.</i>
Tax on property	} Laws on Direct Taxation of August 26th, 1919, and May 25th, 1927.
Income tax	
Tax on capital	
Tax on profits	
Personal tax	
	<i>Canton of Appenzell (Outer Rhoden).</i>
Tax on property	} Law on Taxation of April 25th, 1897.
Income tax	
Personal tax (fixed)	
	<i>Canton of Appenzell (Inner Rhoden).</i>
Tax on property	} Taxation Laws of October 12th, 1919, and April 27th, 1924.
Earned income tax	
Poor tax	
(on property, earned income and individuals)	
	<i>Canton of St. Gall.</i>
Tax on property	} Laws on Cantonal Direct Taxation of November 24th, 1903, November 30th, 1916, May 24th, 1918, November 15th, 1928.
Income tax	
Personal tax (fixed)	
	<i>Canton of the Grisons.</i>
Tax on property	} Taxation Law of the Canton of the Grisons of June 23rd, 1918.
Earned income tax	
Capitation tax (fixed)	
	<i>Canton of Aargau.</i>
Tax on property	} Laws on the Taxation of Capital and Income for Cantonal Purposes, March 11th, 1865, and February 18th, 1925.
Earned income tax	
Special tax on joint-stock companies and limited companies and co-operative societies trading for profit	
	<i>Canton of Thurgau.</i>
Tax on property	} Law on Taxation of February 15th, 1898.
Income tax	
Personal tax	

Nature of tax.	Legal authority.
	<i>Canton of Berne.</i>
Tax on property	} Law on Direct Taxation of Canton and of Communes of July 7th, 1918.
Income tax	
Additional tax	
Civic capitation tax (variable)	
Special income tax (imposed on seasonal workers)	} Law on Ecclesiastical Organisation in the Canton of Berne of January 18th, 1874. Decree on Taxation for the Benefit of Religious Cults of December 2nd, 1876.
	<i>Canton of Lucerne.</i>
Earned income tax	} Taxation Law of September 22nd, 1922, and November 30th, 1927.
Tax on property	
Tax on capital	} Corporate bodies Poor Law of December 29th, 1922.
Tax on profit	
Tax on the capital appreciation of real property (imposed on sale)	} Law of Taxation of July 28th, 1919 (Articles 20-38).
	<i>Canton of Uri.</i>
Tax on property	} Decrees on Communal Taxation of November 24th, 1892, and March 10th, 1903.
Income tax	
Capitation tax	
	<i>Canton of Schwyz.</i>
Tax on property	} Taxation Laws of the Canton of Schwyz of September 10th, 1854, July 17th, 1884, and October 19th, 1890.
Tax on life annuities and pensions	
Capitation tax	
Tax on sales of property	
	} Law on Taxation of Transport Companies, Warehousing Companies, etc., of August 9th, 1890. Law regarding Optional Taxation on Sale of Property imposed by Communes of December 4th, 1920.
	<i>Canton of Upper Unterwald.</i>
Tax on property	} Taxation Law of April 26th, 1908, and April 25th, 1920.
Income tax	
Capitation tax	
	<i>Canton of Lower Unterwald.</i>
Tax on property	} Law of April 24th, 1921.
Earned income tax	
Capitation tax	
	<i>Canton of Glaris.</i>
Household tax	} Law on the Collection of Communal Taxes of May 27th, 1877.
Tax on property	
Capitation tax	
	} Law regarding the Taxation of Capital, Capitation Taxes and Household Taxes for Religious Purposes of May 27th, 1877. Law regarding the Taxation of Capital and Capitation Taxes for Educational Purposes of May 27th, 1877.

Nature of tax.	Canton of Zug.	Legal authority.
Tax on property	}	Law regarding the Communes of December 20th, 1876.
Earned income tax		
Patent tax		
Household tax		
Capitation tax		
Church tax	}	Law authorising Parishes of the Canton of Zug to collect Taxes of November 12th, 1908.
	<i>Canton of Fribourg.</i>	
Tax on property	}	Law regarding Communal and Parochial Taxation of May 7th, 1926.
Earned income tax		
Tax on capital and the profits of joint-stock companies and co-operative societies		
Tax on real estate		
Personal tax		
Tax on profits from real estate		
	<i>Canton of Solothurn.</i>	
Income tax	}	Law on the Organisation of Communes of October 28th, 1871.
Tax on property		
Personal tax		
Household tax		
	<i>Canton of Basle (Urban).</i>	
Income tax	}	Bye-law on Taxation in the Rural District of Riehen of June 3rd, 1923.
Tax on property		
Tax on the capital appreciation of real estate (levied as income tax)		
Personal tax		
Tax on real property	}	Bye-law on Taxation in the Rural District of Bettingen of February 2nd, 1910.
Tax on buildings		
Church tax		
		Fiscal Decree of the Parochial (Reformed Evangelical) Commune of November 14th, 1923.
	<i>Canton of Basle (Rural).</i>	
Tax on property	}	Law on Communes of March 14th, 1881, paragraphs 137-153.
Income tax		
Household and personal tax (<i>Vorausleistung</i>)		
		Law of August 20th, 1928.
	<i>Canton of Schaffhausen.</i>	
Tax on property	}	Laws on Direct Taxation of August 26th, 1919, and May 25th, 1927.
Income tax		
Tax on capital		
Tax on profits		
Personal tax		

Nature of tax.

Legal authority.

Canton of Appenzell (Outer Rhoden).

Tax on property
Income tax

} Taxation Law of April 25th, 1897.

Canton of Appenzell (Inner Rhoden).

Tax on property
Earned income tax
Tax on real estate
Personal tax
Household tax

} Taxation Laws of October 12th, 1919, and
April 27th, 1924.

Canton of St. Gall.

Tax on property
Income tax
Household tax

} Law on Communal Taxes of November 17th,
1858.
Additional Law of November 80th, 1916.

Canton of the Grisons.

Tax on property
Earned income tax
Fixed capitation tax
Household tax
Land tax
Additional taxes on property and earned
income will be leviable as required

} (The communes of the Canton of the Grisons
are independent in the matter of taxation.)

Canton of Aargau.

Tax on property
Earned income tax

} Law regarding the Employment of Communal
Property and Communal Taxes of Novem-
ber 30th, 1866.
Law on Reduction of Fiscal Taxes and Supple-
mentary Taxation of February 18th, 1925.

Canton of Thurgau.

Tax on property
Income tax
Personal tax

} Taxation Law of February 15th, 1898.

Canton of Ticino.

Tax on property
Income tax
Hearth tax
Capitation tax
Special personal tax

} Taxation Law of Canton of Ticino of Decem-
ber 11th, 1907, as subsequently amended.

Nature of tax.

Legal authority.

Canton of Vaud.

Tax on property
Earned income tax
Land tax
Rent tax
Personal tax
Foreigners' tax

Laws on Communal Taxation of May 19th, 1925, and February 14th, 1928.

Canton of the Valais.

Tax on capital and income
Tax on industry
Household tax

Finance Law of November 10th, 1903.
Laws of November 29th, 1886, and November 14th, 1922, on the distribution of taxes for Municipal Purposes and for Public Works within the Communes.

Canton of Neuchâtel.

Tax on property
Income tax
Tax on gross revenue or rental value of real estate
Tax on rents (including farm rents)

Law on Municipal Taxation of October 29th, 1885, as subsequently amended.
Decree of November 20th, 1917, revising Articles 1-4 of the Law on Municipal Taxation of October 29th, 1885.

Canton of Geneva.

Income tax
Tax on property
Tax on profits
Tax on capital
Fixed professional tax on trade, industry and professions

Laws on Public Taxation of March 24th, 1923, December 24th, 1924, March 9th, 1927, May 4th, 1927, and December 1st, 1928.

EXCHANGE OF NOTES RELATING TO THE APPLICATION OF THE ABOVE
CONVENTION, BERNE, OCTOBER 17TH, 1931.

I.

SIR H. W. KENNARD TO M. MOTTA.

BRITISH LEGATION.

No. 171/5/31.

Berne, October 17th, 1931.

MONSIEUR LE CONSEILLER FÉDÉRAL,

With reference to the Agreement signed this day, for the reciprocal exemption from double taxation of certain profits arising from trade carried on through agents, I have the honour, under instructions from His Majesty's Principal Secretary of State for Foreign Affairs, to give your Excellency the two following assurances desired by the Swiss Federal Council in regard to the application of that Agreement in the United Kingdom :

(a) Under the law in force in the United Kingdom, profits or gains accruing to a person, resident in Switzerland and not resident in the United Kingdom, from sales under contracts, entered into in Switzerland from offers accepted in Switzerland, of goods stocked in the United Kingdom are not liable to United Kingdom income tax (including sur-tax) even though the offers of purchase have been obtained by an agent of the Swiss principal in the United Kingdom and transmitted by him to such principal for acceptance.

(b) With reference to the meaning of the word "controlled" in connection with bodies corporate in Article 3 of the Agreement, this word does not include the control exercised by the majority of shareholders; the two words "managed and controlled" in the article are intended to be read as a whole and connote the effective management, or what is sometimes called the real centre of management, of the business. The expression "managed and controlled" in this connection is one which is well understood in this sense in United Kingdom income tax law.

2. I have the honour to request your Excellency to inform me if the Swiss Federal Council are satisfied with these assurances.

3. I have the honour to add that His Majesty's Government have no objection to the publication of the contents of this Note if the Federal Council so desire.

I avail myself of this opportunity to renew to you, Monsieur le Conseiller Fédéral, the assurance of my highest consideration.

(Signed) Howard KENNARD.

Son Excellence
Monsieur Motta,
etc., etc., etc.

TRANSLATION.¹

II.

M. MOTTA TO SIR H. W. KENNARD.

B 81/3 G, B. 8 — YI.

Berne, October 17th, 1931.

MONSIEUR LE MINISTRE,

With reference to the Agreement signed this day, for the reciprocal exemption from double taxation of certain profits arising from trade carried on through agents, I have the honour to acknowledge the receipt of your Excellency's note giving assurances to the Federal Council in regard to the application of that Agreement in the United Kingdom :

(a) Under the law in force in the United Kingdom, profits or gains accruing to a person, resident in Switzerland and not resident in the United Kingdom, from sales under contracts, entered into in Switzerland from offers accepted in Switzerland, of goods stocked in the United Kingdom are not liable to United Kingdom income tax (including sur-tax) even though the offers of purchase have been obtained by an agent of the Swiss principal in the United Kingdom and transmitted by him to such principal for acceptance.

(b) With reference to the meaning of the word "contrôle" in connection with bodies corporate in Article 3 of the Agreement, this word does not include the control exercised by the majority of shareholders; the two words "direction" and "contrôle" ("managed and controlled") in the article are intended to be read as a whole and connote the effective management, or what is sometimes called the real centre of management, of the business. The expression "managed and controlled" in this connection is one which is well understood in this sense in United Kingdom income tax law.

In thanking your Excellency for this communication, I have the honour to inform you that the Federal Council take act of this declaration.

Accept, etc.

(Signed) MOTTA.

His Excellency
Sir Howard William Kennard,
His Britannic Majesty's Minister,
Berne.

¹ Translation of His Britannic Majesty's Foreign Office.

DENMARK AND ICELAND

TRANSLATION.¹

A.

**AGREEMENT CONCERNING RELIEF FROM COMMUNAL TAXES ON INCOME
IN CASES OF DOUBLE TAXATION. REYKJAVIK, JULY 11TH, 1931.**

(Treaty Series, Volume No. 3273.)

In addition to the Agreement between the Danish and Icelandic Governments on August 11th, 1927,² concerning alleviations of taxation imposed by the State on income and capital, it is hereby provided that that Agreement shall be extended to include the communal tax on income imposed on Danish and Icelandic nationals in the two countries.

In accordance herewith, the alleviations provided for in §§1 and 2 of the said Agreement shall be applied under the conditions therein indicated to the communal tax on income imposed on the nationals in question so that, in the cases mentioned in §1, the tax shall be reduced by one-half in each of the communes concerned, and, in the cases mentioned in §2, it shall be reduced in the commune of domicile by an amount equal to the tax due to the commune of the other country.

The limits fixed for reducing the State tax shall, however, also apply to the communal tax on income, so that the reduction in the cases mentioned in §1 may not exceed half the minimum amount of the tax, while, in the cases mentioned in §2, the reduction may not exceed half the amount of the tax imposed in the commune of domicile.

In the same manner, the provisions of §§4 and 5 of the Agreement shall also apply to the communal tax on income.

The present Agreement shall apply provisionally to the financial year 1930-31.

.....
Done in duplicate at Reykjavik, July 11th, 1931.

¹ Translated by the Secretariat of the League of Nations, for information.
² Volume I (document C.345.M.102.1928.II), page 60.

B.

EXCHANGE OF NOTES REGARDING THE PROLONGATION FOR A PERIOD OF FIVE YEARS, FROM APRIL 1ST, 1931, OF THE AGREEMENT OF JULY 11TH, 1931, CONCERNING RELIEF FROM COMMUNAL TAXES ON INCOME, IN CASES OF DOUBLE TAXATION, AS WELL AS OF THE AGREEMENT OF AUGUST 11TH, 1927,¹ CONCERNING RELIEF FROM GOVERNMENT TAXES ON INCOME AND CAPITAL IN CASES OF DOUBLE TAXATION. REYKJAVIK, JUNE 15TH, 1932.

I.

The Representative of
Denmark in Iceland.

Reykjavik, June 15th, 1932.

SIR,

With reference to previous correspondence relating to the Agreements concluded between Denmark and Iceland on August 11th, 1927, and July 11th, 1931, concerning alleviations of taxation imposed by the State on income and capital and of taxation imposed by the communes on income, in cases of double taxation, I have the honour to state that the Danish Government agrees with the Icelandic Government that the Agreements in question shall be prolonged so that they apply to the State tax and to the communal tax on income for the financial year 1931-32 and shall remain in force for a period of five financial years until the financial year 1935-86 inclusive.

I therefore consider that an Agreement on this subject has been concluded between the two Governments by the present note and your corresponding note of to-day's date.

DE FONTENAY.

His Excellency

Ásgeir Ásgeirsson,
Prime Minister.

II.

The Prime Minister.

Reykjavik, June 15th, 1932.

SIR,

With reference to previous correspondence relating to the Agreements concluded between Iceland and Denmark on August 11th, 1927, and July 11th, 1931, concerning alleviations of taxation imposed by the State on income and capital and of taxation imposed by the communes on income, in cases of double taxation, I have the honour to state that the Icelandic Government agrees with the Danish Government that the Agreements in question shall be prolonged so that they apply to the State tax and to the communal tax on income for the financial year 1931-32 and shall remain in force for a period of five financial years until the financial year 1935-86 inclusive.

I therefore consider that an Agreement on this subject has been concluded between the two Governments by the present note and your corresponding note of to-day's date.

ÁSG. ÁSGEIRSSON.

Monsieur Fr. de Fontenay,
Minister Plenipotentiary,
Reykjavik.

¹ Volume I (document C.345.M.102.1928.II), page 60.

AUSTRIA AND POLAND

TRANSLATION.¹

TREATY TO AVOID DOUBLE TAXATION IN THE CASE OF DIRECT TAXES AND TO PROVIDE FOR LEGAL ASSISTANCE IN CONNECTION WITH FISCAL MATTERS. VIENNA, APRIL 22ND, 1932.

(*Bundesgesetzblatt für die Republik Oesterreich*, 1933, No. 388.)

The REPUBLIC OF AUSTRIA and the POLISH REPUBLIC, being desirous of avoiding double taxation in the case of direct taxes, as also of providing for legal assistance in connection with fiscal matters, have resolved to conclude a Treaty.

.

Article 1.

1. This Treaty concerns :

(a) *For the purpose of Articles 2 to 12*, all present or future direct taxes levied by the Polish State or Austrian Confederation and all or any other territorial public law corporate units on profits, income, capital or the exercise of a business or trade (professional occupation), together with all supplements or additions to such taxes;

(b) *For the purpose of Article 13*, all public dues levied by the Polish State or Austrian Confederation and all or any other territorial public law corporate units, together with all supplements or additions levied in conjunction with such dues, other than Customs duties and duties on consumption; for which purpose the tax on turnover and luxuries shall not count as a duty on consumption.

2. All questions as to whether a particular due falls within the one or other of the categories of dues mentioned above shall be determined by agreement between the Finance Ministers of the two countries.

3. The provisions of paragraph 1*a* shall apply to Austrian and Polish nationals, the question of their application to other taxpayers being left for decision by agreement between the Finance Ministers of the two countries in each particular case. The provisions of paragraph 1*b* shall apply to all taxpayers irrespective of nationality.

Article 2.

1. Profits, income from immovable property, including profits or income from leased agricultural or forest properties shall be subject to direct taxation only in the State in which the property is situate.

2. The same principle shall apply equally to mortgages or similar claims secured on landed properties.

3. The provisions of paragraphs 1 and 2 shall apply equally to profits or income earned in the exercise of a trade or industry.

¹ Translated by the Secretariat of the League of Nations, for information.

Article 3.

1. Trades and industries, including banking, insurance and transport undertakings other than air transport undertakings, and profits or income derived therefrom, shall be subject to direct taxation only in the State in which a business establishment is maintained for the conduct of the undertaking.

2. The term "business establishment" (*Betriebsstätte*) shall be taken to mean the head office, branch establishments, workshops or factories, offices, places of purchase or sale, permanent warehouses or other permanent establishments for the conduct of the business by the owner or his partners or permanent representatives.

3. If one and the same undertaking has business establishments in each of the two contracting States, it shall be subject to direct taxation in each State only in proportion to the volume of business done by the establishment situate in that State.

4. The Finance Ministers of the two States may issue agreed regulations for the equitable apportionment of the profits or income derived from such undertakings.

5. Participations in undertakings in the form of companies, other than participations in the form of stocks or shares in mining companies (*Gewerkschaften*), share companies (*Aktiengesellschaften*) and commandite share companies (*Kommanditgesellschaften auf Aktien*), shall count as profit-earning undertakings.

6. The Polish Government shall have the right to tax directly purchases of raw materials, agricultural or forest products, domestic animals, poultry and other articles, where such purchases are effected, without the maintenance of a business establishment, as "trade purchases" (*skup zawodowy*) within the meaning of the Polish Law concerning the State Tax on Commercial Occupations (*podatek przemysłowy*) as amended by the Finance Minister's Proclamation of January 27th, 1932 (*Dziennik Ustaw Rzeczypospolitej Polskiej*, No. 17, item 110), with a view to resale or export. Taxation in Austria in accordance with the preceding paragraphs shall not be affected thereby.

7. Air transport undertakings shall be subject to taxation only in the State in which the centre of effective management of the undertaking is situate.

Article 4.

Professional or other activities, including the liberal professions, and profits or income derived therefrom shall be subject to direct taxation only in the State in which such activities are carried on from a permanent centre. If there are permanent centres in both States, the provisions of Article 3, paragraphs 3 and 4, shall be applicable *mutatis mutandis*.

Article 5.

1. Emoluments (salaries, wages or other remuneration of labour) which are paid in respect of an existing service or wage relationship shall be subject to direct taxation only in the State in which the remunerated activity is carried on. If such activity extends to both States or to a number of States, the recipient of the emoluments shall be taxable in the State in which he is domiciled. Retired pay, pensions and the like, which are paid in respect of a past service or wage relationship, shall be subject to taxation only in the State in which the recipient is domiciled. In cases of double domicile, the provisions of Article 3, paragraph 2, shall be applicable.

2. Salaries and pensions of any kind, which are paid out of the funds of territorial Public Law corporate units, shall be subject to direct taxation only in the State from which they are derived.

Article 6.

The special tax on directors' fees and all or any other emoluments, not being income received in respect of a service or wage relationship, which are paid to the members of the representative managing bodies of share companies or other corporations (*Ertragsteuer von Tantiemen—podatek od przychodu z tantiem*) shall accrue exclusively to the State in which the effective management of the corporation paying the fees or emoluments is situate.

Article 7.

The tax on income from capital and annuities (*Kapitalertrags- oder Rentensteuer—podatek od Kapitalów lub rent*), derived from the investment of movable capital assets and, in particular, interest and income from invested savings, uncharged claims, bonds and debentures, deposits on deposit or current account and securities of any kind, shall accrue exclusively to the State in whose territory the obligor has his domicile or, if a legal person, his seat of effective management.

Article 8.

1. Where the provisions of preceding articles are not applicable, Austrian and Polish nationals shall be subject to direct taxation only in the State in which they have their domicile (*Wohnsitz*) or, in default of domicile, their residence (*Aufenthalt*).

2. If there is a domicile in both States, the taxpayer shall be taxable in each State only in respect of that part of the amount taken as the basis of assessment which corresponds to the proportion of the total period for which the tax is assessed during which he resided in the State concerned. Residence in a third State during the period for which the tax is assessed shall count as residence in the State of which the taxpayer is a national. Should one of the domiciles in question be the sole domicile of the taxpayer's family, at least one half of the amount taken as the basis of assessment shall be taxable in the State in which such domicile is situate. In the case of persons domiciled in third States as well as in the contracting States, special arrangements may be made by the Finance Ministers in each particular instance.

Legacies in abeyance shall be taxable by the State of which the testator was a national.

3. Domicile (*Wohnsitz*) for the purpose of this Treaty shall mean any habitation occupied under conditions which imply an intention to retain it continuously.

Article 9.

The principles applicable under preceding articles to the taxation of income shall apply *mutatis mutandis* to the current tax on property (*Vermögenssteuer—podatek majątkowy*).

Article 10.

1. The preceding provisions shall be applicable *mutatis mutandis* to legal persons, their centre of effective management being taken as equivalent to the domicile of physical persons.

2. The taxation of legal persons on profits of the kind specified in Article 2 shall not thereby be affected, provided such profits do not accrue to a business establishment in the other State.

Article 11.

The present Treaty does not concern the taxation of hawking or peddling or trading at fairs, which is left in both States to internal legislation.

Article 12.

To avoid double taxation in cases not explicitly governed by this Treaty, and to eliminate questions as to the interpretation of particular provisions of the Treaty and difficulties in the execution thereof, and further with a view to uniformity of procedure in individual cases, the Finance Ministers of the two States shall concert together for the issue of appropriate instructions conforming with the spirit of the Treaty.

Article 13.

In the apportionment of public dues, the two States shall afford each other mutual legal assistance in connection with assessment and appeal proceedings as well as in connection with the service of documents. They shall further afford each other mutual legal assistance in connection with the collection of public dues. The issue of executory provisions and, in particular, provisions with regard to the extent of the legal assistance to be afforded in connection with the collection of public dues, the instruments and agents to be employed, and the transfer of the proceeds of executions and conversion of the sums to be collected, is reserved for special agreement between the Finance Ministers of the two States.

Article 14.

1. This Treaty shall be ratified, and the instruments of ratification shall be exchanged at Warsaw at the earliest possible date.

2. The Treaty shall come into force fourteen days after the exchange of the instruments of ratification, and shall be applicable to taxes relating to the period on and after January 1st, 1932.

3. This Treaty shall remain in force so long as it is not denounced by one of the contracting parties. Should it be denounced not less than six months before the close of a calendar year, it shall cease to be in force in the next calendar year. If denounced less than six months before the close of a calendar year, it shall cease to be in force in the next calendar year but one.

In faith whereof the plenipotentiaries have signed the present Treaty in Vienna this two-and-twentieth day of April, one thousand nine hundred and thirty-two, in two identic copies in Polish and German respectively, both texts being equally authentic.

FINAL PROTOCOL.

In proceeding to sign the Treaty this day concluded between the Republic of Austria and the Polish Republic to avoid double taxation in the case of direct taxes and to provide for legal assistance in connection with fiscal matters, the undersigned plenipotentiaries are agreed as follows :

If, in the Polish Republic, the present commercial tax on turnover should be replaced by a turnover tax based on the principle of lump-sum payments with compensatory imposition on import, such new tax shall not come within the scope of this Treaty.

Vienna, April 22nd, 1932.

FRANCE AND UNITED STATES OF AMERICA

CONVENTION ABOUT DOUBLE TAXES¹. PARIS, APRIL 27TH, 1932.

THE PRESIDENT OF THE FRENCH REPUBLIC and THE PRESIDENT OF THE UNITED STATES OF AMERICA, being desirous of regulating certain questions relative to double taxation, have decided to conclude a Convention on that subject.

.

Article 1.

Enterprises of one of the contracting States are not subject to taxation by the other contracting State in respect of their industrial and commercial profits except in respect of such profits allocable to their permanent establishments in the latter State.

No account shall be taken, in determining the tax in one of the contracting States, of the purchase of merchandise effected therein by an enterprise of the other State for the purpose of supplying establishments maintained by such enterprise in the latter State.

Article 2.

American enterprises having permanent establishments in France are required to submit to the French fiscal administration the same declarations and the same justifications, with respect to such establishments, as French enterprises.

The French fiscal administration has the right, within the provisions of its national legislation and subject to the measures of appeal provided in such legislation, to make such corrections in the declaration of profits realised in France as may be necessary to show the exact amount of such profits.

The same principle applies, *mutatis mutandis*, to French enterprises having permanent establishments in the United States.

Article 3.

Income which an enterprise of one of the contracting States derives from the operation of aircraft registered in such State and engaged in transportation between the two States is taxable only in the former State.

Article 4.

When an American enterprise, by reason of its participation in the management or capital of a French enterprise, makes or imposes on the latter, in their commercial or financial relations, conditions different from those which would be made with a third enterprise, any profits which should normally have appeared in the balance-sheet of the French enterprise, but which have been, in this manner, diverted to the American enterprise, are, subject to the measures of appeal applicable in the case of the tax on industrial and commercial profits, incorporated in the taxable profits of the French enterprise.

The same principle applies, *mutatis mutandis*, in the event that profits are diverted from an American enterprise to a French enterprise.

¹ The exchange of ratifications has not taken place.

Article 5.

American corporations which maintain in France permanent establishments may, in derogation of Article 3 of the Decree of December 6th, 1872, elect to pay the tax on income from securities on three-fourths of the profits actually derived from such establishments, the industrial and commercial profits being determined in accordance with Article 1.

An American corporation which wishes to place itself under the regime of the preceding paragraph must make a declaration to that effect at the Bureau of Registration within six months after the date upon which this Agreement becomes effective or within six months after the creation of its establishment in France. The election made for one establishment applies to all the establishments of such corporation. Any such election is irrevocable.

Article 6.

An American corporation shall not be subject to the obligations prescribed by Article 3 of the Decree of December 6th, 1872, by reason of any participation in the management or in the capital of, or any other relations with, a French corporation, if such American corporation and French corporation conform to the requirements of the present article. In such case, the tax on income from securities continues to be levied, in conformity with French legislation, on the dividends, interest and all other products distributed by the French enterprise; but it is, moreover, exigible, if the occasion arises, and subject to the measures of appeal applicable in the case of the tax on income from securities, on the profits which the American corporation derives from the French corporation under the conditions prescribed in Article 4.

An American corporation which wishes to place itself under the regime of the preceding paragraph must make a declaration to that effect at the Bureau of Registration jointly with the interested French corporation, within six months after the date upon which this Agreement becomes effective or within six months after the acquisition of the participation or the commencement of the relations of a nature to entail the application of Article 3 of the Decree of December 6th, 1872. Any such election is irrevocable.

American corporations which have not made the declaration and which are subjected to the provisions of Article 3 of the Decree of December 6th, 1872, shall enjoy the benefits of Articles 27, 28 and 29 of the French Law of July 31st, 1920, and Article 25 of the French Law of March 19th, 1928, under the same conditions as French corporations.

Article 7.

Compensation paid by one of the contracting States to its citizens for labour or personal services performed in the other State is exempt from tax in the latter State.

Article 8.

War pensions paid by one of the contracting States to persons residing in the territory of the other State are exempt from tax in the latter State.

Article 9.

The following classes of income paid in one of the contracting States to a corporation of the other State, or to a citizen of latter State residing there, are exempt from tax in the former State :

- (a) Amounts paid as consideration for the right to use patents, secret processes and formulas, trade marks and other analogous rights;
- (b) Income received as copyright royalties;
- (c) Private pensions and life annuities.

Article 10.

This Agreement shall be ratified and the instruments of ratification exchanged at Paris as soon as possible.

The Agreement shall become effective on the first day of January following the exchange of ratifications and shall remain effective for a period of five years, and thereafter until twelve months from the date on which either contracting party gives notice of its termination.

American corporations which prior to May 1st, 1930, have not had their liability to tax under Article 3 of the Decree of December 6th, 1872, finally determined, and which make the declaration prescribed in Article 6 of the present Convention, shall not be subject to the application of Article 3 of the Decree of December 6th, 1872, for any years preceding the coming into force of the Agreement.

.
Done in duplicate at Paris in French and in English, on April 27th, 1932.

PROTOCOL.

At the moment of signing the Convention on Double Taxation between the Republic of France and the United States of America, the undersigned Plenipotentiaries, duly authorised by their respective Governments, have agreed as follows :

1. The taxes referred to in this Agreement are :

(a) For the United States :

The Federal income tax, but it is understood that Article 1 does not exempt from tax (1) compensation for labour or personal services performed in the United States; (2) income derived from real property located in the United States or from any interest in such property, including rentals and royalties therefrom, and gains from the sale or the disposition thereof; (3) dividends; (4) interest.

(b) For France :

In Articles 1, 2, 3 and 4, the tax on industrial and commercial profits (*impôt sur les bénéfices industriels et commerciaux*) ;

In Articles 3, 5 and 6, the tax on income from securities (*impôt sur les revenus des valeurs mobilières*) ;

In Articles 7, 8 and 9, the tax on wages and salaries, pensions and life annuities (*impôt sur les traitements et salaires, pensions et rentes viagères*), and other schedular taxes (*impôts cédulaires*) appropriate to the type of income specified in said articles.

2. The provisions of this Agreement shall not be construed to affect in any manner any exemption, deduction, credit or other allowance accorded by the laws of one of the contracting States in the determination of the tax imposed by such State.

3. As used in this Agreement :

(a) The term " permanent establishment " includes branches, mines and oilwells, factories, workshops, warehouses, offices, agencies and other fixed places of business, but does not include a subsidiary corporation.

When an enterprise of one of the States carries on business in the other State through an agent established there who is authorised to contract for its account, it is considered as having a permanent establishment in the latter State.

But the fact that an enterprise of one of the contracting States has business dealings in the other State through a *bona fide* commission agent or broker shall not be held to mean that such enterprise has a permanent establishment in the latter State.

(b) The term "enterprise" includes every form of undertaking, whether carried on by an individual, partnership (*société en nom collectif*), corporation (*société anonyme*) or any other entity.

(c) The term "enterprise of one of the contracting States" means, as the case may be, "American enterprise" or "French enterprise".

(d) The term "American enterprise" means an enterprise carried on in the United States by a citizen of the United States or by an American corporation or other entity; the term "American corporation or other entity" means a partnership, corporation or other entity created or organised in the United States or under the law of the United States or of any State or territory of the United States.

(e) The term "French enterprise" is defined in the same manner, *mutatis mutandis*, as the term "American enterprise".

(f) The American corporations mentioned in Articles 5 and 6 are those which, owing to their form of organisation, are subject to Article 3 of the Decree of December 6th, 1872. The present Agreement does not modify the regime of "Abonnement" for securities.

(g) The term "United States", when used in a geographical sense, includes only the States and the territories of Alaska and Hawaii, and the District of Columbia.

(h) The term "France", when used in a geographical sense, indicates the country of France, exclusive of Algeria and the colonies.

Done in duplicate at Paris, April 27th, 1932.

SWEDEN AND DENMARK

TRANSLATION.¹

AGREEMENT FOR THE PREVENTION OF DOUBLE TAXATION IN THE MATTER OF DIRECT TAXES. STOCKHOLM, MAY 6TH, 1932.

(*Treaty Series*, Volume CXXX, No. 2989.)

THE KINGDOM OF SWEDEN and THE KINGDOM OF DENMARK, in order to prevent double taxation in the matter of direct taxes, have decided to conclude an agreement concerning the division of the right of taxation between the two States in respect of various sources of taxation.

Article 1.

The present Agreement shall be applicable to nationals of the Kingdom of Sweden and the Kingdom of Denmark and to Swedish and Danish corporate bodies.

Article 2.

The provisions of the Agreement shall be applicable solely to direct taxes.

For the purposes of the present Agreement, direct taxes shall be taken to mean taxes which on the basis of the legislation of the contracting States are levied direct on net income or net capital, whether on account of the State or of the Commune.

In particular, the following shall be regarded as direct taxes :

(1) Under Swedish law :

(a) State tax on income and capital;

(b) Communal tax on income;

(c) Graduated communal tax;

(d) Taxes and charges levied according to the same principles as any of the taxes specified under (a) to (c).

(2) Under Danish law :

(a) State tax on income and capital;

(b) Communal tax on income;

(c) Taxes and charges levied on the same principles as any of the taxes specified under (a) and (b).

Article 3.

Unless otherwise provided in the present Agreement, income and capital shall be taxable only in the contracting State where the taxpayer is deemed to be domiciled.

For the purposes of the present Agreement, every taxpayer shall be deemed to be domiciled in one of the States if he has his actual dwelling and home in that State, or, should he have no such dwelling or home in either State, if he permanently resides there. Every taxpayer shall be deemed to reside permanently in one of the States during the period when he remains at any place in that State in circumstances which warrant the presumption that he does not intend to stay there merely temporarily.

¹ Translated by the Secretariat of the League of Nations, for information.

Every taxpayer who has not his actual dwelling and home and who does not reside permanently in either of the contracting States, but is, nevertheless, liable to double taxation under the laws of those States, shall, for the purposes of the present Agreement, be deemed to be domiciled in the State of which he is a national.

For the purposes of this Agreement, a corporate body shall be deemed to be domiciled in the State in which the management or head administration has its seat. This provision shall not, however, affect the legislation of the two States in respect of the place of taxation of the undivided estate of a deceased person.

Article 4.

Income from immovable property situated in one of the two States shall be taxable only in that State.

Article 5.

Income from commerce, industry or any other activity or occupation for purposes of gain, derived from a permanent business establishment in one of the two States, shall be taxable, unless otherwise provided hereinafter, only in that State. Should there be permanent business establishments in both States, each State shall tax the portion of the income derived from the permanent establishment situated in its territory.

A permanent business establishment shall be regarded as a place at which there are special installations or at which special arrangements have been made for the permanent use of such place for business purposes, such as a place where the undertaking has its management, offices, branches, permanent agencies, factories, workshops, buying or selling premises, warehouses, mines, quarries and the like under exploitation.

Income from part-ownership of business undertakings shall also be deemed to be income from business, with the exception of income from shares or similar securities.

Article 6.

Income from shipping or air undertakings, the actual seat of management of which is in one of the two States, shall be taxable only in that State.

Article 7.

Capital consisting of immovable property in either State or appurtenances to such property shall be taxable only in that State.

Capital consisting of undertakings for engaging in commerce or industry or any other activity or occupation for purposes of gain shall be taxable only in the State which is entitled by the provisions of this Agreement to claim taxation on the income from the said capital.

Article 8.

The following special provisions shall apply to diplomatic and paid consular representatives and other representatives of the contracting States of equal status with them :

Such representatives, being permanent public servants, and the officials allotted to them and the persons employed by such public servants or officials, if they are not nationals of the country in which they are employed, shall be liable to pay direct taxes in that country only in respect of the income specified in Articles 4, 5 and 6 and the capital specified in Article 7; in other cases, taxation shall be reserved to the State which appoints them.

Honorary consuls who are nationals only of the State which they represent shall not be liable to direct taxation in the country to which they are sent in respect of emoluments which they receive in payment for their consular work; such taxation shall be reserved for the State which appoints them.

Article 9.

The State in which the taxpayer is deemed to be domiciled may, when assessing the tax, apply the scale of taxation that would have been applicable if the income and capital which, under this Agreement, are taxable only in the other State had been taxable in the former State.

Article 10.

If a taxpayer can prove that the measures taken by the fiscal authorities of the contracting States have resulted in his being subjected to double taxation, he may appeal to the State of which he is a national. If his objection is deemed to be valid, the supreme financial authorities of the State in question may come to an agreement with the supreme financial authorities of the other State with a view to equitably avoiding double taxation.

Article 11.

If difficulty or doubt arises in the interpretation and application of the present Agreement, the supreme financial authorities of the two contracting States may come to special agreements.

Article 12.

The contracting States undertake to entrust their supreme financial authorities with the equitable decision of all other questions in respect of direct taxes which may arise owing to the different principles governing the collection of taxes in the two States or, in general, those which may arise without having been expressly decided in the present Agreement.

Article 13.

The present Agreement shall apply first to taxes paid on the basis of the assessments—made in 1932 in Sweden and in the financial year 1932-33 in Denmark—for the calendar year 1931 or for the particular financial years on which those assessments are based.

Article 14.

The present Agreement, done in duplicate in Swedish and Danish, shall be ratified on the part of Sweden by His Majesty the King of Sweden with the approval of the Riksdag and on the part of Denmark by His Majesty the King of Denmark and Iceland. The instruments of ratification shall be exchanged at Copenhagen as soon as possible. The Agreement shall come into force as from the exchange of the instruments of ratification and shall remain in force until denounced by one of the contracting States. Denunciation shall take place at least eight months prior to the expiry of the calendar year. Where due notice is given, the Agreement shall apply for the last time to taxes levied in respect of the year on the expiry of which the denunciation takes effect.

.
Done at Stockholm, in duplicate, May 6th, 1932.

FINAL PROTOCOL.

On signing the Agreement concluded this day between the Kingdom of Sweden and the Kingdom of Denmark for the prevention of double taxation in the matter of direct taxes, the undersigned Plenipotentiaries have jointly made the following declarations, which shall constitute an integral part of the agreement :

1. With regard to taxpayers not belonging to either of the contracting States, the supreme financial authorities of those States may come to special agreements in each case with a view to preventing double taxation. In this respect, special account shall be taken of taxpayers belonging to States which have concluded with both the contracting States agreements for the prevention of double taxation.

2. The list of direct taxes included in Article 2 of the Agreement is not intended to be exhaustive.

Any doubtful points as to what direct taxes are included in the Agreement shall be settled by agreement between the supreme financial authorities of the two States.

The supreme financial authorities of the two States shall, whenever necessary, communicate to each other lists of the direct taxes levied in each State.

3. By "communes" shall be understood in this Agreement communes of both the higher and the lower categories.

4. For the purposes of this Agreement direct taxes shall not include increment taxes, turnover taxes, taxes on communications or consumption, special taxes on winnings from lotteries and betting, succession dues and taxes on gifts, or, as regards Sweden, imposts concerning special privileges and immunities, or the corresponding taxes levied in Denmark.

If either State introduces taxation by deduction at source of income derived from capital, such taxation shall not come under the Agreement until a special arrangement has been made.

5. If any doubt arises as to the State in which an individual taxpayer has his actual dwelling and home, the question shall be settled by a special agreement between the supreme financial authorities of the two States. In this respect, they shall take into consideration in which State the taxpayer's interests may be considered to be centred or, if this also cannot be decided, his nationality.

In the case of taxpayers who usually every year for a prolonged period in the State in which according to this Agreement they are not deemed to be domiciled, the supreme financial authorities of the two States may reach an equitable agreement as to the extent to which the other State shall be entitled to tax income and capital as provided in Article 3. In this respect, consideration shall be given to the periods of time during which the taxpayer usually resides in each State.

6. In respect of income or capital for which the undivided estate of a deceased person is taxed in one State, participants in the estate in the other State may not be taxed.

Reversions and payments in discharge of reversions (including Danish fiefs and estates in tail, shall not come within the provisions of this Agreement, but capital vested in them and income derived from them shall be subject to taxation in accordance with the provisions of each State. Both States agree in such cases to enter into negotiations through their supreme financial authorities as to the extent to which and the principles on which relief from taxation may be granted to the owners of such entailed estates if they are subject to double taxation.

7. The provisions of Article 4 shall apply to income derived both from the direct administration and use of immovable property and to the income from letting, or leasing or any other form of using such property, together with profit derived from alienations of immovable property which do not take place in the regular course of business, and appurtenances sold in connection with the property.

Income from immovable property shall be deemed to include income from timber-felling on the person's own property or on the property of others and income which he may obtain from the transport of felled timber to the port of exportation and its sale within the country, and also from the working up of the timber in the country at places other than the permanent business establishment.

8. Occupations within the meaning of Article 5 shall also include liberal professions such as scientific, artistic, literary, pedagogic or instructional work and the work of physicians, lawyers, architects and engineers.

9. The provisions of Article 5 shall also apply to income derived from the direct exercise of business and to income from the transfer of the business to others and profit on alienations of the business or parts thereof or of objects used in the business.

10. A site used for building work, the executions of which has exceeded or, as far as can be estimated, will exceed a period of 12 months, shall be regarded as a permanent business establishment within the meaning of the Agreement.

A permanent business establishment in one of the contracting States shall not be deemed to be permanent solely on the ground that an undertaking domiciled in the other State has a subsidiary company in the former State or maintains business connections there only through an entirely independent representative or a representative (agent) who, while permanently working for account of the undertaking in the former State, merely negotiates business as an intermediary, without being authorised to conclude transactions on behalf of the undertaking.

11. The supreme financial authorities of the two contracting States may conclude a special agreement with a view to the equitable allocation of income from commerce, industry and other business in the cases provided for in Article 5, paragraph 1, second sentence.

12. " Similar securities " in Article 5, last paragraph, shall be understood, as regards current Swedish law, to mean allotments in unlimited liability banking companies and shares in Swedish economic associations and, as regards current Danish law, share certificates held by partners in limited partnerships, participants, shareholders, or other part owners with limited liability in commercial firms.

If doubts arise as to the meaning of the expression " similar securities ", on account of changes in the legal provisions in either State in respect of companies or other associations for carrying on business, the supreme financial authorities of the two States may conclude a special agreement on the subject.

13. Royalty paid for the use of immovable property or for exploiting mines, quarries and the like shall be taxable in the State where the immovable property, mine or quarry is situated.

Other royalty shall be taxed in accordance with the provisions of Article 8.

Charges payable periodically for the use of patents, models or the like shall be deemed to be royalty.

14. Students who reside in one of the contracting States solely for purposes of study shall be exempt from taxation by that State in respect of any allowances for their maintenance and studies which they receive from their relatives domiciled and taxable in the other State.

15. In order to remove any doubt, it is hereby declared that the provisions of Article 8 shall not affect the right to benefit by any more extensive exemptions which have been conferred, or which may hereafter be conferred, on diplomatic and consular officials in virtue of the general rules of international law.

Where, owing to such more extensive exemptions, there is no liability to direct taxation in the State to which these officials are sent, the right of taxation shall be reserved to the State appointing them.

The provisions of Article 9 regarding the right to apply a certain higher scale of taxation shall also apply, as regards persons specified in Article 8, first paragraph, to their country of origin.

16. The two contracting States reserve to themselves the right to conclude a special agreement with regard to succession duties and the taxes on gifts.

17. With reference to the view taken in Danish legislation that in the event of residence for a certain period in Denmark the tax is levied on income earned during the previous year, the contracting States agree that nothing in the Agreement shall be regarded as preventing such taxation in Denmark of the income referred to in Article 8, and that the question whether such income shall be regarded as subject to double taxation shall, in accordance with the Agreement, depend on whether the income is taxed in both States by virtue of residence during the same period.

If a person who has removed from Sweden to Denmark after April 1st, 1932, removes back to Sweden within two years after such removal, Denmark shall be entitled, without prejudice to the provisions of Article 8, to maintain the right of taxation for a period corresponding to the period of freedom from taxation enjoyed on the removal to Denmark, but not beyond the end of the fiscal year in which the removal to Sweden takes place.

Should the application of these provisions result in the total taxation in both countries being based on an income considerably larger or considerably smaller than the amount that would be taxed if the entire income for the period in question were taxed once, the supreme financial authorities of the two States may reach special agreements for making exceptions to these provisions.

The provisions of Article 5 shall not prevent Denmark, in the event of a taxpayer removing from Sweden to Denmark, from taxing him, at the first assessment after his removal, on income from business earned in Sweden before the removal, if the business concerned has ceased to exist as a result of the removal.

18. The provisions of Article 8 in reference to the taxation of capital shall not be applied in the event of a taxpayer removing from one State to the other, but each State shall be entitled to proceed in this respect in accordance with its own legislation, unless the supreme financial authorities of both States agree to make exceptions in special cases.

19. Each State shall be entitled in such cases to require proof that double taxation is taking place within the meaning of the present Agreement.

Done at Stockholm, in duplicate, May 6th, 1932.

(b) Agreements distinguishing between Personal and Impersonal Taxes

FRANCE AND BELGIUM

TRANSLATION.¹

CONVENTION FOR THE PREVENTION OF DOUBLE TAXATION AND THE SETTLEMENT OF CERTAIN FISCAL QUESTIONS. BRUSSELS, MAY 16TH, 1931.

THE PRESIDENT OF THE FRENCH REPUBLIC and HIS MAJESTY THE KING OF THE BELGIANS, being desirous of preventing double taxation and settling certain fiscal questions, have decided to conclude a special Convention.

Article 1.

§ 1. Taxable persons and corporate bodies having their fiscal domicile in the territory of one of the contracting States and deriving some of their income, wholly or in part, from the territory of the other State shall, in so far as such income is concerned, be accorded the special treatment defined in the following articles.

§ 2. For the purposes of the present Convention, the fiscal domicile of natural persons is considered to be the place of their normal residence, in other words their permanent home, while the fiscal domicile of companies constituting a separate juridical person is considered to be their real centre of management.

Article 2.

§ 1. The present Convention applies to impersonal direct taxation and to the registration fees mentioned in Article 14.

§ 2. For the purposes of this Convention, direct taxes are those which are levied directly on income on behalf of the State or on behalf of the provinces, departments and communes.

§ 3. For the purposes of this Convention, impersonal taxes are the direct taxes levied separately on the various classes of income.

§ 4. At the date of the present Convention, the impersonal taxes are the following :

A. In Belgium :

Schedular Income Tax—that is, the land tax, the tax on movable property, the tax on professions and the special tax on the proceeds from the lease of shooting, fishing or trapping rights.

B. In France :

Schedular Income Tax—that is, the land tax, the tax on income derived from transferable securities and capital, the proportional mining royalty, the tax on industrial and commercial profits, the tax on profits derived from agriculture, the tax on salaries, fees and emoluments, wages, pensions and life annuities and the tax on profits from non-commercial professions.

¹ Translated by the Secretariat of the League of Nations for information.

Article 3.

Income derived from immovable property up to the amount of its actual or estimated rentable value, together with all other income from such property which is not covered by Article 7 below, shall be taxable in whichever State in whose territory such immovable property is situated.

Article 4.

§ 1. Income derived from public funds, bonds, loans, deposits and deposit accounts, and from all other claims, shall be taxable in whichever State the *party liable* in respect of such payments is established.

§ 2. If the party liable has permanent establishments in the sense of Article 7 below in both States, and if one of these establishments, within the ambit of its ordinary operations, contracts a loan or receives a deposit, the tax shall be levied by the State in whose territory such establishment is situated.

Article 5.

Income derived from shares or similar interest or from limited partnerships, or from shares in non-commercial companies and limited liability companies, shall be taxable in whichever State the *real centre of management* of the company is situated.

Article 6.

§ 1. By derogation from Articles 4 and 5 of the present Convention, the income from transferable securities (public funds, shares or other interests in companies, bonds or other loan securities) may be subject to an impersonal tax levied by the State of fiscal domicile of the holders, in accordance with the methods provided for by its general law; but, in that case, the said State shall agree to deduct in advance from the tax levied under this head the tax paid in the other State in respect of the same income.

§ 2. In view of the present situation in regard to fiscal burdens in France and Belgium, the two States undertake to adopt an arbitrary assessment in respect of the provisions of the preceding paragraph, as follows :

§ 3. As regards Belgium, and in so far as the general rate of the tax on income from foreign transferable securities does not exceed 12 per cent, this tax shall not be levied on income derived from French securities by persons having their fiscal domicile in Belgium. If the general rate should exceed 12 per cent, it would be reduced by 12 in respect of the same securities.

§ 4. As regards France, the general rate of the tax on income from foreign transferable securities shall be reduced by 12 for Belgian securities whether taxed at the source or otherwise.

§ 5. The percentages of reduction indicated in §§ 3 and 4 above shall be revised every five years as from the date of entry into force of the present Convention.

Article 7.

§ 1. Without prejudice to the foregoing provisions, industrial, mining, commercial or agricultural undertakings shall be taxable in each of the States *pro rata* of the income earned by the permanent establishments situated in that State.

§ 2. In the absence of regular accounts, showing such income accurately and separately, the competent Administrations of the two contracting States shall come to an agreement, if necessary, as to the rules for apportionment.

§ 3. The term " permanent establishments " shall be understood to mean the real centres of management, branches, factories, works, workshops, agencies, warehouses, offices, laboratories, premises for purchase and sale, depots or any other fixed installations of a productive nature. The fact that an undertaking established in either of the contracting States has business dealings with the other country through a *bona fide* agent or an autonomous company of independent

status (broker, commission agent, associated establishment, etc.) shall not be held to mean that the undertaking in question has a permanent establishment in that country.

§ 4. By derogation to § 3 above, no tax shall be levied on establishments which confine themselves to purchasing goods intended as stocks for one or more establishments carried on by the taxpayer in the other country, at which goods are sold or subjected to a finishing process.

Article 8.

§ 1. Companies having their fiscal domicile in Belgium and possessing a permanent establishment in France, whose income from transferable securities is taxable under the Law of June 29th, 1872, and the Decree of December 6th of the same year, shall pay the tax in question under the conditions therein set forth; nevertheless, the income taxed may not exceed the total profits earned in France, including any profits or benefits which the company has derived indirectly from its branch, or which have been assigned or granted to third parties, by raising or lowering the purchase or sale prices, or in any other way.

§ 2. Companies having their fiscal domicile in Belgium shall not be taxed in France on income from transferable securities in respect of their interests in a company having its real centre of management in France; but to the profits distributed by the French company and taxable as income from transferable securities shall, if necessary, be added, for the assessment of that tax, any profit or advantage which the Belgian company may have derived indirectly from its interests in the French company, or which may have been assigned or granted to third persons, by raising or lowering the purchase or sale prices, or in any other way.

§ 3. Joint-stock companies having their fiscal domicile in France and possessing a permanent establishment in Belgium shall be taxable in Belgium in respect of the profits which they earn therein on the same footing as similar foreign companies, unless they request, when making their annual declaration, to be treated like Belgian joint-stock companies, in which case the tax on transferable securities in respect of the income from the shares is assessed on a portion of the Belgian profits corresponding to the ratio between the profits distributed by the company and its total profits; nevertheless, the amount liable to the tax on professions and to the tax on movable property shall in no case exceed the total profits earned in Belgium.

Article 9.

§ 1. Income from non-commercial professions carried on at home, not specified in Article 11, shall be taxable in whichever of the two contracting States the persons concerned possess a permanent establishment for the exercise of their profession.

§ 2. Authors' rights and incomes from patents shall be taxable only in the State of fiscal domicile of the beneficiaries. If, however, they constitute income from an industrial or commercial undertaking, they shall be taxable in accordance with the conditions laid down in Article 7.

Article 10.

Fees of directors of joint-stock companies and persons fulfilling similar functions shall be taxable in whichever State *the real centre of management* is situated, subject to the application of Article 11 as regards remuneration of the persons concerned in other capacities.

Article 11.

Remuneration of wage-earners and salaried officials is taxable in whichever State the recipients carry on their employment.

Nevertheless, salaries, wages or other remuneration of workers living on one side of the frontier and working on the other who can produce, in proof of their status, the frontier card instituted by the Conventions concluded between the High Contracting Parties shall be taxable only in the country of their fiscal domicile. Furthermore, the salaries of officials or public servants of one of the contracting States who are serving in the other State shall be taxable only in the State which pays such salary.

Article 12.

Public or private pensions shall be taxable in the State of the debtor of such income.

Article 13.

Life annuities and income derived from lucrative occupations not specified in the previous articles shall be taxable in the State on whose territory the recipient has his fiscal domicile.

Article 14.

§ 1. The charging of registration fees on deeds which non-commercial or commercial companies of one State are obliged to register in the other State, with a view to or as a result of the establishment of a branch or seat of operations in that State, shall be regulated in accordance with the following provisions :

§ 2. The rate of the registration fee to be charged, in the circumstances provided for in paragraph 1, on the deeds incorporating a company, increasing its share capital or winding up the company, may not exceed the rate applicable to national companies.

§ 3. The fee thus fixed shall be calculated on a basis which may not exceed one twenty-fifth of the whole of the company's capital, on the understanding, moreover, that the amount of that fee shall not exceed for each deed the total of fifteen thousand Belgian francs or the equivalent of that sum in French francs. Nevertheless, if the company does not possess any industrial or commercial seat of operations in the State whose nationality it possesses, the fee shall be levied on the basis of one-half of the total share capital.

§ 4. The fee discharged as set forth in § 3 above precludes the levying of any other registration fee in respect of provisions concerning either obligations incurred by the company towards its joint holders in return for their participation, or agreements between the company and the managers, directors or common agents, or the payment prescribed by commercial law for the incorporation of joint-stock companies.

Article 15.

§ 1. The contracting States undertake, subject to reciprocity, to give each other mutual help and assistance in collecting the amount, supplementary amount, interest, costs or fines, in accordance with the provisions of their own laws, in respect of the taxes definitively due specified in Article 2 of this Convention and all other direct taxes.

§ 2. Prosecutions and other measures of execution shall be carried out on production of a certified copy of the orders of execution (*titres exécutoires*) accompanied, if required, by the judgments which have made the question *res judicata*.

§ 3. The taxes which it is sought to collect shall not be regarded as privileged debts in the State to which application is made, and the latter shall not be obliged to employ a means of execution which is not provided for by the laws of the State making the application.

§ 4. If a fiscal debt is still liable to be appealed against, the State making the application may request the State to which application is made to take conservatory measures, to which the above provisions shall be applicable, *mutatis mutandis*.

§ 5. The fiscal administrations of the two States shall agree upon the administrative measures to be taken in each case.

Article 16.

The present Convention shall apply only to the home territory of the High Contracting Parties.

Article 17.

§ 1. The present Convention shall be ratified and ratifications shall be exchanged in Paris as soon as possible.

§ 2. The Convention shall come into force on January 1st of the year following that of ratification.

§ 3. It may cease to have effect on January 1st of any year, subject to denunciation at least eight months previously.

Done in Brussels in duplicate, May 16th, 1931.

FINAL PROTOCOL.

At the moment of signing the present Convention, the undersigned Plenipotentiaries made the following concurring declarations, which shall form an integral part of the said Convention :

I.

§ 1. As regards the application of the Law of June 29th, 1872, and the Decree of December 6th of the same year, it is understood that Article 8 of the present Convention replaces the last two paragraphs of Article 8 of the Convention between the High Contracting Parties concerning conditions of establishment signed on October 6th, 1927; its shall come into force with retro-active effect as from November 6th, 1927, without however entitling to restitution taxpayers who have not presented a claim in writing together with proofs before January 1st, 1931.

§ 2. Subject to any necessary conservatory measures, the recovery of the taxes still due by the companies specified in Article 8 for the period which has elapsed since November 6th, 1927, shall be postponed until ratification; nevertheless, the competent administrations reserve the right to proceed to collect the tax which is due for that period, on the basis of the provisions of Article 8 of the present Convention.

II.

§ 1. It is understood that Belgian companies shall continue to enjoy in France the administrative privilege which at present enables them to register only extracts from their deeds of incorporation or amendments, which extracts need only contain the provisions required for the purposes for which they are intended.

§ 2. Furthermore, the deeds of incorporation and amendment of French companies shall continue to be registered in Belgium, as follows :

(1) For the general fixed fee, when the companies concerned are not registering the said deeds either with a view to setting up in Belgian territory a branch establishment or a seat of operations of any kind, or with a view to the issue, display, tender or public sale of their stock or the official quotation of the said stock on a stock exchange;

(2) For the fixed fee of two thousand five hundred francs, when the said companies register their deeds of incorporation or amendment with a view to the issue, display, tender or public sale of their stock or the official quotation of the said stock on a stock exchange.

§ 3. It is further understood that Article 14, § 4, shall not apply to the transfer due payable in France in the event of taxable acquisition of French property.

III.

§ 1. If either of the High Contracting Parties should amend its fiscal legislation, the re-adjustment of the provisions of this Convention would be effected in the spirit of the Convention by agreement between the competent administrations of the two States.

§ 2. Such amending or supplementary Conventions would form the subject of an exchange of diplomatic notes.

IV.

Personal taxation is provisionally reserved because Belgium has just substituted (by the Law of July 13th, 1930) for the supplementary tax on the total income or super-tax, a supplementary personal tax based in principle on indications to be found within the country. Experience alone will make it possible to judge in what circumstances and to what extent double taxation could arise in connection with the impersonal tax on the total French income assessed on the basis of real income.

V.

Students of one of the contracting States residing in the other solely for the purpose of their studies shall not be taxed there on any allowance they may receive for their maintenance and studies.

Done in Brussels in duplicate on May 16th, 1931.

ITALY AND BELGIUM

TRANSLATION¹

CONVENTION FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE SETTLEMENT OF CERTAIN OTHER FISCAL QUESTIONS. BRUSSELS, JULY 11TH, 1931.

(*Treaty Series*, Volume LXXXVI, No. 8120.)

HIS MAJESTY THE KING OF ITALY and HIS MAJESTY THE KING OF THE BELGIANS, being desirous of avoiding double taxation and settling certain other fiscal questions, have decided to conclude a Convention.

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Article 1.

§ 1. Taxable persons and entities having their fiscal domicile in the territory of either contracting State and deriving certain income in whole or in part from the territory of the other State shall, in so far as such income is concerned, be accorded the special treatment defined in the following articles.

§ 2. For the purposes of the present Convention, the fiscal domicile of natural persons is the place of their normal residence—in other words, their permanent home; that of companies constituting a separate legal entity, the place of their actual central head office; and that of other legal persons, the place of their real centre of management or administration.

Article 2.

§ 1. The present Convention shall apply to impersonal or personal direct taxes.

§ 2. Direct taxes are those which are levied directly on income, whether on behalf of the State, or on behalf of the provinces, departments and communes.

This Convention prescribes separate rules for impersonal direct taxation and for personal direct taxation.

§ 3. For the purposes of this Convention, impersonal taxes are the direct taxes levied on the various classes of income separately. Personal taxes are the direct taxes levied on the whole or part of the income of each taxpayer as a separate person or having regard to his mode of living.

§ 4. At the date of the present Convention, the impersonal taxes referred to are the following :

Under Italian law :

- (a) The land tax (*imposta sul reddito dei terreni*);
- (b) The tax on buildings (*imposta sul reddito dei fabbricati*);
- (c) The tax on income derived from movable property (*imposta sui redditi di ricchezza mobile*);
- (d) The tax on income derived from agricultural property (*imposta sui redditi agrari*).

¹ Translated by the Secretariat of the League of Nations, for information.

Under Belgian law : the schedular taxes on income—namely :

- (a) The land tax;
- (b) The movable property tax;
- (c) The occupational tax;
- (d) The special tax on the proceeds of the leasing of hunting or shooting, fishing or trapping rights.

The personal taxes referred to are the following :

Under Italian law :

The graded surtax on total income (*imposta complementare progressiva sul reddito complessivo del contribuente*).

Under Belgian law :

The personal surtax.

I. IMPERSONAL TAXES.

Article 3.

Income derived from immovable property, up to the amount of its actual or estimated rental value, together with all other income from such property which is not covered by Article 6 below, shall be taxable exclusively in the State where such immovable property is situated.

Article 4.

§ 1. Income derived from public funds, bonds, loans, deposits and deposit accounts, and from all other claims, shall be taxable in the State where the party liable in respect of such payments is established.

§ 2. If the party liable has permanent establishments in the sense of Article 6 below in both States, and if one of these establishments, within the compass of its ordinary operations, contracts a loan or receives a deposit, the tax shall be levied by the State in whose territory such establishment is situated.

Article 5.

Income derived from shares or similar interests in share companies or from limited partnerships or from shares in companies regulated by the Civil Code and limited liability companies shall be taxable in the State where the actual centre of management of the company is situated.

Article 6.

§ 1. Without prejudice to the foregoing provisions, industrial, mining, commercial or agricultural undertakings shall be taxable in each State in proportion to the income produced by the permanent establishments situated therein; the taxpayer shall be required to submit for examination his general balance-sheet and profit-and-loss account, together with all other documents necessary for the division of the income.

§ 2. In the absence of a regular system of accountancy showing the income for each establishment accurately and separately, the competent administration shall lay down the rules for the determination of such income and shall, if necessary, agree with the competent administration of the other State to effect the apportionment.

§ 3. The following shall be regarded as permanent establishments: real centres of management, branches, factories, works, workshops, agencies, warehouses, offices, laboratories, purchasing or sales offices, depots and any other permanent productive installations. The fact that an undertaking established in either contracting State has business dealings with the other

country through an agent or company of genuinely independent status (broker, commission agent, branch, etc.) shall not be held to mean that it has a permanent establishment in that country.

Article 7.

As an exception to Article 6 of the present Convention, profits derived from shipping or air navigation undertakings, including those derived from the sale of tickets, shall be taxable only in the State in whose territory the actual central head office of the undertaking is situated, provided that the ships or aircraft possess the nationality of such State.

Article 8.

§ 1. The income derived from non-commercial occupations carried on regularly at a permanent establishment and not covered by Article 10 shall be taxable in the State where the persons concerned possess such permanent establishment for the exercise of their professional occupation.

§ 2. Authors' rights and income from patents shall be taxable in the country of fiscal domicile of the beneficiaries. If, however, they are collected by persons to whom these rights have been assigned for a consideration, or fall on any other grounds into the category of industrial or commercial income, they shall be taxable as such under the conditions laid down in Article 6.

Article 9.

The emoluments of the directors of share companies and persons exercising functions similar to those of a director shall be taxable in the State where the actual central head office is situated, subject to the application of Article 10 in respect of emoluments received by the persons concerned in their other capacities.

Article 10.

§ 1. The earnings of any description of wage-earners and salaried workers shall be taxable in the State where the persons concerned carry on their occupation.

§ 2. The salaries of officials and public servants of either contracting State carrying out their duties in the other State shall, however, be taxable only in the State which pays them.

Article 11.

§ 1. Public pensions shall be taxable in the State of the debtor.†

§ 2. Private pensions shall be taxable in the State where the establishment liable to pay them is situated.

Article 12.

Life annuities and income derived from all lucrative occupations not specified in the previous articles shall be taxable in the State on whose territory the recipient has his fiscal domicile.

II. PERSONAL TAXES.

Article 13.

§ 1. The personal tax based on indices or on income may only be levied by either contracting State if the taxpayer possesses a fiscal domicile therein.

§ 2. When the taxpayer has a fiscal domicile in the other State also, the latter shall only tax him in proportion to the length of time spent by him in that country.

III. MISCELLANEOUS PROVISIONS.

Article 14.

§ 1. The contracting parties undertake to give each other assistance in regard to the communication of documents concerning the assessment and collection of the direct taxes specified in the present Convention.

§ 2. They also undertake to examine in a spirit of friendly co-operation the possibility of their intervention with a view to ensuring, in accordance with the following provisions and the rules of their own legislation, the collection of the taxes specified in Article 2 for which taxpayers domiciled in the territory of one State are liable in the other State.

§ 3. Prosecutions and measures of execution shall be carried out on production of an official copy of the orders of execution (*titres exécutoires*) accompanied by the decisions, if any, which are *res judicatae*.

§ 4. Fiscal debts which it is sought to collect shall not be regarded as privileged debts in the State to which application is made, and the latter shall not be required to apply a measure of execution not provided for by the legislation of the State making the application.

§ 5. If a fiscal debt is still liable to be appealed against, the applicant State may request the State to which application is made to take measures of preservation or obtain guarantees, to which the above provisions shall be applicable, *mutatis mutandis*.

Article 15.

§ 1. Should either of the High Contracting Parties be called upon to deal with a case not expressly provided for by the present Convention but nevertheless coming within its scope, the competent administrations of the two States shall settle the matter between them in accordance with the foregoing provisions.

§ 2. The same procedure shall be applied if, as the result of changes in its fiscal legislation made by either of the High Contracting Parties, the re-adjustment of certain of the foregoing provisions becomes necessary.

§ 3. These agreements concerning changes or additions shall form the subject of notes to be exchanged through diplomatic channels.

Article 16.

The present Convention shall apply solely to the home territory of the contracting parties.

Article 17.

§ 1. The present Convention shall be ratified and the instruments of ratification shall be exchanged at Rome as soon as possible.

§ 2. The Convention shall come into force on the first day of January of the year following that of ratification.

§ 3. It may cease to have effect on the first day of January of any year provided it has been denounced at least eight months beforehand.

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Done at Brussels in duplicate on July 11th, 1931.

FINAL PROTOCOL.

At the moment of signing the present Convention, the undersigned Plenipotentiaries have made the following declarations which shall form an integral part of the Convention :

I.

§ 1. Companies and other juridical persons legally constituted in either contracting State and having their fiscal domicile therein, together with their branches and agencies, shall not be subject in the territory of the other State, as regards the direct taxes covered by the present Convention, to a higher fiscal charge than that levied on national companies of a like nature.

§ 2. The same principle shall apply to natural persons in accordance with Article 5 of the Treaty of Commerce and Navigation concluded between Belgium and Italy on December 11th, 1882.

II.

It is understood that, should either contracting State levy an impersonal tax on the income from foreign transferable securities (public funds, bonds, shares, etc.) received in its territory, this tax shall not be payable, having regard to the reciprocal advantages resulting from the present Convention, in respect of such income which is taxable in the other State under Articles 4 and 5.

III.

The competent administrations of the two contracting States shall agree to draw up the general rules for the apportionment of profits between the permanent establishments specified in § 3 of Article 6.

IV.

Students of either contracting State residing in the other State solely for the purpose of their studies shall not be taxed by that State on any allowances they may receive for their maintenance and studies.

Done in Brussels in duplicate on July 11th, 1931.

FRANCE AND ITALY

TRANSLATION.¹

AGREEMENT² ADDITIONAL TO THE CONVENTION OF JUNE 16TH, 1930,³ BETWEEN ITALY AND FRANCE FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE SETTLEMENT OF CERTAIN FISCAL QUESTIONS. ROME, NOVEMBER 16TH, 1931.

THE PRESIDENT OF THE FRENCH REPUBLIC and HIS MAJESTY THE KING OF ITALY, being desirous of supplementing the provisions of the Convention of June 16th, 1930, between France and Italy for the avoidance of double taxation and the settlement of other fiscal questions, have decided to conclude an Agreement additional to the said Convention.

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Article 1.

The above-mentioned Convention of June 16th, 1930, shall be supplemented by the following article, which shall be inserted after Article 11 of the Convention itself and shall be numbered 11 (a) :

“ Article 11 (a).—Companies which actually have their head offices in Italy and which have a permanent establishment in France and are subject to income tax (*impôt sur le revenu des capitaux mobiliers*) under the Law of June 29th, 1872, and the Decree of December 6th, following, shall pay such tax subject to the conditions laid down in these provisions; nevertheless, the taxed income may not exceed the amount of the profits made in France, including any profits or advantages which the company may have derived indirectly from its branch or which may have been allotted or accorded to third parties either through an increase or decrease in the purchase or sale prices or by any other means.

“ Companies which actually have their head offices in Italy may not be made subject in France to the income tax (*impôt sur le revenu des capitaux mobiliers*) by reason of their participation in a company whose head offices are actually in France; but the profits distributed by the French company and liable to income tax, shall, if necessary, be increased, for the purpose of the collection of that tax, by any profits or advantages which the Italian company may have derived indirectly from its participation or which may have been allotted or accorded to third parties, either through an increase or decrease in the purchase or sale prices or by any other means.”

Article 2.

The present Additional Agreement shall be ratified and shall come into force at the same time as the Convention of June 16th, 1930, and shall share the fate of the latter.

.

Done at Rome, in duplicate, November 16th, 1931.

¹ Translated by the Secretariat of the League of Nations, for information.

² The exchange of ratifications has not taken place.

³ See Volume III (document C.585.M.263.1930.II), page 24.

PROTOCOL.

At the moment of signing the present Additional Agreement, concluded on this day's date between France and Italy to supplement the Convention of June 16th, 1930, relating to double taxation, the undersigned Plenipotentiaries made the following declaration, which shall form an integral part of the said Convention :

“ It is understood that, for the purposes of Article 6 of the Convention of June 16th, 1930, the income referred to in Articles 4 and 5 and derived from one of the States shall not be included in the profits subject in the other State, either to income tax (*impôt sur la richesse mobilière*) or to the tax on industrial and commercial profits.”

Done at Rome, in duplicate, November 16th, 1931.

**2. AGREEMENTS CONCERNING SUCCESSION DUTIES
AND DUTIES ON GIFTS**

SWITZERLAND AND GERMANY

**CONVENTION FOR THE PREVENTION OF DOUBLE TAXATION IN THE
MATTER OF DIRECT TAXES AND SUCCESSION DUTIES. BERLIN,
JULY 15TH, 1931.**

(See Part I, page 11.)

Chapter II (page 13) of this Convention relates to succession duties.

Tax-List (page 25).

UNION OF SOUTH AFRICA AND SOUTHERN RHODESIA

EXCHANGE OF NOTES IN REGARD TO THE AVOIDANCE OF DOUBLE DEATH DUTIES. CAPETOWN, APRIL 8TH, 1932; SALISBURY, APRIL 21ST, 1932.

I.

GENERAL HERTZOG TO MR. MOFFAT.

Capetown, April 8th, 1932.

SIR,

I have the honour to refer to the correspondence which has passed between ourselves in regard to the desirability of an agreement being arrived at between His Majesty's Government in the Union of South Africa and the Government of the Colony of Southern Rhodesia with a view to the prevention of double taxation in the matter of death duties, and to confirm and place on record the agreement which has been arrived at between our respective Governments, and which is, word for word, as follows :

1. His Majesty's Government in the Union of South Africa agrees to introduce into the Parliament of the Union legislation so to modify the Death Duties Act, No. 29, of 1922, as amended by Acts 31, of 1925, and 84, of 1930, as to remove from the scope of the charges of Estate and Succession Duties imposed by those Acts movable property physically situated in Southern Rhodesia which passed on the death of a person ordinarily resident in the Union, or, for the purposes of those Acts, was deemed so to pass.

2. His Majesty's Government in the Union of South Africa and the Government of the Colony of Southern Rhodesia agree to introduce into the Parliaments of the Union and Southern Rhodesia, respectively, legislation providing that as between the territories of the Union and Southern Rhodesia :

(a) Debts secured upon immovable property by bonds registered in both territories shall be apportioned, each territory taking the proportion of the total debt which the value of the property bonded in that territory bears to the value of the total property so bonded in both territories, the value of the properties to be the value at the date of the death of the decedent, as expressed in a common standard of currency;

(b) Debts recoverable and rights of action enforceable in the courts of both territories shall be deemed to be wholly an asset of the estate taxable in the territory where the decedent ordinarily resided at the date of his death;

(c) Policies of insurance which can be enforced in the courts of both territories shall be deemed to be assets of the estate taxable in that territory in which the decedent ordinarily resided at the date of his death.

3. His Majesty's Government in the Union of South Africa further agrees to introduce legislation into the Parliament of the Union providing that shares in companies which are required to be registered in Southern Rhodesia shall be excluded from the estate taxable in the Union of any decedent who, at the date of his death, was ordinarily resident in the Union.

4. The Government of the Colony of Southern Rhodesia further agrees to introduce legislation into the Parliament of Southern Rhodesia providing that shares in companies which are required to be registered in the Union shall be excluded from the estate taxable in Southern Rhodesia of any decedent who, at the date of his death, was ordinarily resident in Southern Rhodesia.

5. His Majesty's Government in the Union of South Africa and the Government of the Colony of Southern Rhodesia are agreed that for the purposes of this agreement " registration "

means in relation to shares in companies registration in the main register of a company and are further agreed that branch registers, wheresoever maintained, are to be regarded as constituting part of the main register and are to be deemed to be situate where the main register is required by law to be kept.

6. Any legislation introduced by His Majesty's Government in the Union of South Africa shall provide that it shall come into force if and when His Excellency the Governor-General of the Union is satisfied that the legislation hereunder contemplated by the Government of Southern Rhodesia has received His Majesty's assent.

7. Any legislation introduced by the Government of Southern Rhodesia shall provide that it shall come into force if and when His Excellency the Governor of Southern Rhodesia is satisfied that the legislation hereunder contemplated by His Majesty's Government in the Union of South Africa has received His Majesty's assent.

I shall be pleased to receive your confirmation of the foregoing agreement in due course.

J. B. M. HERTZOG,
Minister of External Affairs.

II.

MR. MOFFAT TO GENERAL HERTZOG.

Premier's Office, Salisbury, Southern Rhodesia, April 21st, 1932.

SIR,

With reference to your letter No. L.N. 6/10 of April 8th, I have the honour to confirm and place on record the agreement which has been arrived at between our respective Governments with a view to the prevention of double taxation in the matter of death duties, and which is, word for word, as follows:

1. His Majesty's Government in the Union of South Africa agrees to introduce into the Parliament of the Union legislation so to modify the Death Duties Act, No. 29, of 1922, as amended by Acts 81, of 1925, and 84, of 1930, as to remove from the scope of the charges of Estate and Succession Duties imposed by those Acts movable property physically situated in Southern Rhodesia which passed on the death of a person ordinarily resident in the Union, or, for the purposes of those Acts, was deemed so to pass.

2. His Majesty's Government in the Union of South Africa and the Government of the Colony of Southern Rhodesia agree to introduce into the Parliaments of the Union and Southern Rhodesia, respectively, legislation providing that as between the territories of the Union and Southern Rhodesia:

(a) Debts secured upon immovable property by bonds registered in both territories shall be apportioned, each territory taking the proportion of the total debt which the value of the property bonded in that territory bears to the value of the total property so bonded in both territories, the value of the properties to be the value at the date of the death of the decedent, as expressed in a common standard of currency;

(b) Debts recoverable and rights of action enforceable in the courts of both territories shall be deemed to be wholly an asset of the estate taxable in the territory where the decedent ordinarily resided at the date of his death;

(c) Policies of insurance which can be enforced in the courts of both territories shall be deemed to be assets of the estate taxable in that territory in which the decedent ordinarily resided at the date of his death.

3. His Majesty's Government in the Union of South Africa further agree to introduce legislation into the Parliament of the Union providing that shares in companies which are required to be registered in Southern Rhodesia shall be excluded from the estate taxable in the Union of any decedent who, at the date of his death, was ordinarily resident in the Union.

4. The Government of the Colony of Southern Rhodesia further agrees to introduce legislation into the Parliament of Southern Rhodesia providing that shares in companies which are required to be registered in the Union shall be excluded from the estate taxable in Southern Rhodesia of any decedent who, at the date of his death, was ordinarily resident in Southern Rhodesia.

5. His Majesty's Government in the Union of South Africa and the Government of the Colony of Southern Rhodesia are agreed that for the purposes of this agreement "registration" means in relation to shares in companies registration in the main register of a company and are further agreed that branch registers, wheresoever maintained, are to be regarded as constituting part of the main register and are to be deemed to be situate where the main register is required by law to be kept.

6. Any legislation introduced by His Majesty's Government in the Union of South Africa shall provide that it shall come into force if and when His Excellency the Governor-General of the Union is satisfied that the legislation hereunder contemplated by the Government of Southern Rhodesia has received His Majesty's assent.

7. Any legislation introduced by the Government of Southern Rhodesia shall provide that it shall come into force if and when His Excellency the Governor of Southern Rhodesia is satisfied that the legislation hereunder contemplated by His Majesty's Government in the Union of South Africa has received His Majesty's assent.

H. U. MOFFAT,
Premier.

II. LIMITED AGREEMENTS RELATING TO SPECIFIC CATEGORIES OF TAXABLE WEALTH

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

THE NETHERLANDS AND GREECE

TRANSLATION.¹

AGREEMENT FOR THE RECIPROCAL EXEMPTION FROM INCOME TAX,
IN CERTAIN CASES, OF PROFITS ACCRUING FROM THE BUSINESS OF
SHIPPING. ATHENS, DECEMBER 5TH, 1930.

(*Treaty Series*, Volume CXVII, No. 2702.)

THE ROYAL GOVERNMENT OF THE NETHERLANDS and THE GREEK GOVERNMENT, 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 on the following provisions:

Article 1.

The Royal Government of the Netherlands declares that under the Netherlands laws regarding income tax (Law of December 19th, 1914, *Legal Gazette*, No. 568; Articles 12a, 16, 17 and 18 of the Law of July 15th, 1929, *Legal Gazette*, No. 388) any profits which accrue from the business of shipping carried on by an individual resident in Greece or by a company managing and controlling such business in Greek territory shall not be liable to income tax.

Article 2.

The Royal Government of the Netherlands declares that under the Netherlands Law regarding the tax on dividends and fees (Law of January 11th, 1918, *Legal Gazette*, No. 4), any profits which accrue from the business of shipping carried on by an individual resident in Greece or by a company managing and controlling such business in Greek territory shall not be liable to the tax. In the event of a tax on business licences being instituted in the Netherlands, a similar exemption shall be granted.

Article 3.

In view of the provisions in Articles 1 and 2, the Greek Government declares that, under Article 18, section 5, paragraph 8, of the code of taxation payable on net income (Decree of

¹ Translated by the Secretariat of the League of Nations, for information.

September 6th, 1929, published in the *Official Gazette* of September 10th, 1929, No. 341) and of Article 6, paragraph 8, of the code of taxation payable on business licences (Decree of September 6th, 1929, published in the *Official Gazette* of September 10th, 1929, No. 342), individuals resident in the Netherlands and companies and institutions managed and controlled in Netherlands territory shall be exempted from taxation in respect of profits earned by vessels calling at Greek ports, and also from taxation in respect of business licences.

Article 4.

The exemptions reciprocally granted by this Agreement shall be applied as from June 15th, 1925.

Article 5.

The expression " the business of shipping " means the business carried on by an owner of ships, and for the purposes of this definition the expression " owner " includes any charterer.

Article 6.

The present Agreement shall come into force on the date of publication in the *Official Gazette* of the Greek law ratifying the present Agreement, and may be denounced by either High Contracting Party at any time by giving six months' notice.

.

Done in duplicate at Athens, December 5th, 1930.



FRANCE AND JAPAN

TRANSLATION.¹

EXCHANGE OF NOTES CONSTITUTING AN AGREEMENT RELATING TO RECIPROCAL EXEMPTION, IN CERTAIN CASES, FROM TAXATION OF INCOME DERIVED FROM SHIPPING. PARIS, MAY 5TH, 1931.

I.

IMPERIAL JAPANESE EMBASSY.

Paris, May 5th, 1931.

MONSIEUR LE MINISTRE,

With a view to securing the reciprocal exemption from taxation of income or profits derived from Japanese and French maritime transport concerns, I have the honour, acting upon instructions from my Government, to inform your Excellency of the following :

1. The Japanese Government hereby declares that, subject to reciprocity, maritime shipping concerns which have their head offices in French territory and whose ships, registered in France and flying the French flag, visit Japanese ports to load or unload goods or passengers there, shall be exempted in Japan from payment of taxes on income or profits derived from the operation of these ships.

This exemption applies to the income tax instituted under Law No. II of the 9th year of Taisho (1920), amended by subsequent laws, and to the tax on commercial and industrial profits provided for in Law No. II of the 15th year of Taisho (1926).

Exemption will be accorded in respect of taxes on income or profits which have been or may be obtained as from January 1st, 1929.

2. The expression "Japan" does not include the following territories: Chosen, Taiwan, Karafuto, the Kwantung Leased Territory and the territories under Japanese mandate. The expression "France" includes only the home country.

3. The expression "income or profits derived from the operation of these ships" includes the profits accruing from the sale of passenger tickets issued in the countries where the concern issuing them has not its head offices.

4. In the event of provision 1 of the present letter ceasing to be applicable in Japan as a result of the abrogation or modification of a law or regulation, the above-mentioned exemption would terminate immediately.

His Excellency the Minister for Foreign Affairs,
Paris.

¹ Translated by the Secretariat of the League of Nations, for information.

II.

MINISTRY FOR FOREIGN AFFAIRS.

Paris, May 5th, 1931.

MONSIEUR L'AMBASSADEUR,

I have the honour to acknowledge receipt of your Excellency's letter of May 5th, 1931, relating to the reciprocal exemption from taxation of income or profits derived from French and Japanese maritime transport concerns, and have the honour, in confirmation, to inform you of the following :

1. The French Government hereby declares that, subject to reciprocity, maritime shipping concerns which have their head offices in Japanese territory and whose ships, registered in Japan and flying the Japanese flag, visit French ports to load or unload goods or passengers there, shall be exempted in France from payment of taxes on income or profits derived from the use of these ships.

This exemption applies to the tax on industrial and commercial profits instituted under Part I of the Law of July 31st, 1917, and to income tax, as provided for in the Law of June 29th, 1872, and the Decree of December 6th, 1872, payable by foreign companies whose shares are not under *abonnement*, but which are concerned with movable or immovable property in France.

Exemption will be accorded in respect of taxes on income which has been or may be obtained after January 1st, 1929.

2. The expression " France " includes only the home country.

3. The expression " income or profits derived from the operation of these ships " includes the profits accruing from the sale of passenger tickets issued in the countries where the concern issuing them has not its head offices.

4. In the event of provision 1 of the present letter ceasing to be applicable in France as a result of the abrogation or modification of a law or regulation, the above-mentioned exemption would terminate immediately.

His Excellency the Japanese Ambassador,

Paris.

IRISH FREE STATE AND SWEDEN

AGREEMENT FOR THE RECIPROCAL EXEMPTION FROM INCOME TAX, IN CERTAIN CASES, OF PROFITS ACCRUING FROM THE BUSINESS OF SHIPPING. DUBLIN, OCTOBER 8TH, 1931.

(Treaty Series, Volume CXXV, No. 2842.)

THE GOVERNMENT OF THE IRISH FREE STATE and THE ROYAL SWEDISH GOVERNMENT, being desirous of concluding an Agreement for the reciprocal exemption from taxation of the business of shipping, in certain cases, have agreed as follows :

Article I.

The Government of the Irish Free State, by virtue of Section 4 of the Finance Act, 1927, provisionally agrees to grant relief from income tax (including surtax), in respect of profits or gains arising from the business of shipping carried on by an individual resident in Sweden, and not resident in the Irish Free State, or by a company or corporation whose business is managed and controlled in Sweden.

Article II.

In view of the stipulation contained in Article I, the Royal Swedish Government declares that individuals resident in the Irish Free State and companies or corporations whose business is managed and controlled in the Irish Free State shall, under § 72 of the Swedish Communal Taxation Law of September 28th, 1928, and § 29 of the Income and Property Taxation Ordinance of the same day, be exempt from any tax on income in respect of ships calling at Swedish ports.

Article III.

The expression "the business of shipping" means the business carried on by an owner of ships, and for the purpose of this definition the expression "owner" includes any charterer.

Article IV.

This Agreement takes effect on the day of signature, and may be denounced by either of the contracting parties at any time by giving notice six months in advance.

This Agreement shall cease to have effect if, and so soon as, either the relief to be granted under Article I hereof in respect of income tax in the Irish Free State cease to have legal effect, or the individuals and companies mentioned in Article II hereof cease to be exempt from the taxes therein mentioned in respect of the profits therein mentioned.

.....
Done in duplicate at Dublin, October 8th, 1931.

SWEDEN AND GREECE

TRANSLATION.¹

AGREEMENT FOR THE RECIPROCAL EXEMPTION FROM INCOME TAX AND LICENCE TAX, IN CERTAIN CASES, OF PROFITS ACCRUING FROM THE BUSINESS OF SHIPPING. ATHENS, NOVEMBER 19TH, 1931.

(*Treaty Series*, Volume CXXVI, No. 2899.)

THE ROYAL SWEDISH GOVERNMENT and THE GOVERNMENT OF THE HELLENIC REPUBLIC, being desirous of concluding an Agreement for the reciprocal exemption from income tax and licence tax in certain cases of profits accruing from the business of shipping, have agreed to the following provisions :

Article 1.

The Government of the Hellenic Republic agrees to make all the necessary arrangements, under Law No. 8338, Article 8, of June 15th, 1925, and the Decree of April 18th, 1926, Article 7, as amended by the Decree of March 23rd, 1929, to exempt from the income tax and licence tax imposed in Greece for the year of assessment 1931-32 and for every subsequent year of assessment the profits accruing from the business of shipping carried on either by an individual domiciled in Sweden and not in Greece or by a company managing and controlling such business in Sweden.

Article 2.

The Government of His Majesty the King of Sweden hereby declares that, under the Swedish laws relating to State income and property tax (*statlig inkomstoch förmögenhetsskat*) and the communal tax on real estate and income (*kommunal skatt å fastighet och inkomst*), tax is not chargeable on the profits which accrue from the business of shipping carried on either by an individual domiciled in Greece and not in Sweden or by a company managing and controlling such transactions in Greece.

Article 3.

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 charterer.

Article 4.

The present agreement may only be denounced on January 1st of each year at six months' notice. In any event, it shall cease to have effect immediately the exemptions to be granted under Article 1 of the present agreement with regard to income tax and licence tax in Greece cease to have force of law or the income tax levied in Sweden applies to the profits mentioned in Article 2 of the present agreement.

.....

Done in duplicate in Athens, November 19th, 1931.

¹ Translated by the Secretariat of the League of Nations, for information.

JAPAN AND NORWAY

EXCHANGE OF NOTES CONSTITUTING AN AGREEMENT FOR THE EXEMPTION FROM INCOME TAX OF PROFITS ACCRUING FROM THE BUSINESS OF SHIPPING. TOKIO, DECEMBER 23RD, 1931.

(*Treaty Series*, Volume CXXVII, No. 2902.)

I.

MR. AUBERT TO MR. INUKAI.

Tokio, December 28rd, 1931.

MONSIEUR LE MINISTRE,

Under instructions from my Government, I have the honour to inform you as follows, in regard to the reciprocal exemption, as between Norway and Japan, of incomes and profits accruing from the operation of ships from income tax :

1. The Norwegian Government declares that, in conformity with paragraph 15 of the Law of August 11th, 1924, concerning the amendment of the Norwegian Country Taxation Law of August 18th, 1911, and paragraph 10 of the Law of August 11th, 1924, concerning the amendment of the Norwegian Town Taxation Law, it will, upon condition of reciprocity, exempt from the taxes on capital and income (including the extraordinary tax on capital) chargeable in Norway the business of shipping carried on by means of ships whose port of registry is in Japan, by an individual, whether Japanese or other, who is resident in Japan, or by a corporate body, whether Japanese or other, whose principal office or centre of actual control and management is in Japan.

2. It is understood that the terms "Norway" and "Japan" include all regions under the rule of those countries respectively.

3. It is understood that the term "the business of shipping" as used above means the business carried on by an owner of a ship or ships, and that, for the purpose of this definition, the term "owner" includes any charterer.

4. It is understood that if and so soon as such exemption as it is prescribed under head 1 ceases to be practicable in Norway, because of any revision or repeal of the laws and ordinances concerned, the said exemption shall immediately cease to have effect.

Ludvig AUBERT.

His Excellency Tsuyoshi Inukai,
Prime Minister and Minister for Foreign Affairs.

II.

MR. INUKAI TO MR. AUBERT.

Tokio, December 23rd, 1931.

MONSIEUR LE MINISTRE,

Acknowledging the receipt of your note, dated December 23rd, 1931, regarding the reciprocal exemption from income tax, as between Japan and Norway, of incomes and profits accruing from the operation of ships, I have the honour to inform you as follows :

1. The Japanese Government declares that it will take the necessary steps in conformity with Law No. 6, 1924, as revised by Law No. 6, 1928, and the relevant Ordinances, to exempt, upon condition of reciprocity, from income tax and business profits tax chargeable in Japan all incomes and net profits which accrue from the business of shipping carried on by means of ships whose port of registry is in Norway, by an individual, whether Norwegian or other, who is resident in Norway, or by a corporate body, whether Norwegian or other, whose principal office or centre of actual control and management is in Norway. It is understood that the aforesaid exemption shall be applied to such of the incomes and net profits included in the foregoing provisions as have accrued or will accrue on and after May 12th, 1928.

2. It is understood that the terms " Japan " and " Norway " include all regions under the rule of those countries respectively.

3. It is understood that the term " the business of shipping " as used above means the business carried on by an owner of a ship or ships, and that, for the purpose of this definition, the term " owner " includes any charterer.

4. It is understood that if and so soon as such exemption as is prescribed under head 1 ceases to be practicable in Japan, because of any revision or repeal of the laws and ordinances concerned, the said exemption shall immediately cease to have effect.

Tsuyoshi INUKAI,
Minister for Foreign Affairs.

His Excellency Ludvig Cæsar Martin Aubert,

Envoy Extraordinary and Minister Plenipotentiary of Norway.

GREECE AND ITALY

TRANSLATION.¹

AGREEMENT BETWEEN GREECE AND ITALY FOR THE RECIPROCAL EXEMPTION FROM INCOME TAX OF CERTAIN PROFITS ACCRUING FROM THE BUSINESS OF SHIPPING. ATHENS, JANUARY 15TH, 1932.

(*Treaty Series*, Volume CXXXVII, No. 3169.)

THE HELLENIC GOVERNMENT and THE ROYAL ITALIAN GOVERNMENT, being desirous of concluding an Agreement for the reciprocal exemption from income tax of certain profits derived from sea transport undertakings, have agreed on the following provisions :

Article 1.

Companies incorporated and having their principal seat in the territory of one of the contracting parties and nationals of one of the States neither domiciled nor residing in the other, who engage in maritime navigation by means of vessels flying their national flag and visiting the ports of the other country, shall not be subject in that country to taxation of income derived exclusively from these enterprises, even though they may have in the same ports or within the country concerned representatives, agencies, branches or other similar offices.

Exemption applies to the tax on net revenue and the licence payable by sea transport undertakings carried on by Italian companies or Italian nationals, and to the tax on the net revenue and the movable property of sea transport undertakings carried on by Greek companies or Greek nationals.

Article 2.

The expression "sea transport undertaking" shall mean the business of "shipowner"; in this definition the term "shipowner" shall include every sort of person who freights a vessel.

Article 3.

The exemptions mutually granted by this agreement shall apply as from April 1st, 1932.

Article 4.

Taxes paid contrary to the provisions of this agreement shall not be refunded if the request for exemption is not submitted by the person concerned directly, or through his diplomatic or consular representative, within six months from the date on which he has received legal notification of the assessment of exempted income or, in respect of the coming into force of this Agreement, from the date on which ratifications were exchanged.

Article 5.

The present Agreement shall be ratified and shall remain in force for three years as from the date of the exchange of ratifications: it shall be prolonged by tacit consent from year to year unless denounced by one of the contracting parties at six months' notice.

.....
Done in Athens in duplicate, January 15th, 1932.

¹ Translated by the Secretariat of the League of Nations, for information.

ITALY AND CANADA

TRANSLATION.¹

EXCHANGE OF NOTES CONSTITUTING AN AGREEMENT FOR THE
RECIPROCAL EXEMPTION, IN CERTAIN CASES, FROM INCOME TAX
OF PROFITS ACCRUING FROM THE BUSINESS OF SHIPPING. OTTAWA,
MARCH 29TH, 1932.

I.

THE ITALIAN CONSUL-GENERAL IN OTTAWA
TO THE CANADIAN SECRETARY OF STATE FOR EXTERNAL AFFAIRS.

Ottawa, March 29th, 1932. X

SIR,

It being the desire of the Government of His Majesty the King of Italy, as of the Canadian Government, to effect an arrangement for the reciprocal exemption of shipping profits from income tax, I have the honour to inform you that His Majesty's Government agrees to the following undertaking :

“ *Article 1.*—In respect of Italy, the Italian Government undertakes that, in accordance with the provisions of the laws of Italy relating to income tax (*imposta sui redditi di ricchezza mobile*), the income from the operation of ships whose port of registry is in Canada, owned or operated by persons or corporations resident or domiciled in Canada and not resident or domiciled in Italy, shall not be liable to taxation, even if such persons or corporations keep representatives, agencies, branch or similar offices in the Kingdom of Italy.

“ In respect of Canada, the Canadian Government undertakes that, in accordance with the existing laws of Canada relating to income tax, the income from the operation of ships flying the Italian flag and whose port of registry is in the Kingdom of Italy, owned or operated by persons or corporations resident or domiciled in Italy and not resident or domiciled in Canada, shall not be liable to taxation, even if such persons or corporations keep representatives, agencies, branch or similar offices in the Dominion of Canada.

“ *Article 2.*—It is understood that the expression ‘operation of ships’ means the business carried on by an owner of ships and, for the purpose of this definition, the expression ‘owner’ includes any charterer.

“ *Article 3.*—It is also agreed that taxes on shipping profits which have been paid or are due as from January 1st, 1928, to one of the High Contracting Parties by any such person or corporation resident or domiciled in the country of the other, shall be refunded if a request is presented by the interested party directly or through a diplomatic or consular officer, within one year of the date hereof, or remitted as from the date on which the present agreement goes into effect.

¹ Translated by the Secretariat of the League of Nations, for information.

“ *Article 4.*—The present agreement shall be effective for one year from the date hereof and thereafter indefinitely, subject to termination by twelve months’ notice by either party to the other of its intention to terminate the same.”

For the Italian Consul-General :
D. ROGERI.

II.

THE SECRETARY OF STATE FOR EXTERNAL AFFAIRS OF CANADA
TO THE ITALIAN CONSUL-GENERAL IN OTTAWA.

Ottawa, March 29th, 1932.

SIR,

It being the desire of the Canadian Government, as of the Government of His Majesty the King of Italy, to effect an arrangement for the reciprocal exemption of shipping profits from income tax, I have the honour to inform you that the Canadian Government agrees to the following undertaking :

“ *Article 1.*—In respect of Canada, the Canadian Government undertakes that, in accordance with the provisions of the laws of Canada relating to income tax, the income from the operation of ships flying the Italian flag and whose port of registry is in Italy, owned or operated by persons or corporations resident or domiciled in Italy and not resident or domiciled in Canada, shall not be liable to taxation, even if such person or corporations keep representatives, agencies, branch or similar offices in the Dominion of Canada.

“ In respect of Italy, the Italian Government undertakes that, in accordance with the existing laws of Italy relating to income tax (*imposta sui redditi di ricchezza mobile*), the income from the operation of ships whose port of registry is in Canada, owned or operated by persons or corporations resident or domiciled in Canada and not resident or domiciled in Italy, shall not be liable to taxation, even if such persons or corporations keep representatives, agencies, branch or similar offices in the Kingdom of Italy.

“ *Article 2.*—It is understood that the expression ‘ operations of ships ’ means the business carried on by an owner of ships and, for the purpose of this definition, the expression ‘ owner ’ includes any charterer.

“ *Article 3.*—It is also agreed that taxes on shipping profits which have been paid or are due as from January 1st, 1928, to one of the High Contracting Parties by any such person or corporation resident or domiciled in the country of the other, shall be refunded if a request for exemption is presented by the interested party directly or through a diplomatic or consular officer, within one year of the date hereof, or remitted as from the date on which the present agreement goes into effect.

“ *Article 4.*—The present agreement shall be effective for one year from the date hereof and thereafter indefinitely, subject to termination by twelve months’ notice by either party to the other of its intention to terminate the same.”

For Secretary of State for External Affairs :
O. D. SKELTON.

GREAT BRITAIN AND NORTHERN IRELAND AND FRANCE

EXCHANGE OF NOTES CONSTITUTING AN AGREEMENT ON A RECIPROCAL BASIS FOR THE EXEMPTION FROM TAXATION OF PROFITS ACCRUING FROM THE BUSINESS OF SHIPPING. LONDON, OCTOBER 1st, 1932.

(*Treaty Series*, Volume LXXXV, No. 3102.)

I.

FOREIGN OFFICE.

S.W.1.

No. W 10232/194/17.

October 1st, 1932.

YOUR EXCELLENCY,

I have the honour to inform Your Excellency that His Majesty's Government in the United Kingdom of Great Britain and Northern Ireland agree to the following provisions as constituting an agreement with the Government of the French Republic on a reciprocal basis for the exemption from taxation of profits accruing from the business of shipping :

(1) The Government of the United Kingdom agree to take the necessary steps under Section 18 of the Act of Parliament of the United Kingdom known as the Finance Act, 1923, for exempting from income tax (including super-tax) chargeable in the United Kingdom any profits which accrue from the business of shipping carried on with ships whose port of registry is in France by a company which manages and controls such business in France. The exemption so granted shall not extend to income tax chargeable under Schedule A of the Income-Tax Acts.

(2) The French Government agrees to take necessary steps under Article 5 of the Loi portant fixation du budget général de l'exercice 1926 of April 29th, 1926, for exempting from taxation any profits which accrue from the business of shipping carried on with ships whose port of registry is in the United Kingdom by a company which manages and controls such business in the United Kingdom.

This exemption is in respect of the industrial and commercial profits tax (*impôt sur les bénéfices industriels et commerciaux*) imposed by Chapter 1 of the Law of July 31st, 1917, and the income tax (*impôt sur le revenu*) imposed by the Law of June 29th, 1872, and the Decree of December 6th, 1872, on foreign companies whose shares are not subject to the compounded-duty system but which hold movable or immovable property situated in France.

(3) The expression "business of shipping" means the commercial operations involved in the working of ships by their owners and, for the purposes of this definition, the expression "owner" includes any charterer.

(4) The exemptions referred to in Articles 1 and 2 above shall be granted in respect of taxes for the United Kingdom financial year commencing on April 6th, 1924, and the French financial year commencing on January 1st, 1924, and for subsequent years.

(5) The present agreement may be denounced at any time, subject to six months' notice being given by either contracting Government to the other.

2. I have the honour to suggest that the present Note and a Note from you in similar terms be regarded as placing on formal record the agreement between the two Governments in this matter.

John SIMON.

His Excellency

Monsieur A. de Fleuriau, G.C.V.O., etc.

II.

TRANSLATION.¹

YOUR EXCELLENCY,

October 1st, 1932.

In reply to your letter of to-day's date, I have the honour to inform Your Excellency that the Government of the French Republic regards the following provisions as constituting an agreement with His Britannic Majesty's Government in the United Kingdom and Northern Ireland on a reciprocal basis for the exemption from taxation of profits accruing from the business of shipping :

(1) The Government of the United Kingdom agree to take the necessary steps under Section 18 of the Act of Parliament of the United Kingdom known as the Finance Act, 1923, for exempting from income tax (including super-tax) chargeable in the United Kingdom any profits which accrue from the business of shipping carried on with ships whose port of registry is in France by a company which manages and controls such business in France. The exemption so granted shall not extend to income tax chargeable under Schedule A of the Income-Tax Acts.

(2) The French Government agrees to take the necessary steps under Article 5 of the Loi portant fixation du budget général de l'exercice 1926 of April 29th, 1926, for exempting from taxation any profits which accrue from the business of shipping carried on with ships whose port of registry is in the United Kingdom by a company which manages and controls such business in the United Kingdom.

This exemption is in respect of the industrial and commercial profits tax (*impôt sur les bénéfices industriels et commerciaux*) imposed by Chapter 1 of the Law of July 31st, 1917, and the income tax (*impôt sur le revenu*) imposed by the Law of June 29th, 1872, and the Decree of December 6th, 1872, on foreign companies whose shares are not subject to the compounded-duty system but which hold movable or immovable property situated in France.

(3) The expression "business of shipping" means the commercial operations involved in the working of ships by their owners and, for the purposes of this definition, the expression "owner" includes any charterer.

(4) The exemptions referred to in Articles 1 and 2 above shall be granted in respect of taxes for the United Kingdom financial year commencing on April 6th, 1924, and the French financial year commencing on January 1st, 1924, and for subsequent years.

(5) The present agreement may be denounced at any time, subject to six months' notice being given by either Government to the other.

It is understood that Your Excellency's Note and my present Note shall be regarded as placing on formal record the agreement between the two Governments in this matter.

A. DE FLEURIAU.

His Excellency Sir John Simon,
His Britannic Majesty's Principal Secretary of State for Foreign Affairs,
Foreign Office.

¹ Translated by the Secretariat of the League of Nations, for information.

CANADA AND FRANCE

TRANSLATION.

EXCHANGE OF NOTES CONSTITUTING AN AGREEMENT FOR THE RECIPROCAL EXEMPTION, IN CERTAIN CASES, FROM INCOME TAX OF PROFITS ACCRUING FROM THE BUSINESS OF SHIPPING. PARIS, OCTOBER 19TH, 1932.

I.

CANADIAN LEGATION.

Paris, October 19th, 1932.

SIR,

As a result of the negotiations which took place between our Governments on the subject of reciprocal exemption from taxation in favour of maritime shipping enterprises, I have the honour to inform you that the Canadian Government agrees to the following text :

1. The French Government undertakes not to levy any taxes imposed on profits derived in France from the operation of ocean vessels whose port of registry is in Canada or in Great Britain, owned or operated by persons or corporations resident in Canada.

2. Consequently, Canadian shipping operations shall be exempted in France from the tax on industrial and commercial profits established in accordance with Part 1 of the Law of July 31st, 1917, and from the income tax provided for by the Law of June 29th, 1872, and the Decree of December 6th following.

3. The Canadian Government, on its part, undertakes not to levy any taxes imposed on profits derived in Canada from the operation of ocean vessels flying the French flag, owned or operated by persons or corporations resident in France.

4. Consequently, French shipping operations shall be exempted in Canada from income tax provided for by the Income War Tax Act, 1917 (Chapter 97, Revised Statutes of Canada, 1927, as amended).

5. By way of reciprocity, the exemptions referred to above shall be applicable as from January 1st, 1922. Nevertheless, the present Agreement shall not involve the refund of taxes paid by shipping concerns prior to January 1st, 1931, nor shall it prevent the collection of the commercial and industrial profits tax to which such companies may have been liable in the assessments levied prior to that date.

6. This Agreement may be denounced upon either party giving to the other twelve months' notice of its intention to terminate it.

Philippe Roy,
Canadian Minister.

The Minister for Foreign Affairs,
Quai d'Orsay,
Paris.

II.

MINISTRY FOR FOREIGN AFFAIRS.

Paris, October 19th, 1932.

SIR,

In reply to your letter of to-day's date, I have the honour to inform you that the Government of the French Republic considers that the clauses of the above text constitute an agreement between the Government of Canada and itself for the reciprocal exemption from taxation of profits earned by maritime shipping companies.

1. The French Government undertakes not to levy any tax on the profits accruing in France from the operation of sea-going vessels registered at a port in Canada or Great Britain and owned or operated by private persons or companies established in Canada.

2. Consequently, the Canadian shipping enterprises shall be exempt in France from the tax on industrial and commercial profits instituted by the first heading of the Law of July 31st, 1917, and from the income tax provided for by the Law of June 29th, 1872, and the Decree of December 6th of the same year.

3. The Canadian Government, on its side, undertakes not to levy any tax on profits accruing in Canada from the operation of sea-going vessels flying the French flag and owned or operated by private persons or companies established in France.

4. Consequently, the French shipping enterprises shall be exempt in Canada from the income tax instituted by the Income War Tax Act of 1917 (Chapter 97 of the Revised Statutes of Canada, 1927, as modified).

5. As a measure of reciprocity, the exemptions provided for above shall be applicable as from January 1st, 1922. The present agreement, however, may not involve the refund of taxes paid by maritime shipping enterprises previous to January 1st, 1931, and it does not prevent the collection of the tax on industrial and commercial profits to which enterprises of this kind may have been subject in lists of assessments made previous to that date.

6. The present agreement may be denounced by either contracting party, which shall give twelve months' notice to the other of its intention to terminate it.

HERRIOT.

The Canadian Minister,
Paris.

THE NETHERLANDS AND JAPAN

AGREEMENT FOR THE RECIPROCAL EXEMPTION FROM INCOME TAX, IN CERTAIN CASES, OF PROFITS ACCRUING FROM THE BUSINESS OF SHIPPING. TOKIO, JANUARY 26TH, 1933.

(*Treaty Series*, Volume CXXXVIII, No. 3187.)

I.

Tokio, January 26th, 1933.

MONSIEUR LE COMTE,

Regarding the reciprocal exemption, as between the Netherlands and Japan, from taxation of incomes and net profits accruing from the business of shipping, I have the honour, under instructions from my Government, to inform you as follows :

1. The Netherlands Government declare that they will take the necessary steps in conformity with the Netherlands laws and ordinances concerned to exempt, upon condition of reciprocity, from taxes chargeable in the Netherlands, all incomes and net profits which accrue from the business of shipping carried on by Japanese subjects resident in Japan or by companies whose principal offices are in Japan, by means of ships whose port of registry is in Japan. It is understood that this exemption shall be applied to such of the incomes and net profits of individuals as will be taxable on and after January 1st, 1933, and to such of the incomes and net profits of companies as are or will be made during book-years ending on July 1st, 1932, or thereafter.

2. It is understood that the terms "the Netherlands" and "Japan" in the present Note include all regions under the rule of the respective countries.

3. It is understood that the term "business of shipping", as used in the foregoing, means the business carried on by an owner of a ship or ships between Japanese and/or foreign ports and ports in the Netherlands, and that, for the purpose of this definition, the term "owner" includes any charterer.

4. It is understood that if and so soon as such exemption as is prescribed under head 1 ceases to be practicable in the Netherlands, because of any amendment or repeal of the laws and ordinances concerned, the said exemption shall immediately cease to have effect.

J. C. PABST.

His Excellency Count Yasuya Uchida,
Minister for Foreign Affairs,
Tokio.

II.

TRANSLATION.¹

Tokio, January 26th, 1933.

MONSIEUR LE MINISTRE,

In acknowledgment of the receipt of Your Excellency's Note, dated January 26th, 1933, regarding the reciprocal exemption, as between Japan and the Netherlands, from taxation of incomes and net profits accruing from the business of shipping, I have the honour to inform you as follows :

1. The Japanese Government declare that they will take the necessary steps in conformity with Law No. 6, 1924, as revised by Law No. 6, 1928, and the ordinances concerned to exempt, upon condition of reciprocity, from income tax and business profits tax chargeable in Japan, all incomes and net profits which accrue from the business of shipping carried on by Netherlands subjects resident in the Netherlands or by companies whose principal offices are in the Netherlands by means of ships whose port of registry is in the Netherlands. It is understood that this exemption shall be applied to such of the incomes and net profits of individuals as will be taxable on and after January 1st, 1933, and to such of the incomes and net profits of companies as are or will be made during book-years ending on July 1st, 1932, or thereafter.

2. It is understood that the terms "Japan" and "the Netherlands" in the present Note include all regions under the rule of the respective countries.

3. It is understood that the term "business of shipping", as used in the foregoing, means the business carried on by an owner of a ship or ships between Netherlands and/or foreign ports and ports in Japan, and that, for the purpose of this definition, the term "owner" includes any charterer.

4. It is understood that if and so soon as such exemption as is prescribed under head 1 ceases to be practicable in Japan, because of any amendments or repeal of the laws and ordinances concerned, the said exemption shall immediately cease to have effect.

Count Yasuya UCHIDA,
Minister for Foreign Affairs.

His Excellency General J. C. Pabst,
Envoy Extraordinary and Minister Plenipotentiary of the Netherlands.

(c) Agreements relating to Agricultural Profits

UNION OF SOUTH AFRICA AND SWAZILAND PROTECTORATE

AGREEMENT PROVIDING FOR THE ELIMINATION OF DOUBLE TAXATION OF FARMERS CARRYING ON BUSINESS BOTH IN THE UNION AND SWAZILAND. MBABANE, MARCH 2ND, AND CAPE TOWN, MARCH 16TH, 1932.

(Treaty Series, Volume CXXIX, No. 2972.)

Whereas it is desirable that an arrangement be arrived at between HIS MAJESTY'S GOVERNMENT IN THE UNION OF SOUTH AFRICA and THE ADMINISTRATION OF SWAZILAND with a view to eliminating the double taxation of farmers carrying on business both in the Union and Swaziland, while preventing such farmers escaping their just liabilities in either territory;

Now, therefore, HIS MAJESTY'S GOVERNMENT IN THE UNION and THE ADMINISTRATION OF SWAZILAND declare that they have agreed and do hereby agree as follows :

1. In respect of the year of assessment ended June 30th, 1931, and all subsequent years, the Collector of Income Tax, Swaziland, will obtain from each farmer carrying on business in both countries whom he considers to be liable for taxation in Swaziland a return of income derived from Swaziland sources and a full statement of the assets employed by the taxpayer in Swaziland in the production of the income.
2. The return and statement of income and assets rendered to the Collector will be forwarded by the Collector to the office of the Commissioner for Inland Revenue for the Union at Pretoria.
3. The return and statement will be collated by the Commissioner for Inland Revenue with the information supplied to him directly by the taxpayer in respect of his farming operations in the Union, and, from the collated returns, there will be determined by the Commissioner the total income derived by the taxpayer from farming operations in both territories.
4. The total income so determined will be apportioned by the Commissioner as between Swaziland and the Union on the basis of the assets employed by the taxpayer in the production of the income in Swaziland and the Union respectively, in accordance with the provisions of section twelve of the Swaziland Income-Tax Proclamation, No. 81, of 1921, and section nineteen of the Union Income Tax Act, No. 40, of 1925.
5. The Commissioner will then certify to the Collector of Income Tax for Swaziland the amount of the taxable income assigned to Swaziland, and the Collector will accept the amount as certified as the basis of the assessment to be raised by him in respect of the farming income covered by the returns. The assessment to be raised by the Commissioner under the Income-Tax Act of the Union will be based upon the balance of the income as assigned by him to Union sources.
6. In determining the local situation of assets employed in the production of the income, flocks and herds which are transferred during the year of assessment from one territory to another will be treated as an asset to be apportioned between the two territories according to the periods for which such flocks and herds were in each territory during the year of assessment.

7. Nothing in this agreement shall be construed as affecting in any way income derived in the respective territories otherwise than from farming operations.

8. It is further agreed that the Commissioner for Inland Revenue for the Union will notify to the Collector of Income Tax for Swaziland any information in respect of income arising out of farming operations in Swaziland which may come to his notice in the course of the assessment of the Union income tax, and the Collector of Income Tax for Swaziland will likewise notify to the Commissioner for Inland Revenue for the Union any information in respect of income arising from farming operations in the Union which may come to his notice in the assessment of Swaziland income tax.

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(e) **Agreements relating to Certain Registration Fees**

FRANCE AND BELGIUM

**CONVENTION FOR THE PREVENTION OF DOUBLE TAXATION AND THE
SETTLEMENT OF CERTAIN FISCAL QUESTIONS. BRUSSELS, MAY 16TH,
1931.**

(See Part I, page 58.)

The Article 14 (page 61) of this Convention is applicable to certain registration fees.

(f) Agreements relating to Turnover Tax and Similar Taxes

FRANCE AND ITALY

TRANSLATION.¹

CONVENTION FOR AVOIDING THE DOUBLE IMPOSITION ON IMPORTS
OF THE TAXES ON SALES AND ON BUSINESS TURNOVER. PARIS,
OCTOBER 3RD, 1932.

THE PRESIDENT OF THE FRENCH REPUBLIC and HIS MAJESTY THE KING OF ITALY, being desirous of avoiding the double taxation likely to result from the French Law of March 31st, 1932 (Article 32), and the Italian Decree Law of December 24th, 1931, No. 1562 (Article 14), in respect of the tax on imports, the turnover tax, single or "replacement" taxes, the tax on sales and the registration tax, in so far as it takes the place of the tax on sales, have decided to conclude a special Convention.

Article 1.

The present Convention shall apply :

A. In the case of France :

To the charges levied on imports in respect of the turnover tax and the single or "replacement" taxes.

B. In the case of Italy :

To the tax on sales levied on importation and the registration tax, in so far as it takes the place of the tax on sales.

Article 2.

(1) In fixing the rate of the import tax on semi-manufactured products or articles and on manufactured products or articles coming from Italy, the French Government shall take into account the charges successively borne prior to their exportation by the said products or articles in Italy, in respect of the tax on sales and the registration tax, in so far as it takes the place of the tax on sales.

In fixing the rate of the tax on sales or the registration tax on semi-manufactured products or articles and on manufactured products or articles coming from France, the Italian Government shall take into account the charges successively borne prior to their exportation by the said products or articles in France in respect of the turnover tax and the single or "replacement" taxes.

(2) In no case, however, may the amount of the tax to be levied on imported goods in either of the two countries be less than that chargeable through the application of the rate fixed within that country for the sale of national products of the same kind.

¹ Translated by the Secretariat of the League of Nations, for information.

(3) It is understood, however, that exemptions from the sales or turnover tax enjoyed by national products in each of the two countries shall be extended to products of the same kind imported from the other country.

Article 3.

After a study of the respective legislation in both countries, it has been agreed that, as the texts at present stand, semi-manufactured products or articles and manufactured products or articles are on the whole taxed in the exporting country at a rate equal to that applicable to similar products or articles in the other country. Each of the two High Contracting Parties therefore declares its willingness to forgo applying to the products of the other High Contracting Party the increased rates laid down in the laws mentioned in the Preamble to the Convention.

Article 4.

(1) The present Convention shall be ratified and the instruments of ratification shall be exchanged in Rome at the earliest moment possible.

(2) The Convention shall come into force on the fourth day following the date of exchange of the ratifications.

(3) It may cease to take effect provided that it has been denounced at least eight months beforehand.

.

Done in Paris, in duplicate, October 3rd, 1932.

FINAL PROTOCOL.

When proceeding to sign the present Convention, the undersigned plenipotentiaries have made the following identical declarations which form an integral part of the Convention :

I.

For the purposes of the application of the provisions of Article 2, paragraph 2, it is laid down that the minimum tax is that which corresponds to a single sale or trading transaction; in particular, in cases where the turnover tax in France and the tax on sales in Italy are levied in the form of a single or "replacement" tax, the sale or trading transaction to be taken into consideration is the one which is liable to the highest tax.

II.

§ 1. In the event of either of the High Contracting Parties making any changes in its fiscal legislation, the provisions of the present Convention shall be readjusted in the spirit of the Convention by agreement between the competent administrations of the two States.

§ 2. Such amendments or supplementary agreements shall be the subject of notes exchanged through diplomatic channels.

III.

The competent administrations of the two States shall order any measures necessary to avoid abuses and to ensure the correct application of the present Convention.

Done in Paris, in duplicate, October 3rd, 1932.

BELGIUM AND FRANCE

TRANSLATION.¹

CONVENTION TO AVOID, ON IMPORTATION, DOUBLE TAXATION IN THE MATTER OF TRANSFER AND TURNOVER TAXES. PARIS, JUNE 18TH, 1932.

(*Treaty Series*, Volume CXXXVII, No. 8163.)

HIS MAJESTY THE KING OF THE BELGIANS and THE PRESIDENT OF THE FRENCH REPUBLIC, being desirous, as regards transfer, invoice, import and luxury duties turnover tax and single or substituted taxes, to prevent cases of double taxation from arising under the Belgian Law of June 16th, 1932, and the French Law of March 81st, 1932 (Article 2), have decided to conclude a special Convention.

.

Article 1.

The present Convention applies :

A. As regards Belgium :

To the transfer tax (ordinary or fixed) and to the invoice and luxury duties, in so far as these are collected at the time of import.

B. As regards France :

To taxes collected at the time of import in respect of turnover tax and single or substituted duties.

Article 2.

§ 1. In determining the transfer duty on semi-finished products or articles and on manufactured products or articles originating in France, the Belgian Government will take account of the successive taxation borne by such products or articles in France, before their export, in respect of turnover tax and single or substituted duties.

In determining the import duty on semi-finished products or articles and on manufactured products or articles originating in Belgium, the French Government will take account of the successive taxation borne by such products or articles in Belgium, before their export, in respect of transfer, invoice or luxury duties.

§ 2. But in no case shall the amount of the tax collected on the import of goods into one of the countries be less than that payable within that country on the sale of national products of the same kind.

§ 3. It is, however, understood that exemptions from transfer or turnover taxes enjoyed by national products within either of the two countries shall be extended to products of the same kind imported from the other country.

Article 3.

After consideration of the respective laws of the two countries, it has been recognised that, under the existing texts, semi-finished products or articles and manufactured products or articles have as a whole borne in the exporting country a burden equal to that borne by products or

¹ Translated by the Secretariat of the League of Nations, for information.

articles of the same nature in the other country. Each of the High Contracting Parties therefore declares its willingness to refrain from applying to products of the other High Contracting Party the increases of duty provided for in the laws mentioned in the preamble to the Convention.

Article 4.

§ 1. The present Convention shall be ratified and the instruments of ratification shall be exchanged at Brussels at the earliest possible date.

§ 2. The Convention shall come into force on the first day of the month following the date of exchange of ratifications.

§ 3. It may cease to apply subject to not less than eight months' notice of denunciation having been given.

.

Done in Paris in duplicate, June 18th, 1932.

FINAL PROTOCOL.

When about to sign the present Convention, the undersigned plenipotentiaries made the following joint declarations, which form an integral part of the Convention :

I.

As regards the application of the provisions of paragraph 2 of Article 2, it is declared that, if the turnover tax in France and the transfer tax in Belgium are collected as a single, a substituted or a fixed duty, or as a luxury tax, the sale to be considered shall be that which is liable to the highest tax.

II.

§ 1. Should one of the High Contracting Parties modify its fiscal laws, readjustments of the provisions of the present Convention would be made, in accordance with the spirit of the Convention, by agreement between the competent administrations of the two States.

§ 2. These amending or supplementary agreements would form the subject of an exchange of notes through the diplomatic channel.

III.

The competent administrations of the two States will take all necessary steps to avoid abuses and to ensure the strict application of the present Convention.

Done in Paris in duplicate, June 18th, 1932.

(g) Agreements relating to Motor Vehicle Traffic

CONVENTION ON THE TAXATION OF FOREIGN MOTOR VEHICLES, 1933 WITH
PROTOCOL-ANNEX. GENEVA, MARCH 30TH, 1931.

The High Contracting Parties,

Being desirous of facilitating international motor traffic,

Considering that as wide an exemption as possible of foreign motor vehicles from taxation is of essential importance for this purpose,

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Article 1.

When a motor vehicle registered in the territories of one of the High Contracting Parties circulates temporarily in the territories of another, it shall, under the conditions laid down in the following articles, be exempted from the taxes or charges levied on the circulation or possession of motor vehicles in the territories of that High Contracting Party or in any part of those territories. This exemption shall not include taxes or charges on consumption.

The present Convention shall not, however, apply to vehicles used for the public carriage of passengers for hire or reward, or for the conveyance of goods.

Article 2.

The exemption provided by Article 1 shall be granted in the territories of each High Contracting Party for one or more periods of stay totalling in all ninety days passed in those

¹ As to October 30th, 1933 :

<p>Ratifications or definitive Accessions.</p> <p><i>Belgium</i> (November 9th, 1932) Subject to subsequent accession for the colonies and territories under mandate.</p> <p><i>Great Britain and Northern Ireland</i> (April 20th, 1932) Does not include any colonies, protectorates or overseas territories or, territories under suzerainty or mandate.</p> <p><i>Southern Rhodesia</i> (August 6th, 1932 a)</p> <p><i>Newfoundland</i> (January 9th, 1933)</p> <p><i>Bulgaria</i> (March 5th, 1932 a)</p> <p><i>Denmark</i> (December 4th, 1931)</p> <p><i>Italy</i> (September 25th, 1933)</p> <p><i>Luxemburg</i> (March 31st, 1933)</p> <p><i>Portugal</i> (January 23rd, 1932) Does not assume any obligation as regards its colonies.</p> <p><i>Spain</i> (June 3rd, 1933)</p> <p><i>Yugoslavia</i> (May 9th, 1933)</p>	<p>Signatures or Accessions not yet perfected by Ratification.</p> <p>CZECHOSLOVAKIA</p> <p>FREE CITY OF DANZIG (through the intermediary of Poland)</p> <p>THE NETHERLANDS</p> <p>POLAND</p> <p><i>Sweden</i></p> <p>SWITZERLAND</p> <p><i>Turkey</i></p>
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¹ This Convention entered into force on May 9th, 1933.

² In addition this Convention is open to accession by other States Members of the League of Nations or non-member States represented at the European Conference on Road Traffic.

territories within a period of one year. This latter period shall be reckoned from the day of the issue of the fiscal permit provided for in Article 3 to the corresponding day in the following year.

In calculating the period of exemption, each day shall be reckoned from midnight to midnight, every fraction of a day counting as a whole day. The day of exit shall, however, not be counted when the day of entry and the day of exit are separated by a period of more than one day.

In calculating the taxes and charges payable for the part of the stay which is in excess of the period of exemption, treatment shall be accorded not less favourable than that granted to vehicles registered in the territories in which the charges and taxes are levied.

Article 3.

In order to claim the benefit of the exemptions provided in the preceding articles, the vehicle must be furnished with a fiscal permit drawn up in the form set out in the Annex to the present Convention and issued by the competent authority of the territory of registration or by some organisation designated for the purpose by that authority.

The permit shall be presented for endorsement at the frontier Customs offices on arrival in and departure from the territories of the High Contracting Party concerned.

Article 4.

When a vehicle which has entered the territories of one of the High Contracting Parties under cover of a fiscal permit leaves those territories without an exit visa having been stamped on the permit and without its being possible to establish the date of exit, that permit may be treated in those territories as having no further validity.

Article 5.

The fiscal permit shall be valid for one year from the date of its issue. Should the vehicle to which the permit relates pass into the hands of a new proprietor or possessor, or should the registration number be changed, the necessary modifications shall be made in the permit by the competent authority or by some organisation designated for the purpose by that authority.

No new permit may be issued for the same vehicle before the expiration of the period of validity indicated above, except in the event of the vehicle's becoming registered in the territories of another High Contracting Party. No duplicate copy of the permit may in any event be issued.

Article 6.

As regards tolls or other similar charges payable on the spot, the vehicles referred to in the first paragraph of Article 1 shall be treated not less favourably than vehicles registered in the territories in which the tolls or charges are levied.

Article 7.

Should a dispute arise between any two or more High Contracting Parties concerning the interpretation or application of the provisions of the present Convention, and should such dispute not be settled directly between the parties, it may be submitted to the Advisory and Technical Committee for Communications and Transit of the League of Nations for an advisory opinion.

Article 8.

Any High Contracting Party may, at the time of signature, ratification or accession, declare that, in accepting the present Convention, he does not assume any obligations in respect of all or any of his colonies, protectorates and overseas territories, or territories under suzerainty or mandate; and the present Convention shall not apply to any territories named in such declaration.

Any High Contracting Party may give notice to the Secretary-General of the League of Nations at any time subsequently that he desires that the Convention shall apply to all or any

of the territories which have been made the subject of a declaration under the preceding paragraph, and the Convention shall apply to all the territories named in such notice six months after its receipt by the Secretary-General.

Any High Contracting Party may, at any time after the expiration of the period of two years mentioned in Article 17, declare that he desires that the present Convention shall cease to apply to all or any of his colonies, protectorates and overseas territories, or territories under suzerainty or mandate, and the Convention shall cease to apply to the territories named in such declaration one year after its receipt by the Secretary-General.

The Secretary-General shall communicate to all the Members of the League of Nations and non-member States mentioned in Article 10 all declarations and notices received in virtue of this article.

Article 9.

The interpretations and reservations set out in the Protocol-Annex attached hereto shall be adopted and shall have the same force, effect and duration as the present Convention.

Article 10.

The present Convention, of which the French and English texts are both authentic, shall bear this day's date.

Until September 30th, 1931, it may be signed on behalf of any Member of the League of Nations or non-member State represented at the Conference which drew up this Convention or to which the Council of the League of Nations shall have communicated a copy of the Convention for this purpose.

Article 11.

The present Convention shall be ratified.

The instruments of ratification shall be deposited with the Secretary-General of the League of Nations, who shall notify their receipt to all the Members of the League of Nations and non-member States referred to in Article 10.

Article 12.

As from October 1st, 1931, the present Convention may be acceded to on behalf of any Member of the League of Nations or non-member State referred to in Article 10.

The instruments of accession shall be transmitted to the Secretary-General of the League of Nations, who shall notify their receipt to all the Members of the League and non-member States referred to in that article.

Article 13.

Each High Contracting Party may render his ratification or accession conditional on the ratification or accession of any one or more Members of the League of Nations or non-member States named in the instrument of ratification or accession.

Article 14.

The present Convention shall come into force six months after the receipt by the Secretary-General of the League of Nations of ratifications or accessions on behalf of five Members of the League of Nations or non-member States. No ratification or accession to which any conditions are attached in accordance with the preceding article shall count for this purpose until those conditions are fulfilled.

Article 15.

Each ratification or accession received after the entry into force of the Convention shall take effect six months after its receipt by the Secretary-General of the League of Nations or six months after the fulfilment of the conditions attached to it in accordance with Article 13, as the case may be.

Article 16.

Revision of the present Convention may be requested by not less than three High Contracting Parties at any moment after it has been in force for a period of two years.

The request mentioned in the preceding paragraph shall be addressed to the Secretary-General of the League of Nations, who will notify the other High Contracting Parties and inform the Council of the League of Nations of the request made.

Article 17.

After the expiration of two years from the date of its entry into force, the present Convention may be denounced by any High Contracting Party.

Denunciation shall be effected by a notification in writing addressed to the Secretary-General of the League of Nations, who shall inform all the Members of the League of Nations and non-member States referred to in Article 10 of the denunciation made.

The denunciation shall take effect one year after the date of its receipt by the Secretary-General and shall operate only in respect of the Member of the League or non-member State on whose behalf it has been made.

If, as the result of simultaneous or successive denunciations, the number of the Members of the League or non-member States which are bound by the provisions of the present Convention is reduced to less than five, the Convention shall cease to be in force.

.
Done at Geneva, the thirtieth day of March, nineteen hundred and thirty-one, in a single copy, which shall remain deposited in the archives of the Secretariat of the League of Nations, and certified true copies of which shall be delivered to all the Members of the League and non-member States referred to in Article 10.

PROTOCOL-ANNEX.

I.

Ad Article 2.

It is understood that Switzerland may, while recognising the right of the other High Contracting Parties to apply the regime of the present Convention as between themselves and Switzerland, continue the system at present in force on Swiss territory of periods of ninety days' exemption renewable at each separate entry. In the event of this period of exemption being exceeded, the tax in respect of it may be levied in conformity with Swiss law.

Should Switzerland decide to apply the system of the present Convention, it is understood that she will be under an obligation to levy the tax in accordance with its provisions.

II.

Ad Article 3.

The High Contracting Parties reserve the right to require that the formalities provided for in the last paragraph of Article 3 shall be carried out at some frontier office other than a Customs office.

Annex to the Convention on the Taxation of Foreign Motor Vehicles.

MODEL OF INTERNATIONAL FISCAL PERMIT.

This permit is drawn up in the official language or languages of the country of issue. The cover, pale blue in colour, shall bear a translation into each of the languages of the High Contracting Parties, of the words : " International Fiscal Permit ".

Entries in writing on the permit shall be written in Latin characters or in English cursive hand, but may, in addition, be written in other characters.

This permit contains forty-eight numbered pages.

.



ESTONIA AND LATVIA

TRANSLATION.¹

EXCHANGE OF NOTES² CONSTITUTING AN AGREEMENT REGARDING THE RECIPROCAL EXEMPTION FROM ROAD TAXATION IN EACH OF THE TWO COUNTRIES CONCERNED OF MOTOR-CARS AND MOTOR-BICYCLES BELONGING TO THE TERRITORY OF ONE COUNTRY WHICH TEMPORARILY ENTER THE TERRITORY OF THE OTHER. TALLINN, MAY 16TH, 1931.

(*Treaty Series*, Volume CXXIII, No. 2805.)

I.

Tallinn, May 16th, 1931.

MONSIEUR LE MINISTRE,

I have the honour to inform you that the Estonian Government, in accepting the proposal made by the Latvian Government with regard to the exemption, subject to reciprocity, of motor-cars and motor-bicycles belonging to the Estonian State and temporarily entering Latvia from the taxes charged on behalf of the Road Fund, agrees, subject to reciprocity, to exempt the motor-cars and motor-bicycles belonging to the Latvian State and temporarily entering Estonia from the taxes charged on behalf of the Road Fund.

This exemption shall take effect as soon as the Latvian Government receives the notification that this agreement has been ratified by Estonia.

I request you, on behalf of the Estonian Government, to inform me whether your Government agrees with these proposals.

J. TÖNISSON.

His Excellency M. Charles Zarine,
Minister of Latvia,
Tallinn.

II.

Tallinn, May 16th, 1931.

MONSIEUR LE MINISTRE,

In a Note dated May 16th, 1931, No. 166-V, Your Excellency was good enough to inform me that:

“The Estonian Government, in accepting the proposal made by the Latvian Government with regard to the exemption, subject to reciprocity, of motor-cars and motor-bicycles belonging to the Estonian State and temporarily entering Latvia from the taxes charged on behalf of the Road Fund, agrees, subject to reciprocity, to exempt the motor-cars and motor-bicycles belonging to the Latvian State and temporarily entering Estonia from the taxes charged on behalf of the Road Fund.

“This exemption shall take effect as soon as the Latvian Government receives the notification that this agreement has been ratified by Estonia.”

¹ Translated by the Secretariat of the League of Nations, for information.

² The notification of the ratification of this Agreement by Estonia was received by the Latvian Government on August 1st, 1931.

I have the honour to inform you that the Latvian Government agrees to the Estonian Government's proposals with regard to the exemption of motor-cars and motor-bicycles belonging to the Latvian State and temporarily entering Estonia from the taxes charged on behalf of the Road Fund, and undertakes on its side to exempt, subject to reciprocity, motor-cars and motor-bicycles belonging to the Estonian State and temporarily entering Latvia from the taxes charged on behalf of the Road Fund.

This exemption shall take effect as soon as the Latvian Government receives the notification that this agreement has been ratified by Estonia.

Ch. ZARINE.

To His Excellency M. Jaan Tõnisson,
Minister for Foreign Affairs,
Tallinn.

BELGIUM AND FRANCE

TRANSLATION.¹

CONVENTION FOR THE AVOIDANCE OF DOUBLE TAXATION AS REGARDS THE CIRCULATION OF MOTOR VEHICLES, ADDITIONAL TO THE CON- VENTION OF MAY 16TH, 1931². PARIS, DECEMBER 23RD, 1931.

(*Treaty Series*, Volume CXXXVII, No. 3162.)

HIS MAJESTY THE KING OF THE BELGIANS and THE PRESIDENT OF THE FRENCH REPUBLIC,

Being desirous of facilitating the movements of motor vehicles in the territory of their respective countries and of avoiding, in this connection, the duplication of fiscal charges, have decided to supplement by an additional Convention the Convention signed by the High Contracting Parties on May 16th, 1931.

.

I. FRONTIER REGULATIONS.

Article 1.

§ 1. For the purpose of the present Convention, the territory included between the Franco-Belgian frontier and an imaginary line traced on either side of the said frontier at a distance of approximately ten kilometres as the crow flies shall be known respectively as the "Belgian frontier Zone" and the "French frontier Zone".

§ 2. Should this imaginary line pass through an agglomeration of dwellings, such agglomeration shall be included in the Zone in its entirety.

§ 3. A list of the localities included in each Zone shall be drawn up after agreement between the respective Governments. Such lists may be modified by mutual consent between the two Governments.

Article 2.

§ 1. Subject to compliance with the road traffic regulations and Customs legislation, the driving of motor vehicles shall be permitted in either of the frontier Zones free of all taxes or charges payable in such Zones by persons driving or possessing motor vehicles, provided that the frontier permit hereinafter prescribed be always carried. Such exemption shall not extend to consumption taxes or charges, nor to toll dues or other similar charges.

§ 2. It is hereby expressly provided that the frontier regulations laid down in the present Convention shall not apply to motor vehicles engaged in transporting passengers or goods for hire.

Article 3.

§ 1. The introduction of the frontier permit shall be subject to the maintenance at the same level in Belgium and France of all taxes levied on behalf of the State upon motor vehicles for which the aforesaid driving certificate is required.

§ 2. Should either of the States introduce a lower rate of taxation, it shall be required to collect a surtax on its own behalf on all vehicles in respect of which an application is made for

¹ Translated by the Secretariat of the League of Nations, for information.

² See page 61.

the issue of a frontier permit, in such a way as to maintain taxation in the two Zones at equivalent levels in terms of their gold value, subject to a margin or variation of 10 per cent above and below.

§ 3. Frontier permits shall be refused to all applicants pending fulfilment of the condition laid down in the two preceding paragraphs.

Article 4.

§ 1. The frontier permit shall indicate, in accordance with the particulars supplied by the applicant and verified by the competent authority :

The surname, Christian names, occupation, residence or place of business of the owner of the vehicle;

The characteristics of the vehicle (registration number, make, type, horse-power, number of chassis, number of motor);

The place and date of issue of the permit.

§ 2. The frontier permit shall be valid for six months as from the date of issue and may be renewed indefinitely for further periods of the same length.

§ 3. The aforesaid driving certificate shall be issued, in France, by the Administration of Indirect Taxation and, in Belgium, by the Administration of Direct Taxation, on payment of a fixed charge of five francs, plus the price of the stamp, if any.

§ 4. Whenever the frontier permit is renewed, proof of registration and payment of taxes shall again be required, and the same fixed charge shall be collected, plus the cost of the stamp, if any.

§ 5. In case of loss of a frontier permit, a duplicate may be issued in accordance with the procedure described in the foregoing paragraph.

Article 5.

Frontier permits shall only be issued, on application, to owners of motor vehicles having resided or possessed a place of business in either the Belgian or French frontier Zone for more than three months, the place of issue being the office responsible for the area in which is situated their residence or place of business; provided always that they furnish evidence that their vehicles are not used for transporting passengers or goods for hire, and have been registered and taxed in the territory in which the owners themselves have their residence or place of business.

Article 6.

§ 1. If the owner of a frontier permit replaces his motor conveyance by another vehicle, or if the registration number of his vehicle is altered, the said permit shall *ipso facto* cease to be valid and shall be renewed in the manner prescribed in the present Convention.

§ 2. The frontier permit shall also cease to be valid as soon as the holder disposes of his car to a third person or moves his residence or place of business outside his own frontier Zone. He shall then be required to return or deposit the said permit at his own expense, and within a period of eight days, at the office of issue, which shall give a receipt.

Article 7.

§ 1. Should any motor vehicle be driven in either the Belgian or French frontier Zone with a frontier permit which is not in order, has expired or is inapplicable, its owner shall be liable for all taxes payable on such vehicle under the laws of the country visited.

§ 2. In the event of a refusal to pay, the fiscal laws of the country visited shall apply.

II. REGULATIONS APPLICABLE TO TOURIST TRAFFIC.

Article 8.

§ 1. Motor vehicles registered and taxed in Belgium temporarily introduced into French territory and, conversely, motor vehicles registered and taxed in France temporarily introduced into Belgian territory shall be exempted, in the manner specified in the following articles, from all taxes or dues payable by persons driving or owning motor-cars throughout the territory of the country visited. Such exemption shall not extend to consumption taxes or charges nor to toll dues or other similar charges.

§ 2. Nevertheless, the regulations applicable to tourist traffic under the present Convention shall not apply to vehicles used for the conveyance of passengers for hire or to vehicles engaged in transporting goods.

Article 9.

§ 1. The exemption prescribed in the preceding article shall be granted both in Belgian and French territory for one or more visits representing a total period of ninety days spent in each of these territories in the course of one year; the latter period shall be reckoned as from the date of issue of the tax book introduced under the present Convention.

§ 2. For the purpose of calculating the period of exemption, days shall be counted from midnight to midnight, each part of a day being counted as a whole day. Nevertheless, the day of departure from the territory shall not be counted if between the day of entry and the day of departure there is an interval of more than one day.

§ 3. For the purpose of calculating taxes and charges in respect of that part of the visit which is in excess of the period of exemption, vehicles shall be subject to the internal regulations applicable to national vehicles registered in the territories where the taxes and charges are levied.

Article 10.

§ 1. In order to qualify for the exemption specified in the two preceding articles, the vehicle must be provided with a tax book. Such books shall be issued, on payment of a fixed fee of ten francs, by the competent authority in the territory of registration and taxation or by some organisation duly empowered for the purpose by the said authority.

§ 2. The tax book shall be produced and visaed at the frontier Customs offices both on entry into and departure from Belgian or French territory.

Article 11.

Should any motor vehicle having previously entered either Belgian or French territory on production of a tax book leave such territory without an exit visa having been duly affixed thereto and without its being possible to ascertain the date of departure, such vehicle shall be deemed to have remained in the said territory throughout whatever period may have elapsed since the date of the last entry visa.

Article 12.

§ 1. The tax book shall be valid for a period of one year as from the date of issue. Should the vehicle change hands or should the registration number be altered, the necessary corrections shall be made in the tax book by the competent authority or by the organisation empowered by it for the purpose.

§ 2. No new tax book may be issued in respect of the same vehicle before expiry of the aforementioned period of validity, save in the event of registration in the territory of the other contracting party.

§ 3. Duplicates of tax books shall not be issued in any circumstances whatsoever.

§ 4. Declarations with a view to deferring payment of taxes in the country of registration shall not be entertained during the period of validity of the tax book unless the latter document is deposited with the authority by which it was issued.

Article 13.

§ 1. Motor vehicles with tax books which are not in order, have expired or are inapplicable, shall render their owners liable for the taxes payable on such vehicles under the laws of the country visited.

§ 2. In case of refusal to pay, the legislation of the country visited shall apply.

Article 14.

The present Convention shall only apply to the home territories of the High Contracting Parties.

Article 15.

§ 1. The present Convention shall be ratified and the instruments of ratification shall be exchanged at Brussels as soon as possible.

§ 2. The Convention shall come into force one month after the exchange of ratifications.

§ 3. Its validity may be terminated provided that denunciation is notified at least eight months previously.

.

Done in Paris in duplicate, December 23rd, 1931.

FINAL PROTOCOL.

On proceeding to sign the present Convention, the undersigned plenipotentiaries have made the following identical declarations which shall form an integral part of the Convention.

I.

The application of the provisions of the present Convention shall not relieve those concerned of the necessity of complying with the provisions of the Customs regulations and more especially of using the roads prescribed by law and of presenting themselves at the Customs office nearest to the frontier both on entry into the territory and on departure.

II.

For the purpose of the application of Article 1 of the present Convention, the competent authorities of the High Contracting Parties shall draw up and communicate to each other a list of the communes situated within the frontier Zones.

III.

The aforesaid authorities shall communicate to each other all the necessary information with a view to the introduction, if necessary, of the surtax prescribed in Article 3 and with a view to determining its amount.

IV.

They shall by mutual agreement decide upon the form to be taken by the frontier permit mentioned in Article 4, together with that to be taken by the tax book mentioned in Article 10.

V.

They shall prescribe all necessary measures for the elimination of malpractices and to ensure the strict application of the present Convention.

Done in Paris in duplicate, December 23rd, 1931.

**B. DOMESTIC LEGISLATION EXPRESSLY DESIGNED
TO AVOID DOUBLE TAXATION**

DOMESTIC LEGISLATION EXPRESSLY DESIGNED TO AVOID
DOUBLE TAXATION

Texts subject to Reciprocity.

NETHERLANDS

TRANSLATION.¹

DECREE OF MAY 28TH, 1930.

(*Staatsblad*, No. 219.)

EXEMPTION FROM ROAD TAX FOR OWNERS OF MOTOR VEHICLES
RESIDENT OR DOMICILED IN SWITZERLAND.

.....

Article 1.

Owners of motor vehicles resident or domiciled in Switzerland shall be exempted from road tax in respect of motor-cars and motor-cycles registered in Switzerland which are driven or ridden by or for them on public highways in the Netherlands, so long as similar exemption from the tax on motor vehicles is granted in Switzerland to owners of motor vehicles resident or domiciled in the Netherlands in respect of motor-cars and motor-cycles registered in the Netherlands.

Article 2.

The exemption referred to in Article 1 shall be granted only for a period of three consecutive months in the case of motor-cars and motor-cycles registered in Switzerland as belonging to owners resident or domiciled in that country.

.....

¹Translated by the Secretariat of the League of Nations, for information.

DECREE OF JUNE 16TH, 1932.

(*Staatsblad*, No. 300.)

EXEMPTION FROM ROAD TAX FOR OWNERS OF MOTOR VEHICLES
RESIDENT OR DOMICILED IN JAPAN.

.....

Article 1.

Owners of motor vehicles resident or domiciled in Japan shall be exempted from road tax in respect of motor-cars and motor-cycles registered in Japan which are driven or ridden by or for them on public highways in the Netherlands, so long as similar exemption from the tax on motor vehicles is granted in Japan to owners of motor vehicles resident or domiciled in the Netherlands in respect of motor-cars and motor-cycles registered in the Netherlands.

Article 2.

The exemption referred to in Article 1 shall be granted only for a period of three consecutive months in the case of motor-cars and motor-cycles registered in Japan as belonging to owners resident or domiciled in that country and intended for the personal use of their owners.

.....

DECREE OF JUNE 17TH, 1932.

(*Staatsblad*, No. 302.)

EXEMPTION FROM ROAD TAX FOR OWNERS OF MOTOR VEHICLES
RESIDENT OR DOMICILED IN AUSTRIA.

.....

Article 1.

Owners of motor vehicles resident or domiciled in Austria shall be exempted from road tax in respect of motor-cars and motor-cycles registered in Austria which are driven or ridden by or for them on public highways in the Netherlands, so long as similar exemption from the tax on motor vehicles is granted in Austria to owners of motor vehicles resident or domiciled in the Netherlands in respect of motor-cars and motor-cycles registered in the Netherlands.

Article 2.

The exemption referred to in Article 1 shall be granted only for a period of three consecutive months in the case of motor-cars and motor-cycles registered in Austria as belonging to owners resident or domiciled in that country.

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DECREE OF APRIL 4TH, 1938.

(*Staatsblad*, No. 133.)

EXEMPTION FROM ROAD TAX FOR OWNERS OF MOTOR VEHICLES
RESIDENT OR DOMICILED IN ITALY.

.

Article 1.

Owners of motor vehicles resident or domiciled in Italy shall be wholly or partially exempted from road tax in respect of motor-cars and motor-cycles registered in Italy which are driven or ridden by or for them on public highways in the Netherlands, so long as similar exemption from the tax on motor vehicles is granted in Italy to owners of motor vehicles resident or domiciled in the Netherlands in respect of motor-cars and motor-cycles registered in the Netherlands.

Article 2.

The exemption referred to in the preceding article shall only be granted in the case of motor vehicles which are registered in Italy as belonging to owners resident or domiciled in that country and are not used for the common transport of paying passengers or for the conveyance of goods.

Motor vehicles which, on the expiry of a period of one year from their entry into the Netherlands, have not been exported, shall, for the purposes of this Decree, be deemed to be no longer registered in Italy as belonging to owners resident or domiciled in that country.

Article 3.

Complete exemption from taxation shall be granted for one or more stays totalling three months in a period of one year. This period shall begin to run on the day on which the motor vehicle is first brought into the country.

Partial exemption shall be granted on the tax due for the portion of the period of sojourn exceeding the term of exemption, as follows :

(a) If the time spent beyond the above-mentioned period of three months does not exceed ten days, on the amount which, under Articles 3, 4 or 5 of the Road Tax Act, would be due in excess of the twenty-fourth part of the tax payable on the motor vehicle for a full year;

(b) If the time spent beyond the above-mentioned period of three months exceeds ten days, on the amount which, under Articles 3, 4 or 5 of the Road Tax Act, would be due over and above the tax that would be payable if it were computed at the rate of one-twelfth of the tax leviable for a full year for each month's stay in excess of the aforesaid period of three months, with the proviso that a further stay covering part of a month shall be counted as a full month.

For the purposes of the present article a month shall be taken as thirty days.

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PART II

MUTUAL ASSISTANCE

BELGIUM AND GRAND-DUCHY OF LUXEMBURG

CONVENTION FOR THE PREVENTION OF DOUBLE TAXATION AS REGARDS
DIRECT TAXES AND TO GUARANTEE RECIPROCAL CO-OPERATION
BETWEEN THE TWO COUNTRIES IN THE COLLECTION OF SUCH TAXES.
BRUSSELS, MARCH 9TH, 1931.

(See Part I, page 7.)

Article 11 (page 9) of this Convention provides for reciprocal assistance in collecting the direct taxes specified in the Convention.

FRANCE AND BELGIUM

CONVENTION FOR THE PREVENTION OF DOUBLE TAXATION AND THE
SETTLEMENT OF CERTAIN FISCAL QUESTIONS. BRUSSELS, MAY 16TH,
1931.

(See Part I, page 58.)

Article 15 (page 61) of this Convention provides for assistance in collecting the taxes specified in the Convention—viz., impersonal direct taxes and certain registration fees.

ITALY AND BELGIUM

CONVENTION FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE
SETTLEMENT OF CERTAIN OTHER FISCAL QUESTIONS. BRUSSELS,
JULY 11TH, 1931.

(See Part I, page 64.)

Article 14 (page 67) of this Convention contains various clauses for administrative assistance as regards the direct taxes specified in the Convention.

AUSTRIA AND POLAND

**TREATY TO AVOID DOUBLE TAXATION IN THE CASE OF DIRECT TAXES
AND TO PROVIDE FOR LEGAL ASSISTANCE IN CONNECTION WITH
FISCAL MATTERS. VIENNA, APRIL 22ND, 1932.**

(See Part I, page 44.)

Article 18 (page 47) of this Treaty provides for mutual assistance between the two States for the assessment as well as for the collection of taxes.

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