

LEAGUE OF NATIONS

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**DOUBLE TAXATION  
AND FISCAL EVASION**

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

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VOLUME VI

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GENEVA, 1936

**PUBLICATIONS OF THE ECONOMIC AND FINANCIAL  
ORGANISATION OF THE LEAGUE OF NATIONS**

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**VOLUME VI**

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NOTE.

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In order to make the present publication as accurate as possible, the Financial Section and Economic Intelligence Service 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.845.M.102.1928.II),

Volume II (document C.865.M.194.1929.II),

Volume III (document C.585.M.268.1930.II),

Volume IV (document C.791.M.885.1931.II.A),

Volume V (document C.618.M.291.1933.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.

March 1936.

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## CORRIGENDA.

### VOLUME I.

Page 40 : *Danzig-Poland.*

The Agreement of March 17th, 1924, has been replaced by that of May 29th, 1929 (Vol. II, page 9).

Page 198 : *The Netherlands.*

The *Nota* to the Law of April 16th, 1920 (abrogated by Article 5 of the Law of June 14th, 1930, Vol. III), is to be completed as follows :

“ By the resolution of May 9th, 1934, to Polish subjects, with the exception of credits the payment of which is secured by a mortgage on real estate situated or established abroad.

“ By the Resolution of October 29th, 1934, to Finnish subjects.”

Page 222 : *France-Monaco.*

An additional Agreement to the Convention of June 26th, 1925, was signed on July 9th, 1932 (see present volume, page 91).

### VOLUME II.

Page 27 : *Danzig-Poland.*

In accordance with a Proclamation issued by the Senate of the Free City of Danzig on December 10th, 1935 (*Gesetzblatt für die Freie Stadt Danzig*, No. 123, 1935), the Agreement for the prevention of double taxation in the matter of the tax on bills of exchange of May 29th, 1929, came to an end on the expiry of the calendar year 1935 in all cases where tax-liability in respect of bills of exchange arises after December 31st, 1935.

### VOLUME III.

Page 24 : *Italy-France.*

Convention of June 16th, 1930 :

Exchange of instruments of ratification took place on October 27th, 1933, and the Convention entered into force on January 1st, 1934, at the same time as the Additional Agreement relating to it, dated November 16th, 1931 (Vol. V, page 69).

Page 67 : *Netherlands.*

The Decree of November 17th, 1928, is amended by that of July 25th, 1934 (page 78 of the present volume).

Page 68 : *Netherlands.*

The Decree of June 26th, 1929, is abrogated by the Decree of January 10th, 1935.

Page 69 : *Netherlands.*

The Decree of June 16th, 1930, is amended by that of June 6th, 1934 (page 77 of the present volume).

Page 69 : *Netherlands.*

The Decree of March 27th, 1930, is repealed by the Decree of July 14th, 1934.

VOLUME V.

Page 11 : *Germany-Switzerland.*

Convention of July 15th, 1931, and Additional Agreement to this Convention of January 11th, 1934 (page 22 of present volume):

The exchange of the instruments of ratification took place on January 29th, 1934.

Page 48 : *France-United States of America.*

Convention of April 27th, 1932 :

The exchange of the instruments of ratification took place on April 9th, 1935. Entry into force : January 1st, 1936.

Page 69 : *France-Italy.*

Additional Agreement of November 16th, 1931, to the Convention of June 16th, 1930 (Vol. III, page 24) :

The exchange of the instruments of ratification took place on October 27th, 1933, and the Additional Agreement entered into force on January 1st, 1934, at the same time as the Convention to which it applies.

Page 99 : *Convention on the Taxation of Foreign Motor Vehicles, March 30th, 1931 :*

The following ratifications or definitive accessions have been sent in as from October 30th, 1933 :

Sweden (November 9th, 1933).

Irish Free State (November 27th, 1933).

Netherlands (January 16th, 1934);

Including Netherlands Indies, Surinam and Curaçao.

Finland (May 23rd, 1934).

Poland (June 15th, 1934).

Switzerland (October 19th, 1934).

Ceylon

Cyprus

Gold Coast (Colony, Ashanti, Northern Territories,

Togoland under British mandate

Hong-Kong

Jamaica

Malta

Leeward Islands (Grenada, St. Lucia, St. Vincent)

Roumania (June 19th, 1935).

Union of Soviet Socialist Republics (July 23rd, 1935).

Nigeria (Colony, Protectorate and British mandated territory of Cameroons) (March 11th, 1936).

Sierra Leone (Colony and Protectorate) (March 11th, 1936).

} January 3rd, 1935.

**PART I**

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**DOUBLE TAXATION**

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**A. INTERNATIONAL AGREEMENTS**

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

## 1. AGREEMENTS CONCERNING DIRECT TAXES (INCOME TAX, CAPITAL TAX)

### (a) Making no Distinction between Personal and Impersonal Taxes

#### BELGIUM AND THE NETHERLANDS.

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

CONVENTION FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE  
SETTLEMENT OF CERTAIN OTHER FISCAL MATTERS<sup>2</sup>. GENEVA,  
FEBRUARY 20TH, 1933.

(*Treaty Series*, Volume                   , No. 3796. *Moniteur Belge*, August 27th, 1935.  
*Staatsblad*, No. 533, 1935.)

HIS MAJESTY THE KING OF THE BELGIANS and HER MAJESTY THE QUEEN OF THE  
NETHERLANDS, being desirous of avoiding double taxation and settling certain other fiscal matters,  
have decided to conclude a Convention.

#### SECTION I.—DIRECT TAXES.

##### *Article 1.*

§ 1. Taxpayers having their fiscal domicile in the territory of one of the two contracting States and deriving income, wholly or in part, from the territory of the other State shall be accorded in respect of such income the special treatment laid down in the following articles.

§ 2. For the purposes of the present Convention, the fiscal domicile of natural persons shall be deemed to be the place of their normal residence—that is to say, their permanent home: the fiscal domicile of companies having separate legal personality shall be deemed to be their effective centre of management.

##### *Article 2.*

§ 1. The purpose of the present Convention is the establishment of regulations relating exclusively to the assessment of certain taxes, and rates in supplement thereof, levied for account of the State, provinces or communes.

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

<sup>2</sup> This Convention came into force on January 1st, 1936.

§ 2. The following are the taxes to which the present Convention relates :

*A. In the case of Belgium :*

- (1) The land tax;
- (2) The tax on personal income derived from:
  - (a) Immovable property situate abroad;
  - (b) Mortgages thereon;
- (3) The tax on occupations;
- (4) The provincial and communal taxes on cycles.

*B. In the case of the Netherlands :*

- (1) The land tax;
- (2) The income tax and the communal funds tax;
- (3) The tax on capital and the defence tax I;
- (4) The tax on dividends and directors' fees;
- (5) The State tax and the provincial road tax on cycles.

*Article 3.*

§ 1. Income derived from immovable property with reference to the amount of its actual or estimated rentable value, together with all other income from such property which is not covered by Article 4 below, shall be taxable solely in the State in which the property is situate.

§ 2. The above regulation shall further apply to income derived from mortgages on property of the kind to which § 1 relates.

*Article 4.*

§ 1. Income derived from industrial, mining, commercial or agricultural undertakings (other than income derived from international traffic activities of maritime or internal shipping or air navigation undertakings) shall be taxable in the State in which permanent establishments of such undertakings are situate.

§ 2. Where industrial, mining, commercial or agricultural undertakings have permanent establishments in both contracting States, each State shall tax that part of the income which is produced within its territory. The competent administrations of the two contracting States shall lay down rules by agreement for the apportionment of the income concerned.

§ 3. The term "permanent establishments" shall be deemed to mean centres of effective management, branches, factories, workshops, agencies, warehouses, offices, laboratories, purchasing or sales offices, depots or any other permanent productive establishments. The fact of an undertaking established in one contracting State having business relations with the other contracting State through the intermediary of a wholly independent agent or company (broker, commission agent, branch, etc.) shall not be taken to mean that the said undertaking has a permanent establishment in the latter.

§ 4. Income derived from offices concerned solely with the purchase of goods for the purpose of stocking one or more establishments maintained by the taxpayer in the other country with a view to the sale or transformation of goods shall not be subject to the provisions of § 2 of the present article in respect of its taxation.

*Article 5.*

§ 1. Income derived from international traffic activities of maritime shipping or air navigation undertakings, including income derived from the sale of tickets, shall be taxable only in the State in whose territory the fiscal domicile of the undertaking is situate, provided always that the ships or aircraft have the nationality of the said State.

§ 2. Income derived from international traffic activities of internal shipping undertakings, other than such as are conducted by the shippers themselves, shall be taxable only in the State of fiscal domicile of the undertaking.

*Article 6.*

§ 1. Shippers of Belgian or Netherlands nationality normally resident on board their boats, whose activities are exercised simultaneously or alternately in one and the same year in the national waters of both countries, shall be taxed in each country in proportion to the profits earned therein.

§ 2. For the purpose of collection of taxes due in virtue of the execution of § 1 of the present article, it shall be open to the Government of either contracting State to exact deposits from nationals of the other contracting State to whom the provisions of § 1 may be applicable, on their entry into national waters of the former State, provided always that such deposits shall not exceed 25 % of the normal annual tax due from shippers who are nationals of the former State. The said deposits shall be renewable quarterly in the event of the shipper prolonging his stay in the State concerned or returning thereto after temporarily leaving the same.

§ 3. Shippers of Belgian or Netherlands nationality shall not be liable to taxation under § 2 of article 2 in respect of goods in transit through the national waters of either country without breaking bulk.

*Article 7.*

Income derived from home-workers' non-commercial occupations not covered by Article 9 shall be taxable in the contracting State in which the parties concerned have a permanent establishment for the exercise of their professional activities. If they have permanent establishments in both States, the treatment for which Article 4 provides shall be applicable.

*Article 8.*

The emoluments of directors, auditors and liquidators of joint-stock companies and of persons exercising similar functions shall be taxable in the State in which the seat of management and control of the company is situate, save in so far as otherwise provided in Article 9 in respect of emoluments accruing to such persons in other effective capacities.

*Article 9.*

§ 1. All emoluments of all persons in receipt of wages or salaries shall be taxable in the contracting State in which such persons normally exercise their activities.

§ 2. Nevertheless, the salaries, wages or other emoluments of frontier workers of Belgian or Netherlands nationality shall be taxable only in the country in which the parties concerned have their fiscal domicile.

The term "frontier workers" shall be deemed to mean workers in industrial, mining, commercial or agricultural undertakings situate in either country, whose permanent home is in the other country to which they return every day or at the least every week.

The competent administrations of the two countries shall come to an agreement as to the documents to be produced by the parties concerned in proof of their status as frontier workers.

§ 3. The emoluments of commercial agents and persons employed in connection with means of transport in use for purposes of traffic between the two States shall also be taxable only in the State of fiscal domicile of the recipient.

§ 4. Furthermore, the salaries of officials and public employees of either contracting State whose functions are exercised in the other State shall be taxable only in the country by which they are paid.

*Article 10.*

Public pensions shall be taxable in the State in which is situate the party liable for their payment.

*Article 11.*

Life annuities and income derived from lucrative occupations of all kinds not covered by the preceding article shall be taxable in the State of fiscal domicile of the recipient.

*Article 12.*

§ 1. The contracting States shall furnish the necessary information for the apportionment of income to which Articles 4, 6 and 7 relate.

§ 2. They undertake to furnish aid and assistance to one another, in conformity with their respective legal regulations, for the collection of the taxes established as a result of the apportionment of income to which Articles 4, 6 and 7 relate, in respect both of the principal of the tax, the rates in supplement thereof, and the interest, costs or fines thereout arising.

§ 3. Prosecutions and executory measures shall be instituted on the production of an official copy of the instruments of execution, together with all material decisions which have become legally binding.

§ 4. Outstanding revenue claims shall not be given precedence in the State applied to. They shall be collected in accordance with the legal regulations of the State applied to. The State applied to shall not be required to enforce executory measures for which there is no provision in the law of the State applying.

§ 5. Where a revenue claim is still subject to appeal, the State applying may request the State applied to to take measures of conservancy, and the foregoing provisions shall be applicable to such measures *mutatis mutandis*.

§ 6. The competent administrations of the two contracting States shall make regulations for the administrative procedure to be followed in such case.

*Article 13.*

The principles laid down in the preceding articles shall apply, *mutatis mutandis*, to the tax on capital.

*Article 14.*

Persons of Belgian or Netherlands nationality having their fiscal domicile in one of the two contracting States, who make regular use of cycles as a means of entering the territory of the other contracting State for the purpose of the exercise of their profession therein, shall be exempt by the latter country from all taxation on this account, provided they can show proof of payment of the tax due on this account in their country of fiscal domicile.

SECTION II.—INTERNAL CHARGES OTHER THAN CHARGES ON THE PRODUCTION, PREPARATION, TRANSPORT OR CONSUMPTION OF GOODS OR ARTICLES.

*Article 15.*

Internal imposts which are, or may in future be, imposed in either contracting State on the sale or exchange of goods or other movable property or generally on any conveyance of property in return for value received, such as fees on conveyances, stamps on invoices, luxury taxes, taxes on turnover and the like, shall not in any case involve a revenue charge on the products of the other contracting State heavier than that effectively imposed on specific similar national products of the former State or specific similar products of the most favoured nation.

SECTION III.—MISCELLANEOUS.

*Article 16.*

The present Convention shall apply only to the European territories of the two contracting States.

*Article 17.*

§ 1. The present Convention is drawn up in French and Dutch, both texts being authentic. It shall be ratified, and the instruments of ratification shall be exchanged at Brussels as soon as possible.

§ 2. The Convention shall come into force on the first of January of the year following the year in which it is ratified.

§ 3. It may cease to take effect on the first of January of any year, provided it has been denounced at least eight months beforehand.

Done in duplicate at Geneva, February 20th, 1933.

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### FINAL PROTOCOL.

In proceeding to sign the Convention for the Avoidance of Double Taxation and the Settlement of Certain Other Fiscal Matters, this day concluded between Belgium and the Netherlands, the undersigned Plenipotentiaries have agreed that the following provisions shall form an integral part of the Convention :

I. Students from either contracting State residing in the other contracting State exclusively for purposes of study shall not be taxable in respect of remittances received by them for the purpose of their maintenance or studies.

II. It is understood that, in the application of Article 4, income from agricultural undertakings situate in the territories of both contracting States shall be taxable in each State in proportion to the area of the land situate therein.

III. It is understood that in the case of graduated taxes the following procedure shall be adopted with a view to the avoidance of double taxation. The State of fiscal domicile shall determine the amount of the tax due on the whole of the taxable assets, but shall deduct from the amount so calculated the amount due under its own law solely in respect of sums derived from assets situate in the other State; and the latter assets alone shall be taxable in the other State.

Done in duplicate at Geneva, February 20th, 1933.

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### PROCES-VERBAL.

In the course of the negotiations of the Convention for the avoidance of double taxation between Belgium and the Netherlands, it has been found that, under present circumstances, there are difficulties in the way of a decision to the effect that Belgian or Netherlands shippers exercising their activities in both countries should be taxable only in their country of fiscal domicile within the meaning of § 2 of Article 1.

It is nevertheless agreed that, two years after the coming into force of the Convention, the treatment of shippers for which Article 6 provides shall be reviewed by the Belgian and Netherlands delegates.

The negotiators are in agreement furthermore that Article 7 should be interpreted to mean that, where a national of either contracting State exercises a non-commercial occupation in the territory of the other State without having a permanent establishment there, he shall not be taxed in the latter country on the income derived from such activities.

The Hague, February 1st, 1933.

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## FRANCE AND GERMANY.

TRANSLATION.<sup>1</sup>

### CONVENTION CONCERNING AVOIDANCE OF DOUBLE TAXATION AND RECIPROCAL ADMINISTRATIVE ASSISTANCE IN CONNECTION WITH DIRECT TAXATION.<sup>2</sup> PARIS, NOVEMBER 9TH, 1934.

THE PRESIDENT OF THE FRENCH REPUBLIC and THE CHANCELLOR OF THE GERMAN REICH, being desirous of avoiding double taxation and establishing rules with regard to reciprocal administrative assistance in connection with direct taxation, have resolved to conclude an Agreement.

#### PART I.—DOUBLE TAXATION.

##### Article 1.

§ 1. The purpose of the present Agreement is the establishment of provisions relating to the collection of direct taxes only.

§ 2. Direct taxes for the purposes of the present Agreement shall be deemed to mean taxes which, under the laws of either State, are levied direct on income (gross or net) or capital, whether for account of the contracting States themselves or of particular German States, or for account of provinces or associations of provinces, or communes or associations of communes, including taxes in the form of supplements to other taxes. Accordingly, the present Agreement does not cover indirect taxes on circulation or consumption.

§ 3. The following taxes in particular are deemed to be direct :

(1) *In the case of Germany :*

- (a) The income tax (*Einkommensteuer*) ;
- (b) The corporation income tax (*Körperschaftsteuer*) ;
- (c) The property tax (*Vermögensteuer*) ;
- (d) The several taxes on land (*Grundsteuern*) ;
- (e) The several taxes on buildings (*Gebäudesteuern*) ;
- (f) The several taxes on commercial occupations (*Gewerbesteuern*) ;
- (g) The compensatory charge for currency depreciation imposed on house property—*i.e.*, the several rents taxes (*Hauszinssteuern*).

(2) *In the case of France :*

- (a) The real estate tax (*contribution foncière, propriété bâtie et non bâtie*) ;
- (b) The industrial and commercial profits tax (*impôt sur les bénéfices industriels et commerciaux*) ;
- (c) The Government royalties on mines (*redevance proportionnelle des mines*) ;
- (d) The agricultural profits tax (*impôt sur les bénéfices de l'exploitation agricole*) ;
- (e) The tax on salaries, allowances and emoluments, wages, pensions and annuities (*impôt sur les traitements, indemnités et émoluments, salaires, pensions et rentes viagères*) ;
- (f) The professional profits tax (*impôt sur les bénéfices des professions non commerciales*) ;

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

<sup>2</sup> This Convention has not yet been ratified.

(g) The tax on income from securities and movable capital (*impôt sur le revenu des valeurs et capitaux mobiliers*);

(h) The licence charges (*contribution des patentes*);

(i) The income tax (*impôt général sur le revenu*).

#### Article 2.

Taxes on income from immovable property, including income from agricultural concerns, shall be collected only in the State in which the property is situate.

#### Article 3.

§ 1. Taxes on income from trade, industry or other business undertakings (with the exception of those specified in Article 6) shall be collected only in the State in whose territory the undertaking has its business establishment: and this rule shall apply even in cases where the activities of the undertaking extend to the territory of the other State, provided it has no business establishment therein.

§ 2. For the purpose of the present Agreement, the term "business establishment" shall be deemed to mean permanent premises of the undertaking in which its business is carried on in whole or in part.

§ 3. Where an undertaking has its principal business establishment in one of the two States, it may not be taxed in the other State in respect of a business establishment which it maintains therein, unless such business establishment engages in activities connected with the objects of the undertaking, and then only on that part of its income which is derived from such activities.

§ 4. Where a business establishment engages in activities unconnected with the objects of the undertaking, it shall be taxed by the State in whose territory it is situate, but only on the profits earned in such territory.

§ 5. Income from participations in undertakings in company form, other than income from mining, banking or other shares and other securities, shall count as income from business undertakings.

#### Article 4.

§ 1. Companies having their headquarters or place of management in Germany which have a business establishment in France, and are liable under the French Law of June 29th, 1872, and the Decree of December 6th, 1872, to the French tax on income from movable capital (*impôt sur le revenu des capitaux mobiliers*), shall make payment of the same in the manner stipulated in the said law and decree, provided always that the income taxed shall not be more than the amount of the profits earned in France, including profits or benefits (if any) derived by the company indirectly from its French business establishment, together with profits or benefits so derived which are conveyed or assigned by it to third parties, whether in the form of increases in the price of purchase or reductions in the price of sale or in any other form.

§ 2. Companies having their headquarters or place of management in Germany shall not be liable to the French tax on income from movable capital on the ground of participation in a company whose headquarters is in France, provided always that profits or benefits (if any) derived by German companies indirectly from their participation in the French company, together with profits or benefits so derived which are conveyed or assigned to third parties, whether in the form of increases in the price of purchase or reductions in the price of sale or in any other form, shall be included, for purposes of the collection of the said French tax in the profits distributed by the French company which are taxable under the tax.

§ 3. In the taxation of companies having their headquarters in France which have a business establishment in Germany within the meaning of Article 3, §§ 2, 3 and 4, as also in the taxation of German companies in the capital of which French companies have participations, the indirect benefits or profits derived by such French companies from their German establishments or participations shall receive the same treatment as is provided in §§ 1 and 2 of the present article.

*Article 5.*

Taxes on income from maritime shipping and air transport undertakings shall be collected only in the State in which the place of management of the undertaking is situate, provided always that the ships or aircraft have the nationality of the said State.

*Article 6.*

§ 1. Save in so far as otherwise provided in Article 7, taxes on income from labour, including income from the exercise of liberal professions, shall be collected only in the State in whose territory the personal activities from which the income is derived are exercised.

§ 2. The exercise of a liberal profession in either State presupposes the existence in the State in question of a permanent headquarters for the exercise of the said profession.

*Article 7.*

Taxes on income derived from present or past labour or services in the form of pay, pensions, wages or other emoluments from a State, province, department, commune or other legal person of public law standing, regularly constituted by the internal laws of the contracting State, shall be collected only in the State on which such pay, pensions, wages or other emoluments are a charge.

*Article 8.*

§ 1. Taxes on income from loans, deposits, deposit accounts or any other debt relations shall be collected only in the State of domicile of the creditor party in so far as they are not deducted at the source by companies or legal persons.

§ 2. Where the creditor party has business establishments in both States within the meaning of Article 3, § 2, and one of such establishments gives a loan or makes a deposit, the tax shall be collected in that one of the two States in which the establishment is situate.

§ 3. Taxes on income from mortgages shall be collected in the State in whose territory the mortgaged property is situate.

*Article 9.*

Income from movable capital shall be taxed in the State in whose territory the beneficiary is domiciled, provided always that each contracting State reserves the right to tax income from movable capital under its own general laws where such income originates in its own territory.

*Article 10.*

Directors' fees, fees for attendance at Board meetings and other remuneration of members of the Boards of share companies shall be taxed in that one of the two States in which the headquarters of the company is situate. Remuneration received by the parties concerned in any other effective capacity shall be subject to the provisions of Article 6.

*Article 11.*

Taxes on any other form of income not hereinbefore specified, including life annuities, shall be collected only in the State in which the taxpayer is domiciled.

*Article 12.*

Where both States levy recurrent or non-recurrent taxes on capital or increment of capital, the following provisions shall be applicable:

1. Where the capital consists of:

- (a) Immovable capital and accessories appertaining thereto;
- (b) Mortgages;
- (c) Commercial, industrial or other business undertakings of any kind, including maritime shipping and air transport undertakings;



the tax shall be collected in that State which is entitled under the preceding articles to tax the income from such capital.

2. In the case of all other forms of capital, the tax shall be collected in the State of domicile.

*Article 13.*

§ 1. For the purpose of the present Agreement, the term "domicile" shall be deemed to mean the place in which the taxpayer has an abode under conditions which imply the intention to retain it continuously.

§ 2. Where the conditions to which § 1 relates are present in both contracting States, taxation in each State shall be based *pro rata* on the period of residence of the taxpayer within the State in question during the financial year, provided always that residence outside either of the two States shall count as residence within the State of which the taxpayer is a national.

§ 3. Where the conditions to which § 1 relates are not present in either contracting State, the domicile of the taxpayer shall be deemed to be the place in which he permanently resides. For the purpose of the present provisions, "permanent residence" shall be deemed to mean a place in which the party concerned resides under conditions which imply the intention to remain in the same for a period other than temporary. Where there is no permanent residence in either State, the domicile of the taxpayer shall be assumed to be situate in the State of which he is a national.

§ 4. For the purpose of the present Agreement, the domicile of legal persons shall be deemed to be the place of their effective headquarters.

*Article 14.*

Taxation of individual taxpayers on their aggregate income in their State of domicile shall be leviable only on income taxable under the provisions of the present Agreement in the said State, but shall be assessed on the taxable average of the taxpayer's aggregate income.

*Article 15.*

§ 1. In the case of diplomatic, consular and other similarly situated representatives of either of the contracting States, the following special provisions shall apply—namely:

The said representatives, being career officials, and the officials attached to them, together with persons in their service and in the service of the officials attached to them, shall not be liable to direct taxation in the State to which they are accredited or appointed, save in respect of income of the kind specified in Articles 2, 3, 5 and 6 and capital of the kind specified in Article 12, 1, or where tax is deducted at the source. In all other cases, they shall be taxed in the State by which they are accredited or appointed.

§ 2. The special provisions of § 1 shall apply only where the said persons are nationals of the State by which they are accredited or appointed and do not engage outside their office or service in any profession, business or other profit-earning activities of another than occasional character, in the State to which they are appointed or accredited.

§ 3. In the case of consuls, other than career consuls, who are nationals only of the State by which they are appointed, the provisions of the present Agreement shall be applicable, provided always that such consuls shall not be liable to direct taxation in the State to which they are appointed in respect of the official remuneration of their consular activities.

*Article 16.*

Where a taxpayer shows proof that the measures of the revenue authorities of the two contracting States have involved double taxation in his case, he shall be entitled to appeal against such taxation to the State of which he is a national. In the event of his appeal being allowed as well founded, the supreme revenue authority of the State appealed to shall be entitled to come to an agreement with the supreme revenue authority of the other State with a view to equitable avoidance of the double taxation in question.

Article 17.

The supreme revenue authorities of the two contracting States may make special arrangements for the avoidance of double taxation in cases not regulated by the present Agreement, as also in cases of difficulties or doubts as to the interpretation or application of the present Agreement.

Article 18.

The contracting States undertake to entrust to their supreme revenue authorities the settlement on an equitable basis of any other question which may arise in connection with direct taxation, as a result of differences in the principles prevailing in the matter of collection of taxes in the two States, or for any other reason, for which the present Agreement provides no explicit solution.

PART II.—JUDICIAL PROTECTION AND RECIPROCAL ASSISTANCE.

Article 19.

§ 1. The nationals of either State shall enjoy the same treatment in the territory of the other State as the nationals of the latter in respect of taxation, and in particular the same protection in relation to the revenue authorities, courts of law, and financial or administrative courts of the latter.

§ 2. Legal persons, including companies and associations of persons, institutions, foundations or other endowments, taxable as such and without legal personality of their own, which have their headquarters and legal standing in the territory of one State, shall not be subject to higher taxation in the territory of the other State than that to which corresponding taxpayers who are nationals of the latter are subject.

§ 3. It is agreed that the internal laws of one contracting State shall not have the effect of subjecting nationals of the other State, including the legal persons and companies to which § 2 relates, to any more unfavourable treatment in respect of taxation than that to which nationals of any third State are subject.

Article 20.

With a view to the better application of the taxes specified in the present Agreement, the contracting States undertake, subject to reciprocity, to exchange such information in the matter of taxation as each Administration has at its disposal or is in a position to obtain under its own legal regulations, which may be of use to the Administration of the other State in the assessment of the taxes in question.

Article 21.

§ 1. The contracting States undertake, on a basis of reciprocity, to lend one another assistance and support in the collection in accordance with the provisions of their several laws of the taxes specified in the present Agreement, as by law definitively assessed, together with all such supplements, interest charges, costs or fines as are not of a penal character under the criminal law.

§ 2. Service and collection shall be based on a copy or official extract of the document for execution, to which may be attached, as occasion may arise, copies or official extracts of decisions which have become legally binding.

§ 3. Revenue claims of the State applying shall not receive preference in the State applied to: nor shall the latter be under obligation to take any measure for the purpose of collection for which the law of the State applying does not provide.

§ 4. Where a revenue claim is still subject to a right of appeal, the State applying may make request to the State applied to for the application of measures of conservancy: the preceding provisions in such case shall be applicable *mutatis mutandis*.

*Article 22.*

§ 1. Administrative and legal assistance shall not be accorded in connection with proceedings against nationals of the State applied to, who are domiciled or permanently resident in the territory of the latter. This provision shall not apply to administrative or legal assistance for the collection of revenue claims against taxpayers which date from a time when the latter were nationals of the State making application.

§ 2. Administrative or legal assistance may be refused where the State to which request is made for such assistance deems such request to be calculated to compromise its sovereignty or security.

§ 3. Requests for the purpose of obtaining legitimate information, statements or opinions within the territory of the State applied to from persons not concerned as taxpayers may be refused, where the State applying is itself not entitled under its own law to require such information, statements or opinions. The same right of refusal shall be applicable in the case of requests for the communication of particulars with regard to factual conditions or legal relations, where knowledge of such conditions or relations is obtainable only by the exercise of powers to require information, statements or opinions which the State applying does not possess. The right of refusal shall further apply in the case of other requests, compliance with which implies violation of a business, professional or trade secret.

*Article 23.*

In all cases of enquiries, information, opinions or other communications received by either State in connection with a request for legal assistance, the provisions of the law of the State concerned in the matter of administrative and official secrecy shall be applicable.

*Article 24.*

The supreme revenue authorities of the two States shall issue the requisite regulations for the execution of this part of the present Agreement by mutual arrangement.

PART III.—FINAL PROVISIONS.

*Article 25.*

§ 1. This Agreement shall come into force on the first day of January of the year following on its ratification.

§ 2. The provisions of Part I shall have retroactive effect in all cases in which no final administrative or judicial decision has been taken by the date on which this Agreement comes into force, provided always that no right to restitutions shall be established by the fact of such retroactive effect.

§ 3. The provisions of Part II shall have retroactive effect in the sole case of taxes which are, or may be, assessed with reference to the year preceding the coming into force of this Agreement, or with reference to any date within the said year.

*Article 26.*

The present Agreement, done in duplicate in German and French, shall be ratified; and the ratifications shall be exchanged in Paris as soon as possible. It shall remain in force so long as it is not denounced by one or other of the contracting States. Should it be denounced three months before the close of a calendar year, it shall cease to be in force on the first of January of the year following; otherwise, on the first of January of the next year but one.

Done in duplicate at Paris this ninth day of November 1934.

## FINAL PROTOCOL.

In signing the Agreement this day concluded between the GERMAN REICH and the FRENCH REPUBLIC concerning avoidance of double taxation and reciprocal administrative assistance in connection with direct taxation, the undersigned Plenipotentiaries have made the following joint declaration : which declaration shall form an integral part of the Agreement.

§ 1. The list in Article 1 of direct taxes in force in the two contracting States is not final.

Any doubts which may arise in this connection shall be settled by agreement between the supreme revenue authorities of the two States.

At the end of each year, the supreme revenue authorities of the two States shall, if necessary, exchange a list, brought up to date, of the direct taxes in force in their several States.

§ 2. The provisions of the Agreement shall not be applicable to persons in whose case the conditions precedent to the imposition of the German evasion tax (*Reichsfluchtsteuer*) are present. Further, the Agreement shall not apply to persons in whose case the conditions precedent to the imposition of the said tax are not present, or have ceased to be present, for the sole reason that such persons can prove domicile or ordinary residence in Germany within the meaning of German revenue law, or are on the same footing under German revenue law as persons domiciled or ordinarily resident in Germany.

§ 3. The provisions in Article 2 of the Agreement shall apply both to income from direct operation or usufruct and to income from rent, lease or any other form of usufruct of immovable property, as also to income from alienations of immovable property, including the accessories conveyed with such property.

§ 4. The provision of § 3 of the present Final Protocol concerning income from immovable property shall apply *mutatis mutandis* to income from trade, industry or other business undertakings, as also to profits derived from the alienation of undertakings, in whole or in part, or of objects used in connection with such undertakings.

§ 5. Business establishments within the meaning of Article 3 of the Agreement shall be deemed to include, in addition to the headquarters or place of management of the undertaking, all branches or subsidiary establishments, places of manufacture or works, sale or purchase offices, warehouses and other commercial establishments which are of a permanent character (including permanent agencies).

It is agreed that the expression "business establishment" within the meaning of Article 3 shall not be deemed to cover the case of maintenance of business relations through the sole agency of a wholly independent agent, or maintenance of a representative or agent permanently engaged in activities in the territory of one State on behalf of natural persons or corporations of the other State, where such representative or agent is merely an intermediary in business transactions without power to conclude such transactions on behalf of the firm he represents.

Activities of an independent representative or agent in connection with the Franco-German Payments Agreement shall not affect his legal status as a wholly independent representative or agent within the meaning of the preceding sub-paragraph.

§ 6. In the event of difficulties or disputes arising in connection with the application of the provisions of Articles 3 and 4 of this Agreement, the supreme revenue authorities shall come to an understanding with a view to the equitable allocation of income from trade, industry or other business undertakings.

§ 7. Article 6 of the Agreement notwithstanding, persons living in the neighbourhood of the frontier in the one State and working in the neighbourhood of the frontier in the other State shall be taxed on their salary or wages only in the State in which they are domiciled.

§ 8. "Liberal professions" within the meaning of Article 6 shall include scientific, artistic, literary, instructional or educational activities and the work of doctors, lawyers, architects and engineers.

§ 9. The contracting States shall consider, as occasion may arise, the steps to be taken with a view to mitigating the incidence of double taxation occurring as a result of the provision contained in Article 9.

§ 10. Students residing in one of the contracting States for the sole purpose of study shall not be taxable by such State in respect of remittances received by them from relatives domiciled in the other State and taxable therein, provided such remittances constitute the principal source from which the cost of their residence and studies is defrayed.

§ 11. Taxpayers who show proof that they have definitively transferred their domicile from one contracting State to the other shall cease to be liable to such taxation as is dependent on domicile, as from the close of the calendar month in which the transfer of domicile is effected. Taxation regularly assessed before the date of such transfer shall be payable in any event.

§ 12. In the case of persons who are not nationals of either of the two States, the supreme revenue authorities may come to special arrangements for the avoidance of double taxation in each separate case. Nationals of States which have concluded agreements with the two contracting States for the avoidance of double taxation shall receive special consideration in this connection.

§ 13. For the avoidance of any doubts which might arise in the matter, it is hereby expressly stipulated that the provisions of Article 15 shall not preclude the right to benefit by any more extensive exemptions which are, or may in future be, accorded under the general rules of international law to diplomatic or consular officials.

Where, in virtue of such more extensive exemptions, there is no direct taxation of such officials in the State to which they are accredited or appointed, the State by which they are accredited or appointed reserves its right of taxation.

§ 14. It is agreed that sums paid on account in the cases to which Article 25, § 2, relates shall be included in the calculation of the amounts which are, or may become, due under the provisions of the present Agreement in respect of the taxes concerned.

§ 15. Postponements of payments accorded by the revenue authority in either State until the signature of the present Agreement shall be extended until the date on which the Agreement comes into force or, if the Agreement is not ratified, until the date on which the decision against ratification is taken, provided always that the revenue authorities of both States reserve the right to demand and collect taxation assessed on the basis of the provisions of the Agreement.

Done in Paris this ninth day of November 1934.

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## SWITZERLAND AND GERMANY.

TRANSLATION. <sup>1</sup>

### ADDITIONAL AGREEMENT TO THE CONVENTION OF JULY 15<sup>TH</sup>, 1931, <sup>2</sup> FOR THE PREVENTION OF DOUBLE TAXATION IN THE MATTER OF DIRECT TAXES AND SUCCESSION, BERLIN, JANUARY 11<sup>TH</sup>, 1934. <sup>3</sup>

(*Treaty Series*, Volume CXLIV, No. 3341.)

The SWISS CONFEDERATION and the GERMAN REICH, having agreed to resume negotiations on certain points of the above Convention,

(1) The provisions of the Convention shall not apply to persons fulfilling the conditions laid down for payment of the German tax on the flight of capital (*Reichsfluchtsteuer*).

The Convention shall also not apply to persons who do not or who no longer fulfil the conditions laid down for the payment of the said tax, on the sole ground that they can prove a domicile or habitual residence in Germany within the meaning of the German fiscal legislation, or that, under German fiscal legislation, they are treated as persons having a domicile or habitual residence in Germany.

(2) Article 3, paragraph 6, of the Convention is hereby cancelled. The supreme authorities of the administrations of both States may conclude special agreements with regard to the taxation of maritime shipping companies, inland shipping companies and aviation companies and revenue derived therefrom.

(3) In amendment of, Article 8, paragraph 4, of, the Convention, the place from which management is conducted shall be deemed to be the domicile, in the case of foundations and other capital agglomerations.

(4) Paragraphs 1, 2 and 8 shall form an integral part of the Convention of July 15<sup>th</sup>, 1931.

The present Additional Agreement shall be ratified at the same time as the Convention of July 15<sup>th</sup>, 1931, and the instruments of ratification shall be exchanged at Berne before January 31<sup>st</sup>, 1934.

The Additional Agreement shall come into force at the same time as the Convention.

Berlin, January 11<sup>th</sup>, 1934.

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

<sup>2</sup> See Volume V, page 11.

<sup>3</sup> The exchange of ratifications took place on January 29<sup>th</sup>, 1934.

## SWEDEN AND THE NETHERLANDS.

TRANSLATION.<sup>1</sup>

### CONVENTION FOR THE AVOIDANCE OF DOUBLE TAXATION.<sup>2</sup> STOCKHOLM, MARCH 21ST, 1935.

(*Treaty Series*, Volume CLVIII, No. 3648. *Svensk Författningsamling*, 1935, No. 189.)

HIS MAJESTY THE KING OF SWEDEN and HER MAJESTY THE QUEEN OF THE NETHERLANDS, being desirous of avoiding double taxation in the matter of taxes on income and capital, have decided to conclude a Convention.

.....

#### *Article 1.*

§ 1. Taxpayers having their fiscal domicile in one of the two contracting States and deriving certain income wholly or in part from the other State, or having certain property in the other State, shall be accorded in respect of such income or property, the special treatment laid down in the following articles.

§ 2. For the purposes of the present Convention, the fiscal domicile of natural persons shall be deemed to be the place of their normal residence—that is to say, their permanent home—and the fiscal domicile of companies having separate legal personality shall be deemed to be their effective centre of management, provided always that this stipulation shall not affect the position under Swedish law in regard to the place of taxation of the undivided estate of deceased persons.

#### *Article 2.*

§ 1. The purpose of the present Convention is the establishment of regulations relating exclusively to the assessment of taxes on income and capital, and rates in supplement thereof levied for account of the State, provinces or communes.

§ 2. The following are the taxes to which the present Convention relates :

A. *In the case of the Netherlands :*

- (1) The land tax;
- (2) The income tax and the communal fund tax;
- (3) The tax on capital and the defence tax I;
- (4) The tax on dividends and directors' fees.

B. *In the case of Sweden :*

- (1) The State tax on income and capital;
- (2) The general communal tax;
- (3) The graduated communal tax.

#### *Article 3.*

Saved in so far as otherwise provided in the present Convention, income shall be taxable only in the contracting State in which the taxpayers' fiscal domicile is situate.

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

<sup>2</sup> The exchange of ratifications took place on April 25th, 1935.

Article 4.

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 5 below, shall be taxable solely in the State in which such property is situate.

Article 5.

§ 1. Income derived from industrial, mining, commercial or agricultural undertakings (other than income derived from international traffic activities of maritime shipping or air navigation undertakings) shall be taxable in the State in which permanent establishments of such undertakings are situate.

§ 2. Where industrial, mining, commercial or agricultural undertakings have permanent establishments in both contracting States, each State shall tax that part of the income which is derived from the permanent establishments situate in its territory. The competent administrative authorities of the two contracting States shall lay down rules by agreement for the apportionment of the income concerned.

§ 3. The term " permanent establishments " shall be deemed to mean effective centres of management, branches, factories, workshops, agencies, warehouses, offices, laboratories, premises for purchase or sale, depots or any other fixed installations of a productive character. The fact of an undertaking established in one contracting State having business relations with the other contracting State through the intermediary of a *bona fide* agent or 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 State.

§ 4. Income derived from business enterprise shall be deemed to include income derived from participations in undertakings, other than income derived from shares or securities of like nature.

Article 6.

Income derived from international traffic activities of maritime shipping or air navigation undertakings shall be taxable only in the State in which the effective centre of management is situate, provided the ships or aircraft concerned have the nationality of the said State.

Article 7.

Income derived from non-commercial professions not covered by Article 8 shall be taxable in that one of the two contracting States in which the parties concerned have a permanent establishment for the exercise of their professional activities. Where they have permanent establishments in both States, the treatment for which Article 5 provides shall be applicable.

Article 8.

The salaries of officials and public employees of either contracting State, whose functions are exercised in the other State, shall be taxable only in the country by which they are paid.

Article 9.

Public pensions shall be taxable in the State in which is situate the party liable for their payment.

Article 10.

The principles laid down in the foregoing articles shall apply *mutatis mutandis* to taxes on capital.

Article 11.

The present Convention shall apply, in so far as the Netherlands is concerned, only to the Kingdom in Europe.



*Article 12.*

§ 1. The present Convention shall be ratified with, in the case of Sweden, the approval of the Riksdag. The instruments of ratification shall be exchanged at Stockholm as soon as possible.

§ 2. The present Convention shall come into force on the first day of the month of May following the date of ratification. It shall apply,

As regards Sweden : to income accruing on or after the date of the entry into force of the Convention, and to capital, the taxation of which relates to a period subsequent to that date;

As regards the Netherlands : so far as concerns the tax to which Article 2, § 2, A(1), relates, to income accruing on or after the date of the entry into force of the Convention; so far as concerns the taxes to which Article 2, § 2, A(2) and (3), relate, to sums due in respect of the revenue years beginning on or after the said date; so far as concerns the tax to which Article 2, § 2, A(4), relates, to sums distributed in respect of a financial year ending on or after the said date.

§ 3. The present Convention may cease to apply as from January 1st of each year, if denounced not less than eight months beforehand.

.....  
Done at Stockholm in duplicate, March 21st, 1935.

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FINAL PROTOCOL.

At the moment of signing the Convention for the Avoidance of Double Taxation in the matter of Taxes on Income and Capital concluded this day between Sweden and the Netherlands, the undersigned Plenipotentiaries have agreed on the following provisions, which shall constitute an integral part of the Convention itself.

I. Students of either contracting State residing in the other contracting State exclusively for purposes of study shall not be taxable by the latter in respect of remittances received by them for the purpose of their maintenance or studies.

II. When a tax on income from capital is levied in either contracting State by deduction at the source, such tax shall not come under the present Convention pending the conclusion of a special arrangement in the matter.

III. Royalties in respect of the usufruct of movable property or the operation of mines, quarries or other natural resources shall be taxable in the contracting State in which such properties, mines, quarries or other natural resources are situate.

Other royalties shall be taxed in accordance with the provisions of Article 3.

Fees payable at periodic intervals for the use of patents, models or the like, shall be treated in the same manner as royalties.

IV. The provisions of Swedish law in regard to the taxation of the undivided estate of deceased persons shall not apply where, under the provisions of the present Convention, the heirs are directly taxable in the Netherlands on the income or capital derived from the estate.

V. Income from movable property shall be deemed to include income from the exploitation of forests, whether on the land of the exploiting party or on land belonging to other parties.

VI. For the purposes of Articles 5 and 6 of the present Convention, the Netherlands tax on dividends and directors' fees shall be deemed to be a tax on the income of companies operating industrial, mining, commercial or agricultural undertakings.

It is understood that, in the application of the said tax, double taxation shall be avoided in the following manner :

When a company having its fiscal domicile in the Netherlands is taxed in Sweden on its income, there shall be deducted from the taxable dividend of the company for any given financial

year (before computing the tax on the basis of the Law concerning the Taxation of Dividends and Directors' Fees) an amount bearing the same ratio to such dividend as the part of the income taxable in Sweden bears to the total income.

VII. Where an undertaking established in either contracting State has a predominating share in the management or in the capital of an undertaking established in the other contracting State, or where both undertakings are owned or controlled by the same interests, with the result that the commercial and financial relations between the two are not what they would be if the two undertakings were independent of one another, any profit or loss which would normally have been transferred in the manner indicated to the accounts of the other, shall be reinstated in the accounts of the former, and the necessary corrections shall be made as regards the income of the latter.

VIII. Sites of building operations, the completion of which has exceeded, or is estimated to exceed, a period of twelve months, shall be deemed to be permanent establishments within the meaning of the Convention.

IX. In order to avoid any uncertainty in the matter, 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 may hereafter be conferred, on diplomatic or consular officials in virtue of general rules of international law.

Where, as a result of such extended exemptions, such officials are not liable to direct taxation in the State to which they are accredited or appointed, they shall be taxable by the State by which they are accredited or appointed.

X. It is understood that, in the case of graduated taxes, double taxation shall be avoided in the following manner :

(a) In the case of taxpayers having their fiscal domicile in the Netherlands :

The State of fiscal domicile shall assess the tax on the basis of all the taxable factors, but shall deduct from the amount of the assessment so calculated that part of the tax which under its own law is due in respect of income derived from the other State.

(b) In the case of taxpayers having their fiscal domicile in Sweden :

The State of fiscal domicile in its assessment of the tax may apply the scale of taxation that would have been applicable if the income and capital, which under the present Convention are taxable only in the other State, had formed part of the income and capital taxable in the State of fiscal domicile.

XI. Each State shall be entitled as may be necessary to require proof of the existence of double taxation within the meaning of the present Convention.

XII. Should difficulty or doubt arise as to the interpretation or application of the present Convention, the competent administrative authorities of the two States shall come to an agreement for the settlement of the question.

Done at Stockholm in duplicate, March 21st, 1935.

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(b) Agreements distinguishing between Personal and Impersonal Taxes

HUNGARY AND ROUMANIA.

TRANSLATION.<sup>1</sup>

CONVENTION TO PREVENT DOUBLE TAXATION IN THE MATTER OF DIRECT TAXES,<sup>2</sup> BUCHAREST, JUNE 16TH, 1932.

HIS SERENE HIGHNESS THE REGENT OF HUNGARY and HIS MAJESTY THE KING OF ROUMANIA, being desirous of preventing the injustices arising out of double taxation in the matter of direct taxes, have decided to conclude a Convention for that purpose.

Article 1.

The purpose of the present Convention is to prevent taxpayers of the two contracting States from being subjected to double taxation in the matter of direct taxes, both impersonal and personal.

I. For the purposes of Roumanian law, direct taxes shall be held to mean the following, including the additional dues (*centimes additionnels*) connected therewith :

Impersonal taxes :

1. The tax on income from agricultural land;
2. The tax on income from buildings;
3. The tax on income from movable property;
4. The tax on commercial and industrial income;
5. The tax on income in the form of wages;
6. The tax on professional income.

Personal tax :

7. The tax on total income.

II. For the purposes of Hungarian law, direct taxes shall be held to mean the following, including the additional dues (*centimes additionnels*) connected therewith :

Impersonal taxes :

1. The land tax;
2. The tax on buildings;
3. The tax on industrial and commercial profits;
4. The company tax.

Personal tax :

1. The income tax.

Taxes on interest due on debentures, savings deposits and current accounts which are regarded as taxes under Hungarian law shall be included in the categories of Hungarian impersonal taxes referred to in subdivision II, 3.

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

<sup>2</sup> This Convention has not yet been ratified.

*Article 2.*

Income from immovable property (whether built-up or not), together with income from mortgages, shall be subject to impersonal taxes in the State in the territory of which the said property is situate.

Income derived from mortgages on immovable property one or more parts of which are situate in the territory of the other contracting State shall be justly apportioned for fiscal purposes between the two contracting States.

*Article 3.*

Income from any industrial, agricultural or commercial activities shall be subject to impersonal taxes in the State in the territory of which the permanent establishments of the undertaking are situate, even when the said undertaking also pursues its activities in the territory of the other contracting State, though without possessing an establishment in such territory.

The following shall be deemed to be examples of permanent establishments: the real centres of management, branches, mines and oil-wells and similar concerns, factories, workshops, agencies, warehouses, offices, depots; representatives with powers of attorney or other accredited agents.

The fact that an undertaking in one of the contracting States maintains business relations with an undertaking in the other contracting State through a *bona-fide* agent of independent status (broker, commission agent, etc.) shall not be deemed to mean that the said undertaking possesses a permanent establishment in the latter State.

Should an undertaking possess permanent establishments in the two contracting States, each of the said States shall tax that part of the income which is derived from the activities of the establishments situate in its territory. The competent authorities of the two contracting States shall jointly lay down rules for the apportionment of such income.

The purchase of native raw materials, agricultural and forestry products, live-stock, poultry and miscellaneous goods in so far as it takes place in the territory of one of the two contracting States, either for future sale in the territory itself or for purposes of export, shall be taxable in the State in whose territory the purchase was made, even if the purchaser does not maintain any establishment for that purpose in the said territory.

Shipping undertakings on the Danube shall only be taxable in the State in which the seat of the undertaking is situate.

*Article 4.*

Income derived from work, including income from exercise of independent professions (those of doctor, barrister, architect, engineer, etc.), and income derived from any other non-commercial occupation (scientific, artistic, literary or educational) shall be taxed in the State in the territory of which are carried on the personal activities from which the income is derived and to the extent to which the said activities are carried on in the territory in question.

The provisions of the present article shall also apply to hawkers, itinerant traders, commercial travellers and other travelling representatives.

*Article 5.*

Salaries, wages and all other remuneration shall be taxable in the State whence such income is derived.

*Article 6.*

The fees of the directors, board members and auditors of joint-stock companies shall be taxable in the State in which the real centre of management of the permanent establishment is situate.

Should an undertaking have one centre of management in one of the contracting States and another centre in the State in which is situate the permanent establishment of the undertaking, taxation shall be levied by the State in whose territory is situate the latter centre of management, which shall be deemed to be a real centre of management within the meaning of the present Convention.

*Article 7.*

Public and private pensions, together with annuities, shall be taxable in the State of the debtor of such income.

*Article 8.*

Taxes on income from movable property, when levied upon interest, management shares and all other income from capital (with the exception of income derived from mortgages as mentioned in Article 2) shall be levied by the State of the debtor of such income.

Should the main establishment of a company be in one of the States and a branch in the other, the taxes on the above-mentioned types of income derived from operations connected with the said branch, may only be held back for the account of the State in the territory of which the said branch is situate.

*Article 9.*

The income from patents of invention shall be taxable only in the State in which such patents are issued.

PERSONAL TAXES.

*Article 10.*

Direct personal taxes on total income shall be levied by the State in which the taxpayer has his domicile, the term "domicile" being understood to mean a permanent home.

An exception to the foregoing rule shall nevertheless be made in respect of income derived from :

- (a) Immovable property;
- (b) Claims and rights secured by mortgage;
- (c) Industrial and commercial undertakings.

The above-mentioned kinds of income shall be taxed in the State from which such income is derived.

For the purpose of calculating personal taxes, each of the contracting States shall apply the rate appropriate to the total amount of the taxable income in both States in accordance with their respective laws.

MISCELLANEOUS PROVISIONS.

*Article 11.*

Should the taxpayer possess a fiscal domicile in both contracting States, taxes which, by the terms of the present Convention, may be levied under the domicile rule shall be assessed in each of the contracting States in proportion to the period of his stay during the fiscal year. The period of the taxpayer's stay outside both contracting States shall be reckoned in favour of the State of which he is a national.

In the event of its being impossible to ascertain a taxpayer's fiscal domicile, he shall pay personal taxes in that of the two States of which he is a national, under the same conditions.

*Article 12.*

The diplomatic and consular officials of each of the contracting States and the staff attached to them, provided always that such officials are officials *de carrière* and subjects of the State which they represent, shall be exempt in the State to which they are accredited from direct taxes in respect of the income derived from the country of which they are nationals; this exemption shall not extend to income derived from the country to which they are accredited.

*Article 13.*

Any complaints regarding double taxation shall be made direct through the highest financial authorities so that the matter giving rise to the complaints may be duly settled.

*Article 14.*

For purposes of taxation, all natural or juristic persons of each of the contracting parties shall enjoy the same treatment as nationals in the territory of the other party.

The provisions of the present Convention shall also apply in the territory comprising the Hungarian-Roumanian frontier zone as defined in the special Conventions.

Notwithstanding the provisions of the fiscal laws of the two States, the inhabitants of the frontier zone shall not be regarded as absentees and shall therefore be taxed at the same rates as the other inhabitants of the two States.

*Article 15.*

As regards the special provisions which may be necessary for the purpose of the application of the present Convention, and more particularly in cases not expressly provided for therein, the highest financial authorities of the two contracting States shall consult with each other and take appropriate steps in accordance with the spirit of the present Convention.

*Article 16.*

The present Convention shall be ratified, and the instruments of ratification exchanged at Budapest as soon as possible.

The Convention shall come into force on January 1st of the year following ratification. Should the present Convention be denounced before October 1st of any year, it shall cease to apply as from January 1st of the following year; otherwise it shall cease to apply as from January 1st of the second year following denunciation.

.....  
Done at Bucharest in duplicate on June 16th, 1932.

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FINAL PROTOCOL.

Ad *Article 1.*—The provisions of the present Convention shall not apply to the personal tax on total estate levied in Hungary under the designation of *vagyondó*.

Ad *Article 3.*—Should a foreign undertaking maintain business relations in the territory of the other contracting State through an agent established in such territory with powers to act on behalf of the said undertaking, it shall be deemed to possess a permanent establishment in the country in question.

Ad *Article 4.*—The competent authorities of each State shall give the most sympathetic consideration to all special cases as regards the application of Article 4 of the present Convention.

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## ROUMANIA AND YUGOSLAVIA.

TRANSLATION.<sup>1</sup>

CONVENTION CONCERNING THE ABOLITION OF DOUBLE TAXATION AND REGULATING ADMINISTRATIVE ASSISTANCE IN THE MATTER OF DIRECT TAXES, <sup>2</sup> BELGRADE, JANUARY 30TH, 1933.

(*Treaty Series*, Volume CXLVI, No. 3362.)

HIS MAJESTY THE KING OF YUGOSLAVIA and HIS MAJESTY THE KING OF ROUMANIA, being desirous of protecting their nationals from the inequitable incidence of double taxation and of affording each other mutual administrative assistance in the matter of direct taxes, have decided to conclude a Convention for this purpose.

### I. DOUBLE TAXATION.

#### *Article 1.*

The purpose of the present Convention is to protect taxpayers who are nationals of the contracting States from double taxation in respect of direct taxes, personal and impersonal.

For the purposes of the present Convention, direct taxes shall be taken to mean taxes which are assessed direct on gross or net income in accordance with the national legislation of each of the contracting parties, for account of the two contracting States or for account of autonomous administrative units, whether direct taxes strictly so-called or additional charges (*privezi*).

For the purposes of the present Convention, the following shall be regarded as direct impersonal taxes:

(a) In the Kingdom of Yugoslavia:

- (1) The tax on income from land;
- (2) The tax on income from buildings;
- (3) The tax on income from industrial or commercial undertakings, further the tax on professional income;
- (4) The tax on investments, income from capital and movable property;
- (5) The tax on the profits of institutions which are obliged to publish an annual balance-sheet;
- (6) The tax on salaries and wages.

(b) In the Kingdom of Roumania:

- (1) The tax on income from agricultural property;
- (2) The tax on income from buildings;
- (3) The tax on movable property;
- (4) The tax on commercial and industrial profits;
- (5) The tax on wages;
- (6) The tax on professional income.

The tax on total income levied in the Kingdom of Roumania shall be regarded as a direct personal tax.

In application of the present Convention the two contracting parties undertake to supply one another with lists of their respective direct impersonal and personal taxes, within three months of any changes that may be made in the legislation in regard to the same.

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

<sup>2</sup> The exchange of ratifications took place on September 26th, 1933.

*Article 2.*

Income from immovable property (buildings or land) and income from mortgage loans shall be taxable in the State in which the said property is situate.

In the case of income from mortgage loans secured on property, one or more parts of which are situate in the territory of the other contracting State, an equitable division shall be made of the same by the two contracting States for purposes of taxation.

*Article 3.*

Industrial, commercial and agricultural undertakings, together with the earnings of such undertakings, shall be taxed in the State in which the plant, buildings and organisation for the actual operation of such undertakings (as mines, factories, warehouses, oil wells and refineries, workshops, agencies, offices, etc.), whereby the activities of the said undertakings are carried on, are situate.

Where such plant, buildings or organisations are situate in the territory of both countries, the undertaking shall be taxed in each country in proportion to the extent of its activities and earnings.

Nevertheless, if the plant, buildings and organisations are mainly situate in the territory of one of the contracting States, while the other contains merely the administrative seat or organisation for additional or subsidiary financial or administrative operations, the undertaking shall be taxed solely in the territory and for the benefit of the State in which the main productive plant, buildings and operating organisations are situate.

*Article 4.*

Income derived from independent activities, including earnings of the liberal professions (doctors, lawyers, architects, engineers, etc.), as also income from any other non-commercial occupation (science, arts, letters, teaching, education) shall be taxed in the State in whose territory the individual activities producing such income are carried on.

The provisions of this article shall further apply to peddlers, hawkers, commercial travellers and other itinerant agents.

*Article 5.*

Salaries, wages and any other emoluments whatsoever shall be taxable in the State in which the persons concerned carry on their activities.

Nevertheless, the earnings of public officials and employees working abroad shall be taxable in the State by which they are paid.

*Article 6.*

Public and private pensions, life annuities and other similar payments not specified in the foregoing articles shall be taxable in the State in which such payments have to be made.

*Article 7.*

Income from capital and annuities shall be taxable in the State in which such income is payable.

Interest on bonds issued by the State shall be taxed by the State liable for such interest: interest on bonds issued by public autonomous corporations or joint-stock companies or other financial institutions shall be taxed by the State in which such interest is payable.

The above provisions shall further apply to the taxation of interest on capital deposited in the form of savings deposits or as cover for a current account.

Should the head office of the institution making the payment be situate in the territory of one of the contracting States, while one or more branches of the institution are situate in the territory of the other State, the interest on capital deposited in the branches shall be taxed by the State in whose territory they are situate.



Income earned on savings deposits of whatever nature, intended for the requirements of legations and consulates in the discharge of their official functions, shall be exempt from taxation up to an amount to be determined by joint agreement.

Dividends of joint-stock companies, not being income of the shareholders but part of the total industrial or commercial income of the company, shall be taxed in accordance with the rules laid down in Article 3 of the present Convention. Dividends, being income of the shareholder and not part of the income of the company, as also directors' fees, shall be taxed by the State in whose territory the head office of the undertaking making payment is situate.

Periodical allowances in the nature of directors' fees paid in respect of specific functions exercised in a branch establishment shall be taxed in the State in whose territory the branch establishment is situate.

*Article 8.*

The direct personal tax on total income according to the fiscal law of the Kingdom of Roumania, shall be levied by Roumania on the basis of fiscal domicile—*i.e.*, the normal residence taken as the permanent domicile of the taxpayer.

The income tax according to the fiscal law of the Kingdom of Yugoslavia (*Dopunski porez*) shall be levied on the basis of the location of the sources of such income.

The Kingdom of Roumania, in which taxation is based on the principle of fiscal domicile, shall deduct from the Roumanian personal tax on total income the amount of the tax or taxes actually paid in the other contracting State in respect of income tax (*Dopunski porez*).

Where the fiscal domicile of a taxpayer, being a Roumanian national, cannot be defined, he shall pay the personal tax in Roumania.

*Article 9.*

Where it is established that, as a result of the action of the financial authorities of the contracting parties, a taxpayer has been subjected to double taxation, and has been unable on application to secure redress, the taxpayer may lay claim against the party of which he is the national; and, if his claim is allowed, the party of which the taxpayer is a national may apply on his behalf through the diplomatic channel for refund of the amount of the tax inequitably levied by the other party, at the same time producing documentary evidence in support of the claim.

*Article 10.*

1. For purposes of taxation, the natural or juridical persons of either contracting party shall enjoy the same treatment as nationals in the territory of the other party.

2. The contracting parties are agreed that their respective nationals in the frontier zone shall be subject to the regulations with regard to taxation laid down in the Convention regarding Frontier Traffic.

*Article 11.*

Where special regulations are required for the application of the present Convention, and in particular in cases for which no explicit provision is made therein, the financial authorities of the two contracting States shall consult with one another with a view to action in accordance with the spirit of the present Convention.

II. ADMINISTRATIVE ASSISTANCE IN THE MATTER OF DIRECT TAXATION.

*Article 12.*

With a view to ensuring a more equitable distribution of tax burdens, both in the interest of the States and in that of the taxpayers, the contracting States undertake, subject to reciprocity, to afford one another administrative assistance in all matters essential to the assessment of taxes.

Such assistance shall consist of :

(a) Exchange of any information in regard to matters of taxation which one of the contracting States possesses or is in a position to obtain. Such information shall be given on application in specific cases, or automatically in the case of the classes of information to which Article 1 relates.

(b) Collaboration between administrative departments in the execution of procedural acts.

*Article 13.*

The exchange of information to which paragraph (a) of Article 1 relates shall apply to the natural or juridical persons taxable in one or other of the two contracting countries. Such information shall specify the names, Christian names, domiciles or residences of the persons concerned and, where necessary, their responsibilities, and shall further concern :

(1) Immovable property income or capital, real property rights, mortgage or other charges);

(2) Mortgage or similar claims (more especially specifying the property mortgaged, the amount and the rate of interest);

(3) Industrial, commercial or agricultural undertakings (actual or agreed profit, turnover or other bases of taxation);

(4) Earned income and directors' fees;

(5) Movable property, loans, deposits and current accounts (income or capital), all particulars ascertained by a Government department, *e.g.*, in connection with the grant of exemption or abatement on the ground of the domicile or nationality of the taxpayer.

*Article 14.*

The provisions of the foregoing articles shall not in any case be so applied as to oblige either of the contracting States to supply information which it is unable under its own fiscal legislation to ascertain, or to take administrative action which is not in accordance with its regulations or practice.

*Article 15.*

The State applied to may reject an application if, in its judgment, such application is inconsistent with public order or public interests.

*Article 16.*

The competent administrative departments shall be empowered to correspond directly with one another for the purposes of the application of the provisions of the present Convention.

*Article 17.*

Administrative assistance shall be free, subject to the refund of any exceptional expenditure (investigation, experts' fees, etc.) in special cases.

*Article 18.*

The respective authorities shall supply one another periodically with statements regarding their powers of enquiry and supervision in matters of taxation, as also their administrative procedure.

*Article 19.*

The central authorities of the financial administrations of the two States shall jointly determine the steps to be taken in execution of the present Convention.

*Article 20.*

The present Convention shall be ratified and the instruments of ratification shall be exchanged at Bucharest as soon as possible.

The present Convention shall come into force on January 1st next after the exchange of the instruments of ratification, and shall remain in force until denounced by one of the contracting parties. Should the Convention be denounced before July 1st in any year, it shall cease to have effect on January 1st of the following year or, otherwise, on January 1st of the second year following denunciation.

. . . . .

Done at Belgrade in two originals in French, January 30th, one thousand nine hundred and thirty-three.



## 2. AGREEMENTS CONCERNING SUCCESSION DUTIES AND DUTIES ON GIFTS

### GERMANY AND SWEDEN.

TRANSLATION.<sup>1</sup>

CONVENTION FOR THE AVOIDANCE OF DOUBLE TAXATION IN THE MATTER  
OF SUCCESSION DUTIES.<sup>2</sup> BERLIN, MAY 14TH, 1935.

(*Treaty Series*, Volume , No. 3785.)

THE GERMAN REICH and THE KINGDOM OF SWEDEN, being desirous of preventing double taxation in the matter of succession duties, have concluded the following Convention.

.....

#### *Article 1.*

1. Immovable property and accessories thereto left by a national of one of the two contracting parties shall be liable to succession 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 estate and rights of usufruct over 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 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.

#### *Article 2.*

1. Property left by a national of one of the two States in commercial, industrial or other business undertakings of all kinds, including maritime shipping and air navigation undertakings, shall be subject to the following rules :

(a) If the undertaking has a business establishment in only one of the two States, the property shall be liable to succession duties in that State alone;

(b) If the undertaking has a business establishment in both States, the property shall be liable to succession duties in each State in so far as it belongs to the business establishment situated in that State.

2. Immovable property belonging to a business undertaking of the kind mentioned in paragraph 1 shall be dealt with in accordance with Article 1.

#### *Article 3.*

1. The following provisions shall apply to property left by a national of one of the two States not covered by Articles 1 or 2 :

(a) If the deceased at the time of his death has his domicile in only one of the two States, such property shall be liable to succession duty in that State alone.

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

<sup>2</sup> The exchange of ratifications took place on November 18th, 1935.

(b) If the deceased at the time of his death had a domicile in both States, such property shall be liable to succession duty only in the State in which the supreme financial authorities of the two States agree that his interests were centred. If agreement cannot be reached regarding such centre, the deceased shall be considered to have been domiciled only in the State of which he was a national at the time of his death; if the deceased was a national of both States at the time of his death, the supreme financial authorities of the two States shall agree upon special provisions regarding each particular case.

(c) In all other cases, the property in question shall only be liable to succession duty in the State of which the deceased was a national at the time of his death; the provision contained in the second half of the second sentence of paragraph (b) shall be applicable *mutatis mutandis*.

2. For the purposes of the present Convention, the term "domicile" shall mean the place in which a person has an abode in circumstances which justify the assumption that he intends to reside there.

#### Article 4.

1. Debts which stand in an economic relationship with the property mentioned in Article 1 or 2 or which are secured on such property shall be deducted from the value of such property. Other debts shall be deducted from the value of the property to be dealt with under Article 3.

2. If, in the particular case in question, property of the kind mentioned in Articles 1 or 2 is liable to taxation in both States, debts which stand in an economic relationship with property of this kind liable to taxation in one of the two States or secured on such property shall first be deducted from the value of such property. Any balance not covered in this way shall be deducted from the value of other property liable to taxation in that State. If there is no other property liable to taxation in that State, or if a balance remains even after such deduction, such balance shall be deducted from the value of the property liable to taxation in the other State.

3. If a balance remains after the application of the second sentence of paragraph 1, the provisions of the second and third sentences of paragraph 2 shall be applicable *mutatis mutandis*.

#### Article 5.

If a succession or inheritance is liable to taxation partly in one State and partly in the other, the contracting States may nevertheless take as basis the value of the total succession or inheritance in calculating the rate of taxation.

#### Article 6.

With a view to the avoidance of double taxation in cases not regulated by the present Convention or arising out of its application, as well as in cases of difficulties or doubts regarding the interpretation and application of the present Convention, the supreme financial authorities of the two contracting States may agree to special arrangements.

#### Article 7.

For the purposes of the present Convention, the following shall be regarded as succession duties :

In the German Reich :

The succession duty, in so far as acquisitions by inheritance or bequest with a specified object (*zweckt-zuwendung*) are subject thereto, and any duties which may hereafter be substituted therefor.

In Sweden :

The succession duty and any duties which may hereafter be substituted therefor.

*Article 3.*

1. The present Convention, done in duplicate in German and Swedish, shall be ratified, in the case of Sweden by His Majesty the King of Sweden with the consent of the Riksdag. The instruments of ratification shall be exchanged as soon as possible at Stockholm. The Convention shall come into force on the date of the exchange of the instruments of ratification and shall apply in all cases in which the person leaving the property dies after that date.

2. The present Convention shall remain in force until denounced by either of the contracting States. Denunciation must take place at least eight months before the end of a calendar year. If denounced within the period laid down, the Convention shall cease to be operative on the expiration of the current calendar year and, if not denounced within the period laid down, on the expiration of the next calendar year for all cases in which the person owning the property dies after the close of the said year.

Berlin, May 14th, 1935.

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FINAL PROTOCOL.

On proceeding to sign the Convention between the German Reich and the Kingdom of Sweden for the avoidance of double taxation in the matter of succession duties, concluded on to-day's date, the undersigned Plenipotentiaries have made the following identical declarations, which shall form an integral part of the Convention.

1. It is agreed that, as regards claims secured on mortgages, each of the two States shall apply its own legislation.

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

2. It is agreed that estate of the kind mentioned in Article 1 which is not situate in either of the two States, and estate of the kind mentioned in Article 2 which does not belong to an establishment in either of the two States, shall be dealt with in accordance with Article 3.

3. It is agreed that participations in undertakings constituted in the form of companies, with the exception of mining stock (*Kuzen*), shares, dividend warrants and other securities, and of participations in limited liability companies, shall be dealt with in the same way as the property of commercial, industrial or other business undertakings of all kinds mentioned in Article 2, paragraph 1.

4. It is further agreed that, in determining the scope of the term "business establishment" for the purposes of Article 2, paragraph 1, the provisions of the Convention concluded between the contracting States on April 25th, 1928, for the adjustment of internal and external taxation, and in particular for the prevention of double taxation in the matter of direct taxes (Article 3, Final Protocol No. 6), shall be applied.

5. It is agreed that debts (Article 4) may only be deducted from the value of *fidei-commissa*, German hereditary estates (*Erbhöfe*) and similar inalienable property in so far as they constitute a charge or are secured on such property.

6. It is agreed that the taxes which may hereafter be imposed in lieu of the succession taxes at present levied in the two States which are mentioned in Article 7 shall also include death duties and shall not include taxes on gifts *inter vivos*.

7. The present Convention shall not affect the immunities which are or may hereafter be granted to diplomatic or consular officials in virtue of the general rules of international law. If in virtue of such immunities they are not liable to succession taxes in their country of residence, the right of taxation shall be reserved to the State appointing them.

Berlin, May 14th, 1935.

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## HUNGARY AND ROUMANIA.

TRANSLATION.<sup>1</sup>

### CONVENTION TO PREVENT DOUBLE TAXATION IN THE MATTER OF SUCCESSION DUTIES.<sup>2</sup> BUCHAREST, JUNE 16TH, 1932.

HIS SERENE HIGHNESS THE REGENT OF HUNGARY and HIS MAJESTY THE KING OF ROUMANIA, being desirous of preventing the injustices arising out of double taxation in the matter of succession duties, have decided to conclude a Convention.

#### *Article 1.*

The purpose of the present Convention is to prevent taxpayers of the two contracting States from being subjected to double taxation in the matter of succession duties.

For the purposes of the present Convention, the following shall be regarded as succession duties :

Taxes which are levied on the transfer of property on death in virtue of legal stipulations or any other provisions introduced or to be introduced in their place.

#### *Article 2.*

I. Succession duties shall be levied by the State of domicile on the whole of the property left by the deceased—including property situate in the other State—and shall be collected by the State of domicile, save in the cases enumerated in Article 3.

II. The State of domicile of the deceased is the State in which, at the time of his death, he had taken up his residence with the manifest intention of remaining there.

III. Should the deceased possess a domicile in each of the two States, or no domicile within the meaning of paragraph II in either of them, the State of which he was a national shall be held to be his State of domicile.

IV. Should, lastly, the deceased have been at the time of his death a national of both States, and should it be impossible to establish his domicile, the competent authorities shall settle the questions involved by mutual agreement.

#### *Article 3.*

Immovable property, including appurtenances forming part of the succession of a national of either of the contracting States, shall only be liable to succession duties in the State in which the aforesaid property is situate.

Rights to which the provisions of civil law relating to landed property are applicable, rights to the use of immovable property and rights which are secured by or constitute a charge upon the said property, shall be assimilated to immovable property.

The question whether a specific item of property is to be regarded as immovable property or not shall be settled in accordance with the laws of the State in which the said property is situate.

The question as to what constitutes appurtenances shall be settled in conformity with the law of the State in which the immovable property is situate.

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

<sup>2</sup> This Convention has not yet been ratified.

*Article 4.*

Debts attaching to the property referred to in Article 3 or secured on such property shall constitute a charge upon that property.

All other debts shall be charged against the property referred to in Article 2, where necessary in proportion to the value of the succession which is situate in the territory of each of the two States; only such portion as remains unpaid shall be deducted, in the same manner, from the property referred to in Article 3.

*Article 5.*

As regards bequests which do not relate to a specific object or to rights in respect of a specific object, they shall in the first instance be paid out of the property referred to in Article 2, and only in the event of such property proving insufficient shall they constitute a charge against the property mentioned in Article 3.

Should the property constituting a succession mentioned in Article 2 or 3 be situate in both States, the bequests shall be paid out of such property in proportion to the value of those parts of the total situate respectively in the territory of each of the two States.

*Article 6.*

Should any doubts arise regarding the interpretation and application of the present Convention, the highest financial authorities of the two States shall settle such cases by mutual agreement.

*Article 7.*

The present Convention shall be ratified, and the exchange of ratifications shall take place at Budapest at the earliest possible date.

The Convention shall enter into force three months after the exchange of ratifications.

The present Convention shall cease to apply three months after denunciation by one of the High Contracting Parties.

Done at Bucharest in duplicate on June 16th, 1932.

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FINAL PROTOCOL.

For the purpose of calculating the taxation, each of the High Contracting Parties shall apply the rate appropriate to the whole of that part of the inheritance which is liable to taxation, in conformity with the laws in force in their respective territories, without taking into account the question whether the property of which the inheritance consists is situate in one State or the other.

The provisions of the present Convention shall only apply to deaths occurring after the exchange of ratifications of the present Convention.

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## DENMARK AND GERMANY.

TRANSLATION.<sup>1</sup>

EXCHANGE OF NOTES CONSTITUTING AN AGREEMENT RELATING TO FACILITIES TO BE GRANTED RECIPROCALLY IN FISCAL MATTERS FOR CERTAIN PROPERTY DERIVING FROM LEGACIES OR DONATIONS. COPENHAGEN, JANUARY 13TH, 1934.

(*Treaty Series*, Volume CXLIV, No. 3340.)

### I.

GERMAN LEGATION,  
COPENHAGEN.

Copenhagen, January 13th, 1934.

Your Excellency,

With reference to the preceding exchange of notes (Note of the German Legation No. 311, II, of January 2nd, 1933, and reply of the Royal Ministry No. 26.D.23, of April 29th, 1933), I have the honour, in accordance with instructions received, to forward to Your Excellency in the form of an annex hereto attached a Declaration of Reciprocity by the Minister of Finance of the Reich dated September 8th, 1933, with regard to exemption from German succession duty in the case of inheritances for charitable or public objects.

I have, etc.

(Signed) Freiherr VON RICHTHOFEN.

To His Excellency Dr. Munch,  
Minister for Foreign Affairs.

## DECLARATION OF RECIPROCITY IN RELATION TO THE KINGDOM OF DENMARK.

Under § 18, paragraph 1, No. 19, of the German Succession Duty Act of August 22nd, 1925 (*Reichsgesetzblatt*, Part I, page 320), the following are exempt from duty :

- (1) Dispositions in favour of German foundations, societies, associations or institutions having solely charitable or public objects, provided they are endowed with legal personality;
- (2) Dispositions for solely charitable or public objects within the German Reich or its Protectorates, or dispositions in favour of German nationals abroad, provided their use for such objects is assured and they are not restricted to particular families or individual persons.

Provision No. 1 relates to dispositions without a specific object, provision No. 2, on the other hand, to dispositions with a specific object. Dispositions of the latter kind are dispositions with a specific object (*Zweckzuwendungen*) within the meaning of the German law of succession, which are not limited to particular recipients and are made to take effect through the agency of an intermediary (physical or legal person, whether under private or public law) to whom the party disposing has recourse in order that his disposition may attain the object he intends (e.g., where the testator bequeaths RM 10,000 to the town of N. for distribution among the poor—case of a disposition for a definite charitable object taking effect *mortis causa*).

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

The exemptions apply to acquisitions *mortis causa*, donations *inter vivos*, and dispositions with a specific object *mortis causa* or *inter vivos*.

Under § 18, paragraph 3, of the Succession Duty Act, I am authorised to grant the above exemptions from duty in favour of foreign foundations, societies, associations or institutions of the kind specified in provision No. 1, as also in the case of dispositions in favour of the objects specified in provision No. 2 which take effect in a foreign country, provided that the foreign country guarantees reciprocity.

In virtue of this provision, I hereby undertake to make a grant, subject to withdrawal at any time, of exemption from duty in the case of dispositions in favour of foundations, etc., of the kind specified in provision No. 1 within the Kingdom of Denmark, as also in the case of dispositions in favour of the objects specified in provision No. 2 which take effect within the Kingdom of Denmark, so far and so long as the Kingdom of Denmark undertakes to apply the Danish laws and regulations in the most favourable sense in the case of dispositions taking effect *mortis causa* or *inter vivos* within the competence of Danish fiscal sovereignty, which are made in favour of :

(a) German foundations, societies, associations and institutions with legal personality having solely charitable or public objects; or

(b) Dispositions in favour of solely charitable or public objects which take effect within the German Reich, provided their use for such objects is assured and they are not restricted to particular families or individual persons.

Berlin, September 8th, 1933.

For the Finance Minister of the Reich :

By order :

(Signed) REDDING.

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II.

Copenhagen, January 13th, 1934.

Monsieur le Baron,

I have the honour to acknowledge receipt of the Declaration of the Minister of Finance of the Reich, dated September 8th last, with regard to facilities to be granted reciprocally by Denmark and Germany in the case of duties on certain inheritances and donations, as contained in the Annex attached to your note of to-day's date, and at the same time to forward you herewith, together with the usual copy, a corresponding Declaration signed on the 8th instant by the Danish Minister of Finance.

The Danish Government accordingly considers the Agreement forming the subject of the two Declarations to be in force as from to-day and until such time as it may be denounced by one of the contracting parties.

(Signed) P. MUNCH.

To Baron Richthofen,  
German Minister.

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## DECLARATION OF RECIPROCITY IN RELATION TO THE GERMAN REICH

Under § 2, last paragraph, of the Danish Succession Duty Act of April 10th, 1922 (*Lovtidende*, A, pages 646 and following), inheritances in favour of the State, communes, churches, associations, societies, foundations, legatees, etc., pay a duty of 15%. Under the Law of May 16th, 1933 (*Lovtidende*, A, pages 857-858), on Temporary Succession Duty, which remains in force until October 31st, 1936, a further duty is leviable amounting to 50% of that fixed by the Act of April 10th, 1922.

§ 3, paragraph 4, of the Act of April 10th, 1922, gives me the right to lower the rate of this duty to 6% (or 9% so long as the Law of May 16th, 1933, remains in force) where the inheritance is in favour of public institutions, associations, societies or foundations established for charitable or public objects, or is to be employed in another manner for similar objects (in which connection the law does not recognise as "charitable" legacies or foundations where a life interest is reserved to members of a particular family for more than two generations).

I accordingly undertake to give a guarantee, subject to withdrawal at any time, of most favourable treatment under Danish law in respect of inheritances in favour of :

(a) German foundations, societies, associations and institutions with legal personality having solely charitable or public objects; or

(b) Solely charitable or public objects which take effect within the German Reich, provided their use for such objects is assured and they are not restricted to particular families or individual persons;

the succession duty on which shall accrue to the Danish State, and provided always that dispositions taking effect *mortis causa* or *inter vivos* within the competence of German fiscal sovereignty, which are made in favour of Danish foundations, etc., of the kind specified in provision (a), or in favour of objects of the kind specified in provision (b) which take effect within the Kingdom of Denmark under the conditions specified in the said provision (b), are exempted from duty in Germany.

As regards donations *inter vivos*, under the fiscal legislation in force in Denmark no tax or duty for the benefit of the Danish State may be collected on donations in favour of institutions domiciled abroad, save in respect of donations in which the donor has reserved for himself a life interest, in which case succession duty is payable on the decease of the donor.

Ministry of Finance, January 8th, 1934.

(Signed) H. P. HANSEN.  
Victor NIELSEN.

## ROUMANIA AND CZECHOSLOVAKIA.

TRANSLATION.<sup>1</sup>

### CONVENTION CONCERNING DOUBLE TAXATION IN CONNECTION WITH SUCCESSION DUTIES.<sup>2</sup> BUCHAREST, JUNE 20TH, 1934.

(*Monitorul Oficial*, Part I (a), No. 124, 1935.)

HIS MAJESTY THE KING OF ROUMANIA and THE PRESIDENT OF THE CZECHOSLOVAK REPUBLIC,  
desirous of avoiding the inconvenience arising out of double taxation in connection with succession  
duties,

Have resolved to conclude a Convention for that purpose,

#### *Article 1.*

The purpose of the present Convention is to prevent double taxation of taxpayers of the  
contracting States in connection with succession duties.

For the purpose of the present Convention, the expression "succession duties" shall be  
deemed to mean:

Such taxes as are imposed under provisions of law or regulations which take, or may  
hereafter take, the place of law, on transfer of property at death.

#### *Article 2.*

I. Succession duties shall be assessed on all property left by deceased persons (including  
property in foreign countries) by the State of domicile of the deceased, and shall be collected by  
the same, save in the cases provided in Article 3.

II. The State of domicile of the deceased shall be deemed to be that State in which the  
deceased at the time of decease had taken up residence with the manifest intention of continuing  
such residence.

III. Where the deceased is domiciled in both States, or is not domiciled in either, within the  
meaning of the term "domicile" as defined in paragraph II above, the State of which the deceased  
was a national shall be regarded as the State of domicile.

IV. Where the deceased at the time of decease was a national of both States, and his domicile  
cannot for that reason be determined, the competent Administrations shall come to an agreement  
in the matter.

#### *Article 3.*

Real property and appurtenances forming part of the inheritance of a national of one of the  
two contracting States shall be liable to succession duty only in the State in which the said  
property is situate.

Rights to which the law of real property is applicable, rights of usufruct in relation to real  
property, and rights constituted by pledges of real property or charges on the same shall be  
deemed to be equivalent to real property.

Questions as to whether particular objects are to be regarded as real property shall be  
determined according to the law of the State in which the objects in question are situate.

Questions as to the meaning of appurtenances shall be settled according to the law of  
the State in which the real property is situate.

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

<sup>2</sup> The exchange of ratifications has not yet taken place.

*Article 4.*

Debt-charges on the property to which Article 3 relates and debts secured on the same shall be chargeable thereto.

Other debts shall be chargeable to the property to which Article 2 relates. Where the said property is situate in both States, the charge in either State shall be in proportion to the value of that part of the aggregate inheritance which is situate in the same, save only in the case of any uncovered residue remaining, which residue shall be deducted in the same manner from the property to which Article 3 relates.

*Article 5.*

Legacies not relating to particular objects or to rights in respect of particular objects shall be chargeable in the first instance to the property to which Article 2 relates. They shall be chargeable to the property to which Article 3 relates only in the event of the property to which Article 2 relates proving insufficient to support the charge.

Where property forming part of an inheritance within the meaning of Article 2 or Article 3 is situate in both States, legacies shall be chargeable thereon in either State in proportion to the value of that part of the aggregate inheritance which is situate in the same.

*Article 6.*

In the event of a dispute arising between the contracting States in regard to the interpretation or application of the provisions of the present Convention, and direct settlement between the parties or other amicable settlement proving impracticable, the dispute shall be submitted to whatever technical organisation the Fiscal Committee of the League of Nations may determine. The said technical organisation shall make its award after hearing the parties and bringing them together as may be required. The award shall be binding on both contracting States without right of appeal.

Neither the proceedings before the said organisation nor the award which it may make shall in any case imply suspension of the action in respect of which the dispute has arisen.

*Article 7.*

The present Convention shall be ratified, and the exchange of ratifications shall take place at Prague at the earliest possible moment.

It shall come into force three months from the date of the exchange of ratifications.

It shall cease to take effect three months after denunciation by either of the High Contracting Parties.

Done in duplicate at Bucharest, June 20th, 1934.

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FINAL PROTOCOL.

For the purpose of the calculation of the tax, the High Contracting Parties shall take the rates applicable to the aggregate inheritance liable to taxation under their respective laws, without regard to the question in which State the property of which the inheritance consists is situate.

The provisions of the present Convention shall apply only to deaths occurring after the exchange of ratifications of the present Convention.

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

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

#### FRANCE AND GERMANY.

TRANSLATION.<sup>1</sup>

CONVENTION REGARDING COMMERCE, ESTABLISHMENT AND NAVIGATION.<sup>2 3</sup> BERLIN, JULY 28TH, 1934.

(*Official Journal*, France, No. 178, 1934, page 7851.)

.....  
*Article 2.*  
.....

It is understood that, as regards taxes on capital or income, companies of either of the High Contracting Parties established in the territory of the other shall not be assessed in respect of property other than that which they possess in the said territory or of profits or income other than those which they gain there.

.....  
**PROTOCOL OF SIGNATURE.**  
.....

**A**

*Ad Articles 1 and 2.*  
.....

The High Contracting Parties agree that all the provisions of Article 2 relating to the regime to be applied to companies shall likewise apply to their subsidiaries, branches and agencies.

With a view to avoiding double taxation, each of the High Contracting Parties shall refrain from taxing the profits made by shipping concerns the registered head offices of which are situate in the territory of the other party.

The provisions of the last two paragraphs of Articles 1 and 2, together with the corresponding provisions of the Protocol of Signature, shall cease to apply as from the date of the entry into force of the Convention for avoiding double taxation and securing reciprocal administrative assistance in the matter of direct taxes, initialled on May 7th, 1934, in so far as the fiscal regime is regulated by that Convention.

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

<sup>2</sup> This Convention came into force on August 1st, 1934.

<sup>3</sup> The Commercial Agreement of August 17th, 1927, for which the present Convention has been substituted, included similar provisions.

UNITED KINGDOM AND FINLAND.

AGREEMENT FOR RECIPROCAL EXEMPTION FROM INCOME TAX ON PROFITS OR GAINS ARISING THROUGH AN AGENCY.<sup>1</sup>

LONDON, FEBRUARY 21st, 1935.

(*Treaty Series*, Volume CLVIII, No. 3642.

U.K. *Treaty Series*, No. 8, 1935.)

THE GOVERNMENT OF THE UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND and THE GOVERNMENT OF FINLAND, being desirous of concluding an Agreement for reciprocal exemption from income tax in certain cases of profits or gains arising through an agency,

.....

*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 exemption specified in Article 2 hereof remains effective, be exempted from income tax (including surtax) chargeable in the United Kingdom for the year of assessment commencing on the sixth day of April, nineteen hundred and thirty-five, 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 exemption so granted shall not extend to income tax chargeable under Schedule A of the Income Tax Acts.

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 Finland and is not resident in the United Kingdom, unless the profits or gains either :

- (1) Arise from the sale of goods from a stock in the United Kingdom, or
- (2) 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 a general authority to negotiate and conclude contracts.

*Article 2.*

The Government of Finland undertake that the profits or gains to which this article relates shall, so long as the exemption specified in Article 1 hereof remains effective, be exempted from tax under the laws of Finland for the time being in force relating to income and property tax for the year of assessment commencing on the first day of January, nineteen hundred and thirty-five, and for every subsequent year of assessment, and will take the necessary action under Article 3 of the Income and Property Taxation Law of December 5th, 1924, 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

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<sup>1</sup> This Agreement came into force on March 8th, 1935.

directly or indirectly, through an agency in Finland to a person who is resident in the United Kingdom and is not resident in Finland, unless the profits or gains either :

- (1) Arise from the sale of goods from a stock in Finland; or
- (2) Accrue directly or indirectly through any branch or management in Finland or through an agency in Finland where the agent has a general authority to negotiate and conclude contracts.

*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 Finland if its business is managed and controlled in Finland.

*Article 4.*

This Agreement may be denounced at any time upon six months' notice being given by one contracting party to the other.

.....  
Done at London, in duplicate, in the Finnish and English languages, the 21st day of February, 1935.

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## UNITED KINGDOM AND THE NETHERLANDS.

### CONVENTION FOR RECIPROCAL EXEMPTION FROM TAXATION ON PROFITS OR GAINS ARISING THROUGH AN AGENCY.<sup>1</sup> LONDON, JUNE 6TH, 1935.

(U.K. *Parliamentary Papers*, No. 1, 1935.)

HIS MAJESTY THE KING OF GREAT BRITAIN, IRELAND AND THE BRITISH DOMINIONS BEYOND THE SEAS, EMPEROR OF INDIA, and HER MAJESTY THE QUEEN OF THE NETHERLANDS, being desirous of concluding a Convention for reciprocal exemption from taxes in certain cases,

. . . . .

#### Article 1.

His Majesty the King undertakes 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 surtax) chargeable in the United Kingdom for the year of assessment commencing on the sixth day of April, nineteen hundred and thirty-one, and for every subsequent year of assessment, and that His Government in the United Kingdom 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 the Netherlands and is not resident in the United Kingdom, unless the profits or gains either :

- (a) Arise from the sale of goods from a stock in the United Kingdom; or
- (b) 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.

Her Majesty the Queen of the Netherlands undertakes that as from the sixth day of April 1931 and thereafter, so long as the exemption specified in Article 1 hereof remains effective :

(a) The profits or gains to which this article relates shall be exempted from income tax and municipal fund tax (*inkomstenbelasting* and *gemeentefondsbelasting*); and

(b) Any property which is owned or possessed and employed in the Netherlands by a person resident in the United Kingdom and not resident in the Netherlands for the purpose of making profits or gains to which this article relates shall, in so far as it is employed for that purpose, be exempted from property tax and defence tax I (*vermogensbelasting* and *verdedigingsbelasting* I);

and that Her Government will take the necessary action under the law of June 14th, 1930 (*Collection of Acts*, No. 244, 1930) with a view to giving the force of law to the exemptions aforesaid.

Her Majesty the Queen of the Netherlands further declares that, under the laws of the Netherlands relating to dividend and *tantième* tax (*dividend- en tantiëmebelasting*), tax is not chargeable on dividends or other sums distributed on account of profits or gains to which this

<sup>1</sup> The exchange of ratifications has not yet taken place.

article relates by a body corporate which is resident in the United Kingdom, and undertakes that, so long as the exemption specified in Article 1 hereof remains effective, the dividends and other sums aforesaid shall continue to be exempt from tax under the laws of the Netherlands for the time being in force relating to the said dividend and *tantième* tax.

The profits or gains to which this article relates are any profits or gains arising, whether directly or indirectly, through an agency in the Netherlands, to a person who is resident in the United Kingdom and is not resident in the Netherlands, unless the profits or gains either :

- (a) Arise from the sale of goods from a stock in the Netherlands; or
- (b) Accrue directly or indirectly through any branch or management in the Netherlands or through an agency in the Netherlands where the agent has and habitually exercises a general authority to negotiate and conclude contracts.

#### Article 3.

His Majesty the King declares that under the laws in force in the United Kingdom relating to income tax the purchasing of goods or material in the United Kingdom, for sale or manufacture elsewhere than in the United Kingdom by a person who is resident in the Netherlands and is not resident in the United Kingdom, does not involve liability to United Kingdom income tax (including surtax) on the part of that person, notwithstanding that the purchase is effected through a branch or management in the United Kingdom or through such an agency in the United Kingdom as is mentioned in the second paragraph of Article 1 hereof.

Her Majesty the Queen of the Netherlands undertakes that as from the sixth day of April 1931 and thereafter, so long as the position under the laws in force in the United Kingdom continues to be as declared in the preceding paragraph of this article, the purchasing of goods or material in the Netherlands for sale or manufacture elsewhere than in the Netherlands by a person who is resident in the United Kingdom and is not resident in the Netherlands shall not involve liability to the Netherlands taxes mentioned in Article 2 hereof on the part of that person, notwithstanding that the purchase is effected through a branch or management in the Netherlands or through such an agency in the Netherlands as is mentioned in the third paragraph of Article 2 hereof, and the Government of Her Majesty the Queen of the Netherlands will take the necessary action under the law of June 14th, 1930 (*Collection of Acts*, No. 244, 1930), with a view to giving the force of law to the exemption aforesaid.

#### Article 4.

The exemptions granted under the foregoing articles shall not extend to income tax chargeable in the United Kingdom under Schedule A of the Income Tax Acts or to property tax or defence tax I (*vermogensbelasting* or *verdedigingsbelasting I*) chargeable in the Netherlands in respect of immovable property in the Netherlands.

#### Article 5.

For the purposes of this Convention, 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 the Netherlands if its business is managed and controlled in the Netherlands.

#### Article 6.

The present Convention shall be ratified and shall come into force on the date of exchange of the instruments of ratification, which shall take place in London as soon as possible. The Convention may be denounced by either High Contracting Party at any time by a notice in

writing given through the diplomatic channel, and shall cease to operate six months after the date on which the notice of denunciation is received.

. . . . .

Done at London, in duplicate, in the English and Netherlands languages, both texts being equally authentic, the 6th day of June, 1935.

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EXCHANGE OF NOTES.

No. 1.

JONKHEER R. DE M. VAN SWINDEREN TO SIR JOHN SIMON.

June 6th, 1935.

With reference to the Convention signed this day, for reciprocal exemption from taxes in certain cases, I have the honour to give the following assurances and explanations in regard to the application of that Convention in the Netherlands :

(a) For the purpose of the laws in force in the Netherlands, profits or gains accruing to a person, resident in the United Kingdom and not resident in the Netherlands, from sales under contracts entered into in the United Kingdom (that is to say, where the acceptance of the offer is effected in the United Kingdom) of goods stocked in a warehouse in the Netherlands for convenience of delivery and not for purposes of display are not liable to the Netherlands taxes mentioned in Article 2 of the Convention, even though the offers of purchase have been obtained by an agent in the Netherlands of the principal in the United Kingdom and transmitted by him to the principal for acceptance.

(b) The word "agency" in the Convention connotes the relation of agent and principal, and not that of servant and master.

(s.) R. DE MAREES VAN SWINDEREN.

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No. 2.

SIR JOHN SIMON TO JONKHEER R. DE M. VAN SWINDEREN.

June 6th, 1935.

With reference to the Convention signed this day, for reciprocal exemption from taxes in certain cases, I have the honour to give you the following assurances and explanations in regard to the application of that Convention in the United Kingdom :

(a) Under the law in force in the United Kingdom, profits or gains accruing to a person resident in the Netherlands and not resident in the United Kingdom, from sales under contracts entered into in the Netherlands (that is to say, where the acceptance of the offer is effected in the Netherlands) of goods stocked in a warehouse in the United Kingdom for convenience of delivery and not for purposes of display are not liable to United Kingdom

income tax (including surtax), even though the offers of purchase have been obtained by an agent in the United Kingdom of the Netherlands principal and transmitted by him to the principal for acceptance.

(b) With reference to the meaning of the word "controlled" in connection with bodies corporate in Article 5 of the Convention, this word does not include the control exercisable by virtue of a preponderance of voting power; the 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 well understood in this sense in United Kingdom income-tax law.

(c) The word "agency" in the Convention connotes the relation of agent and principal and not that of servant and master.

(s.) John SIMON.

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

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UNITED KINGDOM AND CANADA.

AGREEMENT FOR THE RECIPROCAL EXEMPTION FROM INCOME TAX IN  
CERTAIN CASES OF PROFITS ACCRUING FROM THE BUSINESS OF  
SHIPPING. OTTAWA, MAY 8TH, 1930.

(*Statutory Rules and Orders*, 1930, No. 1014.)

HIS MAJESTY'S GOVERNMENT IN THE UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND and HIS MAJESTY'S GOVERNMENT IN CANADA, 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 Majesty's Government in the United Kingdom of Great Britain and Northern Ireland agree to take the necessary steps under Section 18 of the Act of Parliament of the United Kingdom known as the Finance Act, 1923, and Section 31 of the Act of Parliament of the United Kingdom known as the Finance Act, 1924, for exempting from income tax chargeable in the United Kingdom for the year of assessment 1929-30, commencing on the 6th day of April, 1929, and for every subsequent year of assessment, any profits which accrue from the business of shipping carried on by an individual resident in Canada and not resident in the United Kingdom or by a company managing and controlling such business in Canada.

*Article 2.*

His Majesty's Government in Canada agree to take the necessary steps under paragraph (m) of Section 4 of the Income War Tax Act (Revised Statutes, 1927, Chapter 97) of the Parliament of Canada for exempting from income tax chargeable in the Dominion in respect of the income of the year 1929, or of fiscal periods ending in that year, and of each year thereafter, any profits which accrue from the business of shipping carried on by an individual resident in the United Kingdom and not resident in Canada, or by a company managing and controlling such business in the United Kingdom.

*Article 3.*

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 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 the United Kingdom, or the relief to be granted under Article 2 hereof in respect of income tax in Canada, ceases to have legal operation, or upon the expiration of twelve months after either His Majesty's Government in the United Kingdom of Great Britain and Northern Ireland or His Majesty's Government in Canada shall have given to the other notice of its intention to rescind this Agreement.

Done in duplicate at Ottawa this 8th day of May, 1930.

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DENMARK AND IRISH FREE STATE.

AGREEMENT FOR THE RECIPROCAL EXEMPTION FROM TAXATION OF  
THE BUSINESS OF SHIPPING. LONDON, APRIL 25TH, 1934.

(*Treaty Series*, Volume CXLIX, No. 3430.)

THE GOVERNMENT OF THE IRISH FREE STATE and THE ROYAL DANISH 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 agree to grant relief from income tax in respect of profits or gains arising from the business of shipping carried on by an individual resident in Denmark, and not resident in the Irish Free State, or by a company or corporation whose business is managed and controlled in Denmark.

*Article II.*

The Royal Danish Government, by virtue of the Danish Taxation Acts of April 10th, 1922, and March 29th, 1924, Articles 50 and 27 respectively, provisionally agree to grant relief from income tax in respect of profits or gains arising from the business of shipping carried on by an individual resident in the Irish Free State and not resident in Denmark, or by a company or corporation whose business is managed and controlled in the Irish Free State.

*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 ceases 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 London this 25th April 1934.

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IRISH FREE STATE AND UNITED STATES OF AMERICA.

EXCHANGE OF NOTES CONSTITUTING AN AGREEMENT ON A RECIPROCAL BASIS FOR THE EXEMPTION FROM TAXATION OF PROFITS ACCRUING FROM THE BUSINESS OF SHIPPING. WASHINGTON, AUGUST 24<sup>TH</sup>, 1933/  
JANUARY 9<sup>TH</sup>, 1934.

I.

THE CHARGÉ D'AFFAIRES *ad interim* OF THE IRISH FREE STATE (MACAULAY)  
TO THE SECRETARY OF STATE.

Washington, D.C., August 24th, 1933.

I am requested by my Government to bring to the notice of the Government of the United States the provisions of Section 10 of the Finance Act, 1932 (No. 20 of 1932), which section reads as follows :

“ 10. Subject to the provisions of this section, exemption shall be granted from income tax (including super-tax, or surtax, as the case may be) in respect of so much of the income of a citizen of the United States of America not resident in the Irish Free State or of a corporation organised in the United States of America as is derived from the operation of a ship or ships documented under the laws of the United States of America.”

(s.) W. J. B. MACAULAY,  
*Chargé d'Affaires ad interim.*

Honourable Cordell Hull,  
The Secretary of State of the United States,  
Washington, D.C.

II.

THE ACTING SECRETARY OF STATE TO THE MINISTER OF THE IRISH FREE STATE  
(MACWHITE).

Washington, January 9th, 1934.

In a note dated August 24th, 1933, Mr. Macaulay, as *Chargé d'Affaires ad interim*, brought to the notice of the Government of the United States the provisions of Section 10 of the Irish Free State Finance Act of 1932, which provides for the relief of American steamship owners from double income tax on shipping profits.

The text of Section 10 of the above law was brought to the attention of the Secretary of the Treasury, with the request that he inform the Department of State whether the Irish Free State satisfied the equivalent exemption requirements of Sections 212(b) and 231(b) of the United States Revenue Act of 1932. I have pleasure in informing you that I am now in receipt of a letter



from the Acting Secretary of the Treasury dated December 14th, 1933, which reads in part as follows :

“ In view of the fact that the Irish Free State, under the provision of law quoted above, exempts from income tax so much of the income of a citizen of the United States not resident in the Irish Free State or of a corporation organised in the United States as is derived from the operation of a ship or ships documented under the laws of the United States, it is the opinion of this Department that the Irish Free State meets the reciprocal exemption provisions of Sections 212(b) and 231(b) of the Revenue Act of 1932. The income of a non-resident alien individual and of a foreign corporation which consists exclusively of earnings derived from the operation of a ship or ships documented under the laws of the Irish Free State is, therefore, not required to be included in gross income and is exempt from income tax under the provisions of the Revenue Act of 1932. The exemption accorded herein is effective April 6th, 1932, the beginning of the first income-tax taxable year to which Section 10 of the Finance Act of 1932 is applicable.”

It will be observed that the Acting Secretary of the Treasury holds that, in view of the fact that the Irish Free State, under the provisions of Section 10 of the Irish Free State Finance Act of 1932, exempts from income tax so much of the income of a citizen of the United States not resident in the Irish Free State or of a corporation organised in the United States as is derived from the operation of a ship or ships documented under the laws of the United States, the Irish Free State has satisfied the equivalent exemption provisions of Sections 212(b) and 231(b) of the United States Revenue Act of 1932. The exemption accorded to steamship owners of the Irish Free State under the above ruling of the Acting Secretary of the Treasury is effective as of April 6th, 1932, the beginning of the first income-tax taxable year to which Section 10 of the Irish Free State Finance Act of 1932 is applicable.

For the Acting Secretary of State :

(s.) R. WALTON MOORE.

Mr. Michael MacWhite,  
Minister of the Irish Free State.

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## GERMANY AND JAPAN.

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

#### EXCHANGE OF NOTES CONSTITUTING AN AGREEMENT ON A RECIPROCAL BASIS FOR THE EXEMPTION FROM TAXATION OF PROFITS ACCRUING FROM THE BUSINESS OF SHIPPING. TOKIO, JULY 25TH, 1934.

(*Deutscher Reichsanzeiger u. Preussischer Staatsanzeiger*, No. 238, 1934.)

#### I.

GERMAN EMBASSY.

Tokio, July 25th, 1934.

Acting on the instructions of my Government, I have the honour to make the following declaration with a view to preventing the double taxation of income accruing from the business of shipping :

1. The German Government declares that it will take the necessary steps in pursuance of §15 of the Reich Taxation Law to exempt, upon condition of reciprocity, from income tax and corporation tax all income and all profits accruing from the business of shipping carried on with vessels whose port of registry is in Japan, whether belonging to a Japanese subject domiciled in Japan and having no domicile in Germany or to a company the head offices of which are in Japan. The exemption shall apply to the taxes payable for the period following January 1st, 1930

2. The expressions " Germany " and " Japan " shall be taken to mean all regions under the administration of the respective countries.

3. The " business of shipping " shall be taken to mean the business carried on by an owner of a ship or ships as such; the term " owner " shall also include any charterer.

4. The tax exemption accorded under 1 shall lapse if and so soon as such exemption can no longer be granted in consequence of changes in the laws or ordinances.

(s.) VON DIRKSEN.

His Excellency Monsieur Koki Hirota,  
Imperial Japanese Minister for Foreign Affairs,

Tokio.

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

MINISTRY FOR FOREIGN AFFAIRS,  
*Treaty Section I.*

II.

Tokio, July 25th, 1934.

Your Excellency,

I have the honour to acknowledge receipt of Your Excellency's note of to-day's date concerning the prevention of double taxation of income accruing from the business of shipping and to communicate the following :

1. The Imperial Government declares that it will take the necessary steps in pursuance of Law No. 6, 1924, as amended by Law No. 6, 1928, and the relevant ordinances to exempt, upon condition of reciprocity, from income tax and business profits tax all income and profits accruing from the business of shipping carried on with vessels whose port of registry is in Germany, whether belonging to a German subject domiciled in Germany and having no domicile in Japan or to a company whose head office is in Germany. The exemption shall apply to the taxes payable for the period following January 1st, 1930.

2. The expressions " Japan " and " Germany " shall be taken to mean all regions under the administration of the respective countries.

3. The " business of shipping " shall be taken to mean the business carried on by an owner of a ship or ships as such; the term " owner " shall also include any charterer.

4. The tax exemption accorded under 1 shall lapse if and so soon as such exemption can no longer be granted in consequence of changes in the laws or ordinances.

(s.) Koki HIROTA.

His Excellency Dr. Herbert von Dirksen,  
German Ambassador,  
Tokio.

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(c) Agreements relating to the Profits of Air Shipping  
Enterprises

UNITED KINGDOM AND FRANCE.

AGREEMENT FOR THE RECIPROCAL EXEMPTION FROM INCOME TAX OF  
AIR TRANSPORT PROFITS.<sup>1</sup> LONDON, APRIL 9TH, 1935.

(U.K. *Parliamentary Papers*, France, No. 1, 1935.)

THE GOVERNMENT OF THE UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND and THE GOVERNMENT OF THE FRENCH REPUBLIC, being desirous of concluding an agreement for the reciprocal exemption from income tax of profits arising from the business of air transport, have agreed as follows :

*Article 1.*

The Government of the United Kingdom undertake that any profits or gains arising from the business of air transport carried on by means of aircraft registered in France by a company which manages and controls such business in France shall, so long as the exemption specified in Article 2 of this agreement remains effective, be exempted from income tax (including surtax) chargeable in the United Kingdom, and will take the necessary action under Section 18 of the Act of Parliament of the United Kingdom known as the Finance Act, 1923, as extended by Section 9 of the Act of Parliament of the United Kingdom known as the Finance Act, 1931, to profits or gains arising from the business of air transport, with a view to giving the force of law to the exemption aforesaid. The exemption so granted shall not extend to income tax chargeable under Schedule A of the Income Tax Acts.

*Article 2.*

The French Government undertake not to charge any tax on profits arising from the business of air transport carried on by means of aircraft registered in the United Kingdom by a company which manages and controls such business in the United Kingdom.

In consequence, such a company will be exempt, on the one hand, from the tax on industrial and commercial profits ("impôt sur les bénéfices industriels et commerciaux") imposed by Chapter I of the Law of July 31st, 1917, and, on the other hand, from 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.

*Article 3.*

The expression "business of air transport" means the commercial operations involved in the working of aircraft by their owners, and for the purposes of this definition the expression "owner" includes any charterer.

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<sup>1</sup> This Agreement has not yet been ratified.

*Article 4.*

The exemptions referred to in Articles 1 and 2 above shall be granted in respect of taxes for the United Kingdom year of assessment commencing on April 6th, 1931, and the French financial year commencing on January 1st, 1931, and for subsequent years.

*Article 5.*

This agreement shall be ratified and the instruments of ratification shall be exchanged in London as soon as possible. It shall take effect on the exchange of the instruments of ratification. It may be denounced at any time upon six months' notice being given by either contracting Government to the other.

.....

Done in duplicate in London the 9th day of April, 1935.

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(f) Agreements relating to Turnover Tax and Similar Taxes

FRANCE AND GRAND-DUCHY OF LUXEMBURG.

TRANSLATION.<sup>1</sup>

CONVENTION TO AVOID, ON IMPORTATION, DOUBLE TAXATION IN THE  
MATTER OF TURNOVER TAX.<sup>2</sup> PARIS, NOVEMBER 30TH, 1933.

(*Official Journal*, France, No. 95, 1934.)

THE PRESIDENT OF THE FRENCH REPUBLIC and HER ROYAL HIGHNESS THE GRAND-DUCHESS OF LUXEMBURG, being desirous, as regards the duty on importation, turnover tax and single or substituted duties, of preventing cases of double taxation from arising under the French Law of March 31st, 1932 (Article 32), and the Law of the Grand-Duchy of Luxemburg of July 21st, 1922, as amended by the Grand-Ducal Decree of November 19th, 1932, have decided to conclude a special Convention.

*Article 1.*

The present Convention applies to dues collected at the time of import in each of the two countries in respect of turnover tax and single or substituted duties.

*Article 2.*

(1) In determining the import duty on semi-finished products or articles and on manufactured products or articles originating in the Grand-Duchy of Luxemburg, the French Government will take account of the successive taxation borne by such products or articles in the Grand-Duchy of Luxemburg, before their export, in respect of the turnover tax.

In determining the import duty on semi-finished products or articles and on manufactured products or articles originating in France, the Government of the Grand-Duchy of Luxemburg will take account of the successive taxation borne by such products or articles in France, before their export, in respect of the turnover tax and single or substituted 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 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.

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

<sup>2</sup> This Convention came into force on May 1st, 1934.

*Article 3.*

After consideration of the respective laws of the two countries, it has been admitted 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 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 Luxemburg 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, November 30th, 1933.

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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 is collected as a single or a substituted duty, 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 will 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 will in such case 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, November 30th, 1933.

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(g) Agreements relating to Motor Vehicle Traffic.

FRANCE AND BELGIUM.

TRANSLATION.<sup>1</sup>

CODICIL TO THE ADDITIONAL CONVENTION OF DECEMBER 23RD, 1931,<sup>2</sup>  
REGARDING THE FISCAL REGIME FOR MOTOR VEHICLES.<sup>3</sup> PARIS,  
DECEMBER 5TH, 1934.

Article 20 of the French Law of December 23rd, 1933, having replaced the charge for a driving-certificate for motor vehicles driven by liquid fuel by a surtax on petrol, many provisions of the Franco-Belgian Convention of December 23rd, 1931, for the avoidance of double taxation as regards the circulation of motor vehicles have become inapplicable.

The undersigned Plenipotentiaries have consequently proceeded to a fresh examination of that Convention and have agreed upon the following provisions :

*Article 1.*

The provisions of the Franco-Belgian Convention shall remain in force subject to the following reservations :

1. The frontier permit provided for in Article 2, paragraph 1, is now required only in the case of vehicles the driving or possession of which is subject to the payment of taxes or charges in France.

2. By derogation to the last sentence of Article 2, paragraph 1, and Article 8, paragraph 1, Belgian motor vehicles which comply with the road traffic regulations and the French Customs legislation are allowed to import into France, free of the surtax of 50 francs per hectolitre instituted by Article 20 of the Law of December 23rd, 1933, the liquid fuel contained in their ordinary tanks and intended for their own requirements.

3. Article 3 is deleted.

4. In amendment of Articles 8 to 13, there is a temporary suspension of the ninety-day limit per annum to the period spent in the territory of the other country and of the obligation to carry a tax-book; the tax-book will, however, still be required in the case of vehicles the driving or possession of which makes persons in France liable to taxes or charges.

*Article 2.*

The exemption provided in Article 2, paragraph 1, and Article 8, paragraph 1, in favour of Belgian motors shall be extended to the taxes instituted by Article 60 of the French Law of February 28th, 1933, and Article 43 of the Decree of July 19th, 1934.

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

<sup>2</sup> See Volume V, page 106.

<sup>3</sup> This Codicil came into force on February 5th, 1935.



*Article 3.*

The facilities granted by each of the two countries are maintained as regards exemption from Customs duties and charges on the fuel contained in the ordinary tanks of motor vehicles belonging to persons going temporarily to France or Belgium for tourist purposes or on business.

*Article 4.*

For the application of the present Convention, Algeria is considered as forming part of French metropolitan territory.

*Article 5.*

The present Codicil shall be ratified, and the instruments of ratification shall be exchanged at Brussels as soon as possible.

It shall come into force immediately after the exchange of ratifications.

Done in Paris in duplicate, December 5th, 1934.

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## BELGIUM AND GERMANY.

TRANSLATION.<sup>1</sup>

### CONVENTION CONCERNING THE FISCAL TREATMENT OF MOTOR VEHICLES. BERLIN, DECEMBER 21ST, 1934.

(*Treaty Series*, Volume , No. 3730. *Moniteur belge*, No. 39, 1935.)

.....

#### I. GENERAL TREATMENT.

##### *Article 1.*

(1) Motor vehicles licensed by the traffic police in Germany which circulate temporarily in Belgian territory and motor vehicles regularly licensed in Belgium which circulate temporarily in German territory shall be exempt throughout their passage over the territory in question from all taxes or dues on the movement of motor vehicles or on the holding of a licence for such, provided the said vehicles are used in both countries for the sole purpose of unremunerated passenger transport.

(2) Motor vehicles which are used for passenger transport in return for remuneration or for the transport of goods shall accordingly not come under the provisions of the present Convention, save in so far as hereinafter exceptionally provided.

##### *Article 2.*

Motor-omnibuses licensed in Germany or Belgium which are used for public traffic on a motor-omnibus line holding a concession or duly approved for the purpose on both sides of the frontier shall also enjoy the exemption from taxation provided in Article 1 of the present Convention.

##### *Article 3.*

Motor-coaches licensed in one of the two countries, not serving fixed routes, which are used solely for the transport of passengers travelling from the country in which the coach is licensed to the other country and paying for their passage shall be exempt from the taxes and dues to which Article 1 relates.

#### II. FRONTIER GOODS TRAFFIC.

##### *Article 4.*

1. Motor vehicles licensed in one of the two countries may travel in the other country free of taxes or dues on the movement of motor vehicles or on the holding of a licence for such, provided they are used by the licence-holder for the transport of his own goods or for transport for his own ends, and not for the transport of goods for other parties, and provided also that the licence-holder resides in a frontier zone of the country by which the licence is issued (Article 5), or has a permanent establishment in the same to which the motor vehicles are attached.

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

2. Drivers of motor vehicles when driving in the territory of the other State must prove their credentials by means of a frontier-permit showing the ordinary place of station of their motor vehicles. Frontier-permits shall be made out by the competent authorities of the licensing countries according to the model appended.

3. The Finance Ministers of the two contracting parties shall notify one another as to the authorities entrusted with the issue of the frontier-permits to which paragraph 2 relates.

*Article 5.*

Frontier zones within the meaning of the present Convention shall be deemed to be the frontier districts defined in the Belgo-German Convention concerning Passport Facilities in Minor Frontier Traffic of July 1st, 1926, or such frontier districts as may be defined in any future Convention concerning the same subject.

III. FINAL PROVISIONS.

*Article 6.*

In order to benefit by the exemptions for which the present Convention provides, all motor vehicles must carry the nationality plate of their country with the letter D or B, according as they have a German or Belgian licence.

*Article 7.*

1. It is agreed that the exemptions for which provision is made in the present Convention shall not extend to Customs duties or taxes on consumption or to road or bridge tolls or similar charges, or to imposts in connection with the execution of transportation agreements.

2. It is further agreed that Customs regulations must be observed, in particular in connection with the use of prescribed routes of exit and entry and personal attendance at frontier Customs offices on entering or leaving either country.

*Article 8.*

The competent administrative authorities of the contracting parties shall take all necessary steps to prevent abuses and to ensure the strict application of the present Convention.

*Article 9.*

The present Convention shall apply solely to the home territories of the contracting parties.

*Article 10.*

1. The present Convention shall come into force on March 1st, 1935, on which date the Arrangement concluded by the exchange of notes of June 17th-20th, 1930, ceases to be in force.

2. It may be denounced by either of the two contracting parties at three months' notice as from the end of a calendar quarter.

.....  
Done in duplicate, in German and French, in Berlin, December 21st, 1934.

**Annex to Article 4.**

**FRONTIER-PERMIT FOR MOTOR-LORRIES.<sup>1</sup>**

(Article 4 of the Convention between Germany and Belgium concerning the Revenue Treatment of Motor Vehicles of December 21st, 1934.)

The lorry hereinunder described has its ordinary place of station in a frontier district (Article 5 of the Convention).

Manufacturing firm .....  
Number of engine .....  
Number of chassis .....  
Nationality plate .....  
License-holder (name, firm, domicile, street, number of house, business establishment, etc.) .....

The said motor vehicle is exempt in the territory of the other State from taxes or dues on the movement of motor vehicles or on the holding of a licence for such, provided always that it is used by the licence-holder for the transport of his own goods or for transport for his own ends, and not for the transport of goods for other persons.

The driver of the said motor vehicle must carry this frontier-permit on his person when driving in the territory of the other State. He must produce it whenever called upon to do so by frontier or revenue officials wearing uniform or otherwise establishing their identity and police inspectors, and must give the same all such information as they may require.

The present frontier-permit ceases to be in force one year after issue unless there is a change in the place of station of the motor vehicle before that date.

(Place) ..... (Date) .....

(Official Stamp.)

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<sup>1</sup> To be made out in German and French.

BELGIUM AND SWITZERLAND.

TRANSLATION.<sup>1</sup>

AGREEMENT ON THE TAXATION OF MOTOR VEHICLES.  
BRUSSELS, AUGUST 30TH, 1935.

(*Treaty Series*, Volume , No. 3741.)

The undersigned, acting in virtue of the powers conferred on them by their respective Governments, have agreed on the following provisions :

*Article 1.*

§ 1. When a motor vehicle duly registered in Switzerland circulates temporarily in Belgium, it shall be exempted from the taxes or charges levied on the circulation or possession of motor vehicles, provided that the said vehicle is only used in either country for the conveyance of passengers without hire or reward.

§ 2. When a motor vehicle duly registered in Belgium circulates temporarily in Switzerland, it shall be exempted from the taxes or charges levied on the circulation or possession of motor vehicles provided that its stay in Switzerland does not exceed three consecutive months and that the said vehicle is only used in either country for the conveyance of passengers without hire or reward. When the stay in Switzerland exceeds three consecutive months, the tax shall only be due for the portion of the stay exceeding the duration of exemption.

§ 3. Apart from the exemptions laid down in Article 2 below, the present Agreement therefore does not apply to vehicles used for the public transport of passengers for hire or reward, or for the conveyance of goods.

*Article 2.*

Motor-coaches registered in one of the two countries and conveying passengers for hire or reward in the other country shall be exempted from the duties or taxes referred to in Article 1 in so far as the passengers in question were exclusively taken on board in the country of registration.

*Article 3.*

§ 1. In order to benefit from the exemptions provided for in the present Agreement, motor vehicles of all kinds must be provided with a registration plate of their respective countries and must carry the letter B or the letters CH, indicating their nationality.

§ 2. It shall be expressly understood that these vehicles need not be supplied with the international fiscal permit provided for in the Geneva International Convention of March 30th, 1931, on the taxation of foreign motor vehicles.

*Article 4.*

It shall be understood that the exemptions stipulated in the present Agreement do not extend to Customs duties or Customs statistical charges, to consumption taxes, tolls or other similar payments, or to taxes in respect of the execution of transport contracts or the granting

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

of transport concessions. It shall be further understood that the present Agreement does not exempt the beneficiaries from complying with the Customs regulations and particularly from using the stipulated roads and presenting themselves at the Customs office nearest the frontier both on entering and leaving.

*Article 5.* -

The present Agreement only applies to Belgian territory in Europe.

*Article 6.*

The present Agreement shall enter into force on October 1st, 1935, on which day the Agreement of May 15th, 1929, shall cease to have effect. The present Convention may be denounced by either of the contracting parties at the end of a calendar quarter, subject to notice being given before the beginning of that quarter.

Done in duplicate at Brussels on August 30th, 1935.

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FINAL PROTOCOL.

At the moment of proceeding to the signature of the present Convention, the undersigned Plenipotentiaries have made the following uniform declaration which forms an integral part of the Convention :

*Ad Article 4.*

In so far as the transport of passengers or goods for hire or reward is only allowed subject to a special concession, each of the two contracting parties is free to grant or withhold such concession.

.....  
Done in duplicate at Brussels on August 30th, 1935.

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(h) Miscellaneous

SWITZERLAND AND ITALY.

TRANSLATION.<sup>1</sup>

EXCHANGE OF NOTES CONCERNING THE FISCAL EXEMPTION OF SWISS  
SCHOOLS IN ITALY AND ITALIAN SCHOOLS IN SWITZERLAND. ROME,  
JULY 31ST, 1935.

(*Recueil des lois fédérales*, 1935, No. 30.)

By an exchange of notes of July 31st, 1935, an Agreement was concluded between Switzerland and Italy concerning the fiscal exemption of Swiss schools in Italy and Italian schools in Switzerland. The provisions of that Agreement will be found in the Swiss note reproduced hereunder; the contents of the two notes are identical.

THE SWISS MINISTER AT ROME  
TO THE HEAD OF THE GOVERNMENT, PRIME MINISTER, SECRETARY OF STATE,  
MINISTER SECRETARY OF STATE FOR FOREIGN AFFAIRS.

Rome, July 31st, 1935.

YOUR EXCELLENCY,

By a note of to-day's date, Your Excellency was good enough, on behalf of the Italian Government, to inform me as follows :

" In order still further to promote intellectual relations between Italy and Switzerland, I have the honour to propose, on behalf of the Italian Government, the following agreement :

" All Italian schools (elementary schools and evening schools) at present existing in the territory of the Swiss Confederation and not conducted for pecuniary gain, shall, whatever the canton in which they are situated, be exempt from all direct federal, cantonal and communal taxes, with the exception of taxes on immovable property. Similarly, all Swiss schools at present existing in the territory of the Kingdom of Italy shall be exempt from all direct taxes of the State, provinces and communes, with the exception of taxes on immovable property.

" In order to facilitate the opening of new Swiss elementary and evening schools in Italy and Italian schools in Switzerland, it is agreed that the fiscal exemptions referred to in the foregoing paragraph shall apply also to such schools, provided always that the latter likewise are not conducted for pecuniary gain.

" The present agreement may be denounced at any time by either Government, with effect at the end of the year following.

" If the Swiss Government accepts the above-mentioned proposal, an affirmative reply on the part of Your Excellency will complete the present agreement and it will be understood that the latter will come into force on November 1st, 1935."

I have the honour to inform Your Excellency that the Swiss Government declares itself in agreement and that consequently the present exchange of notes renders the foregoing provisions definitive and complete.

(s.) WAGNIÈRE.

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

**B. DOMESTIC LEGISLATION EXPRESSLY DESIGNED  
TO AVOID DOUBLE TAXATION**

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DOMESTIC LEGISLATION EXPRESSLY DESIGNED TO AVOID  
DOUBLE TAXATION

1. *Texts subject to Reciprocity.*

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GERMANY.

TRANSLATION.<sup>1</sup>

TAXATION OF MOTOR VEHICLES : DECREE No. 648, OF JULY 1ST, 1930.

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(*Reichssteuerblatt*, 1930.)

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Motor vehicles of any kind registered in the following countries which are being taken temporarily to Germany shall be exempted from the tax on motor vehicles in virtue of reciprocal agreements if the stay in Germany does not in each case exceed fourteen consecutive days :

Luxemburg, as from April 1st, 1930;  
Netherlands, as from June 1st, 1930;  
Belgium, as from July 1st, 1930.

Motor vehicles registered in the Saar Territory shall enjoy the same exemption as from July 1st, 1930.

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DECREE No. 632, OF JULY 27TH, 1931.

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(*Reichssteuerblatt*, 1931.)

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Motor vehicles of any kind registered in Denmark which are being taken temporarily to Germany shall be exempted from the tax on motor vehicles as from August 1st, 1931, in virtue of a reciprocal agreement, if the stay in Germany does not in each case exceed fourteen consecutive days.

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

**MOTOR VEHICLES LAW OF APRIL 11TH, 1933.**

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(*Reichsgesetzblatt* 1933, Part I, No. 37.)

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*Article 19.*

The Finance Minister of the Reich is empowered, subject to reciprocity, to decree reductions or exemptions or other facilities in connection with the taxation of motor vehicles coming from abroad. He is further empowered to decree reductions of taxation or other facilities for motor vehicles being driven to foreign countries for the purpose of remaining there permanently.

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**LAW OF MARCH 28TH, 1934, TO AMEND THE MOTOR VEHICLES LAW  
OF APRIL 11TH, 1933.**

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(*Reichsgesetzblatt* 1934, Part I, No. 85.)

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Article 19 of the Motor Vehicles Law (Proclamation of April 11th, 1933, *Reichsgesetzblatt*, Part I, page 195) is hereby repealed.

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NETHERLANDS.

TRANSLATION.<sup>1</sup>

DECREE OF JUNE 6TH, 1934.

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(*Staatsblad*, No. 305.)

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EXEMPTION FROM ROAD TAX FOR OWNERS OF MOTOR VEHICLES  
RESIDENT OR DOMICILED IN PORTUGAL.

*Article 1.*

Owners of motor vehicles resident or domiciled in Portugal shall be wholly exempted from road tax in respect of motor-cars and motor-cycles registered in Portugal which are driven or ridden by or for them on public highways in the Netherlands, so long as the owners of motor vehicles resident or domiciled in the Netherlands are not liable in Portugal, in respect of motor-cars and motor vehicles registered in the Netherlands, to any taxes in consequence of the fact that they use motor vehicles.

*Article 2.*

The exemption referred to in Article 1 shall only be granted in respect of motor-cars and motor-cycles registered in Portugal as belonging to owners resident or domiciled in that country.

*Article 3.*

Our Minister of Finance is hereby empowered to enact provisions for the enforcement of the present decree.

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DECREE OF JUNE 6TH, 1934.

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(*Staatsblad*, No. 304.)

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AMENDMENT TO THE ROYAL DECREE OF JUNE 16TH, 1930 <sup>2</sup>(*Staatsblad*, No. 268), CONCERNING  
EXEMPTION FROM ROAD TAX FOR OWNERS OF MOTOR VEHICLES RESIDENT OR DOMICILED  
IN GERMANY.

*Article 1.*

Article 2 of Our Decree of June 16th, 1930 (*Staatsblad*, No. 268), shall read as follows :

The exemption referred to in Article 1 shall be granted :

(a) For a period of fourteen consecutive days in the case of motor vehicles registered in Germany as belonging to owners resident or domiciled in that country

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

<sup>2</sup> See Volume III, page 69.

and which are used for the transport of paying passengers or for the conveyance of goods;

(b) For a period of three consecutive months in the case of motor vehicles registered in Germany as belonging to owners resident or domiciled in that country and which are not covered by sub-paragraph (a).

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DECREE OF JULY 25TH, 1934.

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(*Staatsblad*, No. 43.)

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AMENDMENT TO THE ROYAL DECREE OF NOVEMBER 17TH, 1928<sup>1</sup> (*Staatsblad*, No. 421),  
CONCERNING EXEMPTION FROM ROAD TAX FOR OWNERS OF MOTOR VEHICLES  
RESIDENT OR DOMICILED IN SWEDEN.

*Article I.*

Articles 1 and 2 of Our Decree of November 17th, 1928 (*Staatsblad*, No. 421), concerning exemption from road tax for owners of motor vehicles resident or domiciled in Sweden shall read as follows:

“ *Article 1.*

“ Owners of motor vehicles resident or domiciled in Sweden shall be exempted from road tax in respect of motor-cars and motor-cycles registered in Sweden which are driven or ridden by or for them on public highways in the Netherlands, so long as exemption from the tax on motor vehicles is granted in Sweden 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 only be granted for a maximum period of one year in the case of motor-cars and motor-cycles which are registered in Sweden as belonging to owners resident or domiciled in that country and which are not used for the transport of paying passengers or designed for the conveyance of goods.”

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<sup>1</sup> See Volume III, page 67.

DOMESTIC LEGISLATION EXPRESSLY DESIGNED TO AVOID  
DOUBLE TAXATION.

2. *Texts not subject to Reciprocity.*

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NETHERLANDS.

TRANSLATION.<sup>1</sup>

LAW OF OCTOBER 5TH, 1934, ON THE MORTMAIN TAX.

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(*Legal Gazette*, No. 528, 1934.)

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*Article 15.*

We reserve the right to enact provisions in virtue of which taxation shall be reduced, if the net assets of the institutions referred to in Article I, paragraph 1 (*a*) (mortmain institutions having their seat in the Netherlands), are taxed either direct or through their income by means of a direct levy payable to the Exchequer, in the Netherlands Indies, Surinam, Curaçao or abroad.

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

**PART II**

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**MUTUAL ASSISTANCE**

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## ESTONIA AND LATVIA.

TRANSLATION.<sup>1</sup>

CONVENTION CONCERNING THE COLLECTION OF TAXES AND THE EXCHANGE OF INFORMATION REGARDING TAXPAYERS.<sup>2</sup> RIGA, MAY 28TH, 1926.<sup>3</sup>

(*Treaty Series*, Volume CLIX, No. 8672.)

THE GOVERNMENT OF ESTONIA and THE GOVERNMENT OF LATVIA, being desirous of assisting each other in matters relating to the collection of taxes and the exchange of information regarding taxpayers with a view to safeguarding the interests of their respective States, have decided to conclude a Convention for that purpose.

.....

### *Article 1.*

The Republic of Estonia, of the one part, and the Republic of Latvia, of the other part, undertake to afford each other assistance in collecting State or communal taxes and in levying on taxpayers or their property within the limits of their territory—irrespective of the country of which they are nationals—the amount of the taxes fixed and leviable by the fiscal institutions of the other contracting country in accordance with the laws and ordinances regarding the recovery of the indisputable claims of the State in force in the territory of the country in which collection is to be effected. The provisions of the present Convention shall also apply to corporate bodies and firms.

### *Article 2.*

The present Convention shall apply to all taxes, and fines imposed in respect thereof, subsequent to January 1st, 1919.

### *Article 3.*

The present Convention shall apply (1) to income tax, (2) to taxes on industrial and commercial undertakings (fixed licence duty, duty on net profits, additional tax on net profits, duty on capital, tax on percentage of profits), (3) to stamp-duty, (4) to succession duties; and also to fines imposed in respect of the above.

### *Article 4.*

Orders concerning the amount of taxes and fines, if deemed to be enforceable under the laws of the country in which the tax or fine has been imposed, shall be enforceable.

Collection through the institutions of the contracting countries shall take place only in cases where the sum to be collected is not less than one hundred gold francs.

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

<sup>2</sup> The exchange of ratifications took place on June 6th, 1935.

<sup>3</sup> See Additional Protocol, page 85 of the present volume.

*Article 5.*

Should the taxpayer desire to appeal against a decision which has become enforceable, without having paid the sum due, even provisionally, there shall be no stay of execution unless he applies therefor to the authority competent to decide the appeal, provided always that he shall at the same time produce either a banker's guarantee or a guarantee recognised as adequate in the form of a lien on movable or immovable property.

*Article 6.*

Ordinances concerning the collection of taxes due or the form and amount of the guarantee shall be issued in Estonia by the Central Administration of Direct Taxes and directly on behalf of the Department of Direct Taxes of Latvia, and in Latvia by the Department of Direct Taxes on behalf of the Central Administration of Direct Taxes of Estonia. Correspondence shall be conducted in the language to be agreed upon by the above-mentioned institutions, but, if another language is employed, the communication must be accompanied by a translation into Estonian or Latvian, according to whether the order is to be executed in Estonia or Latvia. Such correspondence must bear at least two signatures and an official seal.

*Article 7.*

The following particulars must be mentioned in summonses for arrears of tax : (1) the surname and forenames of the taxpayer and, if possible, the name of his father, his profession or occupation, the title of the corporate body or firm; (2) the full address of the debtor, if this is known, or, failing this, his approximate address (name of town or village); (3) the nature of the tax, the year or other period in respect of which it is due, its amount, the date from which interest has been charged on account of delay, and the amount of such interest; (4) the nature of the fine and its amount; (5) any other particulars likely to facilitate or expedite the collection of the debt, and any special desiderata.

*Article 8.*

Taxes in arrears, fines and interest due on account of delay shall be transmitted, immediately upon collection, to the Central Administration of Direct Taxes of the applicant country; the cost of transmission shall be borne by the Administration of the collecting country. The latter is authorised to levy, in addition to the dues payable, an additional charge of 5% of their amount, to make good the cost of collection.

*Article 9.*

The administrations of the contracting countries may, in exceptional cases, refuse to collect the debt and to execute the order if this is considered inexpedient for political reasons or is likely to give rise to an inopportune dispute.

*Article 10.*

Summonses, orders and other communications and notices shall be served by the Central Administration of Direct Taxes of the other contracting country. Requests for a special method of collection shall only be complied with if that method is lawful in the country to which the request is made. As a rule, requests shall be executed in accordance with the rules in force in the country applied to. The recipient's acknowledgment shall at once be forwarded to the administration of the applicant country, mention being made of the date on which the summons was served.

*Article 11.*

The administrations of either contracting country shall give the Central Administration of Direct Taxes of the other country, at the latter's written request, information as to the property, debts and income of the taxpayers to whom such requests relate, and as to their guarantors.



The institutions must keep this information secret.

Should certain information be lacking, or, again, should it be considered inexpedient for political or economic reasons, or prejudicial to the interests of the State, to furnish information, this may be refused.

*Article 12.*

Each contracting party undertakes as far as possible to assist the Central Administration of Direct Taxes of the other party in assessing the income and property of taxpayers who do not pay their taxes, collecting the charges or fines due from taxpayers who fail to pay their taxes at the proper time, and supplying information regarding any person whose credit is doubtful.

*Article 13.*

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

.....  
Done in duplicate at Riga this 28th day of May, 1926.

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TRANSLATION.<sup>1</sup>

PROTOCOL<sup>2</sup> MODIFYING THE CONVENTION CONCLUDED AT RIGA ON MAY 28TH, 1926,<sup>3</sup> CONCERNING THE COLLECTION OF TAXES AND THE EXCHANGE OF INFORMATION REGARDING TAXPAYERS. RIGA, FEBRUARY 17TH, 1934.

(*Treaty Series*, Volume CLIX, No. 3673.)

THE PRESIDENT OF THE REPUBLIC OF ESTONIA and THE PRESIDENT OF THE REPUBLIC OF LATVIA, being desirous of amending and expressing more clearly Articles 2 and 13 of the "Convention between the Republic of Estonia and the Republic of Latvia concerning the Collection of Taxes and the Exchange of Information regarding Taxpayers" signed at Riga on May 28th, 1926, have decided to sign the present Protocol.

.....  
I.

Article 2 of the "Convention between the Republic of Estonia and the Republic of Latvia concerning the Collection of Taxes and the Exchange of Information regarding Taxpayers" signed at Riga on May 28th, 1926, shall read as follows:

"The present Convention shall apply to all taxes which have been or may be imposed on or after January 1st, 1934, and also to fines in respect thereof."

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

<sup>2</sup> The exchange of ratifications took place on June 6th, 1935.

<sup>3</sup> See page 83 of this volume.

II.

Paragraph 1 of Article 13 of the above-mentioned Convention shall read as follows :

“ The present Convention shall be ratified, and shall come into force on the dates of the exchange of the instruments of ratification, which shall take place at Riga as soon as possible. It shall remain in force for a period of five years. After that period has elapsed, it shall remain valid until the expiry of a period of six months from the date on which it has been denounced by either of the contracting parties.”

III.

The present Protocol shall be ratified, and shall come into force on the date of the exchange of the instruments of ratification.

Done in duplicate at Riga this 17th day of February, 1934.

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HUNGARY AND ROUMANIA.

TRANSLATION.<sup>1</sup>

CONVENTION ON ASSISTANCE IN THE COLLECTION OF TAXES.<sup>2</sup>  
BUCHAREST, JUNE 16TH, 1932.

HIS SERENE HIGHNESS THE REGENT OF HUNGARY and HIS MAJESTY THE KING OF ROUMANIA, being equally desirous of affording each other mutual assistance in fiscal matters, have decided to conclude a Convention for the purpose.

Article 1.

The Contracting States undertake to give each other mutual assistance in the collection of taxes, imposts levied on behalf of the State and additional dues (*centimes additionnels*) levied at the same time as such taxes, together with Customs duties, consumption taxes and the tax on business turnover.

Article 2.

The assistance in question shall apply both to the principal of the taxes, duties and imposts and to charges incidental thereto (costs, interest, fines).

Article 3.

Assistance shall only apply to fiscal debts which are *res judicatæ* under the laws of each State, apart from the case provided for in Article 11.

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

<sup>2</sup> This Convention has not yet been ratified.

*Article 4.*

The recovery of fiscal debts, as provided in the previous articles, shall be effected at the request of the creditor Government (State making the application) addressed to the State having jurisdiction over the person or the property of the debtor (State to which application is made).

*Article 5.*

The request of the State making the application shall be issued by the highest authority of its financial administration or by an authority designated by it and shall be accompanied by an order of execution certified by that authority. It shall be addressed directly to the corresponding authority of the State to which application is made.

The authority of the State making the application shall further certify that the liability in question is *res judicata*.

The State to which application is made undertakes to recognise as valid, without further examination, all liabilities which are *res judicate* in the State making the application.

*Article 6.*

The State making the application shall supply a French translation of the documents transmitted.

*Article 7.*

The State to which application is made shall comply as soon as possible with the request addressed to it. Nevertheless, it may refuse to do so if it considers that it is unable to comply with this request for reasons of public policy. In such case, it shall inform the State making the application as soon as possible.

*Article 8.*

Proceedings and other measures of execution shall be carried out without exequatur.

*Article 9.*

The fiscal debt which forms the subject of the request shall be collected in accordance with the laws of the State to which application is made, but this does not oblige the latter State to employ a means of execution which is not provided for by the laws of the State making the application.

Nevertheless, at the request of the State making the application, the State to which application is made may, if it thinks fit, adopt a special form of procedure, even if not provided for by its laws, subject to the conditions that such procedure is not contrary to its laws.

*Article 10.*

The taxes which it is sought to collect shall not be regarded as privileged debts in the State to which application is made.

*Article 11.*

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 apply *mutatis mutandis*.

*Article 12.*

The highest authorities of the financial administrations of the two States shall concert measures to implement the present Convention.

*Article 13.*

It is understood that the provisions of the present Convention shall also apply to fiscal debts originating before the entry into force of the present Convention.

*Article 14.*

The present Convention shall be ratified and the instruments of ratification exchanged at Budapest at the earliest possible date.

It shall enter into force three months after the exchange of ratifications.

The present Convention shall cease to apply three months after its denunciation by either State.

.....  
Done at Bucharest in duplicate, June 16th, 1932.

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**HUNGARY AND ROUMANIA.**

TRANSLATION.<sup>1</sup>

**CONVENTION FOR ADMINISTRATIVE ASSISTANCE IN MATTERS OF TAXATION AND FOR LEGAL PROTECTION.<sup>2</sup> BUCHAREST, JUNE 16TH, 1932.**

HIS SERENE HIGHNESS THE REGENT OF HUNGARY and HIS MAJESTY THE KING OF ROUMANIA, being desirous of laying down rules to govern the obligation incumbent upon the administrative and judicial authorities of both States to afford each other mutual assistance in matters of taxation and also to lay down rules for the legal protection of Roumanian nationals in Hungary and of Hungarian nationals in Roumania, have decided to conclude a Convention for the purpose.

.....  
*Article 1.*

With a view to obtaining a better apportionment of fiscal burdens in the interest both of Governments and taxpayers, the contracting States undertake, subject to reciprocity, to give each other administrative assistance in regard to all matters required for the purpose of tax assessment.

Such assistance shall consist in :

(a) The exchange of fiscal information available in either of the contracting countries; the exchange will take place following a request concerning concrete cases, or, without any special request, for the classes of particulars defined in Article 2;

(b) Co-operation between the administrative authorities in carrying out measures of procedure.

*Article 2.*

The exchange of information as contemplated in paragraph (a) of Article 1 shall relate to natural or juristic persons taxable in one of the two contracting countries. The particulars given

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

<sup>2</sup> This Convention has not yet been ratified.

shall include the names, surnames and domicile or residence of the persons concerned and their family responsibilities, if any, and shall have reference to :

- (1) Immovable property (capital value or the income, rights *in rem*, charges by way of mortgage or otherwise);
- (2) Mortgages or other similar claims (description of the mortgaged property, amount and rate of interest);
- (3) Industrial, commercial or agricultural undertakings (actual or conventional profits, business turnover, or other factors on which taxation is based);
- (4) Earned income and directors' fees;
- (5) Transferable securities, claims, deposits and current accounts (capital value and income); any information collected by an administration, more especially in connection with exemption or relief granted by that authority by reason of the taxpayer's domicile;
- (6) Successions (names, nationality and addresses of deceased and heirs, date of death, estate, shares of heirs and other bases of the tax);
- (7) Customs and consumption duties.

*Article 3.*

In no case shall the effect of applying the provisions of the preceding articles be to impose on either of the contracting States the obligation of supplying particulars which its own fiscal legislation does not enable it to procure, or of carrying out administrative measures at variance with its own regulations or practice.

*Article 4.*

The State to which application is made may refuse to carry out such application if it considers that it is contrary to reasons of public policy.

*Article 5.*

In each State, the highest financial authorities or such authority as they may delegate shall be empowered to communicate with each other direct for the purpose of giving effect to the provisions of the present Convention.

All correspondence shall be translated into French.

*Article 6.*

Administrative assistance shall be given without payment, subject to the refund of any exceptional expenditure incurred in special cases, for example : investigations, expert opinions, etc., expressly requested by the State making application.

*Article 7.*

In fiscal matters, nationals (natural and juristic persons) of either of the States shall enjoy in the territory of the other State the same guarantees in their dealings with the administrative and judicial authorities as nationals of the country.

*Article 8.*

It is understood that administrative co-operation and legal protection shall also apply to the assessment of taxes, duties and imposts exclusively collected for the account of the State, and of the additional dues (*centimes additionnels*) levied at the same time as such taxes, as well as to Customs duties and consumption taxes.

The expression taxes and imposts shall be held to include the business turnover tax.

*Article 9.*

The highest authorities of the financial administrations of the two States shall concert measures to implement the present Convention.

*Article 10.*

The present Convention shall be ratified and the instruments of ratification exchanged at Budapest at the earliest possible date.

It shall come into force three months after the exchange of ratifications.

The present Convention shall cease to apply three months after denunciation by either State.

.....  
Done at Bucharest in duplicate, June 16th, 1932.

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**FRANCE AND THE PRINCIPALITY OF MONACO.**

TRANSLATION.<sup>1</sup>

**ADDITIONAL AGREEMENT TO THE COMMERCIAL CONVENTION  
OF APRIL 10<sup>TH</sup>, 1912. PARIS, JULY 9<sup>TH</sup>, 1932.**

*(Journal Officiel, France, No. 192, 1935.)*

.....  
*Article 3.*

With a view to assisting the Government of the Principality in checking declarations in respect of the turnover and luxury taxes, made in the Principality by parties liable to such taxes carrying on trade or industry there, the French Government shall give the necessary instructions for the French Administration to supply the Government of the Principality on its request and in so far as information can be collected by the competent services, with the information necessary for checking such declarations, more particularly as regards the nature and amount of the purchases made or the sums received in France by such parties.

The Administration of Monaco undertakes in return to supply the French authorities in the same circumstances with information regarding the checking of declarations in respect of the above-mentioned taxes.

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

ADDITIONAL AGREEMENT<sup>1</sup> TO THE AGREEMENT OF JUNE 26TH, 1925,<sup>2</sup> FOR  
THE PROSECUTION AND SUPPRESSION OF FISCAL FRAUDS. PARIS,  
JULY 9TH, 1932.

(*Journal Officiel*, France, No. 192, 1935.)

THE PRESIDENT OF THE FRENCH REPUBLIC and HIS SERENE HIGHNESS THE PRINCE OF MONACO have jointly resolved to make the following changes in the Agreement signed at Paris on June 26th, 1925, between France and the Principality of Monaco for the prosecution and suppression of fiscal frauds.

The High Contracting Parties have accordingly concluded the following Additional Agreement:

*Article 1.*

The fourth paragraph of Article 1 of the above Agreement of 1925 shall be amended as follows :

“ 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 time of their death shall be persons who at that date had in fact been habitually resident there for at least two years; 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 death, without any minimum period of time being required.”

*Article 2.*

Article 2 of the above Agreement of 1925 shall be supplemented as follows:

“ The Government of the Principality undertakes to ensure, by the means at its disposal and by all such means as it may in case of need consider advisable, the *bona-fide* character of the declarations referred to in the present article.”

*Article 3.*

The present Additional Agreement shall be treated in the same way as the Agreement of June 26th, 1925.

*Article 4.*

The Agreement of June 26th, 1925, shall remain in full force in respect of all points which have not been modified by the provisions of the present Additional Agreement.

*Article 5.*

The present Additional Agreement shall be ratified and the ratifications shall be exchanged as soon as possible.

.....  
Done at Paris in duplicate, July 9th, 1932.

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<sup>1</sup> The exchange of ratifications took place on April 9th, 1935.

<sup>2</sup> See Volume I, page 222.

**ROUMANIA AND YUGOSLAVIA.**

**CONVENTION CONCERNING THE ABOLITION OF DOUBLE TAXATION AND REGULATING ADMINISTRATIVE ASSISTANCE IN THE MATTER OF DIRECT TAXES. BELGRADE, JANUARY 30TH, 1933.**

(See Part I, page 31.)

Part II (page 33) of this Convention concerns administrative assistance as regards the assessment of direct taxes specified in the Convention.

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**BELGIUM AND THE NETHERLANDS.**

**CONVENTION FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE SETTLEMENT OF CERTAIN OTHER FISCAL MATTERS. GENEVA, FEBRUARY 20TH, 1933.**

(See Part I, page 9.)

Article 12 (page 12) of this Convention contains various clauses for administrative assistance as regards the taxes specified in the Convention.

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**ROUMANIA AND CZECHOSLOVAKIA.**

TRANSLATION.<sup>1</sup>

**CONVENTION CONCERNING ASSISTANCE IN THE MATTER OF COLLECTION OF TAXES.<sup>2</sup> BUCHAREST, JUNE 20TH, 1934.**

(*Monitorul Oficial*, Part Ia, No. 124, 1935.)

HIS MAJESTY THE KING OF ROUMANIA and THE PRESIDENT OF THE CZECHOSLOVAK REPUBLIC, desirous of affording one another reciprocal assistance in revenue matters, have resolved to conclude a Convention for that purpose.

.....

*Article 1.*

The contracting States undertake to afford one another reciprocal assistance in the collection of taxes levied for account of the State and percentual surtaxes levied together therewith.

The provisions of the present Convention shall not apply to Customs duties and taxes on consumption.

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

<sup>2</sup> The exchange of ratifications has not yet taken place.



*Article 2.*

The assistance afforded shall be in respect alike of the taxes concerned and of costs accessory thereto (charges, interest, fines).

*Article 3.*

The assistance afforded shall be in respect only of revenue claims which have become legally enforceable under the legislation of the State concerned, save in the case provided in Article 11.

*Article 4.*

The collection of revenue claims of the kind to which the preceding articles relate shall take place on request addressed by the creditor State (State applying) to the State which has jurisdiction over the person or property of the debtor (State applied to).

*Article 5.*

The request by the State applying must issue from the highest authority of the Financial Administration of the same, or from an authority delegated by the latter for the purpose, and must be accompanied by a writ in execution certified by such authority. The request must be addressed direct to the corresponding authority of the State applied to.

The authority of the State applying shall further certify that the claim has become legally enforceable.

The State applied to undertakes to recognise without further examination the validity of such claims of the State applying as have become legally enforceable.

*Article 6.*

The State applying shall furnish a translation into the French language of the documents transmitted.

*Article 7.*

The State applied to shall take action at the earliest possible moment on requests received, but may decline to do so in cases where it considers compliance with a request to be excluded on grounds of public order or general interest. The State applied to shall notify the State applying in such case at the earliest possible moment.

*Article 8.*

Prosecutions and measures of execution shall take place without exequatur.

*Article 9.*

Revenue claims in respect of which requests are made shall be collected in accordance with the legislative regulations of the State applied to, provided that the latter shall not be under obligation to apply means of execution not provided in the law of the State applying.

Nevertheless, on request of the State applying, the State applied to may, if it thinks fit, adopt special forms of procedure, even where such are not provided by its own law, provided they are not inconsistent with its own law.

*Article 10.*

Revenue claims for collection shall not be accorded precedence in the State applied to.

*Article 11.*

Where a revenue claim is still subject to appeal, the State applying may request the State applied to to take conservatory measures; and the above provisions shall apply to such conservatory measures *mutatis mutandis*.

*Article 12.*

The highest authorities of the Financial Administrations of the two States shall determine by mutual agreement the measures to be taken in execution of the present Convention.

*Article 13.*

The present Convention shall be ratified, and the instruments of ratification shall be exchanged at Prague at the earliest possible moment.

It shall come into force three months from the date of exchange of ratifications.

It shall cease to be in force three months after denunciation by either of the two States.

.....  
Done in duplicate at Bucharest, June 20th, 1934.

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FINAL PROTOCOL.

It is understood that the expression "taxes" shall be deemed to mean all imposts, dues or fees not expressly excluded by Article I of the present Convention, including the turnover tax (*dan z obratu*) and the tax on administrative functions (*davka z urednich ukonu*).

The provisions of the present Convention shall further apply to revenue claims arising before the entry into force of the present Convention.

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ROUMANIA AND CZECHOSLOVAKIA.

TRANSLATION.<sup>1</sup>

CONVENTION CONCERNING ADMINISTRATIVE ASSISTANCE AND LEGAL PROTECTION IN THE MATTER OF TAXATION.<sup>2</sup> BUCHAREST, JUNE 20TH, 1934.

(*Monitorul Oficial*, Part Ia, No. 124, 1935.)

HIS MAJESTY THE KING OF ROUMANIA and THE PRESIDENT OF THE CZECHOSLOVAK REPUBLIC, desirous of affording one another reciprocal administrative assistance with a view to the prevention, wherever possible, of fraud in connection with revenue matters, have resolved to conclude a Convention with that object.

.....  
*Article 1.*

With a view to the better distribution of revenue charges in the interest both of the States and of the taxpayers, the contracting States undertake, subject to reciprocity, to afford one another administrative assistance in all matters connected with the assessment of taxes.

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

<sup>2</sup> The exchange of ratifications has not yet taken place.

The assistance afforded shall comprise :

(a) Exchange of such information in connection with revenue matters as either of the contracting States may have in its possession or be in a position to obtain. The communication of such information shall take place in particular cases on request or, in the case of information of the kinds to which Article 2 relates, automatically.

(b) Collaboration between the Administrative Services concerned in the execution of judicial proceedings.

#### Article 2.

The information for the exchange of which Article 1(a) provides shall relate to physical or moral persons liable to taxation in either of the two contracting countries. It shall specify the surnames, Christian names, domicile or place of residence and dependants, if any, of the persons concerned, and shall cover :

(1) House property and buildings (income and/or capital value), rights *in rem* and mortgage or other charges;

(2) Mortgage or similar claims (including particulars of the mortgaged property, the amount of the mortgage and the rate of interest);

(3) Industrial, commercial or agricultural undertakings (actual or contractual profits, turnover, or other bases for taxation);

(4) Income from work and directors' fees;

(5) Securities, claims, deposits and current accounts (income and/or capital value), and information of all kinds obtained by Administrative authorities, in particular in connection with the grant of exemptions or rebates on account of the domicile or nationality of the taxpayer;

(6) Inheritances (name and domicile of the deceased and of the heirs, date of death, amount of estate, hereditary shares and other bases for taxation).

#### Article 3.

The application of the preceding articles shall in no case have the effect of imposing on either of the contracting States an obligation to furnish information which its own revenue law does not entitle it to obtain, or to take administrative action not in conformity with its own rules or practice.

#### Article 4.

The State applied to may decline to take action on a request where it considers compliance with the request to be excluded on grounds of public order or general interest.

#### Article 5.

The central Financial Administrations in both States, or the authorities delegated by them for the purpose, shall be authorised to correspond directly with one another in matters connected with the application of the provisions of the present Convention.

All correspondence and all documents shall be translated into the French language.

#### Article 6.

Administrative assistance shall be free of charge, subject to the reimbursement of exceptional expenses incurred in connection with particular occasions—for example, in connection with enquiries, expert opinions and the like for which the State applying has expressly asked.

#### Article 7.

The Administrations shall communicate particulars to one another from time to time as to their respective powers of investigation and control in revenue matters and as to their respective administrative procedure.

*Article 8.*

Nationals (physical and legal persons and other taxpayers) of either of the two States shall enjoy on the territory of the other State the same safeguards in relation to the administrative and judicial authorities in revenue matters as nationals of the other State.

*Article 9.*

The highest authorities of the Financial Administrations of the two States shall determine by mutual agreement the measures to be taken in execution of the present Convention.

*Article 10.*

The present Convention shall be ratified, and the instruments of ratification shall be exchanged at Prague at the earliest possible moment.

It shall come into force three months from the date of exchange of ratifications. It shall cease to be in force three months after denunciation by either of the two States.

.....  
Done in duplicate at Bucharest, June 20th, 1934.

---

FINAL PROTOCOL.

It is understood that the reciprocal administrative assistance and legal protection shall relate to the assessment of imposts, dues or fees collected exclusively for account of the State and percentual surtaxes levied together therewith, and shall not include Customs dues or taxes on consumption.

The expression "imposts and fees" shall be deemed to include the turnover tax and the luxury tax (*dan z obratu a dan prepychova*) and the tax on administrative functions (*davka z urednich ukonu*).

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FRANCE AND GERMANY.

CONVENTION CONCERNING AVOIDANCE OF DOUBLE TAXATION AND RECIPROCAL ADMINISTRATIVE ASSISTANCE IN CONNECTION WITH DIRECT TAXATION. PARIS, NOVEMBER 9TH, 1934.

(See Part I, page 14.)

Part II (page 18) of this Convention contains various clauses for administrative assistance, by the inter-exchange of information of a fiscal nature and for the collection, as regards the taxes specified in the Convention.

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GERMANY AND SWEDEN.

TRANSLATION.<sup>1</sup>

CONVENTION REGARDING ADMINISTRATIVE AND LEGAL ASSISTANCE  
IN MATTERS OF TAXATION,<sup>2</sup> BERLIN, MAY 14<sup>TH</sup>, 1935.

(*Treaty Series*, Volume                   , No. 3784.)

THE GERMAN REICH and THE KINGDOM OF SWEDEN have agreed to conclude a Convention regarding administrative and legal assistance in matters of taxation.

.....

I. SCOPE OF THE CONVENTION.

*Article I.*

1. For the purposes of the present Convention, the term "taxes" shall be held to include:

(a) The taxes falling within the scope of the Agreement 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 Matter of Direct Taxes of April 25th, 1928;

(b) Other public imposts collected on behalf of the contracting States or of any of the German States, or surtaxes or contributions collected on behalf of other juristic persons under public law on the same basis and at the same time as the taxes and imposts referred to under (a) and (b), together with all taxes on the appreciation of values.

2. Duties and taxes on consumption shall nevertheless be excluded; for the purposes of the present Convention, the turnover and luxury taxes shall not be deemed to be taxes on consumption.

II. PROCEDURE IN REGARD TO ADMINISTRATIVE AND LEGAL ASSISTANCE  
IN THE MATTER OF TAXATION.

*Article II.*

Both States undertake to afford each other administrative and legal assistance in all matters of taxation, both as regards ascertainment and fixing of taxes, and surtaxes, and as regards legal remedies and the recovery of taxes.

*Article III.*

1. In questions concerning taxation, the authorities of the two States may correspond direct with one another regarding requests for administrative and legal assistance, including the service of documents.

2. In the German Reich, the regional financial authorities (*Landesfinanzämter*) and, in the Kingdom of Sweden, the chief provincial authority (*Länsstyrelserna*) shall be competent to proceed to the direct transmission and receipt of requests for the service of documents and all other requests for administrative and legal assistance.

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

<sup>2</sup> The exchange of ratifications took place on November 18th, 1935.

3. If the authority applied to is not competent *ratione loci*, it shall transmit the request of its own motion to the competent authority and shall immediately notify the applicant authority that it has done so.

*Article IV.*

Failing agreement to the contrary, requests shall be made in the official language of the State applied to or shall be accompanied by a translation in that language. The request shall specify the applicant authority, the name and vocation (status) of the parties concerned, and, where a document has to be served, the address of the recipient and the nature of the document.

*Article V.*

1. The competent authority of the State applied to shall be responsible for the service of the document. Except in the cases arising under paragraph 2 of this article, the competent authority may limit its action to 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 always that the document is drawn up in the official language of the State applied to or is accompanied by a translation in that language.

*Article VI.*

Evidence of service shall be furnished either by a dated and legalised receipt given by the recipient or by a certificate from the authority of the State applied to, testifying to the fact, the manner and the date of service.

*Article VII.*

1. The authority to which a request for administrative or legal assistance is addressed is bound to comply therewith and to employ for that purpose the same measures of compulsion as would be employed in complying with a similar request from the authorities of its own State. The request shall, moreover, be executed in accordance with the procedure prescribed by the laws of the State applied to; nevertheless, if the authority making application so requests, a special procedure may be employed, provided that it is not incompatible with the laws of the State applied to.

2. Measures of compulsion which are permissible in the territory of the State applied to may not be employed if the applicant State is unable to employ measures of the same kind in the case of a similar request.

3. The applicant authority shall, if it so desires, be informed of the time 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, in conformity with the general regulations governing such cases in the State applied to.

*Article VIII.*

No fees or charges of any description shall be collected for giving effect to requests for administrative and legal assistance, including the service of documents; nevertheless, this provision shall not, in the absence of agreement to the contrary, apply to payments made to witnesses or experts, the expenses caused by the employment of an execution authority in cases arising under Article V, paragraph 2, or by the employment of a special procedure in accordance with Article VII, paragraph 1, or the costs of legal proceedings instituted before the ordinary courts of law with a view to giving effect to requests for administrative and legal assistance.

*Article IX.*

Except as otherwise provided in Articles X and XI, the provisions of the present Convention shall apply to legal assistance in proceedings for the recovery of taxes.

*Article X.*

1. Executory decrees (judgments, decisions, orders) in matters of taxation with the exception of attachment orders shall, on application being made by the highest authority of the financial administration of one State to the corresponding authority of the other State, be recognised and executed free of charge. The recognition must be expressly pronounced.

2. The decrees referred to in paragraph 1 shall be executed in accordance with the laws of the State in which execution is to take place, without the parties being heard.

3. A request for execution must be accompanied by a declaration from the competent authority of the applicant State to the effect that the decree is executory; the fact that the said authority is competent must be certified by the highest authority of the financial administration of the applicant State.

4. Failing agreement to the contrary, the mandatory portion of the decree must be accompanied by a translation in the official language of the State applied to.

5. The declaration and the certificate in accordance with paragraph 3 must be accompanied by a translation in the official language of the State applied to.

*Article XI.*

A request for a particular form of execution shall, as far as possible, be complied with if such form of execution is admissible under the laws of the applicant State and of the State applied to; in other respects, the form and nature of the execution shall, in accordance with Article X, paragraph 2, be governed by the laws of the State applied to.

*Article XII.*

1. Administrative and legal assistance for the enforcement of claims for taxation shall be granted solely against persons who are nationals of the applicant State only. Such assistance shall nevertheless be granted against other persons if the taxation claimed fell due at a time when the person concerned was a national of the applicant State and of that State alone. Should the request be for the service of documents or for information regarding circumstances within the knowledge of the authority applied to, administrative and legal assistance shall be granted irrespective of the nationality of the persons against whom the claims for taxation are to be enforced.

2. A request for administrative and legal assistance may be refused if the State applied to considers that compliance therewith would be likely to compromise its sovereignty or safety.

3. A request made with a view to procuring information, indications or opinions which could be lawfully obtained by the authorities 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 relations, where a knowledge of such facts or relations is only obtainable in virtue of legal obligations which make it incumbent on the persons concerned to supply information, indications or opinions, but which do not exist in the territory of the applicant State. The rule further applies to requests which could only be complied with by the violation of commercial or professional secrets.

*Article XIII.*

1. If the request is wholly or partly complied with, the applicant authority shall be immediately notified of the manner in which the request was dealt with.

2. If the request is not complied with, the applicant authority shall immediately be notified of the refusal, and shall be informed of the grounds therefor and of any other circumstances which have become known and may be of importance for subsequent action in the matter.

*Article XIV.*

Enquiries, information, indications and opinions and all other communications forwarded under the arrangements for administrative and legal assistance shall be governed by the legal regulations of the State concerned regarding administrative and professional secrecy.

### III. LEGALISATION OF DOCUMENTS.

#### *Article XV.*

1. Documents drawn up, issued or certified by the financial courts of either State shall not require legalisation for use in matters of taxation in the territory of the other State, provided that the seal or stamp of the court has been affixed thereto.

2. Such documents shall include those signed by the registrar of the court, provided that such signature is sufficient under the laws of the State to which the court belongs.

#### *Article XVI.*

1. Documents drawn up, issued or certified by the highest or one of the higher authorities of the financial administration of either State and bearing the seal or stamp of such authority shall not require legalisation for use in matters of taxation in the territory of the other State.

2. The two States shall communicate a list of the authorities coming within the scope of the foregoing clause. Such lists may, with the consent of the two parties, be modified or added to at any time through administrative channels.

### IV. FINAL PROVISIONS.

#### *Article XVII.*

The highest authorities of the financial administrations of both States may conclude further agreements in pursuance of the present Convention. In particular, they may agree upon provisions regarding the treatment of money payments of other kinds in connection with taxation, the transfer of sums resulting from measures of execution and the fixing of an average rate for the conversion of amounts giving rise to measures of execution.

#### *Article XVIII.*

The present Convention, which is done in two copies in German and in Swedish, shall be ratified; in the case of Sweden it shall be ratified by His Majesty the King of Sweden, with the assent of the Riksdag. The instruments of ratification shall be exchanged as soon as possible at Stockholm. The Convention shall come into force on the exchange of the instruments of ratification, and shall continue to apply until it is denounced by either contracting State. Denunciation shall be notified at least four months before the end of a calendar year. If denounced with the necessary notice, the Convention shall expire at the end of the same calendar year. Should sufficient notice not have been given, the Convention shall expire at the end of the following calendar year.

Berlin, May 14th, 1935.

### FINAL PROTOCOL.

On the signature of the Convention concluded this day between the German Reich and the Kingdom of Sweden regarding administrative and legal assistance in matters of taxation, the undersigned Plenipotentiaries have made the following identic declarations which are to be regarded as an integral part of the Convention :

1. In order to facilitate consideration of the question of effective reciprocity in the granting of legal assistance, the contracting States shall exchange statements setting forth the powers of their financial authorities, in regard to which the principles of German and Swedish law in



the matter of administrative and legal assistance may be assumed to be in agreement. The statements shall include more particularly :

(a) The information, indications, opinions and proof which may be required of taxpayers or third persons;

(b) The measures of constraint, conservation and execution which may be applied to taxpayers or third persons.

So long or in so far as the statements shall not have been exchanged and recognised by both States or if the request concerns measures not provided for in the statements, administrative and legal assistance shall be granted, provided always that reciprocity may be assumed, that compliance with the request is not contrary to the laws of the State applied to and that there is no special reason for refusing the request under the terms of the Convention. In this respect, reciprocity shall be held to exist if a certificate of the higher authorities of the financial administration of the applicant State is attached to each request for administrative and legal assistance officially stating that such a request could be complied with under the law of the applicant State; failing agreement to the contrary, the certificate shall be made out in the official language of the State applied to or shall be accompanied by a translation in that language.

2. Failing agreement to the contrary, the translations provided for in the present Convention shall be certified correct either by the authority responsible for the transmission of the request or by a sworn or officially appointed interpreter of the applicant State or of the State applied to.

3. The transmission of official documents may not as a rule be demanded. Exceptions to this rule may only be made by agreement between the highest authorities of the financial administrations 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.

4. Administrative and legal assistance shall not be granted for the enforcement of tax claims against heirs or others succeeding to the property of a deceased person should the amount of the claim exceed the amount or value of the property thus acquired at the time of its acquisition.

5. Should it be established that an attempt at collection will be without effect, the request shall be returned to the applicant authorities together with a certificate to that effect and any available documents in support.

6. The documents mentioned in Article XVI, paragraph 1, of the Convention shall include those drawn up, issued or certified by a competent official of the administrations referred to.

7. The administrative and legal assistance agreed to in the present Convention shall not be granted for the enforcement of claims prior to January 1st of the year in which the Convention shall come into force.

8. Any doubts or difficulties as to the interpretation and application of the present Convention shall be disposed of by agreement between the highest authorities of the financial administrations of the two States.

9. Requests for administrative and legal assistance which reach the authorities of the State applied to before the expiry of the present Convention shall be carried out in accordance with the provisions of the Convention; nevertheless, requests for execution shall only be complied with if the executory decree shall have been duly recognised before the expiry of the Convention.

Berlin, May 14th, 1935.

Ministry of Foreign Affairs.

YOUR EXCELLENCY,

In connection with the Convention signed this day between the German Reich and the Kingdom of Sweden regarding administrative and legal assistance in matters of taxation, I am instructed by my Government to make the following declaration :

1. In regard to requests for administrative and legal assistance in matters of taxation, it is assumed that, in the following cases, the principles of German and Swedish law are in agreement

Berlin, May 14th, 1935.

and therefore that the effective reciprocity which, under the terms of the Convention, is a prerequisite for the granting of administrative and legal assistance is deemed to exist :

(a) When information regarding the income or assets of any natural or juristic person is desired and when the information is to be obtained from :

(i) A joint-stock company, a joint-stock company *en commandite*, or a German mining company, regarding dividends, earnings or other distributions of profits, including bonus shares allotted in connection with shares (*Aktien*), mining shares (*Kuue*) or stock (*Anteilscheine*) in the possession of the taxpayer;

(ii) An insurance undertaking, regarding the amounts of annuities of at least 200 crowns per annum or a corresponding amount in Reichsmarks;

(iii) An employer, regarding wages and other remuneration of a person in his employ, including pensions;

(b) If execution is applied for.

2. During such time as a treaty for avoiding double taxation in the matter of taxes on donations shall not have been concluded between the two States, collection by means of administrative and legal assistance may be refused in cases in which there is double taxation in this matter on the part of the two contracting States. The same rule shall apply in cases in which double taxation is not precluded by the treaties regarding double taxation in force between the two contracting States.

3. As a general rule, requests for execution by way of administrative and legal assistance shall only be made when the taxpayer's total liability in regard to which execution is requested amounts to not less than the sum agreed upon by the highest authorities of the financial administrations of both countries.

4. For the purpose of the enforcement of tax claims through administrative and legal assistance, a request for the opening of bankruptcy proceedings shall only be made if the highest authority of the financial administration of the State applied to has, on the proposal of the corresponding authority of the applicant State, expressly concurred therein. The same rule shall apply to the initiation of proceedings in the ordinary courts.

5. It is understood that the State applied to shall be responsible as towards the applicant State for sums of money collected by its own authorities or officials.

R. MEYER.

M. C. E. Th. af Wirsén,  
Swedish Minister.

Royal Swedish Legation,  
Berlin.

Berlin, May 14th, 1935.

SIR,

In connection with the Convention signed this day between the Kingdom of Sweden and the German Reich regarding administrative and legal assistance in matters of taxation, I am instructed by my Government to make the following declaration :

1. In regard to requests for administrative and legal assistance in matters of taxation, it is assumed that, in the following cases, the principles of German and Swedish law are in agreement and therefore that the effective reciprocity which, under the terms of the Convention, is a prerequisite for the granting of administrative and legal assistance is deemed to exist :

(a) When information regarding the income or assets of any natural or juristic person is desired and when the information is to be obtained from :

(i) A joint-stock company, a joint-stock company *en commandite*, or a German mining company, regarding dividends, earnings or other distributions of profits, including bonus shares allotted in connection with shares (*Aktien*), mining shares (*Kuue*) or stock (*Anteilscheine*) in the possession of the taxpayer;

(ii) An insurance undertaking, regarding the amounts of annuities of at least 200 crowns per annum or a corresponding amount in Reichsmarks;

(iii) An employer, regarding wages and other remuneration of a person in his employ, including pensions;

(b) If execution is applied for.

2. During such time as a treaty for avoiding double taxation in the matter of taxes on donations shall not have been concluded between the two States, collection by means of administrative and legal assistance may be refused in cases in which there is double taxation in this matter on the part of the two contracting States. The same rule shall apply in cases in which double taxation is not precluded by the treaties regarding double taxation in force between the two contracting States.

3. As a general rule requests for execution by way of administrative and legal assistance shall only be made when the taxpayer's total liability in regard to which execution is requested amounts to not less than the sum agreed upon by the highest authorities of the financial administrations of both countries.

4. For the purpose of the enforcement of tax claims through administrative and legal assistance, a request for the opening of bankruptcy proceedings shall only be made if the highest authority of the financial administration of the State applied to has, on the proposal of the corresponding authority of the applicant State, expressly concurred therein. The same rule shall apply to the initiation of proceedings in the ordinary courts.

5. It is understood that the State applied to shall be responsible as towards the applicant State for sums of money collected by its own authorities or officials.

E. AF WIRSÉN.

M. Richard Meyer,  
Ministerial Director at the  
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Art. = Article  
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