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VOLUME V

GENEVA, 1933.

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

(a) All modifications they have made in the text of international agreements and of the internal legal provisions which appear in the " Collection of International Agreements and Internal Legal Provisions for the Prevention of Double Taxation and Fiscal Evasion " :

Volume I (document C.345.M.102.1928.II),
Volume II (document C.365.M.134.1929.II),
Volume III (document C.585.M.263.1930.II),
Volume IV (document C.791.M.385.1931.II.A),
or the present volume;

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

October 1933.

PART I

DOUBLE TAXATION

A. INTERNATIONAL AGREEMENTS

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

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

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

BELGIUM AND GRAND-DUCHY OF LUXEMBURG.

TRANSLATION.[1]

CONVENTION FOR THE PREVENTION OF DOUBLE TAXATION AS REGARDS DIRECT TAXES AND TO GUARANTEE RECIPROCAL CO-OPERATION BETWEEN THE TWO COUNTRIES IN THE COLLECTION OF SUCH TAXES, BRUSSELS, MARCH 9TH, 1931.

(*Treaty Series*, Volume CXXXVII, No. 3161.)

HIS MAJESTY THE KING OF THE BELGIANS and HER ROYAL HIGHNESS THE GRAND-DUCHESS OF LUXEMBURG, being desirous of preventing double taxation as regards direct taxes of nationals of their two countries and of affording each other mutual assistance in the collection of such taxes, have decided to conclude a Convention for this purpose.

. . . . . .

Article 1.

§ 1. Taxpayers having their fiscal domicile in either of the two contracting States, a proportion of whose income is derived, in whole or in part, from the other State shall be entitled in respect of such income to the special treatment prescribed in the following articles.

§ 2. For the purposes of the present Convention the fiscal domicile of natural persons shall be their normal place of residence to be construed as meaning their permanent home; that of companies constituting a legal entity shall be the place in which are situate their actual headquarters or seat.

Article 2.

§ 1. The purpose of the present Convention is to lay down rules relating exclusively to the levying of certain direct taxes.

§ 2. The direct taxes referred to are as follows :

A. *In respect of Belgium :*

The land tax, the tax on movable property payable in respect of income derived from immovable property situated abroad, the occupational tax and the special tax on income derived from the letting of shooting, fishing or trapping rights.

[1] Translated by the Secretariat of the League of Nations, for information.

B. *In respect of the Grand-Duchy of Luxemburg :*

Income tax, but not including income derived from floating capital, the surtax additional thereto and the supplementary tax on capital but not including floating capital.

Article 3.

Income derived from immovable property or such property itself shall be taxable in the State in which the property in question is situate.

Article 4.

§ 1. Industrial, mining, commercial or agricultural undertakings shall be taxable in either State in proportion to the income brought in by permanent establishments situate in its territory.

§ 2. In the absence of a system of accountancy showing separately and regularly such income, the competent authorities of the two States shall come to an agreement upon the rules of apportionment.

§ 3. Permanent establishments shall be deemed to mean actual centres of management, branches, factories, workshops, agencies, warehouses, offices, buying or selling departments and depositories. Should an undertaking established in either of the two contracting States have business dealings with the other country through the intermediary of a genuinely independent agent or company (broker, commission agent, subsidiary, etc.), this shall not be deemed to imply that the undertaking in question possesses a permanent establishment in the latter country.

Article 5.

In the case of joint-stock companies having their headquarters or chief centre of management in the Grand-Duchy of Luxemburg and permanently holding at least one quarter of the joint-stock capital of a similar company established in Belgium, the Luxemburg tax shall be reduced to one-quarter in respect of all profits or income accruing and taxed in Belgium, provided always that Belgium accords Belgian companies a reduction to one-quarter of the tax on movable property in respect of income from capital holdings accruing and taxed in the Grand-Duchy of Luxemburg.

Article 6.

§ 1. Income derived from non-commercial occupations not covered by Article 8 by persons working at their private addresses shall be taxable in the contracting State in which such persons possess a permanent establishment for the purpose of carrying on their professional activity.

§ 2. Income derived from copyright fees shall be taxable in the country in which the recipients have their fiscal domicile.

Article 7.

The remuneration of directors and auditors of joint-stock companies and of persons performing duties similar to those of a director shall be taxable in the State in which are situate the actual headquarters of the company.

Article 8.

§ 1. The remuneration of all persons in receipt of wages and salaries shall be taxable in the State in which those concerned carry on their activities.

§ 2. Nevertheless the salaries, wages or other remuneration of frontier workers who establish their status by the production of a special worker's card, the form of which shall be laid down by the High Contracting Parties in a special Convention, shall only be liable to State taxes in the country where those concerned have their fiscal domicile.

§ 3. Furthermore, the salaries of all public officials and employees of either of the two contracting States performing their duties in the other State shall only be taxable in the country by which they are paid.

Article 9.

§ 1. Public pensions are taxable in the State of the party liable for such payments.

Article 10.

Life annuities shall be taxable in the State in which the holders have their fiscal domicile.

Article 11.

§ 1. The contracting States undertake, on the basis of reciprocity, to afford each other aid and assistance, for the purpose of the collection, of the principal, plus interest and costs or fines, according to the stipulations of their own laws, of any of the aforementioned taxes having finally fallen due, even where such taxes were established prior to the date of the present Convention.

§ 2. Legal proceedings and executory measures shall be instituted on production of an official copy of the executory documents together with any such decisions as have already acquired the force of *res judicata*.

§ 3. Outstanding fiscal claims shall not be regarded in the State to which application is made as prior claims; their collection shall be effected in accordance with the stipulations of the laws of the latter State, which shall not be required to apply executory measures not provided for in the laws of the State making application.

§ 4. Should a fiscal claim be still subject to appeal, the State making the application may request the State to which application is made to take conservatory measures to which, *mutatis mutandis*, the foregoing provisions shall apply.

§ 5. The fiscal authorities of the two contracting States shall settle the administrative procedure to be followed in such cases.

Article 12.

§ 1. Should either of the High Contracting Parties be called upon to deal with a case not expressly provided for in the foregoing provisions or introduce amendments in its fiscal laws, the new situation shall be examined and any readjustments necessitated in the text of the present Convention shall be effected by agreement between the competent authorities of the two countries in the spirit of the foregoing articles.

§ 2. Any such amending or supplementary agreements shall be dealt with in notes exchanged through the diplomatic channel.

Article 13.

The present Convention shall only apply to the home territory of Belgium.

Article 14.

§ 1. The present Convention shall be ratified, and the instruments of ratification shall be exchanged at Luxemburg at the earliest possible date.

§ 2. The Convention shall come into force on the first day of January of the year following that in which ratification takes place.

§ 3. It may cease to apply as from the first day of January of each year, if denounced at least six months previously.

. . . . . .

Done in Brussels in duplicate, March 9th, 1931.

FINAL PROTOCOL.

At the moment of signing the Arrangement concluded on to-day's date, the undersigned Plenipotentiaries have agreed upon the following provision, which shall form an integral part thereof :

> The High Contracting Parties hereby agree to conclude at the earliest possible date a supplementary Arrangement regarding the application of communal taxation payable in either of the two contracting States by persons in receipt of salaries and wages who carry on their activity in that State but reside in the territory of the other State.

. . . . . .

Done in Brussels in duplicate, March 9th, 1931.

SWITZERLAND AND GERMANY.

TRANSLATION.[1]

CONVENTION[2] FOR THE PREVENTION OF DOUBLE TAXATION IN THE MATTER OF DIRECT TAXES AND SUCCESSION DUTIES, BERLIN, JULY 15TH, 1931.

THE SWISS CONFEDERATION and THE GERMAN REICH, desirous of preventing double taxation in the matter of direct taxes and succession duties, have concluded the following Convention.

. . . . . .

CHAPTER I.—DIRECT TAXES.

Article 1.

(1) For the purposes of the present Convention, direct taxes shall be taken to mean taxes levied, in virtue of the laws of each of the two States, directly on income (net or gross income) or on capital or increase in capital, whether on behalf of the contracting States, the federated States or Cantons, or on behalf of provinces, associations of provinces, districts, communes or associations of communes, even where the taxes are collected in the form of supplementary taxes.

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

1. Under Swiss law : the taxes enumerated in Annex A.
2. Under German law :

(a) Income tax;
(b) Corporation tax;
(c) Tax on capital;
(d) Land taxes *(Grundsteuern)*;
(e) House taxes *(Gebäudesteuern)*;
(f) Taxes on trading licences;
(g) Arrangement owing to currency depreciation in respect of buildings on landed property *(Geldentwertungsausgleich bei bebauten Grundstücken — die Hauszinssteuern)*.

Article 2.

(1) Unless otherwise provided in paragraphs (4) and (5), immovable property (including appurtenances) and income derived therefrom shall be taxable only in the State where such property is situate.

(2) Rights governed by the provisions of civil law (private law) concerning landed property, rights of usufruct in respect of immovable property, as also rights which are secured upon immovable property (in particular, claims secured by mortgage) or which are a charge upon such property, shall be assimilated to immovable property.

(3) The question whether a property (paragraphs (1) and (2)) is to be regarded as immovable shall be decided by the laws in force in the State in which the property is situate. The question what is to be regarded as appurtenances shall be decided by the law of the State in which the immovable property is situate.

---

[1] Translated by the Secretariat of the League of Nations, for information.
[2] The exchange of ratifications has not taken place.

(4) If claims secured by mortgage belong to an undertaking of the kind mentioned in Article 3, paragraph (1), the principle of taxing the income derived from such claims in the State where the property is mortgaged shall apply only if the claim forms part of the working capital of a business establishment situated in that State; otherwise the tax shall be levied in the State in which the creditor is domiciled.

(5) Claims secured by mortgage shall be liable to taxes on capital only in the State in which the creditor is domiciled.

Article 3.

(1) Commerce and industrial businesses and all other forms of business and income derived therefrom shall, without prejudice to the following provisions, be taxed only in the State in whose territory the undertaking has its business establishment *(Betriebsstätte)*; the same shall apply even if the undertaking extends its operations to the territory of the other State, without possessing a business establishment therein.

(2) For the purposes of the present Convention, a business establishment *(Betriebsstätte)* is a permanent business installation of the undertaking, in which the operations of that undertaking are carried on, either wholly or in part. Consequently, the following are to be regarded as business establishments : the head office of the undertaking, the place where it has its management, branches, factories and works, buying and selling offices, warehouses and other commercial premises of the nature of permanent business installations, as also permanent agencies.

(3) Should the undertaking possess business establishments in both States, each State shall tax only the property which serves the business establishment situated in its territory and only the income derived from the operations of that business establishment.

(4) Interests in a business undertaking shall be treated as businesses within the meaning of paragraph (1), with the exception of mining stock *(Kuxen)*, shares, share-certificates and other securities.

(5) If the business establishment of the undertaking is situated in one State, while the domicile of an owner or partner working in that establishment, who is to be regarded as an entrepreneur (co-entrepreneur), is situated in the other State, the part of the income corresponding to fair remuneration for such work shall be taxed only by the State of domicile.

(6) Operations of maritime shipping, inland shipping and air navigation concerns, as also income derived therefrom, shall be taxed only in the State in which the place of management of the concern is situate.

Article 4.

(1) Earned income, including income derived from the exercise of liberal professions, shall, unless otherwise provided in paragraph 2 of the present Article or in Article 5, be taxed only in the State within whose territory the personal activity productive of the income is carried on. A person shall only be deemed to exercise a liberal profession in either of the two States if he carries on his professional activities from a fixed centre in that State.

(2) Income derived from work of such employees as have their domicile in one State near the frontier and their place of work in the other State near the frontier (frontier workers) shall be taxed only in the State in which the taxpayer has his domicile.

Article 5.

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

Article 6.

(1) Capital and income accruing therefrom shall be taxed only in the State in which the taxpayer has his domicile.

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

Article 7.

Any capital and income not specified in the preceding articles shall be taxed only in the State in which the taxpayer has his domicile.

Article 8.

(1) For the purposes of the present Convention, the taxpayer shall be deemed to have his domicile at the place where he has a permanent dwelling and regularly resides.

(2) Should these conditions be found to apply simultaneously in each of the two States, the taxpayer shall be deemed to have his domicile in the State where his personal and business interests are centred. If it is impossible to ascertain such centre, the right to impose taxation shall be shared, by agreement, between the supreme competent administrative authorities of both States.

(3) Should the conditions laid down in paragraph (1) be found to apply in neither of the two States, the taxpayer shall be deemed to have his domicile at the place in which he has his permanent residence. For the purposes of the present provision, a person shall be deemed to have his permanent residence at the place where he resides under circumstances which furnish good grounds for assuming that it is not his intention to remain there merely temporarily.

(4) For the purposes of the present Convention, the domicile of juridical persons shall be the place where they have their seat. The same applies to associations of persons, institutions, foundations and other capital agglomerations taxable as such.

Chapter II.—Succession Duties.

Article 9.

(1) For the purposes of this Convention, the following shall be regarded as succession duties :

In the Swiss Confederation : The taxes and charges enumerated in Annex B and any duties and charges which may hereafter be substituted therefor, so far as they are levied in respect of successions, bequests or *donationes mortis causa*, as also any additional taxes or charges of the same kind that may hereafter be introduced.

In the German Reich : The succession duty and any corresponding duties which may subsequently be substituted therefor, or any additional taxes of the same kind which may be subsequently introduced.

(2) This Convention does not apply to the taxation of donations and gifts for specific objects *inter vivos*, notwithstanding the provision in Article 13, paragraph 2, or to cases in which the succession or the heir or legatee is liable to succession duties in one of the two States only.

Article 10.

Immovable property, including appurtenances and accessories thereto, shall only be liable to succession duties in the State in which such property is situate; Article 2, paragraphs 2 and 3, shall apply *mutatis mutandis*. The rule enunciated in Article 2, paragraph 5, shall also apply to succession duties.

Article 11.

(1) The following provisions shall be taken as a guide in the case of estate to which Article 10 does not apply :

(a) If, at the time of his death, the deceased had his domicile, or, failing such domicile, his permanent residence, in one of the two States, this property shall be liable to succession duties in that State only.

(b) If the conditions mentioned under *(a)* be found to apply in both States, this property shall be liable to succession duties in that State only in which the deceased's personal and business interests were centred. If such a centre cannot be ascertained, this property shall be liable to succession duties only in the State to which the deceased belonged at the time of his death.

(2) The definition of domicile and permanent residence shall be governed by the provisions of Article 8, paragraphs 1 and 3, second sentence.

Article 12.

(1) Succession debts which are a charge upon a specific object or are secured upon that object shall be deducted from the value of that object.

(2) Any unsecured balance of such debts and any other succession debts shall be distributed in the two States between the other available assets proportionately to the value of the assets which the two States are authorised to tax.

(3) The foregoing provisions relating to the distribution of debts shall also apply, *mutatis mutandis*, to the distribution of bequests.

Chapter III.—Final Provisions.

Article 13.

(1) In the event of a taxpayer's proving that the measures taken by the financial authorities in both States have resulted in his being subjected to double taxation, he may appeal to the State of which he is a national. If his objection is deemed to be warranted, the supreme competent administrative authority of his country shall concert measures with the supreme authority of the competent administration of the other State with a view to equitably avoiding double taxation.

(2) The supreme competent administrative authorities may also concert measures for abolishing double taxation in cases not provided for in this Convention, as well as in cases where the interpretation and application of this Convention give rise to difficulties or to doubts.

Article 14.

This Convention is applicable:

(1) As regards direct taxes, for the first time to taxes collected for the period commencing January 1st, 1932;

(2) As regards succession duties, to all cases where the deceased has died since the coming into force of this Convention.

Article 15.

1. This Convention shall be ratified and the instruments of ratification shall be exchanged at Berne as soon as possible.

2. The Convention shall come into force on the day of the exchange of the instruments of ratification and shall remain in force as long as it has not been denounced by one of the two States. Denunciation shall only be allowed for the end of a calendar year. Six months' notice must be given.

. . . . . .

Berlin, July 15th, 1931.

FINAL PROTOCOL.

On signing the Convention concluded this day between the Swiss Confederation and the German Reich for the avoidance of double taxation in the matter of direct taxes and succession duties, the undersigned plenipotentiaries have agreed upon the following statements, which shall form an integral part of the Convention :

Ad *Articles* 1 *and* 9.

(1) The list of the direct taxes and succession duties leviable in the two States, as given in Articles 1 and 9 and Annexes A and B, is not to be regarded as final.

(2) The new extraordinary Federal war tax shall also be one of the Swiss direct taxes within the meaning of Article 1 for as long as it continues to be levied.

(3) Any doubtful points shall be settled by the supreme authorities of the competent administrations of the two States acting in concert.

(4) At the end of each year, the supreme competent administrative authorities of the two States shall communicate to each other lists of the direct taxes and suecession duties leviable in each State.

Ad *Article* 2.

(1) The provision of Article 2 shall apply to income derived both from the direct administration and use of immovable property and from letting, leasing and any other form of using such property; it shall also apply to income derived from alienations of immovable property, including the appurtenances alienated therewith, and to the increment in value.

(2) The exception provided for in Article 2, paragraph 4, to the rule stipulating taxation according to the place where the property is situate shall apply only so long and so far as no form of taxation of claims of this kind according to the place where the property is situate exists in the two States.

Ad *Articles* 2 *and* 10.

Immovable property within the meaning of Articles 2 and 10 includes immovable working capital.

Ad *Article* 3.

(1) The maintenance of business relations exclusively by means of a completely independent representative shall not constitute a business establishment *(Betriebsstätte)* in the sense of Article 3. The same shall apply in regard to the maintenance of a representative *(Agent)* who, whilst permanently acting for individuals or companies of the one State in the territory of the other State, only negotiates business, without having full power to conclude transactions on behalf of the firm he represents.

(2) The place of management in the sense of Article 3 is the place where, in permanent business installations of the undertaking, the work of management is entirely or to a considerable extent carried out.

(3) An interest in an undertaking through the possession of mining stock *(Kuxen)*, shares, share certificates and other securities does not constitute a business establishment as regards the owner, even when such possession implies an influence on the management of the undertaking, unless the exercise of such influence is conditioned by a permanent business installation (Article 3, paragraph 2) of the foreign undertaking attached to the home undertaking.

(4) The warehousing of goods belonging to an undertaking of one of the States with an undertaking of another State with a view to the goods' being worked up and subsequently despatched, and the actual working-up and despatch by the person who performs it, do not constitute a business establishment of the undertaking giving the order in the sense of Article 3, paragraph 2. Even in cases of this kind, however, a business establishment of the undertaking

giving the order is constituted when a permanent business installation of that undertaking is involved.

(5) In the event of there being business establishments in both States in the sense of Article 3, paragraph 3, the general rule is that, when apportioning capital and income, special account shall be taken of the head offices of the undertaking when an essential part of the management is bound up therewith.

(6) The supreme competent administrative authorities shall lay down in a special Convention the principles relating to the apportionment of capital and income between the two States in accordance with Article 3, paragraph 3.

Ad *Article* 4.

By way of an exception to Article 4, annuities, widows' and orphans' pensions and other payments or pecuniary remuneration for former services are taxed only in the State in which the taxpayer has his domicile. Apart from the cases coming under Article 4, paragraph 2, if the taxpayer has not the nationality of the State of his domicile, and if the payments mentioned in the first sentence are made from the other State, they shall be taxed to the amount of one half in each State.

Ad *Articles* 4 *and* 7.

The fees *(Tantiemen)* of the members of a Supervisory (Administrative) Board shall be taxed under Article 7, and directors' and employees' fees shall be taxed under Article 4.

Ad *Article* 5.

(1) By way of an exception to Article 5, the administrative staff of the railways, the postal and telegraph services and the Customs services of the two States working in the frontier areas shall be taxed in respect of the income mentioned in Article 5 only in the State of their domicile. The same applies to annuities, widows' and orphans' pensions and other payments or pecuniary remuneration for former services or professional activities of such staff.

(2) The tax exemption accorded to German railway officials in the canton of Basle-Town is to be regarded as finally abolished (see the last paragraph of the Final Protocol to the Convention of March 24th, 1923). This also applies to the pensions, annuities, etc., of such officials.

(3) The special provisions of Article 4, paragraph 2, and of the Final Protocol thereto, shall also apply to the income mentioned in Article 5.

Ad *Article* 8.

(1) Taxpayers who have their domicile in one of the two States may be taxed in the other State without having their domicile there, if they stay at least three months in the year and have their own household there. Nevertheless, the tax shall be imposed for the duration of their stay only; it shall not extend to the whole capital or the whole income of the taxpayer, but shall be fairly proportioned to the expenditure occasioned by the stay. In order to avoid double taxation in cases of this kind, the supreme competent administrative authorities of the two States shall come to an agreement in each particular case.

(2) Students who stay in one of the two States for purposes of study only shall not be subjected to any taxation in that State in respect of the sums received from relatives domiciled in the other State and already liable to taxation therein, provided such sums represent the greater part of the resources necessary for their maintenance and their studies.

(3) In the case of taxpayers who have finally transferred their domicile from one State to the other, the obligation to pay taxes in the former State, so far as they are conditional upon domicile, shall cease at the end of the month during which the transfer took place.

(4) With reference to persons who are not of the nationality of either State, the supreme competent administrative authorities may come to special agreements in each case for the

avoidance of double taxation. Special consideration shall be given to nationals of States which have concluded Conventions for the avoidance of double taxation with the two contracting States. Any rights otherwise accorded to the persons mentioned in the first sentence under the law of one of the two States in that State shall not be affected hereby.

Ad *Article* 13.

Recourse to the procedure of friendly agreement under the terms of Article 13, paragraph 1, is, on the one hand, not dependent on the taxpayer's having exhausted all channels of legal redress, while, on the other hand, the taxpayer is not prevented by recourse to such procedure from employing the ordinary methods of legal redress.

Ad *Article* 14.

The provisions of this Convention shall also apply to claims which were made prior to the coming into force of this Convention and have not yet been finally settled through the legal channel.

Berlin, July 15th, 1931.

Annex A.

LIST OF THE DIRECT TAXES OF THE CANTONS, DISTRICTS, AND COMMUNES OF THE SWISS CONFEDERATION.

I. Direct Taxes of Cantons

Nature of the tax.		Legal bases.
	Canton of Zurich.	
Income tax Supplementary tax (property) Tax on profits and capital (for limited companies)		Law relating to Direct Taxes of November 25th, 1917, February 19th, 1922, December 2nd, 1928.
	Canton of Berne.	
Property tax Income tax Supplementary tax		Law relating to the State and Communal Direct Taxes of July 7th, 1918, March 21st, 1920, January 31st, 1926.
	Canton of Lucerne.	
Income tax Property tax	Physical persons	Tax Law of September 22nd, 1922, November 30th, 1927.
Capital tax Tax on profits	Individual persons	Poor Law of December 29th, 1922.
	Canton of Uri.	
Property tax Income tax		Tax Law for the Canton of Uri of October 31st, 1915, May 7th, 1923.
	Canton of Schwyz.	
Property tax Tax on annuities and pensions		Tax Law for the Canton of Schwyz of September 10th, 1854. Law relating to the Taxation of Transport Concerns, Warehouses, etc., of August 9th, 1890.
	Canton of Obwalden.	
Property tax Income tax		Tax Law of April 26th, 1908, April 25th, 1920, May 17th, 1931.
	Canton of Nidwalden.	
Property tax Tax on profits		Law of April 24th, 1921.

Nature of the tax.	Legal bases.
Canton of Glarus.	
Property tax Personal tax (fixed)	Law relating to the Tax System of the Canton of Glarus of May 1st, 1904, May 5th, 1918, May 11th, 1919, May 2nd, 1920, May 1st, 1927, May 4th, 1930.
Tax on profits	Law relating to the Tax on Profits of the Canton of Glarus of May 2nd, 1920.
Property tax	Law relating to the Collection of a General Tax for Educational Purposes of May 11th, 1919.
Capital tax (or tax on immovable property)	Law relating to the Taxation of Joint-Stock Companies of May 6th, 1917.
Canton of Zug.	
Property tax Tax on income and profits Tax on trade licences, etc. *(Patentsteuer)*	Law relating to the Covering of State Disbursements of December 28th, 1896, November 17th, 1921, May 15th, 1930.
Canton of Fribourg.	
Capital tax Tax on earned income Tax on the capital and profits of juridical persons	Tax Law of November 24th, 1919, May 7th, 1926, May 16th, 1929.
Canton of Solothurn.	
Income tax Property tax	Law relating to Direct Taxes of March 17th, 1895, January 21st, 1917, May 4th, 1919, March 29th, 1925, February 23rd, 1930.
Canton of Basle-City.	
Income tax Property tax Capital tax Tax on profits	Law relating to Direct Taxes of April 6th, 1922. Law relating to the Taxation of Joint-Stock Companies of June 23rd, 1921.
Canton of Basle-Country.	
Property tax Income tax	Law of August 20th, 1928.
Canton of Schaffhausen.	
Property tax Income tax Capital tax Tax on profits	Law on Direct Taxes of August 26th, 1919, May 25th, 1927.
Canton of Appenzell A.-Rh.	
Property tax Income tax	Tax Laws of April 25th, 1897.

Nature of the tax.	Legal bases.
Canton of Appenzell I.-Rh.	
Property tax Tax on profits Poor tax (on property, profits and person)	Tax Laws of October 12th, 1919, April 27th, 1924.
Canton of St. Gallen.	
Property tax Income tax	Law relating to Direct State Taxes of November 24th, 1903, November 30th, 1916, May 24th, 1918, November 15th, 1928.
Canton of Grisons.	
Property tax Tax on profits	Tax Law for the Canton of Grisons of June 23rd, 1918.
Canton of Aargau.	
Property tax Tax on profits	Law concerning the Levying of Property and Income Taxes for State Objects of March 11th, 1865, February 18th, 1925.
Special tax on limited companies, commandite companies and co-operative trading associations	Law on the Taxing of Limited Companies and Co-operative Trading Associations of September 15th, 1910.
Canton of Thurgau.	
Property tax Income tax	Law relating to Taxation of February 15th, 1898.
Canton of Ticino.	
Property tax Income tax	Taxation Law of the Canton of Ticino of December 11th, 1907, with subsequent amendments.
Education tax	Legislative Decree on the Salaries of Teachers in Communal and Cantonal Schools, of August 24th, 1915.
Canton of Vaud.	
Property tax Tax on earned income Tax on foreigners who were not born in the Canton of Vaud and do not engage and have never engaged in any remunerative occupation there	Law on the Tax on Capital and Earned Income of January 24th, 1923, November 24th, 1926, February 14th, 1928, November 27th, 1928.
Duties on trade licences, etc.	Law requiring Various Companies which have their Head Offices in the Canton or carry on Business there to procure a Licence. January, 22nd, 1919.

Nature of the tax.	Legal bases.
Canton of Valais.	
Property tax Income tax Tax on industry	Finance Law of November 10th, 1903. Law of May 19th, 1899, on the Supervision of Taxation on Movable Property. Decree of January 15st, 1921.
Canton of Neuchâtel.	
Property tax Tax on resources	Law on Direct Taxes of April 30th, 1903, with subsequent amendments.
Canton of Geneva.	
Income tax Property tax } Physical persons Tax on profits Capital tax } Juridical persons Supplementary tax on real-estate values Increment tax on real-estate values	Law on Public Taxes of March 24th, 1923, December 24th, 1924, March 9th, 1927, May 4th, 1927, December 1st, 1928.

II. Direct Taxes of Districts and Communes.

Canton of Zürich.	
Income tax Supplementary tax Tax on profits Capital tax Land tax Tax on profits from landed property	Law relating to Direct Taxes of November 25th, 1917, February 19th, 1922, December 2nd, 1928.
Canton of Berne.	
Property tax Income tax Supplementary tax Special tax on profits (seasonal tax)	Law on Direct State and Communal Taxes of July 7th, 1918. Law on Ecclesiastical Organisation in the Canton of Berne of January 18th, 1874. Decree relating to Taxes for Purposes of Public Worship of December 2nd, 1876.
Canton of Lucerne.	
Income tax Property tax } Physical persons Capital tax Tax on profits } Juridical persons Increment tax	Tax Law of September 22nd, 1922, November 30th, 1927. Poor Law of December 29th, 1922. Tax Law of July 28th, 1919 (Articles 20 to 38).
Canton of Uri.	
Property tax Income tax	Decree relating to the Tax System of the Communes of November 24th, 1892, March 10th, 1903. Decree relating to Public Worship or Church Taxes of November 27th, 1918.

Nature of the tax.	Legal bases.
Canton of Schwyz.	
Property tax Tax on annuities and pensions	Tax Law for the Canton of Schwyz of September 10th, 1854, July 17th, 1884, October 19th, 1890. Law relating to the Taxation of Transport Undertakings, Warehouses, etc., of August 9th, 1890.
Tax on Mutations	Law relating to the Optional Mutation Tax for the benefit of the Communes of December 4th, 1920.
Canton of Obwalden.	
Property tax Income tax	Tax Law of April 26th, 1908, April 25th, 1920.
Canton of Nidwalden.	
Property tax Tax on profits	Law of April 24th, 1921.
Canton of Glarus.	
Household tax Property tax	Law on the Levying of Communal Taxes of May 27th, 1877. Law relating to the Collection of Property, Poll and Household Taxes for Church Objects of May 27th, 1877. Law relating to the Collection of Property and Poll Taxes for Educational Objects of May 27th, 1877.
Canton of Zug.	
Property tax Tax on profits Tax on trade licences, etc. Household tax	Law relating to the Communal System of December 20th, 1876.
Church tax	Law relating to the Right of the Parishes of the Canton of Zug to levy Taxes, of November 12th, 1908.
Canton of Fribourg.	
Property tax Tax on earned income Tax on capital and profits of joint-stock companies and co-operative societies Land tax Tax on profits derived from landed property	Law on Communal and Parish Taxes of May 7th, 1926.
Canton of Solothurn.	
Income tax Property tax	Law on the Organisation of the Communal System of October 28th, 1871.

Nature of the tax.	Legal bases.
Canton of Basle-City.	
Income tax Property tax Tax on increments in land values (collected as income tax)	Tax Regulations for the Commune of Riehen of June 3rd, 1923.
Land tax	Tax Regulations for the Commune of Bettingen of February 2nd, 1910.
Building tax Church tax	Tax Ordinance of the Evangelical Reformed Parish of November 14th, 1923.
Canton of Basle-Country.	
Property tax Income tax	Communal Law of March 14th, 1881, §§ 137 to 153. Law of August 20th, 1928.
Canton of Schaffhausen.	
Property tax Income tax Capital tax Tax on profits	Law on Direct Taxes of August 26th, 1919, May 25th, 1927.
Canton of Appenzell. A.-Rh.	
Property tax Income tax	Tax Law of April 25th, 1897.
Canton of Appenzell. I.-Rh.	
Property tax Tax on profits Land tax	Tax Law of October 12th, 1919, April 27th, 1924.
Canton of St. Gallen.	
Property tax Income tax	Law relating to the Tax System of the Communes of November 17th, 1858. Supplementary Law of November 30th, 1916.
Canton of Grisons.	
Property tax Tax on profits Land tax Any other taxes on property and profits	(The Communes of the Grisons are independent in regard to taxation.)
Canton of Aargau.	
Property tax Tax on profits	Law on the Disposal of Communal Property and Communal Taxes of November 30th, 1866. Law relating to Tax Abatements and Tax Supplements of February 18th, 1925.

Nature of the tax.	Legal bases.
Canton of Thurgau.	
Property tax Income tax	Law relating to the Tax System of February 15th, 1898.
Canton of Ticino.	
Property tax Income tax	Taxation Law of the Canton of Ticino of December 11th, 1907, with subsequent amendments.
Canton of Vaud.	
Property tax Tax on earned income Land tax Rent tax Tax on foreigners	Law on Communal Taxes of May 19th, 1925, February 14th, 1928.
Canton of Valais.	
Tax on capital and income Tax on industry	Finance Law of November 10th, 1903. Law of November 29th, 1886, November 14th, 1922, on the Distribution of Municipal Charges and Public Works in the Communes.
Canton of Neuchâtel.	
Property tax Tax on resources Tax on gross income or the rental value of real estate Tax on the value of the rent or lease	Law on Municipal Taxes of October 29th, 1885, with subsequent amendments. Decree of November 20th, 1917, amending Articles 1-4 of the Law on Municipal Taxes of October 29th, 1885.
Canton of Geneva.	
Income tax Property tax Tax on profits Capital tax Fixed professional tax on business, industry, and professions	Law on Public Taxes of March 24th, 1923, December 24th, 1924, March 9th, 1927, May 4th, 1927, December 1st, 1928.

TAX-LIST B.

I. Cantonal Succession and Donation Duties.

Nature of the tax.	Legal bases.
	Canton of Zürich.
Succession and donation duty	Law of February 20th, 1870, relating to Succession Duty.
	Canton of Berne.
Succession and donation duty	Law of April 6th, 1919, concerning Succession and Donation Duty.
	Canton of Lucerne.
Succession duty	Law of May 27th, 1908, July 28th, 1919, relating to Succession Duty.
	Canton of Uri.
Succession and donation duty	Law of May 2nd, 1926, on Succession and Donation Duty.
	Canton of Schwyz.
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	Canton of Obwalden.
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	Canton of Nidwalden.
Succession and legacy duty	Poor Law of April 25th, 1912, April 30th, 1916.
	Canton of Glarus.
Succession and donation duty	Law of May 1st, 1904, May 5th, 1918, May 11th, 1919, May 2nd, 1920, May 4th, 1930, on the Tax System of the Canton of Glarus.
	Canton of Zug.
Succession and donation duty	Law of December 28th, 1896, November 17th, 1921, relating to Partial Amendment of the Law on the Covering of State Disbursements.
	Canton of Fribourg.
Succession and donation duty	Law of March 8th, 1882, May 11th, 1886, December 28th, 1916, on Registration.
	Canton of Solothurn.
Succession and donation duty	Law on December 13th, 1848, relating to Succession Duty (new text, 1922). Law of December 24th, 1856, relating to the Fee for the Transfer of Property in Mortmain.

Nature of the tax.	Legal bases.
Canton of Basle-City.	
Succession duty	Law of April 6th, 1922, relating to Direct Taxes.
Canton of Basle-Country.	
Succession and donation duty	Law of February 16th, 1920, on Succession and Donation Duty.
Canton of Schaffhausen.	
Succession and donation duty	Law on Succession Duty of September 19th, 1910, for the Canton of Schaffhausen.
Canton of Appenzell A.-Rh.	
Succession and donation duty	Law of April 30th, 1922, relating to Succession, Legacy and Donation Duty.
Canton of Appenzell I.-Rh.	
Succession and donation duty	Tax Law of Oetober 12th, 1919.
Canton of St. Gallen.	
Succession and donation duty	Law of May 17th, 1911 on Succession, Legacy and Donation Duty. Supplementary Law of May 15th, 1924.
Canton of Grisons.	
Inheritance duty on successions and donations	Tax Law of June 23rd, 1918, for the Canton of Grisons.
Canton of Aargau.	
Succession and donation duty	Law of February 16th, 1922, on Succession and Donation Duty.
Canton of Thurgau.	
Succession and donation duty	Law of May 23rd, 1850, on Transfer and Stamp Duty.
Canton of Ticino.	
Succession and donation duty	Law of December 6th, 1917, December 16th, 1919, on Succession Duty.
Canton of Vaud.	
Succession and donation duty	Law of December 27th, 1911, December 1st, 1919, on the Collection of the Transfer Duty. Annual Tax Law of November 27th, 1928.
Canton of Valais.	
Succession and donation duty	Law of March 18th, 1875, on Stamp Duty and Supplementary Laws of May 25th, 1878, and November 13th, 1908.

Nature of the tax.	Legal bases.
Canton of Neuchâtel.	
Succession duty : *a.* on shares of inheritance *b.* on the whole estate	Law of May 21st, 1912, concerning the Levying of a Duty on Successions and *donationes inter vivos.*
Donation duty	Law of November 10th, 1920, concerning the Application of Article 554 of the Swiss Civil Code and the Collection of an Emolument in the Case of Devolution of Inheritance.
Canton of Geneva.	
Succession and donation duty	Law of March 24th, 1923, December 24th, 1924, on Public Taxes.

II. District and Communal Succession and Donation Duties.

Canton of Zürich.

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Canton of Berne.

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Canton of Lucerne.

Succession duty — Tax Law of July 28th, 1919.

Canton of Uri.

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Canton of Schwyz.

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Canton of Obwalden.

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Canton of Nidwalden.

Succession duty — Law of April 30th, 1916, relating to amendment of § 30 of the Poor Law of April 28th, 1912.

Canton of Glarus.

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Canton of Zug.

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Canton of Fribourg.

Succession and donation duty (" additional centimes " to the cantonal duties) — Law of May 2nd, 1922, on Communal and Parish Taxes.

Canton of Solothurn.

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Nature of the tax.	Legal bases.
Canton of Basle-City.	
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Canton of Basle-Country.	
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Canton of Schaffhausen.	
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Canton of Appenzell A.-Rh.	
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Canton of Appenzell I.-Rh.	
. . . . .	
Canton of St. Gallen.	
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Canton of Grisons.	
Inheritance and donation duty	. . . . .
Canton of Aargau.	
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Canton of Thurgau.	
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Canton of Ticino.	
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Canton of Vaud.	
Succession and donation duty	Law of May 19th, 1925, on Communal Taxes (" additional centimes " to the transfer duties levied by the State).
Canton of Valais.	
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Canton of Neuchâtel.	
Succession and donation duty	Law of May 21st, 1912, concerning the Collection of a Duty on Successions and *donationes inter vivos.*
Canton of Geneva.	
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* * *

PROTOCOL OF NEGOTIATIONS.

The Swiss delegation, composed of :

. . . . . .

and the German delegation, composed of :

. . . . . .

continued and concluded at Berlin, during the period from July 9th to July 15th, 1931, the negotiations for a Convention for the Prevention of Double Taxation in the matter of Direct Taxes and Succession Duties.

On signing the Convention this day, the two delegations further agreed upon the following statements :

Ad *Article* 3.

A goods warehouse shall not be taxed retrospectively as a business establishment dependent upon an undertaking of the other contracting State, if and so far as the State on whose territory it is situated has not, prior to the signing of the Convention, asserted its right to levy taxes by making an assessment.

Ad *Final Protocol relating to Article* 3, *Paragraph* 3.

This provision shall also apply to an interest held in a limited company in the form of shares in such company.

Berlin, July 15th, 1931.

NOTE VERBALE FROM THE MINISTRY OF FOREIGN AFFAIRS OF THE REICH TO THE SWISS LEGATION AT BERLIN.

No. V. 16272.

The Ministry for Foreign Affairs has the honour to inform the Swiss Legation that, in consequence of the Convention signed this day between the German Reich and the Swiss Confederation for the Prevention of Double Taxation in the matter of Direct Taxes and Succession Duties, the Governments of the contracting States have further agreed as follows :

A. The diplomatic representatives of each of the two contracting States, as also diplomatic and other officials and employees attached to the diplomatic missions and persons in the employment of the above-mentioned representatives, shall be exempted from direct personal taxes in the State of residence. This exemption shall not be accorded if such persons are nationals of the State of residence or in so far as they engage, in that State, apart from their official duties or employment, in a profession, industry or any other lucrative activity not purely occasional.

B. As regards the fiscal treatment of consular representatives and officials attached to consular authorities, the German Reich will apply the following rules for as long as Switzerland accords reciprocity :

Consular representatives and consular and other officials attached to consular authorities shall be exempt from direct personal taxes in the State of residence, if they are officials *de carrière*. They shall only be exempt if they are exclusively nationals of the State which has appointed them and so far as, apart from their official duties and employment, they do not engage, in the State of residence, in any profession, industry, or other lucrative activity not purely occasional.

C. Article 5 of the Convention for the Prevention of Double Taxation shall apply to the employees of consular missions, in so far as, in cases A and B, there is liability to taxation.

The exemption provided for under A and B shall not extend to direct personal taxes which are levied on the ground that the taxable property belongs economically to the territory of the State of residence, irrespective of the nationality, domicile or residence of the taxpayer.

D. The present provisions shall in no way affect the right to benefit by any more extensive exemptions which the general principles of international law have already recognised or may hereafter recognise in favour of diplomatic and consular officials.

The foregoing provisions shall come into force at the same time as the aforesaid Convention.

Berlin, July 15th, 1931.

GREAT BRITAIN AND NORTHERN IRELAND AND SWITZERLAND

AGREEMENT FOR THE AVOIDANCE OF DOUBLE TAXATION IN CERTAIN CASES, BERNE, OCTOBER 17TH, 1931.

(*Treaty Series*, Volume CXXXI, No. 3015.)

THE GOVERNMENT OF THE UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND and THE SWISS FEDERAL COUNCIL, being desirous of concluding an Agreement for reciprocal exemption from taxation in certain cases of profits or gains arising through an agency and by this means of facilitating the conclusion of a general Agreement for the avoidance of double taxation,

. . . . . .

Article 1.

The Government of the United Kingdom of Great Britain and Northern Ireland undertake that the profits or gains to which this article relates shall, so long as the exemptions specified in Article 2 hereof remain effective, be exempted from income tax (including sur-tax) chargeable in the United Kingdom for the year of assessment commencing on April 6th, 1930, and for every subsequent year of assessment, and will take the necessary action under section seventeen of the Act of Parliament of the United Kingdom known as the Finance Act, 1930, with a view to giving the force of law to the exemption aforesaid.

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

(*i*) Arise from the sale of goods from a stock in the United Kingdom; or

(*ii*) Accrue directly or indirectly through any branch or management in the United Kingdom or through an agency in the United Kingdom where the agent has and habitually exercises a general authority to negotiate and conclude contracts.

Article 2.

In Switzerland from April 6th, 1930, and thereafter so long as the exemption specified in Article 1 hereof remains effective, the profits or gains to which this article relates shall be exempted from all direct taxes on income, whether imposed by the Confederation, the Cantons or the Communes.

Further, from April 6th, 1930, and thereafter so long as the exemption specified in Article 1 hereof remains effective, any property which is owned or possessed and employed in Switzerland by a person resident in the United Kingdom and not resident in Switzerland for the purpose of making profits or gains to which this article relates shall be exempted from all direct taxes on property or capital, whether imposed by the Confederation, the Cantons or the Communes.

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

(*i*) Arise from the sale of goods from a stock in Switzerland; or

(*ii*) Accrue directly or indirectly through any branch or management in Switzerland or through an agency in Switzerland where the agent has and habitually exercises a general authority to negotiate and conclude contracts.

The existing taxes in Switzerland to which this article applies are those indicated in the Annex to this Agreement.

Article 3.

For the purposes of this Agreement the word "person" includes any body of persons, corporate or not corporate, and a body corporate shall be regarded as resident in the United Kingdom if its business is managed and controlled in the United Kingdom and shall be regarded as resident in Switzerland if its business is managed and controlled in Switzerland.

Article 4.

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

Article 5.

This Agreement shall be ratified and the instruments of ratification shall be exchanged at London as soon as possible. This Agreement shall take effect on the exchange of the instruments of ratification.

. . . . . .

Done at Berne in duplicate in the English and French languages, the seventeenth day of October, one thousand nine hundred and thirty-one (October 17th, 1931).

TRANSLATION.[1]

Annex to the Convention.

I. DIRECT TAXES IMPOSED BY THE FEDERATION.

Nature of tax.		Legal authority.
Tax on property Earned income tax	Individuals	Federal Decree of September 28th, 1920, regarding the new Federal War Tax Extraordinary.
Tax on capital (Corporate bodies)		

II. DIRECT TAXES IMPOSED BY CANTONS.

Canton of Zurich.

Income tax Complementary tax on property Tax on profits and capital (for joint-stock companies)	Laws on Direct Taxation of November 25th, 1917, February 19th, 1922, December 2nd, 1928.

Canton of Berne.

Tax on property Income tax Additional tax	Cantonal and Communal Laws on Direct Taxation of July 7th, 1918, March 21st, 1920, and January 31st, 1926.

Canton of Lucerne.

Income tax Tax on property	Individuals	Laws on Taxation of September 22nd, 1922, and November 30th, 1927.
Tax on capital Tax on profits	Corporate bodies	Poor Law of December 29th, 1922.

[1] Translation of His Britannic Majesty's Foreign Office.

Nature of tax.	Legal authority.
Canton of Uri.	
Tax on property Income tax Capitation tax	Laws on Taxation of the Canton of Uri of October 31st, 1915, and May 7th, 1923.
Canton of Schwyz.	
Tax on property Tax on life annuities and pensions Capitation tax	Law on Taxation of the Canton of Schwyz of September 10th, 1854. Law on Taxation of Transport Firms and Warehouses, etc., of August 9th, 1890.
Canton of Upper Unterwald.	
Tax on property Income tax Capitation tax	Taxation Laws of April 26th, 1908, and April 25th, 1920.
Canton of Lower Unterwald.	
Tax on property Earned income tax Capitation tax	Law of April 24th, 1921.
Canton of Glaris.	
Tax on property Personal tax (fixed)	Laws of Cantonal Taxation of the Canton of Glaris of May 1st, 1904, May 5th, 1918, May 11th, 1919, May 2nd, 1920, May 1st, 1927, May 4th, 1930.
Earned income tax	Law regarding Earned Income Tax of Canton of Glaris of May 2nd, 1920.
Tax on property Capitation tax	Law regarding the Imposition of a Cantonal Tax for Education Purposes of May 11th, 1919.
Tax on capital (alternatively Real Property tax)	Law on the Taxation of Companies trading for Profit of May 6th, 1917.
Canton of Zug.	
Tax on property Income tax and earned income tax Capitation tax Civic capitation tax Patent tax	Cantonal Budgetary Laws of December 28th, 1896, November 17th, 1921, and May 15th, 1930.
Canton of Fribourg.	
Tax on property Earned income tax Tax on capital and profits of corporate bodies	Taxation Laws of November 24th, 1919, May 7th, 1926, May 16th, 1929.
Canton of Solothurn.	
Income tax Tax on property	Laws on Direct Taxation of March 17th, 1895, January 21st, 1917, May 4th, 1919, March 29th, 1925, February 23rd, 1930.

Nature of tax.	Legal authority.
Canton of Basle (Urban).	
Income tax Tax on property Tax on capital Tax on profits	Law on Direct Taxation of April 6th, 1922. Law on the Taxation of Public Companies trading for Profit of June 23rd, 1921.
Canton of Basle (Rural).	
Tax on property Income tax	Law of August 20th, 1928.
Canton of Schaffhausen.	
Tax on property Income tax Tax on capital Tax on profits Personal tax	Laws on Direct Taxation of August 26th, 1919, and May 25th, 1927.
Canton of Appenzell (Outer Rhoden).	
Tax on property Income tax Personal tax (fixed)	Law on Taxation of April 25th, 1897.
Canton of Appenzell (Inner Rhoden).	
Tax on property Earned income tax Poor tax (on property, earned income and individuals)	Taxation Laws of October 12th, 1919, and April 27th, 1924.
Canton of St. Gall.	
Tax on property Income tax Personal tax (fixed)	Laws on Cantonal Direct Taxation of November 24th, 1903, November 30th, 1916, May 24th, 1918, November 15th, 1928.
Canton of the Grisons.	
Tax on property Earned income tax Capitation tax (fixed)	Taxation Law of the Canton of the Grisons of June 23rd, 1918.
Canton of Aargau.	
Tax on property Earned income tax	Laws on the Taxation of Capital and Income for Cantonal Purposes, March 11th, 1865, and February 18th, 1925.
Special tax on joint-stock companies and limited companies and co-operative societies trading for profit	Law on the Taxation of Joint-stock Companies and of Co-operative Societies trading for Profit of September 15th, 1910.
Canton of Thurgau.	
Tax on property Income tax Personal tax	Law on Taxation of February 15th, 1898.

Nature of tax.	Legal authority.
Canton of Ticino.	
Tax on property Income tax	Taxation Law of the Canton of Ticino of December 11th, 1907, as subsequently amended.
Education tax	Legislative Decree on the Salaries of the Teaching Staff of Communal and Cantonal Schools of August 24th, 1915.
Canton of Vaud.	
Tax on property Earned income tax Tax on foreigners not born in the Canton of Vaud who do not and have never carried on any occupation for profit	Taxation Laws on Capital and Earned Income of January 24th, 1923, November 24th, 1926, February 14th, 1928, and November 27th, 1928.
Licence fees	Law of January 22nd, 1919, rendering Public Companies situate in the Canton or trading therein liable to obtain Licence.
Personal tax	Annual Law on Taxation.
Canton of the Valais.	
Tax on property Income tax Tax on industry	Finance Law of November 10th, 1903. Law of May 19th, 1899, on the Control of Personal Property. Decree of January 15th, 1921.
Canton of Neuchâtel.	
Tax on property Income tax	Law on Direct Taxation of April 30th, 1903, with subsequent amendments.
Canton of Geneva.	
Income tax Tax on property } Individuals Tax on profits Tax on capital } Corporate bodies Complementary tax on the value of real estate Tax on the capital appreciation of real estate Personal tax	Laws on Public Taxation of March 24th, 1923, December 24th, 1924, March 9th, 1927, May 4th, 1927, and December 1st, 1928.

III. Direct Taxes imposed by Districts and Communes.

Canton of Zurich.	
Income tax Complementary tax Tax on profits Tax on capital Personal tax Tax on real estate Tax on the capital appreciation of real estate (imposed on sale)	Laws on Direct Taxation of November 25th, 1917, February 19th, 1922, and December 2nd, 1928.

Nature of tax.	Legal authority.
Canton of Berne.	
Tax on property Income tax Additional tax Civic capitation tax (variable) Special income tax (imposed on seasonal workers)	Law on Direct Taxation of Canton and of Communes of July 7th, 1918. Law on Ecclesiastical Organisation in the Canton of Berne of January 18th, 1874. Decree on Taxation for the Benefit of Religious Cults of December 2nd, 1876.
Canton of Lucerne.	
Earned income tax } Individual Tax on property } Individual	Taxation Law of September 22nd, 1922, and November 30th, 1927.
Tax on capital } Corporate bodies Tax on profit } Corporate bodies	Poor Law of December 29th, 1922.
Tax on the capital appreciation of real property (imposed on sale)	Law of Taxation of July 28th, 1919 (Articles 20-38).
Canton of Uri.	
Tax on property Income tax Capitation tax	Decrees on Communal Taxation of November 24th, 1892, and March 10th, 1903. Decree on Taxation for the Benefit of Religious Cult or Parochial Tax of November 27th, 1918.
Canton of Schwyz.	
Tax on property Tax on life annuities and pensions Capitation tax Tax on sales of property	Taxation Laws of the Canton of Schwyz of September 10th, 1854, July 17th, 1884, and October 19th, 1890. Law on Taxation of Transport Companies, Warehousing Companies, etc., of August 9th, 1890. Law regarding Optional Taxation on Sale of Property imposed by Communes of December 4th, 1920.
Canton of Upper Unterwald.	
Tax on property Income tax Capitation tax	Taxation Law of April 26th, 1908, and April 25th, 1920.
Canton of Lower Unterwald.	
Tax on property Earned income tax Capitation tax	Law of April 24th, 1921.
Canton of Glaris.	
Household tax Tax on property Capitation tax	Law on the Collection of Communal Taxes of May 27th, 1877. Law regarding the Taxation of Capital, Capitation Taxes and Household Taxes for Religious Purposes of May 27th, 1877. Law regarding the Taxation of Capital and Capitation Taxes for Educational Purposes of May 27th, 1877.

Nature of tax.	Legal authority.
Canton of Zug.	
Tax on property Earned income tax Patent tax Household tax Capitation tax	Law regarding the Communes of December 20th, 1876.
Church tax	Law authorising Parishes of the Canton of Zug to collect Taxes of November 12th, 1908.
Canton of Fribourg.	
Tax on property Earned income tax Tax on capital and the profits of joint-stock companies and co-operative societies Tax on real estate Personal tax Tax on profits from real estate	Law regarding Communal and Parochial Taxation of May 7th, 1926.
Canton of Solothurn.	
Income tax Tax on property Personal tax Household tax	Law on the Organisation of Communes of October 28th, 1871.
Canton of Basle (Urban).	
Income tax Tax on property Tax on the capital appreciation of real estate (levied as income tax)	Bye-law on Taxation in the Rural District of Riehen of June 3rd, 1923.
Personal tax Tax on real property Tax on buildings Church tax	Bye-law on Taxation in the Rural District of Bettingen of February 2nd, 1910. Fiscal Decree of the Parochial (Reformed Evangelical) Commune of November 14th, 1923.
Canton of Basle (Rural).	
Tax on property Income tax Household and personal tax *(Vorausleistung)*	Law on Communes of March 14th, 1881, paragraphs 137-153. Law of August 20th, 1928.
Canton of Schaffhausen.	
Tax on property Income tax Tax on capital Tax on profits Personal tax	Laws on Direct Taxation of August 26th, 1919, and May 25th, 1927.

Nature of tax.	Legal authority.
Canton of Appenzell (Outer Rhoden).	
Tax on property Income tax	Taxation Law of April 25th, 1897.
Canton of Appenzell (Inner Rhoden).	
Tax on property Earned income tax Tax on real estate Personal tax Houschold tax	Taxation Laws of October 12th, 1919, and April 27th, 1924.
Canton of St. Gall.	
Tax on property Income tax Household tax	Law on Communal Taxes of November 17th, 1858. Additional Law of November 30th, 1916.
Canton of the Grisons.	
Tax on property Earned income tax Fixed capitation tax Household tax Land tax Additional taxes on property and earned income will be leviable as required	(The communes of the Canton of the Grisons are independent in the matter of taxation.)
Canton of Aargau.	
Tax on property Earned income tax	Law regarding the Employment of Communal Property and Communal Taxes of November 30th, 1866. Law on Reduction of Fiscal Taxes and Supplementary Taxation of February 18th, 1925.
Canton of Thurgau.	
Tax on property Income tax Personal tax	Taxation Law of February 15th, 1898.
Canton of Ticino.	
Tax on property Income tax Hearth tax Capitation tax Special personal tax	Taxation Law of Canton of Ticino of December 11th, 1907, as subsequently amended.

Nature of tax.	Legal authority.
Canton of Vaud.	
Tax on property Earned income tax Land tax Rent tax Personal tax Foreigners' tax	Laws on Communal Taxation of May 19th, 1925, and February 14th, 1928.
Canton of the Valais.	
Tax on capital and income Tax on industry Household tax	Finance Law of November 10th, 1903. Laws of November 29th, 1886, and November 14th, 1922, on the distribution of taxes for Municipal Purposes and for Public Works within the Communes.
Canton of Neuchâtel.	
Tax on property Income tax Tax on gross revenue or rental value of real estate Tax on rents (including farm rents)	Law on Municipal Taxation of October 29th, 1885, as subsequently amended. Decree of November 20th, 1917, revising Articles 1-4 of the Law on Municipal Taxation of October 29th, 1885.
Canton of Geneva.	
Income tax Tax on property Tax on profits Tax on capital Fixed professional tax on trade, industry and professions	Laws on Public Taxation of March 24th, 1923, December 24th, 1924, March 9th, 1927, May 4th, 1927, and December 1st, 1928.

EXCHANGE OF NOTES RELATING TO THE APPLICATION OF THE ABOVE CONVENTION, BERNE, OCTOBER 17TH, 1931.

I.

SIR H. W. KENNARD TO M. MOTTA.

BRITISH LEGATION.
No. 171/5/31.

Berne, October 17th, 1931.

MONSIEUR LE CONSEILLER FÉDÉRAL,

With reference to the Agreement signed this day, for the reciprocal exemption from double taxation of certain profits arising from trade carried on through agents, I have the honour, under instructions from His Majesty's Principal Secretary of State for Foreign Affairs, to give your Excellency the two following assurances desired by the Swiss Federal Council in regard to the application of that Agreement in the United Kingdom :

(a) Under the law in force in the United Kingdom, profits or gains accruing to a person, resident in Switzerland and not resident in the United Kingdom, from sales under contracts, entered into in Switzerland from offers accepted in Switzerland, of goods stocked in the United Kingdom are not liable to United Kingdom income tax (including sur-tax) even though the offers of purchase have been obtained by an agent of the Swiss principal in the United Kingdom and transmitted by him to such principal for acceptance.

(b) With reference to the meaning of the word " controlled " in connection with bodies corporate in Article 3 of the Agreement, this word does not include the control exercised by the majority of shareholders; the two words " managed and controlled " in the article are intended to be read as a whole and connote the effective management, or what is sometimes called the real centre of management, of the business. The expression " managed and controlled " in this connection is one which is well understood in this sense in United Kingdom income tax law.

2. I have the honour to request your Excellency to inform me if the Swiss Federal Council are satisfied with these assurances.

3. I have the honour to add that His Majesty's Government have no objection to the publication of the contents of this Note if the Federal Council so desire.

I avail myself of this opportunity to renew to you, Monsieur le Conseiller Fédéral, the assurance of my highest consideration.

(Signed) Howard KENNARD.

Son Excellence
Monsieur Motta,
etc., etc., etc.

TRANSLATION.[1]

II.

M. MOTTA TO SIR H. W. KENNARD.

B 31/3 G. B. 3 — YI.

Berne, October 17th, 1931.

MONSIEUR LE MINISTRE,

With reference to the Agreement signed this day, for the reciprocal exemption from double taxation of certain profits arising from trade carried on through agents, I have the honour to acknowledge the receipt of your Excellency's note giving assurances to the Federal Council in regard to the application of that Agreement in the United Kingdom :

(a) Under the law in force in the United Kingdom, profits or gains accruing to a person, resident in Switzerland and not resident in the United Kingdom, from sales under contracts, entered into in Switzerland from offers accepted in Switzerland, of goods stocked in the United Kingdom are not liable to United Kingdom income tax (including sur-tax) even though the offers of purchase have been obtained by an agent of the Swiss principal in the United Kingdom and transmitted by him to such principal for acceptance.

(b) With reference to the meaning of the word " contrôle " in connection with bodies corporate in Article 3 of the Agreement, this word does not include the control exercised by the majority of shareholders; the two words " direction " and " contrôle " (" managed and controlled ") in the article are intended to be read as a whole and connote the effective management, or what is sometimes called the real centre of management, of the business. The expression " managed and controlled " in this connection is one which is well understood in this sense in United Kingdom income tax law.

In thanking your Excellency for this communication, I have the honour to inform you that the Federal Council take act of this declaration.

Accept, etc.

(Signed) MOTTA.

His Excellency
Sir Howard William Kennard,
His Britannic Majesty's Minister,
Berne.

[1] Translation of His Britannic Majesty's Foreign Office.

DENMARK AND ICELAND

TRANSLATION. [1]

A.

AGREEMENT CONCERNING RELIEF FROM COMMUNAL TAXES ON INCOME IN CASES OF DOUBLE TAXATION. REYKJAVIK, JULY 11TH, 1931.

(*Treaty Series*, Volume No. 3273.)

In addition to the Agreement between the Danish and Icelandic Governments on August 11th, 1927, [2] concerning alleviations of taxation imposed by the State on income and capital, it is hereby provided that that Agreement shall be extended to include the communal tax on income imposed on Danish and Icelandic nationals in the two countries.

In accordance herewith, the alleviations provided for in §§1 and 2 of the said Agreement shall be applied under the conditions therein indicated to the communal tax on income imposed on the nationals in question so that, in the cases mentioned in §1, the tax shall be reduced by one-half in each of the communes concerned, and, in the cases mentioned in §2, it shall be reduced in the commune of domicile by an amount equal to the tax due to the commune of the other country.

The limits fixed for reducing the State tax shall, however, also apply to the communal tax on income, so that the reduction in the cases mentioned in §1 may not exceed half the minimum amount of the tax, while, in the cases mentioned in §2, the reduction may not exceed half the amount of the tax imposed in the commune of domicile.

In the same manner, the provisions of §§4 and 5 of the Agreement shall also apply to the communal tax on income.

The present Agreement shall apply provisionally to the financial year 1930-31.

. . . . . .

Done in duplicate at Reykjavik, July 11th, 1931.

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[1] Translated by the Secretariat of the League of Nations, for information.

[2] Volume I (document C.345.M.102.1928.II), page 60.

B.

EXCHANGE OF NOTES REGARDING THE PROLONGATION FOR A PERIOD OF FIVE YEARS, FROM APRIL 1ST, 1931, OF THE AGREEMENT OF JULY 11TH, 1931, CONCERNING RELIEF FROM COMMUNAL TAXES ON INCOME, IN CASES OF DOUBLE TAXATION, AS WELL AS OF THE AGREEMENT OF AUGUST 11TH, 1927,[1] CONCERNING RELIEF FROM GOVERNMENT TAXES ON INCOME AND CAPITAL IN CASES OF DOUBLE TAXATION. REYKJAVIK, JUNE 15TH, 1932.

I.

The Representative of
Denmark in Iceland.

Reykjavik, June 15th, 1932.

SIR,

With reference to previous correspondence relating to the Agreements concluded between Denmark and Iceland on August 11th, 1927, and July 11th, 1931, concerning alleviations of taxation imposed by the State on income and capital and of taxation imposed by the communes on income, in cases of double taxation, I have the honour to state that the Danish Government agrees with the Icelandic Government that the Agreements in question shall be prolonged so that they apply to the State tax and to the communal tax on income for the financial year 1931-32 and shall remain in force for a period of five financial years until the financial year 1935-36 inclusive.

I therefore consider that an Agreement on this subject has been concluded between the two Governments by the present note and your corresponding note of to-day's date.

DE FONTENAY.

His Excellency
Ásgeir Ásgeirsson,
Prime Minister.

II.

The Prime Minister.

Reykjavik, June 15th, 1932.

SIR,

With reference to previous correspondence relating to the Agreements concluded between Iceland and Denmark on August 11th, 1927, and July 11th, 1931, concerning alleviations of taxation imposed by the State on income and capital and of taxation imposed by the communes on income, in cases of double taxation, I have the honour to state that the Icelandic Government agrees with the Danish Government that the Agreements in question shall be prolonged so that they apply to the State tax and to the communal tax on income for the financial year 1931-32 and shall remain in force for a period of five financial years until the financial year 1935-36 inclusive.

I therefore consider that an Agreement on this subject has been concluded between the two Governments by the present note and your corresponding note of to-day's date.

ÁSG. ÁSGEIRSSON.

Monsieur Fr. de Fontenay,
Minister Plenipotentiary,
Reykjavik.

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[1] Volume I (document C.345.M.102.1928.II), page 60.

AUSTRIA AND POLAND

TRANSLATION.[1]

TREATY TO AVOID DOUBLE TAXATION IN THE CASE OF DIRECT TAXES AND TO PROVIDE FOR LEGAL ASSISTANCE IN CONNECTION WITH FISCAL MATTERS. VIENNA, APRIL 22ND, 1932.

(*Bundesgesetzblatt für die Republik Oesterreich*, 1933, No. 388.)

The REPUBLIC OF AUSTRIA and the POLISH REPUBLIC, being desirous of avoiding double taxation in the case of direct taxes, as also of providing for legal assistance in connection with fiscal matters, have resolved to conclude a Treaty.

. . . . . .

Article 1.

1. This Treaty concerns :

(a) *For the purpose of Articles* 2 *to* 12, all present or future direct taxes levied by the Polish State or Austrian Confederation and all or any other territorial public law corporate units on profits, income, capital or the exercise of a business or trade (professional occupation), together with all supplements or additions to such taxes;

(b) *For the purpose of Article* 13, all public dues levied by the Polish State or Austrian Confederation and all or any other territorial public law corporate units, together with all supplements or additions levied in conjunction with such dues, other than Customs duties and duties on consumption; for which purpose the tax on turnover and luxuries shall not count as a duty on consumption.

2. All questions as to whether a particular due falls within the one or other of the categories of dues mentioned above shall be determined by agreement between the Finance Ministers of the two countries.

3. The provisions of paragraph 1*a* shall apply to Austrian and Polish nationals, the question of their application to other taxpayers being left for decision by agreement between the Finance Ministers of the two countries in each particular case. The provisions of paragraph 1*b* shall apply to all taxpayers irrespective of nationality.

Article 2.

1. Profits, income from immovable property, including profits or income from leased agricultural or forest properties shall be subject to direct taxation only in the State in which the property is situate.

2. The same principle shall apply equally to mortgages or similar claims secured on landed properties.

3. The provisions of paragraphs 1 and 2 shall apply equally to profits or income earned in the exercise of a trade or industry.

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[1] Translated by the Secretariat of the League of Nations, for information.

Article 3.

1. Trades and industries, including banking, insurance and transport undertakings other than air transport undertakings, and profits or income derived therefrom, shall be subject to direct taxation only in the State in which a business establishment is maintained for the conduct of the undertaking.

2. The term " business establishment " *(Betriebsstätte)* shall be taken to mean the head office, branch establishments, workshops or factories, offices, places of purchase or sale, permanent warehouses or other permanent establishments for the conduct of the business by the owner or his partners or permanent representatives.

3. If one and the same undertaking has business establishments in each of the two contracting States, it shall be subject to direct taxation in each State only in proportion to the volume of business done by the establishment situate in that State.

4. The Finance Ministers of the two States may issue agreed regulations for the equitable apportionment of the profits or income derived from such undertakings.

5. Participations in undertakings in the form of companies, other than participations in the form of stocks or shares in mining companies *(Gewerkschaften)*, share companies *(Aktiengesellschaften)* and commandite share companies *(Kommanditgesellschaften auf Aktien)*, shall count as profit-earning undertakings.

6. The Polish Government shall have the right to tax directly purchases of raw materials, agricultural or forest products, domestic animals, poultry and other articles, where such purchases are effected, without the maintenance of a business establishment, as " trade purchases " *(skup zawodowy)* within the meaning of the Polish Law concerning the State Tax on Commercial Occupations *(podatek przemyslowy)* as amended by the Finance Minister's Proclamation of January 27th, 1932 *(Dziennik Ustaw Rzeczypospolitej Polskiej*, No. 17, item 110), with a view to resale or export. Taxation in Austria in accordance with the preceding paragraphs shall not be affected thereby.

7. Air transport undertakings shall be subject to taxation only in the State in which the centre of effective management of the undertaking is situate.

Article 4.

Professional or other activities, including the liberal professions, and profits or income derived therefrom shall be subject to direct taxation only in the State in which such activities are carried on from a permanent centre. If there are permanent centres in both States, the provisions of Article 3, paragraphs 3 and 4, shall be applicable *mutatis mutandis*.

Article 5.

1. Emoluments (salaries, wages or other remuneration of labour) which are paid in respect of an existing service or wage relationship shall be subject to direct taxation only in the State in which the remunerated activity is carried on. If such activity extends to both States or to a number of States, the recipient of the emoluments shall be taxable in the State in which he is domiciled. Retired pay, pensions and the like, which are paid in respect of a past service or wage relationship, shall be subject to taxation only in the State in which the recipient is domiciled. In cases of double domicile, the provisions of Article 8, paragraph 2, shall be applicable.

2. Salaries and pensions of any kind, which are paid out of the funds of territorial Public Law corporate units, shall be subject to direct taxation only in the State from which they are derived.

Article 6.

The special tax on directors' fees and all or any other emoluments, not being income received in respect of a service or wage relationship, which are paid to the members of the representative managing bodies of share companies or other corporations (*Ertragsteuer von Tantiemen—podatek od przychodu z tantjem)* shall accrue exclusively to the State in which the effective management of the corporation paying the fees or emoluments is situate.

Article 7.

The tax on income from capital and annuities *(Kapitalertrags- oder Rentensteuer—podatek od Kapitalów lub rent)*, derived from the investment of movable capital assets and, in particular, interest and income from invested savings, uncharged claims, bonds and debentures, deposits on deposit or current account and securities of any kind, shall accrue exclusively to the State in whose territory the obligor has his domicile or, if a legal person, his seat of effective management.

Article 8.

1. Where the provisions of preceding articles are not applicable, Austrian and Polish nationals shall be subject to direct taxation only in the State in which they have their domicile *(Wohnsitz)* or, in default of domicile, their residence *(Aufenthalt)*.

2. If there is a domicile in both States, the taxpayer shall be taxable in each State only in respect of that part of the amount taken as the basis of assessment which corresponds to the proportion of the total period for which the tax is assessed during which he resided in the State concerned. Residence in a third State during the period for which the tax is assessed shall count as residence in the State of which the taxpayer is a national. Should one of the domiciles in question be the sole domicile of the taxpayer's family, at least one half of the amount taken as the basis of assessment shall be taxable in the State in which such domicile is situate. In the case of persons domiciled in third States as well as in the contracting States, special arrangements may be made by the Finance Ministers in each particular instance.

Legacies in abeyance shall be taxable by the State of which the testator was a national.

3. Domicile *(Wohnsitz)* for the purpose of this Treaty shall mean any habitation occupied under conditions which imply an intention to retain it continuously.

Article 9.

The principles applicable under preceding articles to the taxation of income shall apply *mutatis mutandis* to the current tax on property *(Vermögenssteuer—podatek majątkowy)*.

Article 10.

1. The preceding provisions shall be applicable *mutatis mutandis* to legal persons, their centre of effective management being taken as equivalent to the domicile of physical persons.

2. The taxation of legal persons on profits of the kind specified in Article 2 shall not thereby be affected, provided such profits do not accrue to a business establishment in the other State.

Article 11.

The present Treaty does not concern the taxation of hawking or peddling or trading at fairs, which is left in both States to internal legislation.

Article 12.

To avoid double taxation in cases not explicitly governed by this Treaty, and to eliminate questions as to the interpretation of particular provisions of the Treaty and difficulties in the execution thereof, and further with a view to uniformity of procedure in individual cases, the Finance Ministers of the two States shall concert together for the issue of appropriate instructions conforming with the spirit of the Treaty.

Article 13.

In the apportionment of public dues, the two States shall afford each other mutual legal assistance in connection with assessment and appeal proceedings as well as in connection with the service of documents. They shall further afford each other mutual legal assistance in connection with the collection of public dues. The issue of executory provisions and, in particular, provisions with regard to the extent of the legal assistance to be afforded in connection with the collection of public dues, the instruments and agents to be employed, and the transfer of the proceeds of executions and conversion of the sums to be collected, is reserved for special agreement between the Finance Ministers of the two States.

Article 14.

1. This Treaty shall be ratified, and the instruments of ratification shall be exchanged at Warsaw at the earliest possible date.

2. The Treaty shall come into force fourteen days after the exchange of the instruments of ratification, and shall be applicable to taxes relating to the period on and after January 1st, 1932.

3. This Treaty shall remain in force so long as it is not denounced by one of the contracting parties. Should it be denounced not less than six months before the close of a calendar year, it shall cease to be in force in the next calendar year. If denounced less than six months before the close of a calendar year, it shall cease to be in force in the next calendar year but one.

In faith whereof the plenipotentiaries have signed the present Treaty in Vienna this two-and-twentieth day of April, one thousand nine hundred and thirty-two, in two identic copies in Polish and German respectively, both texts being equally authentic.

FINAL PROTOCOL.

In proceeding to sign the Treaty this day concluded between the Republic of Austria and the Polish Republic to avoid double taxation in the case of direct taxes and to provide for legal assistance in connection with fiscal matters, the undersigned plenipotentiaries are agreed as follows :

If, in the Polish Republic, the present commercial tax on turnover should be replaced by a turnover tax based on the principle of lump-sum payments with compensatory imposition on import, such new tax shall not come within the scope of this Treaty.

Vienna, April 22nd, 1932.

FRANCE AND UNITED STATES OF AMERICA

CONVENTION ABOUT DOUBLE TAXES[1]. PARIS, APRIL 27TH, 1932.

THE PRESIDENT OF THE FRENCH REPUBLIC and THE PRESIDENT OF THE UNITED STATES OF AMERICA, being desirous of regulating certain questions relative to double taxation, have decided to conclude a Convention on that subject.

. . . . . .

Article 1.

Enterprises of one of the contracting States are not subject to taxation by the other contracting State in respect of their industrial and commercial profits except in respect of such profits allocable to their permanent establishments in the latter State.

No account shall be taken, in determining the tax in one of the contracting States, of the purchase of merchandise effected therein by an enterprise of the other State for the purpose of supplying establishments maintained by such enterprise in the latter State.

Article 2.

American enterprises having permanent establishments in France are required to submit to the French fiscal administration the same declarations and the same justifications, with respect to such establishments, as French enterprises.

The French fiscal administration has the right, within the provisions of its national legislation and subject to the measures of appeal provided in such legislation, to make such corrections in the declaration of profits realised in France as may be necessary to show the exact amount of such profits.

The same principle applies, *mutatis mutandis*, to French enterprises having permanent establishments in the United States.

Article 3.

Income which an enterprise of one of the contracting States derives from the operation of aircraft registered in such State and engaged in transportation between the two States is taxable only in the former State.

Article 4.

When an American enterprise, by reason of its participation in the management or capital of a French enterprise, makes or imposes on the latter, in their commercial or financial relations, conditions different from those which would be made with a third enterprise, any profits which should normally have appeared in the balance-sheet of the French enterprise, but which have been, in this manner, diverted to the American enterprise, are, subject to the measures of appeal applicable in the case of the tax on industrial and commercial profits, incorporated in the taxable profits of the French enterprise.

The same principle applies, *mutatis mutandis*, in the event that profits are diverted from an American enterprise to a French enterprise.

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[1] The exchange of ratifications has not taken place.

Article 5.

American corporations which maintain in France permanent establishments may, in derogation of Article 3 of the Decree of December 6th, 1872, elect to pay the tax on income from securities on three-fourths of the profits actually derived from such establishments, the industrial and commercial profits being determined in accordance with Article 1.

An American corporation which wishes to place itself under the regime of the preceding paragraph must make a declaration to that effect at the Bureau of Registration within six months after the date upon which this Agreement becomes effective or within six months after the creation of its establishment in France. The election made for one establishment applies to all the establishments of such corporation. Any such election is irrevocable.

Article 6.

An American corporation shall not be subject to the obligations prescribed by Article 3 of the Decree of December 6th, 1872, by reason of any participation in the management or in the capital of, or any other relations with, a French corporation, if such American corporation and French corporation conform to the requirements of the present article. In such case, the tax on income from securities continues to be levied, in conformity with French legislation, on the dividends, interest and all other products distributed by the French enterprise; but it is, moreover, exigible, if the occasion arises, and subject to the measures of appeal applicable in the case of the tax on income from securities, on the profits which the American corporation derives from the French corporation under the conditions prescribed in Article 4.

An American corporation which wishes to place itself under the regime of the preceding paragraph must make a declaration to that effect at the Bureau of Registration jointly with the interested French corporation, within six months after the date upon which this Agreement becomes effective or within six months after the acquisition of the participation or the commencement of the relations of a nature to entail the application of Article 3 of the Decree of December 6th, 1872. Any such election is irrevocable.

American corporations which have not made the declaration and which are subjected to the provisions of Article 3 of the Decree of December 6th, 1872, shall enjoy the benefits of Articles 27, 28 and 29 of the French Law of July 31st, 1920, and Article 25 of the French Law of March 19th, 1928, under the same conditions as French corporations.

Article 7.

Compensation paid by one of the contracting States to its citizens for labour or personal services performed in the other State is exempt from tax in the latter State.

Article 8.

War pensions paid by one of the contracting States to persons residing in the territory of the other State are exempt from tax in the latter State.

Article 9.

The following classes of income paid in one of the contracting States to a corporation of the other State, or to a citizen of latter State residing there, are exempt from tax in the former State :

(a) Amounts paid as consideration for the right to use patents, secret processes and formulas, trade marks and other analogous rights;

(b) Income received as copyright royalties;

(c) Private pensions and life annuities.

Article 10.

This Agreement shall be ratified and the instruments of ratification exchanged at Paris as soon as possible.

The Agreement shall become effective on the first day of January following the exchange of ratifications and shall remain effective for a period of five years, and thereafter until twelve months from the date on which either contracting party gives notice of its termination.

American corporations which prior to May 1st, 1930, have not had their liability to tax under Article 3 of the Decree of December 6th, 1872, finally determined, and which make the declaration prescribed in Article 6 of the present Convention, shall not be subject to the application of Article 3 of the Decree of December 6th, 1872, for any years preceding the coming into force of the Agreement.

. . . . . .

Done in duplicate at Paris in French and in English, on April 27th, 1932.

PROTOCOL.

At the moment of signing the Convention on Double Taxation between the Republic of France and the United States of America, the undersigned Plenipotentiaries, duly authorised by their respective Governments, have agreed as follows :

1. The taxes referred to in this Agreement are :

(a) For the United States :

The Federal income tax, but it is understood that Article 1 does not exempt from tax (1) compensation for labour or personal services performed in the United States; (2) income derived from real property located in the United States or from any interest in such property, including rentals and royalties therefrom, and gains from the sale or the disposition thereof; (3) dividends; (4) interest.

(b) For France :

In Articles 1, 2, 3 and 4, the tax on industrial and commercial profits *(impôt sur les bénéfices industriels et commerciaux)* ;

In Articles 3, 5 and 6, the tax on income from securities *(impôt sur les revenus des valeurs mobilières)* ;

In Articles 7, 8 and 9, the tax on wages and salaries, pensions and life annuities *(impôt sur les traitements et salaires, pensions et rentes viagères)*, and other schedular taxes *(impôts cédulaires)* appropriate to the type of income specified in said articles.

2. The provisions of this Agreement shall not be construed to affect in any manner any exemption, deduction, credit or other allowance accorded by the laws of one of the contracting States in the determination of the tax imposed by such State.

3. As used in this Agreement :

(a) The term " permanent establishment " includes branches, mines and oilwells, factories, workshops, warehouses, offices, agencies and other fixed places of business, but does not include a subsidiary corporation.

When an enterprise of one of the States carries on business in the other State through an agent established there who is authorised to contract for its account, it is considered as having a permanent establishment in the latter State.

But the fact that an enterprise of one of the contracting States has business dealings in the other State through a *bona fide* commission agent or broker shall not be held to mean that such enterprise has a permanent establishment in the latter State.

(b) The term " enterprise " includes every form of undertaking, whether carried on by an individual, partnership *(société en nom collectif)*, corporation *(société anonyme)* or any other entity.

(c) The term " enterprise of one of the contracting States " means, as the case may be, " American enterprise " or " French enterprise ".

(d) The term " American enterprise " means an enterprise carried on in the United States by a citizen of the United States or by an American corporation or other entity; the term " American corporation or other entity " means a partnership, corporation or other entity created or organised in the United States or under the law of the United States or of any State or territory of the United States.

(e) The term " French enterprise " is defined in the same manner, *mutatis mutandis*, as the term " American enterprise ".

(f) The American corporations mentioned in Articles 5 and 6 are those which, owing to their form of organisation, are subject to Article 3 of the Decree of December 6th, 1872. The present Agreement does not modify the regime of " Abonnement " for securities.

(g) The term " United States ", when used in a geographical sense, includes only the States and the territories of Alaska and Hawaii, and the District of Columbia.

(h) The term " France ", when used in a geographical sense, indicates the country of France, exclusive of Algeria and the colonies.

Done in duplicate at Paris, April 27th, 1932.

SWEDEN AND DENMARK

TRANSLATION.[1]

AGREEMENT FOR THE PREVENTION OF DOUBLE TAXATION IN THE MATTER OF DIRECT TAXES. STOCKHOLM, MAY 6TH, 1932.

(*Treaty Series*, Volume CXXX, No. 2989.)

THE KINGDOM OF SWEDEN and THE KINGDOM OF DENMARK, in order to prevent double taxation in the matter of direct taxes, have dicided to conclude an agreement concerning the division of the right of taxation between the two States in respect of various sources of taxation.

. . . . . .

Article 1.

The present Agreement shall be applicable to nationals of the Kingdom of Sweden and the Kingdom of Denmark and to Swedish and Danish corporate bodies.

Article 2.

The provisions of the Agreement shall be applicable solely to direct taxes.

For the purposes of the present Agreement, direct taxes shall be taken to mean taxes which on the basis of the legislation of the contracting States are levied direct on net income or net capital, whether on account of the State or of the Commune.

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

(1) Under Swedish law :

(a) State tax on income and capital;
(b) Communal tax on income;
(c) Graduated communal tax;
(d) Taxes and charges levied according to the same principles as any of the taxes specified under *(a)* to *(c)*.

(2) Under Danish law :

(a) State tax on income and capital;
(b) Communal tax on income;
(c) Taxes and charges levied on the same principles as any of the taxes specified under *(a)* and *(b)*.

Article 3.

Unless otherwise provided in the present Agreement, income and capital shall be taxable only in the contracting State where the taxpayer is deemed to be domiciled.

For the purposes of the present Agreement, every taxpayer shall be deemed to be domiciled in one of the States if he has his actual dwelling and home in that State, or, should he have no such dwelling or home in either State, if he permanently resides there. Every taxpayer shall be deemed to reside permanently in one of the States during the period when he remains at any place in that State in circumstances which warrant the presumption that he does not intend to stay there merely temporarily.

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[1] Translated by the Secretariat of the League of Nations, for information.

Every taxpayer who has not his actual dwelling and home and who does not reside permanently in either of the contracting States, but is, nevertheless, liable to double taxation under the laws of those States, shall, for the purposes of the present Agreement, be deemed to be domiciled in the State of which he is a national.

For the purposes of this Agreement, a corporate body shall be deemed to be domiciled in the State in which the management or head administration has its seat. This provision shall not, however, affect the legislation of the two States in respect of the place of taxation of the undivided estate of a deceased person.

Article 4.

Income from immovable property situated in one of the two States shall be taxable only in that State.

Article 5.

Income from commerce, industry or any other activity or occupation for purposes of gain, derived from a permanent business establishment in one of the two States, shall be taxable, unless otherwise provided hereinafter, only in that State. Should there be permanent business establishments in both States, each State shall tax the portion of the income derived from the permanent establishment situated in its territory.

A permanent business establishment shall be regarded as a place at which there are special installations or at which special arrangements have been made for the permanent use of such place for business purposes, such as a place where the undertaking has its management, offices, branches, permanent agencies, factories, workshops, buying or selling premises, warehouses, mines, quarries and the like under exploitation.

Income from part-ownership of business undertakings shall also be deemed to be income from business, with the exception of income from shares or similar securities.

Article 6.

Income from shipping or air undertakings, the actual seat of management of which is in one of the two States, shall be taxable only in that State.

Article 7.

Capital consisting of immovable property in either State or appurtenances to such property shall be taxable only in that State.

Capital consisting of undertakings for engaging in commerce or industry or any other activity or occupation for purposes of gain shall be taxable only in the State which is entitled by the provisions of this Agreement to claim taxation on the income from the said capital.

Article 8.

The following special provisions shall apply to diplomatic and paid consular representatives and other representatives of the contracting States of equal status with them :

Such representatives, being permanent public servants, and the officials allotted to them and the persons employed by such public servants or officials, if they are not nationals of the country in which they are employed, shall be liable to pay direct taxes in that country only in respect of the income specified in Articles 4, 5 and 6 and the capital specified in Article 7; in other cases, taxation shall be reserved to the State which appoints them.

Honorary consuls who are nationals only of the State which they represent shall not be liable to direct taxation in the country to which they are sent in respect of emoluments which they receive in payment for their consular work; such taxation shall be reserved for the State which appoints them.

Article 9.

The State in which the taxpayer is deemed to be domiciled may, when assessing the tax, apply the scale of taxation that would have been applicable if the income and capital which, under this Agreement, are taxable only in the other State had been taxable in the former State.

Article 10.

If a taxpayer can prove that the measures taken by the fiscal authorities of the contracting States have resulted in his being subjected to double taxation, he may appeal to the State of which he is a national. If his objection is deemed to be valid, the supreme financial authorities of the State in question may come to an agreement with the supreme financial authorities of the other State with a view to equitably avoiding double taxation.

Article 11.

If difficulty or doubt arises in the interpretation and application of the present Agreement, the supreme financial authorities of the two contracting States may come to special agreements.

Article 12.

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

Article 13.

The present Agreement shall apply first to taxes paid on the basis of the assessments—made in 1932 in Sweden and in the financial year 1932-33 in Denmark—for the calendar year 1931 or for the particular financial years on which those assessments are based.

Article 14.

The present Agreement, done in duplicate in Swedish and Danish, shall be ratified on the part of Sweden by His Majesty the King of Sweden with the approval of the Riksdag and on the part of Denmark by His Majesty the King of Denmark and Iceland. The instruments of ratification shall be exchanged at Copenhagen as soon as possible. The Agreement shall come into force as from the exchange of the instruments of ratification and shall remain in force until denounced by one of the contracting States. Denunciation shall take place at least eight months prior to the expiry of the calendar year. Where due notice is given, the Agreement shall apply for the last time to taxes levied in respect of the year on the expiry of which the denunciation takes effect.

. . . . . .

Done at Stockholm, in duplicate, May 6th, 1932.

FINAL PROTOCOL.

On signing the Agreement concluded this day between the Kingdom of Sweden and the Kingdom of Denmark for the prevention of double taxation in the matter of direct taxes, the undersigned Plenipotentiaries have jointly made the following declarations, which shall constitute an integral part of the agreement :

1. With regard to taxpayers not belonging to either of the contracting States, the supreme financial authorities of those States may come to special agreements in each case with a view to preventing double taxation. In this respect, special account shall be taken of taxpayers belonging to States which have concluded with both the contracting States agreements for the prevention of double taxation.

2. The list of direct taxes included in Article 2 of the Agreement is not intended to be exhaustive.

Any doubtful points as to what direct taxes are included in the Agreement shall be settled by agreement between the supreme financial authorities of the two States.

The supreme financial authorities of the two States shall, whenever necessary, communicate to each other lists of the direct taxes levied in each State.

3. By " communes " shall be understood in this Agreement communes of both the higher and the lower categories.

4. For the purposes of this Agreement direct taxes shall not include increment taxes, turnover taxes, taxes on communications or consumption, special taxes on winnings from lotteries and betting, succession dues and taxes on gifts, or, as regards Sweden, imposts concerning special privileges and immunities, or the corresponding taxes levied in Denmark.

If either State introduces taxation by deduction at source of income derived from capital, such taxation shall not come under the Agreement until a special arrangement has been made.

5. If any doubt arises as to the State in which an individual taxpayer has his actual dwelling and home, the question shall be settled by a special agreement between the supreme financial authorities of the two States. In this respect, they shall take into consideration in which State the taxpayer's interests may be considered to be centred or, if this also cannot be decided, his nationality.

In the case of taxpayers who usually every year for a prolonged period in the State in which according to this Agreement they are not deemed to be domiciled, the supreme financial authorities of the two States may reach an equitable agreement as to the extent to which the other State shall be entitled to tax income and capital as provided in Article 3. In this respect, consideration shall be given to the periods of time during which the taxpayer usually resides in each State.

6. In respect of income or capital for which the undivided estate of a deceased person is taxed in one State, participants in the estate in the other State may not be taxed.

Reversions and payments in discharge of reversions (including Danish fiefs and estates in tail, shall not come within the provisions of this Agreement, but capital vested in them and income derived from them shall be subject to taxation in accordance with the provisions of each State. Both States agree in such cases to enter into negotiations through their supreme financial authorities as to the extent to which and the principles on which relief from taxation may be granted to the owners of such entailed estates if they are subject to double taxation.

7. The provisions of Article 4 shall apply to income derived both from the direct administration and use of immovable property and to the income from letting, or leasing or any other form of using such property, together with profit derived from alienations of immovable property which do not take place in the regular course of business, and appurtenances sold in connection with the property.

Income from immovable property shall be deemed to include income from timber-felling on the person's own property or on the property of others and income which he may obtain from the transport of felled timber to the port of exportation and its sale within the country, and also from the working up of the timber in the country at places other than the permanent business establishment.

8. Occupations within the meaning of Article 5 shall also include liberal professions such as scientific, artistic, literary, pedagogic or instructional work and the work of physicians, lawyers, architects and engineers.

9. The provisions of Article 5 shall also apply to income derived from the direct exercise of business and to income from the transfer of the business to others and profit on alienations of the business or parts thereof or of objects used in the business.

10. A site used for building work, the executions of which has exceeded or, as far as can be estimated, will exceed a period of 12 months, shall be regarded as a permanent business establishment within the meaning of the Agreement.

A permanent business establishment in one of the contracting States shall not be deemed to be permanent solely on the ground that an undertaking domiciled in the other State has a subsidiary company in the former State or maintains business connections there only through an entirely independent representative or a representative (agent) who, while permanently working for account of the undertaking in the former State, merely negotiates business as an intermediary, without being authorised to conclude transactions on behalf of the undertaking.

11. The supreme financial authorities of the two contracting States may conclude a special agreement with a view to the equitable allocation of income from commerce, industry and other business in the cases provided for in Article 5, paragraph 1, second sentence.

12. " Similar securities " in Article 5, last paragraph, shall be understood, as regards current Swedish law, to mean allotments in unlimited liability banking companies and shares in Swedish economic associations and, as regards current Danish law, share certificates held by partners in limited partnerships, participants, shareholders, or other part owners with limited liability in commercial firms.

If doubts arise as to the meaning of the expression " similar securities ", on account o changes in the legal provisions in either State in respect of companies or other associations fo carrying on business, the supreme financial authorities of the two States may conclude a specia agreement on the subject.

13. Royalty paid for the use of immovable property or for exploiting mines, quarries and the like shall be taxable in the State where the immovable property, mine or quarry is situated.

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

Charges payable periodically for the use of patents, models or the like shall be deemed to be royalty.

14. Students who reside in one of the contracting States solely for purposes of study shall be exempt from taxation by that State in respect of any allowances for their maintenance and studies which they receive from their relatives domiciled and taxable in the other State.

15. In order to remove any doubt, it is hereby declared that the provisions of Article 8 shall not affect the right to benefit by any more extensive exemptions which have been conferred, or which may hereafter be conferred, on diplomatic and consular officials in virtue of the general rules of international law.

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

The provisions of Article 9 regarding the right to apply a certain higher scale of taxation shall also apply, as regards persons specified in Article 8, first paragraph, to their country of origin.

16. The two contracting States reserve to themselves the right to conclude a special agreement with regard to succession duties and the taxes on gifts.

17. With reference to the view taken in Danish legislation that in the event of residence for a certain period in Denmark the tax is levied on income earned during the previous year, the contracting States agree that nothing in the Agreement shall be regarded as preventing such taxation in Denmark of the income referred to in Article 3, and that the question whether such income shall be regarded as subject to double taxation shall, in accordance with the Agreement, depend on whether the income is taxed in both States by virtue of residence during the same period.

If a person who has removed from Sweden to Denmark after April 1st, 1932, removes back to Sweden within two years after such removal, Denmark shall be entitled, without prejudice to the provisions of Article 3, to maintain the right of taxation for a period corresponding to the period of freedom from taxation enjoyed on the removal to Denmark, but not beyond the end of the fiscal year in which the removal to Sweden takes place.

Should the application of these provisions result in the total taxation in both countries being based on an income considerably larger or considerably smaller than the amount that would be taxed if the entire income for the period in question were taxed once, the supreme financial authorities of the two States may reach special agreements for making exceptions to these provisions.

The provisions of Article 5 shall not prevent Denmark, in the event of a taxpayer removing from Sweden to Denmark, from taxing him, at the first assessment after his removal, on income from business earned in Sweden before the removal, if the business concerned has ceased to exist as a result of the removal.

18. The provisions of Article 3 in reference to the taxation of capital shall not be applied in the event of a taxpayer removing from one State to the other, but each State shall be entitled to proceed in this respect in accordance with its own legislation, unless the supreme financial authorities of both States agree to make exceptions in special cases.

19. Each State shall be entitled in such cases to require proof that double taxation is taking place within the meaning of the present Agreement.

Done at Stockholm, in duplicate, May 6th, 1932.

(b) Agreements distinguishing between Personal and Impersonal Taxes

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FRANCE AND BELGIUM

TRANSLATION.[1]

CONVENTION FOR THE PREVENTION OF DOUBLE TAXATION AND THE SETTLEMENT OF CERTAIN FISCAL QUESTIONS. BRUSSELS, MAY 16TH, 1931.

THE PRESIDENT OF THE FRENCH REPUBLIC and HIS MAJESTY THE KING OF THE BELGIANS, being desirous of preventing double taxation and settling certain fiscal questions, have decided to conclude a special Convention.

. . . . . .

Article 1.

§ 1. Taxable persons and corporate bodies having their fiscal domicile in the territory of one of the contracting States and deriving some of their income, wholly or in part, from the territory of the other State shall, in so far as such income is concerned, be accorded the special treatment defined in the following articles.

§ 2. For the purposes of the present Convention, the fiscal domicile of natural persons is considered to be the place of their normal residence, in other words their permanent home, while the fiscal domicile of companies constituting a separate juridical person is considered to be their real centre of management.

Article 2.

§ 1. The present Convention applies to impersonal direct taxation and to the registration fees mentioned in Article 14.

§ 2. For the purposes of this Convention, direct taxes are those which are levied directly on income on behalf of the State or on behalf of the provinces, departments and communes.

§ 3. For the purposes of this Convention, impersonal taxes are the direct taxes levied separately on the various classes of income.

§ 4. At the date of the present Convention, the impersonal taxes are the following :

A. In Belgium :

Schedular Income Tax—that is, the land tax, the tax on movable property, the tax on professions and the special tax on the proceeds from the lease of shooting, fishing or trapping rights.

B. In France :

Schedular Income Tax—that is, the land tax, the tax on income derived from transferable securities and capital, the proportional mining royalty, the tax on industrial and commercial profits, the tax on profits derived from agriculture, the tax on salaries, fees and emoluments, wages, pensions and life annuities and the tax on profits from non-commercial professions.

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[1] Translated by the Secretariat of the League of Nations for information.

Article 3.

Income derived from immovable property up to the amount of its actual or estimated rentable value, together with all other income from such property which is not covered by Article 7 below, shall be taxable in whichever State in whose territory such immovable property is situated.

Article 4.

§ 1. Income derived from public funds, bonds, loans, deposits and deposit accounts, and from all other claims, shall be taxable in whichever State the *party liable* in respect of such payments is established.

§ 2. If the party liable has permanent establishments in the sense of Article 7 below in both States, and if one of these establishments, within the ambit of its ordinary operations, contracts a loan or receives a deposit, the tax shall be levied by the State in whose territory such establishment is situated.

Article 5.

Income derived from shares or similar interest or from limited partnerships, or from shares in non-commercial companies and limited liability companies, shall be taxable in whichever State the *real centre of management* of the company is situated.

Article 6.

§ 1. By derogation from Articles 4 and 5 of the present Convention, the income from transferable securities (public funds, shares or other interests in companies, bonds or other loan securities) may be subject to an impersonal tax levied by the State of fiscal domicile of the holders, in accordance with the methods provided for by its general law; but, in that case, the said State shall agree to deduct in advance from the tax levied under this head the tax paid in the other State in respect of the same income.

§ 2. In view of the present situation in regard to fiscal burdens in France and Belgium, the two States undertake to adopt an arbitrary assessment in respect of the provisions of the preceding paragraph, as follows :

§ 3. As regards Belgium, and in so far as the general rate of the tax on income from foreign transferable securities does not exceed 12 per cent, this tax shall not be levied on income derived from French securities by persons having their fiscal domicile in Belgium. If the general rate should exceed 12 per cent, it would be reduced by 12 in respect of the same securities.

§ 4. As regards France, the general rate of the tax on income from foreign transferable securities shall be reduced by 12 for Belgian securities whether taxed at the source or otherwise.

§ 5. The percentages of reduction indicated in §§ 3 and 4 above shall be revised every five years as from the date of entry into force of the present Convention.

Article 7.

§ 1. Without prejudice to the foregoing provisions, industrial, mining, commercial or agricultural undertakings shall be taxable in each of the States *pro rata* of the income earned by the permanent establishments situated in that State.

§ 2. In the absence of regular accounts, showing such income accurately and separately, the competent Administrations of the two contracting States shall come to an agreement, if necessary, as to the rules for apportionment.

§ 3. The term " permanent establishments " shall be understood to mean the real centres of management, branches, factories, works, workshops, agencies, warehouses, offices, laboratories, premises for purchase and sale, depots or any other fixed installations of a productive nature. The fact that an undertaking established in either of the contracting States has business dealings with the other country through a *bona fide* agent or an autonomous company of independent

status (broker, commission agent, associated establishment, etc.) shall not be held to mean that the undertaking in question has a permanent establishment in that country.

§ 4. By derogation to § 3 above, no tax shall be levied on establishments which confine themselves to purchasing goods intended as stocks for one or more establishments carried on by the taxpayer in the other country, at which goods are sold or subjected to a finishing process.

Article 8.

§ 1. Companies having their fiscal domicile in Belgium and possessing a permanent establishment in France, whose income from transferable securities is taxable under the Law of June 29th, 1872, and the Decree of December 6th of the same year, shall pay the tax in question under the conditions therein set forth; nevertheless, the income taxed may not exceed the total profits earned in France, including any profits or benefits which the company has derived indirectly from its branch, or which have been assigned or granted to third parties, by raising or lowering the purchase or sale prices, or in any other way.

§ 2. Companies having their fiscal domicile in Belgium shall not be taxed in France on income from transferable securities in respect of their interests in a company having its real centre of management in France; but to the profits distributed by the French company and taxable as income from transferable securities shall, if necessary, be added, for the assessment of that tax, any profit or advantage which the Belgian company may have derived indirectly from its interests in the French company, or which may have been assigned or granted to third persons, by raising or lowering the purchase or sale prices, or in any other way.

§ 3. Joint-stock companies having their fiscal domicile in France and possessing a permanent establishment in Belgium shall be taxable in Belgium in respect of the profits which they earn therein on the same footing as similar foreign companies, unless they request, when making their annual declaration, to be treated like Belgian joint-stock companies, in which case the tax on transferable securities in respect of the income from the shares is assessed on a portion of the Belgian profits corresponding to the ratio between the profits distributed by the company and its total profits; nevertheless, the amount liable to the tax on professions and to the tax on movable property shall in no case exceed the total profits earned in Belgium.

Article 9.

§ 1. Income from non-commercial professions carried on at home, not specified in Article 11, shall be taxable in whichever of the two contracting States the persons concerned possess a permanent establishment for the exercise of their profession.

§ 2. Authors' rights and incomes from patents shall be taxable only in the State of fiscal domicile of the beneficiaries. If, however, they constitute income from an industrial or commercial undertaking, they shall be taxable in accordance with the conditions laid down in Article 7.

Article 10.

Fees of directors of joint-stock companies and persons fulfilling similar functions shall be taxable in whichever State *the real centre of management* is situated, subject to the application of Article 11 as regards remuneration of the persons concerned in other capacities.

Article 11.

Remuneration of wage-earners and salaried officials is taxable in whichever State the recipients carry on their employment.

Nevertheless, salaries, wages or other remuneration of workers living on one side of the frontier and working on the other who can produce, in proof of their status, the frontier card instituted by the Conventions concluded between the High Contracting Parties shall be taxable only in the country of their fiscal domicile. Furthermore, the salaries of officials or public servants of one of the contracting States who are serving in the other State shall be taxable only in the State which pays such salary.

Article 12.

Public or private pensions shall be taxable in the State of the debtor of such income.

Article 13.

Life annuities and income derived from lucrative occupations not specified in the previous articles shall be taxable in the State on whose territory the recipient has his fiscal domicile.

Article 14.

§ 1. The charging of registration fees on deeds which non-commercial or commercial companies of one State are obliged to register in the other State, with a view to or as a result of the establishment of a branch or seat of operations in that State, shall be regulated in accordance with the following provisions :

§ 2. The rate of the registration fee to be charged, in the circumstances provided for in paragraph 1, on the deeds incorporating a company, increasing its share capital or winding up the company, may not exceed the rate applicable to national companies.

§ 3. The fee thus fixed shall be calculated on a basis which may not exceed one twenty-fifth of the whole of the company's capital, on the understanding, moreover, that the amount of that fee shall not exceed for each deed the total of fifteen thousand Belgian francs or the equivalent of that sum in French francs. Nevertheless, if the company does not possess any industrial or commercial seat of operations in the State whose nationality it possesses, the fee shall be levied on the basis of one-half of the total share capital.

§ 4. The fee discharged as set forth in § 3 above precludes the levying of any other registration fee in respect of provisions concerning either obligations incurred by the company towards its joint holders in return for their participation, or agreements between the company and the managers, directors or common agents, or the payment prescribed by commercial law for the incorporation of joint-stock companies.

Article 15.

§ 1. The contracting States undertake, subject to reciprocity, to give each other mutual help and assistance in collecting the amount, supplementary amount, interest, costs or fines, in accordance with the provisions of their own laws, in respect of the taxes definitively due specified in Article 2 of this Convention and all other direct taxes.

§ 2. Prosecutions and other measures of execution shall be carried out on production of a certified copy of the orders of execution *(titres exécutoires)* accompanied, if required, by the judgments which have made the question *res judicata.*

§ 3. The taxes which it is sought to collect shall not be regarded as privileged debts in the State to which application is made, and the latter shall not be obliged to employ a means of execution which is not provided for by the laws of the State making the application.

§ 4. If a fiscal debt is still liable to be appealed against, the State making the application may request the State to which application is made to take conservatory measures, to which the above provisions shall be applicable, *mutatis mutandis.*

§ 5. The fiscal administrations of the two States shall agree upon the administrative measures to be taken in each case.

Article 16.

The present Convention shall apply only to the home territory of the High Contracting Parties.

Article 17.

§ 1. The present Convention shall be ratified and ratifications shall be exchanged in Paris as soon as possible.

§ 2. The Convention shall come into force on January 1st of the year following that of ratification.

§ 3. It may cease to have effect on January 1st of any year, subject to denunciation at least eight months previously.

. . . . . .

Done in Brussels in duplicate, May 16th, 1931.

FINAL PROTOCOL.

At the moment of signing the present Convention, the undersigned Plenipotentiaries made the following concording declarations, which shall form an integral part of the said Convention :

I.

§ 1. As regards the application of the Law of June 29th, 1872, and the Decree of December 6th of the same year, it is understood that Article 8 of the present Convention replaces the last two paragraphs of Article 8 of the Convention between the High Contracting Parties concerning conditions of establishment signed on October 6th, 1927; its hall come into force with retro-active effect as from November 6th, 1927, without however entitling to restitution taxpayers who have not presented a claim in writing together with proofs before January 1st, 1931.

§ 2. Subject to any necessary conservatory measures, the recovery of the taxes still due by the companies specified in Article 8 for the period which has elapsed since November 6th, 1927, shall be postponed until ratification; nevertheless, the competent administrations reserve the right to proceed to collect the tax which is due for that period, on the basis of the provisions of Article 8 of the present Convention.

II.

§ 1. It is understood that Belgian companies shall continue to enjoy in France the administrative privilege which at present enables them to register only extracts from their deeds of incorporation or amendments, which extracts need only contain the provisions required for the purposes for which they are intended.

§ 2. Furthermore, the deeds of incorporation and amendment of French companies shall continue to be registered in Belgium, as follows :

(1) For the general fixed fee, when the companies concerned are not registering the said deeds either with a view to setting up in Belgian territory a branch establishment or a seat of operations of any kind, or with a view to the issue, display, tender or public sale of their stock or the official quotation of the said stock on a stock exchange;

(2) For the fixed fee of two thousand five hundred francs, when the said companies register their deeds of incorporation or amendment with a view to the issue, display, tender or public sale of their stock or the official quotation of the said stock on a stock exchange.

§ 3. It is further understood that Article 14, § 4, shall not apply to the transfer due payable in France in the event of taxable acquisition of French property.

III.

§ 1. If either of the High Contracting Parties should amend its fiscal legislation, the re-adjustment of the provisions of this Convention would be effected in the spirit of the Convention by agreement between the competent administrations of the two States.

§ 2. Such amending or supplementary Conventions would form the subject of an exchange of diplomatic notes.

IV.

Personal taxation is provisionally reserved because Belgium has just substituted (by the Law of July 13th, 1930) for the supplementary tax on the total income or super-tax, a supplementary personal tax based in principle on indications to be found within the country. Experience alone will make it possible to judge in what circumstances and to what extent double taxation could arise in connection with the impersonal tax on the total French income assessed on the basis of real income.

V.

Students of one of the contracting States residing in the other solely for the purpose of their studies shall not be taxed there on any allowance they may receive for their maintenance and studies.

Done in Brussels in duplicate on May 16th, 1931.

ITALY AND BELGIUM

TRANSLATION [1]

CONVENTION FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE SETTLEMENT OF CERTAIN OTHER FISCAL QUESTIONS. BRUSSELS, JULY 11TH, 1931.

(*Ireaty Series*, Volume LXXXVI, No. 3120.)

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

. . . . . .

Article 1.

§ 1. Taxable persons and entities having their fiscal domicile in the territory of either contracting State and deriving certain incomc in whole or in part from the territory of the other State shall, in so far as such income is conecrned, be accorded thc special treatment defined in the following articles.

§ 2. For the purposes of the present Convention, the fiscal domicile of natural persons is the place of their normal residence—in other words, their permanent home; that of companies constituting a separate legal entity, the place of their actual central head office; and that of other legal persons, the place of their real centre of management or administration.

Article 2.

§ 1. The prcsent Convention shall apply to impersonal or personal direct taxes.

§ 2. Direct taxes are those which are levied dircctly on income, whether on behalf of the State, or on behalf of the provinces, departments and communes.

This Convcntion prescribes separate rules for impersonal direct taxation and for personal direct taxation.

§ 3. For the purposes of this Convention, impersonal taxes are thc direct taxes levied on the various classes of income separately. Personal taxes are the direct taxes levied on the whole or part of the income of each taxpayer as a separate person or having regard to his mode of living.

§ 4. At the date of the prcsent Convention, the impersonal taxes referred to are the following :

Under Italian law :

(a) The land tax *(imposta sul reddito dei terreni)*;

(b) The tax on buildings *(imposta sul reddito dei fabbricati)*;

(c) The tax on income derived from movable property *(imposta sui redditi di ricchezza mobile)*;

(d) The tax on income derived from agricultural property *(imposta sui redditi agrari)*.

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[1] Translated by the Secretariat of the League of Nations, for information.

Under Belgian law : the schedular taxes on income—namely :

(a) The land tax;

(b) The movable property tax;

(c) The occupational tax;

(d) The special tax on the proceeds of the leasing of hunting or shooting, fishing or trapping rights.

The personal taxes referred to are the following :

Under Italian law :

The graded surtax on total income *(imposta complementare progressiva sul reddito complessivo del contribuente)*.

Under Belgian law :

The personal surtax.

I. Impersonal Taxes.

Article 3.

Income derived from immovable property, up to the amount of its actual or estimated rental value, together with all other income from such property which is not covered by Article 6 below, shall be taxable exclusively in the State where such immovable property is situated.

Article 4.

§ 1. Income derived from public funds, bonds, loans, deposits and deposit accounts, and from all other claims, shall be taxable in the State where the party liable in respect of such payments is established.

§ 2. If the party liable has permanent establishments in the sense of Article 6 below in both States, and if one of these establishments, within the compass of its ordinary operations, contracts a loan or receives a deposit, the tax shall be levied by the State in whose territory such establishment is situated.

Article 5.

Income derived from shares or similar interests in share companies or from limited partnerships or from shares in companies regulated by the Civil Code and limited liability companies shall be taxable in the State where the actual centre of management of the company is situated.

Article 6.

§ 1. Without prejudice to the foregoing provisions, industrial, mining, commercial or agricultural undertakings shall be taxable in each State in proportion to the income produced by the permanent establishments situated therein; the taxpayer shall be required to submit for examination his general balance-sheet and profit-and-loss account, together with all other documents necessary for the division of the income.

§ 2. In the absence of a regular system of accountancy showing the income for each establishment accurately and separately, the competent administration shall lay down the rules for the determination of such income and shall, if necessary, agree with the competent administration of the other State to effect the apportionment.

§ 3. The following shall be regarded as permanent establishments : real centres of management, branches, factories, works, workshops, agencies, warehouses, offices, laboratories, purchasing or sales offices, depots and any other permanent productive installations. The fact that an undertaking established in either contracting State has business dealings with the other

country through an agent or company of genuinely independent status (broker, commission agent, branch, etc.) shall not be held to mean that it has a permanent establishment in that country.

Article 7.

As an exception to Article 6 of the present Convention, profits derived from shipping or air navigation undertakings, including those derived from the sale of tickets, shall be taxable only in the State in whose territory the actual central head office of the undertaking is situated, provided that the ships or aircraft possess the nationality of such State.

Article 8.

§ 1. The income derived from non-commercial occupations carried on regularly at a permanent establishment and not covered by Article 10 shall be taxable in the State where the persons concerned possess such permanent establishment for the exercise of their professional occupation.

§ 2. Authors' rights and income from patents shall be taxable in the country of fiscal domicile of the beneficiaries. If, however, they are collected by persons to whom these rights have been assigned for a consideration, or fall on any other grounds into the category of industrial or commercial income, they shall be taxable as such under the conditions laid down in Article 6.

Article 9.

The emoluments of the directors of share companies and persons exercising functions similar to those of a director shall be taxable in the State where the actual central head office is situated, subject to the application of Article 10 in respect of emoluments received by the persons concerned in their other capacities.

Article 10.

§ 1. The earnings of any description of wage-earners and salaried workers shall be taxable in the State where the persons concerned carry on their occupation.

§ 2. The salaries of officials and public servants of either contracting State carrying out their duties in the other State shall, however, be taxable only in the State which pays them.

Article 11.

§ 1. Public pensions shall be taxable in the State of the debtor.

§ 2. Private pensions shall be taxable in the State where the establishment liable to pay them is situated.

Article 12.

Life annuities and income derived from all lucrative occupations not specified in the previous articles shall be taxable in the State on whose territory the recipient has his fiscal domicile.

II. Personal Taxes.

Article 13.

§ 1. The personal tax based on indices or on income may only be levied by either contracting State if the taxpayer possesses a fiscal domicile therein.

§ 2. When the taxpayer has a fiscal domicile in the other State also, the latter shall only tax him in proportion to the length of time spent by him in that country.

III. Miscellaneous Provisions.

Article 14.

§ 1. The contracting parties undertake to give each other assistance in regard to the communication of documents concerning the assessment and collection of the direct taxes specified in the present Convention.

§ 2. They also undertake to examine in a spirit of friendly co-operation the possibility of their intervention with a view to ensuring, in accordance with the following provisions and the rules of their own legislation, the collection of the taxes specified in Article 2 for which taxpayers domiciled in the territory of one State are liable in the other State.

§ 3. Prosecutions and measures of execution shall be carried out on production of an official copy of the orders of execution *(titres exécutoires)* accompanied by the decisions, if any, which are *res judicatæ*.

§ 4. Fiscal debts which it is sought to collect shall not be regarded as privileged debts in the State to which application is made, and the latter shall not be required to apply a measure of execution not provided for by the legislation of the State making the application.

§ 5. If a fiscal debt is still liable to be appealed against, the applicant State may request the State to which application is made to take measures of preservation or obtain guarantees, to which the above provisions shall be applicable, *mutatis mutandis*.

Article 15.

§ 1. Should either of the High Contracting Parties be called upon to deal with a case not expressly provided for by the present Convention but nevertheless coming within its scope, the competent administrations of the two States shall settle the matter between them in accordance with the foregoing provisions.

§ 2. The same procedure shall be applied if, as the result of changes in its fiscal legislation made by either of the High Contracting Parties, the re-adjustment of certain of the foregoing provisions becomes necessary.

§ 3. These agreements concerning changes or additions shall form the subject of notes to be exchanged through diplomatic channels.

Article 16.

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

Article 17.

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

§ 2. The Convention shall come into force on the first day of January of the year following that of ratification.

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

. . . . . .

Done at Brussels in duplicate on July 11th, 1931.

FINAL PROTOCOL.

At the moment of signing the present Convention, the undersigned Plenipotentiaries have made the following declarations which shall form an integral part of the Convention :

I.

§ 1. Companies and other juridical persons legally constituted in either contracting State and having their fiscal domicile therein, together with their branches and agencies, shall not be subject in the territory of the other State, as regards the direct taxes covered by the present Convention, to a higher fiscal charge than that levied on national companies of a like nature.

§ 2. The same principle shall apply to natural persons in accordance with Article 5 of the Treaty of Commerce and Navigation concluded between Belgium and Italy on December 11th, 1882.

II.

It is understood that, should either contracting State levy an impersonal tax on the income from foreign transferable seeurities (public funds, bonds, shares, etc.) received in its territory, this tax shall not be payable, having regard to the reciprocal advantages resulting from the present Convention, in respect of such income which is taxable in the other State under Articles 4 and 5.

III.

The competent administrations of the two contracting States shall agree to draw up the general rules for the apportionment of profits between the permanent establishments specified in § 3 of Article 6.

IV.

Students of either contracting State residing in the other State solely for the purpose of their studies shall not be taxed by that State on any allowances they may receive for their maintenance and studies.

Done in Brussels in duplicate on July 11th, 1931.

FRANCE AND ITALY

TRANSLATION.[1]

AGREEMENT[2] ADDITIONAL TO THE CONVENTION OF JUNE 16TH, 1930,[3] BETWEEN ITALY AND FRANCE FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE SETTLEMENT OF CERTAIN FISCAL QUESTIONS. ROME, NOVEMBER 16TH, 1931.

THE PRESIDENT OF THE FRENCH REPUBLIC and HIS MAJESTY THE KING OF ITALY, being desirous of supplementing the provisions of the Convention of June 16th, 1930, between France and Italy for the avoidance of double taxation and the settlement of other fiscal questions, have decided to conclude an Agreement additional to the said Convention.

. . . . . .

Article 1.

The above-mentioned Convention of June 16th, 1930, shall be supplemented by the following article, which shall be inserted after Article 11 of the Convention itself and shall be numbered 11 *(a)* :

> " *Article* 11 *(a)*.—Companies which actually have their head offices in Italy and which have a permanent establishment in France and are subject to income tax *(impôt sur le revenu des capitaux mobiliers)* under the Law of June 29th, 1872, and the Decree of December 6th, following, shall pay such tax subject to the conditions laid down in these provisions; nevertheless, the taxed income may not exceed the amount of the profits made in France, including any profits or advantages which the company may have derived indirectly from its branch or which may have been allotted or accorded to third parties either through an increase or decrease in the purchase or sale prices or by any other means.
>
> " Companies which actually have their head offices in Italy may not be made subject in France to the income tax *(impôt sur le revenu des capitaux mobiliers)* by reason of their participation in a company whose head offices are actually in France; but the profits distributed by the French company and liable to income tax, shall, if necessary, be increased, for the purpose of the collection of that tax, by any profits or advantages which the Italian company may have derived indirectly from its participation or which may have been allotted or accorded to third parties, either through an increase or decrease in the purchase or sale prices or by any other means."

Article 2.

The present Additional Agreement shall be ratified and shall come into force at the same time as the Convention of June 16th, 1930, and shall share the fate of the latter.

. . . . . .

Done at Rome, in duplicate, November 16th, 1931.

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[1] Translated by the Secretariat of the League of Nations, for information.
[2] The exchange of ratifications has not taken place.
[3] See Volume III (document C.585.M.263.1930.II), page 24.

PROTOCOL.

At the moment of signing the present Additional Agreement, concluded on this day's date between France and Italy to supplement the Convention of June 16th, 1930, relating to double taxation, the undersigned Plenipotentiaries made the following declaration, which shall form an integral part of the said Convention :

> " It is understood that, for the purposes of Article 6 of the Convention of June 16th, 1930, the income referred to in Articles 4 and 5 and derived from one of the States shall not be included in the profits subject in the other State, either to income tax *(impôt sur la richesse mobilière)* or to the tax on industrial and commercial profits."

Done at Rome, in duplicate, November 16th, 1931.

2. AGREEMENTS CONCERNING SUCCESSION DUTIES AND DUTIES ON GIFTS

SWITZERLAND AND GERMANY

CONVENTION FOR THE PREVENTION OF DOUBLE TAXATION IN THE MATTER OF DIRECT TAXES AND SUCCESSION DUTIES. BERLIN, JULY 15TH, 1931.

(See Part I, page 11.)

Chapter II (page 13) of this Convention relates to succession duties.

Tax-List (page 25).

UNION OF SOUTH AFRICA AND SOUTHERN RHODESIA

EXCHANGE OF NOTES IN REGARD TO THE AVOIDANCE OF DOUBLE DEATH DUTIES. CAPETOWN, APRIL 8TH, 1932; SALISBURY, APRIL 21ST, 1932.

I.

GENERAL HERTZOG TO MR. MOFFAT.

Capetown, April 8th, 1932.

SIR,

I have the honour to refer to the correspondence which has passed between ourselves in regard to the desirability of an agreement being arrived at between His Majesty's Government in the Union of South Africa and the Government of the Colony of Southern Rhodesia with a view to the prevention of double taxation in the matter of death duties, and to confirm and place on record the agreement which has been arrived at between our respective Governments, and which is, word for word, as follows:

1. His Majesty's Government in the Union of South Africa agrees to introduce into the Parliament of the Union legislation so to modify the Death Duties Act, No. 29, of 1922, as amended by Acts 31, of 1925, and 34, of 1930, as to remove from the scope of the charges of Estate and Succession Duties imposed by those Acts movable property physically situated in Southern Rhodesia which passed on the death of a person ordinarily resident in the Union, or, for the purposes of those Acts, was deemed so to pass.

2. His Majesty's Government in the Union of South Africa and the Government of the Colony of Southern Rhodesia agree to introduce into the Parliaments of the Union and Southern Rhodesia, respectively, legislation providing that as between the territories of the Union and Southern Rhodesia:

(a) Debts secured upon immovable property by bonds registered in both territories shall be apportioned, each territory taking the proportion of the total debt which the value of the property bonded in that territory bears to the value of the total property so bonded in both territories, the value of the properties to be the value at the date of the death of the decedent, as expressed in a common standard of currency;

(b) Debts recoverable and rights of action enforceable in the courts of both territories shall be deemed to be wholly an asset of the estate taxable in the territory where the decedent ordinarily resided at the date of his death;

(c) Policies of insurance which can be enforced in the courts of both territories shall be deemed to be assets of the estate taxable in that territory in which the decedent ordinarily resided at the date of his death.

3. His Majesty's Government in the Union of South Africa further agrees to introduce legislation into the Parliament of the Union providing that shares in companies which are required to be registered in Southern Rhodesia shall be excluded from the estate taxable in the Union of any decedent who, at the date of his death, was ordinarily resident in the Union.

4. The Government of the Colony of Southern Rhodesia further agrees to introduce legislation into the Parliament of Southern Rhodesia providing that shares in companies which are required to be registered in the Union shall be excluded from the estate taxable in Southern Rhodesia of any decedent who, at the date of his death, was ordinarily resident in Southern Rhodesia.

5. His Majesty's Government in the Union of South Africa and the Government of the Colony of Southern Rhodesia are agreed that for the purposes of this agreement " registration "

means in relation to shares in companies registration in the main register of a company and are further agreed that branch registers, wheresoever maintained, are to be regarded as constituting part of the main register and are to be deemed to be situate where the main register is required by law to be kept.

6. Any legislation introduced by His Majesty's Government in the Union of South Africa shall provide that it shall come into force if and when His Excellency the Governor-General of the Union is satisfied that the legislation hereunder contemplated by the Government of Southern Rhodesia has received His Majesty's assent.

7. Any legislation introduced by the Government of Southern Rhodesia shall provide that it shall come into force if and when His Excellency the Governor of Southern Rhodesia is satisfied that the legislation hereunder contemplated by His Majesty's Government in the Union of South Africa has received His Majesty's assent.

I shall be pleased to receive your confirmation of the foregoing agreement in due course.

J. B. M. Hertzog,
Minister of External Affairs.

II.

Mr. Moffat to General Hertzog.

Premier's Office, Salisbury, Southern Rhodesia, April 21st, 1932.

Sir,

With reference to your letter No. L.N. 6/10 of April 8th, I have the honour to confirm and place on record the agreement which has been arrived at between our respective Governments with a view to the prevention of double taxation in the matter of death duties, and which is, word for word, as follows:

1. His Majesty's Government in the Union of South Africa agrees to introduce into the Parliament of the Union legislation so to modify the Death Duties Act, No. 29, of 1922, as amended by Acts 31, of 1925, and 34, of 1930, as to remove from the scope of the charges of Estate and Succession Duties imposed by those Acts movable property physically situated in Southern Rhodesia which passed on the death of a person ordinarily resident in the Union, or, for the purposes of those Acts, was deemed so to pass.

2. His Majesty's Government in the Union of South Africa and the Government of the Colony of Southern Rhodesia agree to introduce into the Parliaments of the Union and Southern Rhodesia, respectively, legislation providing that as between the territories of the Union and Southern Rhodesia:

(a) Debts secured upon immovable property by bonds registered in both territories shall be apportioned, each territory taking the proportion of the total debt which the value of the property bonded in that territory bears to the value of the total property so bonded in both territories, the value of the properties to be the value at the date of the death of the decedent, as expressed in a common standard of currency;

(b) Debts recoverable and rights of action enforceable in the courts of both territories shall be deemed to be wholly an asset of the estate taxable in the territory where the decedent ordinarily resided at the date of his death;

(c) Policies of insurance which can be enforced in the courts of both territories shall be deemed to be assets of the estate taxable in that territory in which the decedent ordinarily resided at the date of his death.

3. His Majesty's Government in the Union of South Africa further agree to introduce legislation into the Parliament of the Union providing that shares in companies which are required to be registered in Southern Rhodesia shall be excluded from the estate taxable in the Union of any decedent who, at the date of his death, was ordinarily resident in the Union.

4. The Government of the Colony of Southern Rhodesia further agrees to introduce legislation into the Parliament of Southern Rhodesia providing that shares in companies which are required to be registered in the Union shall be excluded from the estate taxable in Southern Rhodesia of any decedent who, at the date of his death, was ordinarily resident in Southern Rhodesia.

5. His Majesty's Government in the Union of South Africa and the Government of the Colony of Southern Rhodesia are agreed that for the purposes of this agreement " registration " means in relation to shares in companies registration in the main register of a company and are further agreed that branch registers, wheresoever maintained, are to be regarded as constituting part of the main register and are to be deemed to be situate where the main register is required by law to be kept.

6. Any legislation introduced by His Majesty's Government in the Union of South Africa shall provide that it shall come into force if and when His Excellency the Governor-General of the Union is satisfied that the legislation hereunder contemplated by the Government of Southern Rhodesia has received His Majesty's assent.

7. Any legislation introduced by the Government of Southern Rhodesia shall provide that it shall come into force if and when His Excellency the Governor of Southern Rhodesia is satisfied that the legislation hereunder contemplated by His Majesty's Government in the Union of South Africa has received His Majesty's assent.

H. U. Moffat,
Premier.

II. LIMITED AGREEMENTS RELATING TO SPECIFIC CATEGORIES OF TAXABLE WEALTH

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

THE NETHERLANDS AND GREECE

TRANSLATION.[1]

AGREEMENT FOR THE RECIPROCAL EXEMPTION FROM INCOME TAX, IN CERTAIN CASES, OF PROFITS ACCRUING FROM THE BUSINESS OF SHIPPING. ATHENS, DECEMBER 5TH, 1930.

(*Treaty Series*, Volume CXVII, No. 2702.)

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

Article 1.

The Royal Government of the Netherlands declares that under the Netherlands laws regarding income tax (Law of December 19th, 1914, *Legal Gazette*, No. 563; Articles 12*a*, 16, 17 and 18 of the Law of July 15th, 1929, *Legal Gazette*, No. 388) any profits which accrue from the business of shipping carried on by an individual resident in Greece or by a company managing and controlling such business in Greek territory shall not be liable to income tax.

Article 2.

The Royal Government of the Netherlands declares that under the Netherlands Law regarding the tax on dividends and fees (Law of January 11th, 1918, *Legal Gazette*, No. 4), any profits which accrue from the business of shipping carried on by an individual resident in Greece or by a company managing and controlling such business in Greek territory shall not be liable to the tax. In the event of a tax on business licences being instituted in the Netherlands, a similar exemption shall be granted.

Article 3.

In view of the provisions in Articles 1 and 2, the Greek Government declares that, under Article 18, section 5, paragraph 8, of the code of taxation payable on net income (Decree of

[1] Translated by the Secretariat of the League of Nations, for information.

September 6th, 1929, published in the *Official Gazette* of September 10th, 1929, No. 341) and of Article 6, paragraph 8, of the code of taxation payable on business licences (Decree of September 6th, 1929, published in the *Official Gazette* of September 10th, 1929, No. 342), individuals resident in the Netherlands and companies and institutions managed and controlled in Netherlands territory shall be exempted from taxation in respect of profits earned by vessels calling at Greek ports, and also from taxation in respect of business licences.

Article 4.

The exemptions reciprocally granted by this Agreement shall be applied as from June 15th, 1925.

Article 5.

The expression " the business of shipping " means the business carried on by an owner of ships, and for the purposes of this definition the expression " owner " includes any charterer.

Article 6.

The present Agreement shall come into force on the date of publication in the *Official Gazette* of the Greek law ratifying the present Agreement, and may be denounced by either High Contracting Party at any time by giving six months' notice.

. . . . . .

Done in duplicate at Athens, December 5th, 1930.

FRANCE AND JAPAN

TRANSLATION. [1]

EXCHANGE OF NOTES CONSTITUTING AN AGREEMENT RELATING TO RECIPROCAL EXEMPTION, IN CERTAIN CASES, FROM TAXATION OF INCOME DERIVED FROM SHIPPING. PARIS, MAY 5TH, 1931.

I.

IMPERIAL JAPANESE EMBASSY.

Paris, May 5th, 1931.

MONSIEUR LE MINISTRE,

With a view to securing the reciprocal exemption from taxation of income or profits derived from Japanese and French maritime transport concerns, I have the honour, acting upon instructions from my Government, to inform your Excellency of the following:

1. The Japanese Government hereby declares that, subject to reciprocity, maritime shipping concerns which have their head offices in French territory and whose ships, registered in France and flying the French flag, visit Japanese ports to load or unload goods or passengers there, shall be exempted in Japan from payment of taxes on income or profits derived from the operation of these ships.

This exemption applies to the income tax instituted under Law No. II of the 9th year of Taisho (1920), amended by subsequent laws, and to the tax on commercial and industrial profits provided for in Law No. II of the 15th year of Taisho (1926).

Exemption will be accorded in respect of taxes on income or profits which have been or may be obtained as from January 1st, 1929.

2. The expression " Japan " does not include the following territories: Chosen, Taiwan, Karafuto, the Kwantung Leased Territory and the territories under Japanese mandate.

The expression " France " includes only the home country.

3. The expression " income or profits derived from the operation of these ships " includes the profits accruing from the sale of passenger tickets issued in the countries where the concern issuing them has not its head offices.

4. In the event of provision 1 of the present letter ceasing to be applicable in Japan as a result of the abrogation or modification of a law or regulation, the above-mentioned exemption would terminate immediately.

His Excellency the Minister for Foreign Affairs,
Paris.

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[1] Translated by the Secretariat of the League of Nations, for information.

II.

MINISTRY FOR FOREIGN AFFAIRS.

Paris, May 5th, 1931.

MONSIEUR L'AMBASSADEUR,

I have the honour to acknowledge receipt of your Excellency's letter of May 5th, 1931, relating to the reciprocal exemption from taxation of income or profits derived from French and Japanese maritime transport concerns, and have the honour, in confirmation, to inform you of the following :

1. The French Government hereby declares that, subject to reciprocity, maritime shipping concerns which have their head offices in Japanese territory and whose ships, registered in Japan and flying the Japanese flag, visit French ports to load or unload goods or passengers there, shall be exempted in France from payment of taxes on income or profits derived from the use of these ships.

This exemption applies to the tax on industrial and commercial profits instituted under Part I of the Law of July 31st, 1917, and to income tax, as provided for in the Law of June 29th, 1872, and the Decree of December 6th, 1872, payable by foreign companies whose shares are not under *abonnement*, but which are concerned with movable or immovable property in France.

Exemption will be accorded in respect of taxes on income which has been or may be obtained after January 1st, 1929.

2. The expression " France " includes only the home country.

3. The expression " income or profits derived from the operation of these ships " includes the profits accruing from the sale of passenger tickets issued in the countries where the concern issuing them has not its head offices.

4. In the event of provision 1 of the present letter ceasing to be applicable in France as a result of the abrogation or modification of a law or regulation, the above-mentioned exemption would terminate immediately.

His Excellency the Japanese Ambassador,

Paris.

IRISH FREE STATE AND SWEDEN

AGREEMENT FOR THE RECIPROCAL EXEMPTION FROM INCOME TAX, IN CERTAIN CASES, OF PROFITS ACCRUING FROM THE BUSINESS OF SHIPPING. DUBLIN, OCTOBER 8TH, 1931.

(*Treaty Series*, Volume CXXV, No. 2842.)

THE GOVERNMENT OF THE IRISH FREE STATE and THE ROYAL SWEDISH GOVERNMENT, being desirous of concluding an Agreement for the reciprocal exemption from taxation of the business of shipping, in certain cases, have agreed as follows:

Article I.

The Government of the Irish Free State, by virtue of Section 4 of the Finance Act, 1927, provisionally agrees to grant relief from income tax (including surtax), in respect of profits or gains arising from the business of shipping carried on by an individual resident in Sweden, and not resident in the Irish Free State, or by a company or corporation whose business is managed and controlled in Sweden.

Article II.

In view of the stipulation contained in Article I, the Royal Swedish Government declares that individuals resident in the Irish Free State and companies or corporations whose business is managed and controlled in the Irish Free State shall, under § 72 of the Swedish Communal Taxation Law of September 28th, 1928, and § 29 of the Income and Property Taxation Ordinance of the same day, be exempt from any tax on income in respect of ships calling at Swedish ports.

Article III.

The expression "the business of shipping" means the business carried on by an owner of ships, and for the purpose of this definition the expression "owner" includes any charterer.

Article IV.

This Agreement takes effect on the day of signature, and may be denounced by either of the contracting parties at any time by giving notice six months in advance.

This Agreement shall cease to have effect if, and so soon as, either the relief to be granted under Article I hereof in respect of income tax in the Irish Free State cease to have legal effect, or the individuals and companies mentioned in Article II hereof cease to be exempt from the taxes therein mentioned in respect of the profits therein mentioned.

. . . . . .

Done in duplicate at Dublin, October 8th, 1931.

SWEDEN AND GREECE

TRANSLATION.[1]

AGREEMENT FOR THE RECIPROCAL EXEMPTION FROM INCOME TAX AND LICENCE TAX, IN CERTAIN CASES, OF PROFITS ACCRUING FROM THE BUSINESS OF SHIPPING. ATHENS, NOVEMBER 19TH, 1931.

(*Treaty Series*, Volume CXXVI, No. 2899.)

THE ROYAL SWEDISH GOVERNMENT and THE GOVERNMENT OF THE HELLENIC REPUBLIC, being desirous of concluding an Agreement for the reciprocal exemption from income tax and licence tax in certain cases of profits accruing from the business of shipping, have agreed to the following provisions :

Article 1.

The Government of the Hellenic Republic agrees to make all the necessary arrangements, under Law No. 3338, Article 3, of June 15th, 1925, and the Decree of April 18th, 1926, Article 7, as amended by the Decree of March 23rd, 1929, to exempt from the income tax and licence tax imposed in Greece for the year of assessment 1931-32 and for every subsequent year of assessment the profits accruing from the business of shipping carried on either by an individual domiciled in Sweden and not in Greece or by a company managing and controlling such business in Sweden.

Article 2.

The Government of His Majesty the King of Sweden hereby declares that, under the Swedish laws relating to State income and property tax *(statlig inkomstoch förmögenhetsskat)* and the communal tax on real estate and income *(kommunal skatt ä fastighet och inkomst)*, tax is not chargeable on the profits which accrue from the business of shipping carried on either by an individual domiciled in Greece and not in Sweden or by a company managing and controlling such transactions in Greece.

Article 3.

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

Article 4.

The present agreement may only be denounced on January 1st of each year at six months' notice. In any event, it shall cease to have effect immediately the exemptions to be granted under Article 1 of the present agreement with regard to income tax and licence tax in Greece cease to have force of law or the income tax levied in Sweden applies to the profits mentioned in Artiele 2 of the present agreement.

. . . . . .

Done in duplicate in Athens, November 19th, 1931.

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[1] Translated by the Secretariat of the League of Nations, for information.

JAPAN AND NORWAY

EXCHANGE OF NOTES CONSTITUTING AN AGREEMENT FOR THE EXEMPTION FROM INCOME TAX OF PROFITS ACCRUING FROM THE BUSINESS OF SHIPPING. TOKIO, DECEMBER 23RD, 1931.

(*Treaty Series*, Volume CXXVII, No. 2902.)

I.

MR. AUBERT TO MR. INUKAI.

Tokio, December 23rd, 1931.

MONSIEUR LE MINISTRE,

Under instructions from my Government, I have the honour to inform you as follows, in regard to the reciprocal exemption, as between Norway and Japan, of incomes and profits accruing from the operation of ships from income tax :

1. The Norwegian Government declares that, in conformity with paragraph 15 of the Law of August 11th, 1924, concerning the amendment of the Norwegian Country Taxation Law of August 18th, 1911, and paragraph 10 of the Law of August 11th, 1924, concerning the amendment of the Norwegian Town Taxation Law, it will, upon condition of reciprocity, exempt from the taxes on capital and income (including the extraordinary tax on capital) chargeable in Norway the business of shipping carried on by means of ships whose port of registry is in Japan, by an individual, whether Japanese or other, who is resident in Japan, or by a corporate body, whether Japanese or other, whose principal office or centre of actual control and management is in Japan.

2. It is understood that the terms " Norway " and " Japan " include all regions under the rule of those countries respectively.

3. It is understood that the term " the business of shipping " as used above means the business carried on by an owner of a ship or ships, and that, for the purpose of this definition, the term " owner " includes any charterer.

4. It is understood that if and so soon as such exemption as it is prescribed under head 1 ceases to be practicable in Norway, because of any revision or repeal of the laws and ordinances concerned, the said exemption shall immediately cease to have effect.

Ludvig AUBERT.

His Excellency Tsuyoshi Inukai,
Prime Minister and Minister for Foreign Affairs.

II.

Mr. Inukai to Mr. Aubert.

Tokio, December 23rd, 1931.

Monsieur le Ministre,

Acknowledging the receipt of your note, dated December 23rd, 1931, regarding the reciprocal exemption from income tax, as between Japan and Norway, of incomes and profits accruing from the operation of ships, I have the honour to inform you as follows :

1. The Japanese Government declares that it will take the necessary steps in conformity with Law No. 6, 1924, as revised by Law No. 6, 1928, and the relevant Ordinances, to exempt, upon condition of reciprocity, from income tax and business profits tax chargeable in Japan all incomes and net profits which accrue from the business of shipping carried on by means of ships whose port of registry is in Norway, by an individual, whether Norwegian or other, who is resident in Norway, or by a corporate body, whether Norwegian or other, whose principal office or centre of actual control and management is in Norway. It is understood that the aforesaid exemption shall be applied to such of the incomes and net profits included in the foregoing provisions as have accrued or will accrue on and after May 12th, 1928.

2. It is understood that the terms " Japan " and " Norway " include all regions under the rule of those countries respectively.

3. It is understood that the term " the business of shipping " as used above means the business carried on by an owner of a ship or ships, and that, for the purpose of this definition, the term " owner " includes any charterer.

4. It is understood that if and so soon as such exemption as is prescribed under head 1 ceases to be practicable in Japan, because of any revision or repeal of the laws and ordinances concerned, the said exemption shall immediately cease to have effect.

Tsuyoshi Inukai,
Minister for Foreign Affairs.

His Excellency Ludvig Cæsar Martin Aubert,
Envoy Extraordinary and Minister Plenipotentiary of Norway.

GREECE AND ITALY

TRANSLATION.[1]

AGREEMENT BETWEEN GREECE AND ITALY FOR THE RECIPROCAL EXEMPTION FROM INCOME TAX OF CERTAIN PROFITS ACCRUING FROM THE BUSINESS OF SHIPPING. ATHENS, JANUARY 15TH, 1932.

(*Treaty Series*, Volume CXXXVII, No. 3169.)

THE HELLENIC GOVERNMENT and THE ROYAL ITALIAN GOVERNMENT, being desirous of concluding an Agreement for the reciprocal exemption from income tax of certain profits derived from sea transport undertakings, have agreed on the following provisions :

Article 1.

Companies incorporated and having their principal seat in the territory of one of the contracting parties and nationals of one of the States neither domiciled nor residing in the other, who engage in maritime navigation by means of vessels flying their national flag and visiting the ports of the other country, shall not be subject in that country to taxation of income derived exclusively from these enterprises, even though they may have in the same ports or within the country concerned representatives, agencies, branches or other similar offices.

Exemption applies to the tax on net revenue and the licence payable by sea transport undertakings carried on by Italian companies or Italian nationals, and to the tax on the net revenue and the movable property of sea transport undertakings carried on by Greek companies or Greek nationals.

Article 2.

The expression " sea transport undertaking " shall mean the business of " shipowner "; in this definition the term " shipowner " shall include every sort of person who freights a vessel.

Article 3.

The exemptions mutually granted by this agreement shall apply as from April 1st, 1932.

Article 4.

Taxes paid contrary to the provisions of this agreement shall not be refunded if the request for exemption is not submitted by the person concerned directly, or through his diplomatic or consular representative, within six months from the date on which he has received legal notification of the assessment of exempted income or, in respect of the coming into force of this Agreement, from the date on which ratifications were exchanged.

Article 5.

The present Agreement shall be ratified and shall remain in force for three years as from the date of the exchange of ratifications : it shall be prolonged by tacit consent from year to year unless denounced by one of the contracting parties at six months ' notice.

. . . . . .

Done in Athens in duplicate, January 15th, 1932.

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[1] Translated by the Secretariat of the League of Nations, for information.

ITALY AND CANADA

TRANSLATION.[1]

EXCHANGE OF NOTES CONSTITUTING AN AGREEMENT FOR THE RECIPROCAL EXEMPTION, IN CERTAIN CASES, FROM INCOME TAX OF PROFITS ACCRUING FROM THE BUSINESS OF SHIPPING. OTTAWA, MARCH 29TH, 1932.

I.

THE ITALIAN CONSUL-GENERAL IN OTTAWA
TO THE CANADIAN SECRETARY OF STATE FOR EXTERNAL AFFAIRS.

Ottawa, March 29th, 1932. X

SIR,

It being the desire of the Government of His Majesty the King of Italy, as of the Canadian Government, to effect an arrangement for the reciprocal exemption of shipping profits from income tax, I have the honour to inform you that His Majesty's Government agrees to the following undertaking :

" *Article* 1.—In respect of Italy, the Italian Government undertakes that, in accordance with the provisions of the laws of Italy relating to income tax *(imposta sui redditi di ricchezza mobile)*, the income from the operation of ships whose port of registry is in Canada, owned or operated by persons or corporations resident or domiciled in Canada and not resident or domiciled in Italy, shall not be liable to taxation, even if such persons or corporations keep representatives, agencies, branch or similar offices in the Kingdom of Italy.

" In respect of Canada, the Canadian Government undertakes that, in accordance with the existing laws of Canada relating to income tax, the income from the operation of ships flying the Italian flag and whose port of registry is in the Kingdom of Italy, owned or operated by persons or corporations resident or domiciled in Italy and not resident or domiciled in Canada, shall not be liable to taxation, even if such persons or corporations keep representatives, agencies, branch or similar offices in the Dominion of Canada.

" *Article* 2.—It is understood that the expression ' operation of ships ' means the business carried on by an owner of ships and, for the purpose of this definition, the expression ' owner ' includes any charterer.

" *Article* 3.—It is also agreed that taxes on shipping profits which have been paid or are due as from January 1st, 1928, to one of the High Contracting Parties by any such person or corporation resident or domiciled in the country of the other, shall be refunded if a request is presented by the interested party directly or through a diplomatic or consular officer, within one year of the date hereof, or remitted as from the date on which the present agreement goes into effect.

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[1] Translated by the Secretariat of the League of Nations, for information.

"*Article* 4.—The present agreement shall be effective for one year from the date hereof and thereafter indefinitely, subject to termination by twelve months' notice by either party to the other of its intention to terminate the same."

For the Italian Consul-General:
D. Rogeri.

II.

The Secretary of State for External Affairs of Canada
to the Italian Consul-General in Ottawa.

Ottawa, March 29th, 1932.

Sir,

It being the desire of the Canadian Government, as of the Government of His Majesty the King of Italy, to effect an arrangement for the reciprocal exemption of shipping profits from income tax, I have the honour to inform you that the Canadian Government agrees to the following undertaking:

"*Article* 1.—In respect of Canada, the Canadian Government undertakes that, in accordance with the provisions of the laws of Canada relating to income tax, the income from the operation of ships flying the Italian flag and whose port of registry is in Italy, owned or operated by persons or corporations resident or domiciled in Italy and not resident or domiciled in Canada, shall not be liable to taxation, even if such person or corporations keep representatives, agencies, branch or similar offices in the Dominio of Canada.

"In respect of Italy, the Italian Government undertakes that, in accordance with the existing laws of Italy relating to income tax *(imposta sui redditi di ricchezza mobile)*, the income from the operation of ships whose port of registry is in Canada, owned or operated by persons or corporations resident or domiciled in Canada and not resident or domiciled in Italy, shall not be liable to taxation, even if such persons or corporations keep representatives, agencies, branch or similar offices in the Kingdom of Italy.

"*Article* 2.—It is understood that the expression 'operations of ships' means the business carried on by an owner of ships and, for the purpose of this definition, the expression 'owner' includes any charterer.

"*Article* 3.—It is also agreed that taxes on shipping profits which have been paid or are due as from January 1st, 1928, to one of the High Contracting Parties by any such person or corporation resident or domiciled in the country of the other, shall be refunded if a request for exemption is presented by the interested party directly or through a diplomatic or consular officer, within one year of the date hereof, or remitted as from the date on which the present agreement goes into effect.

"*Article* 4.—The present agreement shall be effective for one year from the date hereof and thereafter indefinitely, subject to termination by twelve months' notice by either party to the other of its intention to terminate the same."

For Secretary of State for External Affairs:
O. D. Skelton.

GREAT BRITAIN AND NORTHERN IRELAND AND FRANCE

EXCHANGE OF NOTES CONSTITUTING AN AGREEMENT ON A RECIPROCAL BASIS FOR THE EXEMPTION FROM TAXATION OF PROFITS ACCRUING FROM THE BUSINESS OF SHIPPING. LONDON, OCTOBER 1ST, 1932.

(*Treaty Series*, Volume LXXXV, No. 3102.)

I.

FOREIGN OFFICE.
S.W.1.
No. W 10232/194/17.

October 1st, 1932.

YOUR EXCELLENCY,

I have the honour to inform Your Excellency that His Majesty's Government in the United Kingdom of Great Britain and Northern Ireland agree to the following provisions as constituting an agreement with the Government of the French Republic on a reciprocal basis for the exemption from taxation of profits accruing from the business of shipping :

(1) The Government of the United Kingdom agree to take the necessary steps under Section 18 of the Act of Parliament of the United Kingdom known as the Finance Act, 1923, for exempting from income tax (including super-tax) chargeable in the United Kingdom any profits which accrue from the business of shipping carried on with ships whose port of registry is in France by a company which manages and controls such business in France. The exemption so granted shall not extend to income tax chargeable under Schedule A of the Income-Tax Acts.

(2) The French Government agrees to take necessary steps under Article 5 of the Loi portant fixation du budget général de l'exercice 1926 of April 29th, 1926, for exempting from taxation any profits which accrue from the business of shipping carried on with ships whose port of registry is in the United Kingdom by a company which manages and controls such business in the United Kingdom.

This exemption is in respect of the industrial and commercial profits tax (*impôt sur les bénéfices industriels et commerciaux*) imposed by Chapter 1 of the Law of July 31st, 1917, and the income tax (*impôt sur le revenu*) imposed by the Law of June 29th, 1872, and the Decree of December 6th, 1872, on foreign companies whose shares are not subject to the compounded-duty system but which hold movable or immovable property situated in France.

(3) The expression " business of shipping " means the commercial operations involved in the working of ships by their owners and, for the purposes of this definition, the expression " owner " includes any charterer.

(4) The exemptions referred to in Articles 1 and 2 above shall be granted in respect of taxes for the United Kingdom financial year commencing on April 6th, 1924, and the French financial year commencing on January 1st, 1924, and for subsequent years.

(5) The present agreement may be denounced at any time, subject to six months' notice being given by either contracting Government to the other.

2. I have the honour to suggest that the present Note and a Note from you in similar terms be regarded as placing on formal record the agreement between the two Governments in this matter.

JOHN SIMON.

His Excellency
Monsieur A. de Fleuriau, G.C.V.O., etc.

II.

TRANSLATION.[1]

October 1st, 1932.

YOUR EXCELLENCY,

In reply to your letter of to-day's date, I have the honour to inform Your Excellency that the Government of the French Republic regards the following provisions as constituting an agreement with His Britannic Majesty's Government in the United Kingdom and Northern Ireland on a reciprocal basis for the exemption from taxation of profits accruing from the business of shipping :

(1) The Government of the United Kingdom agree to take the necessary steps under Section 18 of the Act of Parliament of the United Kingdom known as the Finance Act, 1923, for exempting from income tax (including super-tax) chargeable in the United Kingdom any profits which accrue from the business of shipping carried on with ships whose port of registry is in France by a company which manages and controls such business in France. The exemption so granted shall not extend to income tax chargeable under Schedule A of the Income-Tax Acts.

(2) The French Government agrees to take the necessary steps under Article 5 of the Loi portant fixation du budget général de l'exercice 1926 of April 29th, 1926, for exempting from taxation any profits which accrue from the business of shipping carried on with ships whose port of registry is in the United Kingdom by a company which manages and controls such business in the United Kingdom.

This exemption is in respect of the industrial and commercial profits tax (*impôt sur les bénéfices industriels et commerciaux*) imposed by Chapter 1 of the Law of July 31st, 1917, and the income tax (*impôt sur le revenu*) imposed by the Law of June 29th, 1872, and the Decree of December 6th, 1872, on foreign companies whose shares are not subject to the compounded-duty system but which hold movable or immovable property situated in France.

(3) The expression " business of shipping " means the commercial operations involved in the working of ships by their owners and, for the purposes of this definition, the expression " owner " includes any charterer.

(4) The exemptions referred to in Articles 1 and 2 above shall be granted in respect of taxes for the United Kingdom financial year commencing on April 6th, 1924, and the French financial year commencing on January 1st, 1924, and for subsequent years.

(5) The present agreement may be denounced at any time, subject to six months' notice being given by either Government to the other.

It is understood that Your Excellency's Note and my present Note shall be regarded as placing on formal record the agreement between the two Governments in this matter.

A. DE FLEURIAU.

His Excellency Sir John Simon,
His Britannic Majesty's Principal Secretary of State for Foreign Affairs,
Foreign Office.

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[1] Translated by the Secretariat of the League of Nations, for information.

CANADA AND FRANCE

TRANSLATION.

EXCHANGE OF NOTES CONSTITUTING AN AGREEMENT FOR THE RECIPROCAL EXEMPTION, IN CERTAIN CASES, FROM INCOME TAX OF PROFITS ACCRUING FROM THE BUSINESS OF SHIPPING. PARIS, OCTOBER 19TH, 1932.

I.

CANADIAN LEGATION.

Paris, October 19th, 1932.

SIR,

As a result of the negotiations which took place between our Governments on the subject of reciprocal exemption from taxation in favour of maritime shipping enterprises, I have the honour to inform you that the Canadian Government agrees to the following text :

1. The French Government undertakes not to levy any taxes imposed on profits derived in France from the operation of ocean vessels whose port of registry is in Canada or in Great Britain, owned or operated by persons or corporations resident in Canada.

2. Consequently, Canadian shipping operations shall be exempted in France from the tax on industrial and commercial profits established in accordance with Part 1 of the Law of July 31st, 1917, and from the income tax provided for by the Law of June 29th, 1872, and the Decree of December 6th following.

3. The Canadian Government, on its part, undertakes not to levy any taxes imposed on profits derived in Canada from the operation of ocean vessels flying the French flag, owned or operated by persons or corporations resident in France.

4. Consequently, French shipping operations shall be exempted in Canada from income tax provided for by the Income War Tax Act, 1917 (Chapter 97, Revised Statutes of Canada, 1927, as amended).

5. By way of reciprocity, the exemptions referred to above shall be applicable as from January 1st, 1922. Nevertheless, the present Agreement shall not involve the refund of taxes paid by shipping concerns prior to January 1st, 1931, nor shall it prevent the collection of the commercial and industrial profits tax to which such companies may have been liable in the assessments levied prior to that date.

6. This Agreement may be denounced upon either party giving to the other twelve months' notice of its intention to terminate it.

Philippe Roy,
Canadian Minister.

The Minister for Foreign Affairs,
Quai d'Orsay,
Paris.

II.

MINISTRY FOR FOREIGN AFFAIRS.

Paris, October 19th, 1932.

SIR,

In reply to your letter of to-day's date, I have the honour to inform you that the Government of the French Republic considers that the clauses of the above text constitute an agreement between the Government of Canada and itself for the reciprocal exemption from taxation of profits earned by maritime shipping companies.

1. The French Government undertakes not to levy any tax on the profits accruing in France from the operation of sea-going vessels registered at a port in Canada or Great Britain and owned or operated by private persons or companies established in Canada.

2. Consequently, the Canadian shipping enterprises shall be exempt in France from the tax on industrial and commercial profits instituted by the first heading of the Law of July 31st, 1917, and from the income tax provided for by the Law of June 29th, 1872, and the Decree of December 6th of the same year.

3. The Canadian Government, on its side, undertakes not to levy any tax on profits accruing in Canada from the operation of sea-going vessels flying the French flag and owned or operated by private persons or companies established in France.

4. Consequently, the French shipping enterprises shall be exempt in Canada from the income tax instituted by the Income War Tax Act of 1917 (Chapter 97 of the Revised Statutes of Canada, 1927, as modified).

5. As a measure of reciprocity, the exemptions provided for above shall be applicable as from January 1st, 1922. The present agreement, however, may not involve the refund of taxes paid by maritime shipping enterprises previous to January 1st, 1931, and it does not prevent the collection of the tax on industrial and commercial profits to which enterprises of this kind may have been subject in lists of assessments made previous to that date.

6. The present agreement may be denounced by either contracting party, which shall give twelve months' notice to the other of its intention to terminate it.

HERRIOT.

The Canadian Minister,
Paris.

THE NETHERLANDS AND JAPAN

AGREEMENT FOR THE RECIPROCAL EXEMPTION FROM INCOME TAX, IN CERTAIN CASES, OF PROFITS ACCRUING FROM THE BUSINESS OF SHIPPING. TOKIO, JANUARY 26TH, 1933.

(*Treaty Series*, Volume CXXXVIII, No. 3187.)

I.

Tokio, January 26th, 1933.

MONSIEUR LE COMTE,

Regarding the reciprocal exemption, as between the Netherlands and Japan, from taxation of incomes and net profits accruing from the business of shipping, I have the honour, under instructions from my Government, to inform you as follows :

1. The Netherlands Government declare that they will take the necessary steps in conformity with the Netherlands laws and ordinances concerned to exempt, upon condition of reciprocity, from taxes chargeable in the Netherlands, all incomes and net profits which accrue from the business of shipping carried on by Japanese subjects resident in Japan or by companies whose principal offices are in Japan, by means of ships whose port of registry is in Japan. It is understood that this exemption shall be applied to such of the incomes and net profits of individuals as will be taxable on and after January 1st, 1933, and to such of the incomes and net profits of companies as are or will be made during book-years ending on July 1st, 1932, or thereafter.

2. It is understood that the terms " the Netherlands " and " Japan " in the present Note include all regions under the rule of the respective countries.

3. It is understood that the term " business of shipping ", as used in the foregoing, means the business carried on by an owner of a ship or ships between Japanese and/or foreign ports and ports in the Netherlands, and that, for the purpose of this definition, the term " owner " includes any charterer.

4. It is understood that if and so soon as such exemption as is prescribed under head 1 ceases to be practicable in the Netherlands, because of any amendment or repeal of the laws and ordinances concerned, the said exemption shall immediately cease to have effect.

J. C. PABST.

His Excellency Count Yasuya Uchida,
Minister for Foreign Affairs,
Tokio.

II.

TRANSLATION.[1]

Tokio, January 26th, 1933.

MONSIEUR LE MINISTRE,

In acknowledgment of the receipt of Your Excellency's Note, dated January 26th, 1933, regarding the reciprocal exemption, as between Japan and the Netherlands, from taxation of incomes and net profits accruing from the business of shipping, I have the honour to inform you as follows :

1. The Japanese Government declare that they will take the necessary steps in conformity with Law No. 6, 1924, as revised by Law No. 6, 1928, and the ordinances concerned to exempt, upon condition of reciprocity, from income tax and business profits tax chargeable in Japan, all incomes and net profits which accrue from the business of shipping carried on by Netherlands subjects resident in the Netherlands or by companies whose principal offices are in the Netherlands by means of ships whose port of registry is in the Netherlands. It is understood that this exemption shall be applied to such of the incomes and net profits of individuals as will be taxable on and after January 1st, 1933, and to such of the incomes and net profits of companies as are or will be made during book-years ending on July 1st, 1932, or thereafter.

2. It is understood that the terms " Japan " and " the Netherlands " in the present Note include all regions under the rule of the respective countries.

3. It is understood that the term " business of shipping ", as used in the foregoing, means the business carried on by an owner of a ship or ships between Netherlands and/or foreign ports and ports in Japan, and that, for the purpose of this definition, the term " owner " includes any charterer.

4. It is understood that if and so soon as such exemption as is prescribed under head 1 ceases to be practicable in Japan, because of any amendments or repeal of the laws and ordinances concerned, the said exemption shall immediately cease to have effect.

Count Yasuya UCHIDA,
Minister for Foreign Affairs.

His Excellency General J. C. Pabst,
Envoy Extraordinary and Minister Plenipotentiary of the Netherlands.

(c) Agreements relating to Agricultural Profits

UNION OF SOUTH AFRICA AND SWAZILAND PROTECTORATE

AGREEMENT PROVIDING FOR THE ELIMINATION OF DOUBLE TAXATION OF FARMERS CARRYING ON BUSINESS BOTH IN THE UNION AND SWAZILAND. MBABANE, MARCH 2ND, AND CAPE TOWN, MARCH 16TH, 1932.

(*Treaty Series*, Volume CXXIX, No. 2972.)

Whereas it is desirable that an arrangement be arrived at between His Majesty's Government in the Union of South Africa and the Administration of Swaziland with a view to eliminating the double taxation of farmers carrying on business both in the Union and Swaziland, while preventing such farmers escaping their just liabilities in either territory;

Now, therefore, His Majesty's Government in the Union and the Administration of Swaziland declare that they have agreed and do hereby agree as follows :

1. In respect of the year of assessment ended June 30th, 1931, and all subsequent years, the Collector of Income Tax, Swaziland, will obtain from each farmer carrying on business in both countries whom he considers to be liable for taxation in Swaziland a return of income derived from Swaziland sources and a full statement of the assets employed by the taxpayer in Swaziland in the production of the income.

2. The return and statement of income and assets rendered to the Collector will be forwarded by the Collector to the office of the Commissioner for Inland Revenue for the Union at Pretoria.

3. The return and statement will be collated by the Commissioner for Inland Revenue with the information supplied to him directly by the taxpayer in respect of his farming operations in the Union, and, from the collated returns, there will be determined by the Commissioner the total income derived by the taxpayer from farming operations in both territories.

4. The total income so determined will be apportioned by the Commissioner as between Swaziland and the Union on the basis of the assets employed by the taxpayer in the production of the income in Swaziland and the Union respectively, in accordance with the provisions of section twelve of the Swaziland Income-Tax Proclamation, No. 31, of 1921, and section nineteen of the Union Income Tax Act, No. 40, of 1925.

5. The Commissioner will then certify to the Collector of Income Tax for Swaziland the amount of the taxable income assigned to Swaziland, and the Collector will accept the amount as certified as the basis of the assessment to be raised by him in respect of the farming income covered by the returns. The assessment to be raised by the Commissioner under the Income-Tax Act of the Union will be based upon the balance of the income as assigned by him to Union sources.

6. In determining the local situation of assets employed in the production of the income, flocks and herds which are transferred during the year of assessment from one territory to another will be treated as an asset to be apportioned between the two territories according to the periods for which such flocks and herds were in each territory during the year of assessment.

7. Nothing in this agreement shall be construed as affecting in any way income derived in the respective territories otherwise than from farming operations.

8. It is further agreed that the Commissioner for Inland Revenue for the Union will notify to the Collector of Income Tax for Swaziland any information in respect of income arising out of farming operations in Swaziland which may come to his notice in the course of the assessment of the Union income tax, and the Collector of Income Tax for Swaziland will likewise notify to the Commissioner for Inland Revenue for the Union any information in respect of income arising from farming operations in the Union which may come to his notice in the assessment of Swaziland income tax.

. . . . . .

(e) Agreements relating to Certain Registration Fees

FRANCE AND BELGIUM

CONVENTION FOR THE PREVENTION OF DOUBLE TAXATION AND THE SETTLEMENT OF CERTAIN FISCAL QUESTIONS. BRUSSELS, MAY 16TH, 1931.

(See Part I, page 58.)

The Article 14 (page 61) of this Convention is applicable to certain registration fees.

(f) Agreements relating to Turnover Tax and Similar Taxes

FRANCE AND ITALY

TRANSLATION.[1]

CONVENTION FOR AVOIDING THE DOUBLE IMPOSITION ON IMPORTS OF THE TAXES ON SALES AND ON BUSINESS TURNOVER. PARIS, OCTOBER 3RD, 1932.

THE PRESIDENT OF THE FRENCH REPUBLIC and HIS MAJESTY THE KING OF ITALY, being desirous of avoiding the double taxation likely to result from the French Law of March 31st, 1932 (Article 32), and the Italian Decree Law of December 24th, 1931, No. 1562 (Article 14), in respeet of the tax on imports, the turnover tax, single or " replacement " taxes, the tax on sales and the registration tax, in so far as it takes the place of the tax on sales, have decided to conclude a special Convention.

. . . . . .

Article 1.

The present Convention shall apply :

A. In the case of France :

To the charges levied on imports in respect of the turnover tax and the single or " replacement " taxes.

B. In the case of Italy :

To the tax on sales levied on importation and the registration tax, in so far as it takes the place of the tax on sales.

Article 2.

(1) In fixing the rate of the import tax on semi-manufactured products or articles and on manufactured products or articles coming from Italy, the French Government shall take into account the charges successively borne prior to their exportation by the said products or articles in Italy, in respect of the tax on sales and the registration tax, in so far as it takes the place of the tax on sales.

In fixing the rate of the tax on sales or the registration tax on semi-manufactured products or articles and on manufactured products or articles coming from France, the Italian Government shall take into account the charges successively borne prior to their exportation by the said products or articles in France in respect of the turnover tax and the single or " replacement " taxes.

(2) In no case, however, may the amount of the tax to be levied on imported goods in either of the two countries be less than that chargeable through the application of the rate fixed within that country for the sale of national products of the same kind.

[1] Translated by the Secretariat of the League of Nations, for information.

(3) It is understood, however, that exemptions from the sales or turnover tax enjoyed by national products in each of the two countries shall be extended to products of the same kind imported from the other country.

Article 3.

After a study of the respective legislation in both countries, it has been agreed that, as the texts at present stand, semi-manufactured products or articles and manufactured products or articles are on the whole taxed in the exporting country at a rate equal to that applicable to similar products or articles in the other country. Each of the two High Contracting Parties therefore declares its willingness to forgo applying to the products of the other High Contracting Party the increased rates laid down in the laws mentioned in the Preamble to the Convention.

Article 4.

(1) The present Convention shall be ratified and the instruments of ratification shall be exchanged in Rome at the earliest moment possible.

(2) The Convention shall come into force on the fourth day following the date of exchange of the ratifications.

(3) It may cease to take effect provided that it has been denounced at least eight months beforehand.

. . . . . .

Done in Paris, in duplicate, October 3rd, 1932.

FINAL PROTOCOL.

When proceeding to sign the present Convention, the undersigned plenipotentiaries have made the following identical declarations which form an integral part of the Convention :

I.

For the purposes of the application of the provisions of Article 2, paragraph 2, it is laid down that the minimum tax is that which corresponds to a single sale or trading transaction; in particular, in cases where the turnover tax in France and the tax on sales in Italy are levied in the form of a single or " replacement " tax, the sale or trading transaction to be taken into consideration is the one which is liable to the highest tax.

II.

§ 1. In the event of either of the High Contracting Parties making any changes in its fiscal legislation, the provisions of the present Convention shall be readjusted in the spirit of the Convention by agreement between the competent administrations of the two States.

§ 2. Such amendments or supplementary agreements shall be the subject of notes exchanged through diplomatic channels.

III.

The competent administrations of the two States shall order any measures necessary to avoid abuses and to ensure the correct application of the present Convention.

Done in Paris, in duplicate, October 3rd, 1932.

BELGIUM AND FRANCE

TRANSLATION.[1]

CONVENTION TO AVOID, ON IMPORTATION, DOUBLE TAXATION IN THE MATTER OF TRANSFER AND TURNOVER TAXES. PARIS, JUNE 18TH, 1932.

(*Treaty Series*, Volume CXXXVII, No. 3163.)

HIS MAJESTY THE KING OF THE BELGIANS and THE PRESIDENT OF THE FRENCH REPUBLIC, being desirous, as regards transfer, invoice, import and luxury duties turnover tax and single or substituted taxes, to prevent cases of double taxation from arising under the Belgian Law of June 16th, 1932, and the French Law of March 31st, 1932 (Article 2), have decided to conclude a special Convention.

. . . . . .

Article 1.

The present Convention applies :

A. As regards Belgium :

To the transfer tax (ordinary or fixed) and to the invoice and luxury duties, in so far as these are collected at the time of import.

B. As regards France :

To taxes collected at the time of import in respect of turnover tax and single or substituted duties.

Article 2.

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

In determining the import duty on semi-finished products or articles and on manufactured products or articles originating in Belgium, the French Government will take account of the successive taxation borne by such products or articles in Belgium, before their export, in respect of transfer, invoice or luxury duties.

§ 2. But in no case shall the amount of the tax collected on the import of goods into one of the countries be less than that payable within that country on the sale of national products of the same kind.

§ 3. It is, however, understood that exemptions from transfer or turnover taxes enjoyed by national products within either of the two countries shall be extended to products of the same kind imported from the other country.

Article 3.

After consideration of the respective laws of the two countries, it has been recognised that, under the existing texts, semi-finished products or articles and manufactured products or articles have as a whole borne in the exporting country a burden equal to that borne by products or

[1] Translated by the Secretariat of the League of Nations, for information.

articles of the same nature in the other country. Each of the High Contracting Parties therefore declares its willingness to refrain from applying to products of the other High Contracting Party the increases of duty provided for in the laws mentioned in the preamble to the Convention.

Article 4.

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

§ 2. The Convention shall come into force on the first day of the month following the date of exchange of ratifications.

§ 3. It may cease to apply subject to not less than eight months' notice of denunciation having been given.

. . . . . .

Done in Paris in duplicate, June 18th, 1932.

FINAL PROTOCOL.

When about to sign the present Convention, the undersigned plenipotentiaries made the following joint declarations, which form an integral part of the Convention :

I.

As regards the application of the provisions of paragraph 2 of Article 2, it is declared that, if the turnover tax in France and the transfer tax in Belgium are collected as a single, a substituted or a fixed duty, or as a luxury tax, the sale to be considered shall be that which is liable to the highest tax.

II.

§ 1. Should one of the High Contracting Parties modify its fiscal laws, readjustments of the provisions of the present Convention would be made, in accordance with the spirit of the Convention, by agreement between the competent administrations of the two States.

§ 2. These amending or supplementary agreements would form the subject of an exchange of notes through the diplomatic channel.

III.

The competent administrations of the two States will take all necessary steps to avoid abuses and to ensure the strict application of the present Convention.

Done in Paris in duplicate, June 18th, 1932.

(g) Agreements relating to Motor Vehicle Traffic

CONVENTION ON THE TAXATION OF FOREIGN MOTOR VEHICLES,[1 2 3] WITH PROTOCOL-ANNEX. GENEVA, MARCH 30TH, 1931.

The High Contracting Parties,

Being desirous of facilitating international motor traffic,

Considering that as wide an exemption as possible of foreign motor vehicles from taxation is of essential importance for this purpose,

. . . . . .

Article 1.

When a motor vehicle registered in the territories of one of the High Contracting Parties circulates temporarily in the territories of another, it shall, under the conditions laid down in the following articles, be exempted from the taxes or charges levied on the circulation or possession of motor vehicles in the territories of that High Contracting Party or in any part of those territories. This exemption shall not include taxes or charges on consumption.

The present Convention shall not, however, apply to vehicles used for the public carriage of passengers for hire or reward, or for the conveyance of goods.

Article 2.

The exemption provided by Article 1 shall be granted in the territories of each High Contracting Party for one or more periods of stay totalling in all ninety days passed in those

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[1] As to October 30th, 1933 :

Ratifications or definitive Accessions.

Belgium (November 9th, 1932)
Subject to subsequent accession for the colonies and territories under mandate.
Great Britain and Northern Ireland (April 20th, 1932)
Does not include any colonies, protectorates or overseas territories or, territories under suzerainty or mandate.
Southern Rhodesia (August 6th, 1932 *a*)
Newfoundland (January 9th, 1933)
Bulgaria (March 5th, 1932 *a*)
Denmark (December 4th, 1931)
Italy (September 25th, 1933)
Luxemburg (March 31st, 1933)
Portugal (January 23rd, 1932)
Does not assume any obligation as regards its colonies.
Spain (June 3rd, 1933)
Yugoslavia (May 9th, 1933)

Signatures or Accessions not yet perfected by Ratification.

CZECHOSLOVAKIA
FREE CITY OF DANZIG (through the intermediary of Poland)
THE NETHERLANDS
POLAND
Sweden
SWITZERLAND
Turkey

[2] This Convention entered into force on May 9th, 1933.

[3] In addition this Convention is open to accession by other States Members of the League of Nations or non-member States represented at the European Conference on Road Traffic.

territories within a period of one year. This latter period shall be reckoned from the day of the issue of the fiscal permit provided for in Article 3 to the corresponding day in the following year.

In calculating the period of exemption, each day shall be reckoned from midnight to midnight, every fraction of a day counting as a whole day. The day of exit shall, however, not be counted when the day of entry and the day of exit are separated by a period of more than one day.

In calculating the taxes and charges payable for the part of the stay which is in excess of the period of exemption, treatment shall be accorded not less favourable than that granted to vehicles registered in the territories in which the charges and taxes are levied.

Article 3.

In order to claim the benefit of the exemptions provided in the preceding articles, the vehicle must be furnished with a fiscal permit drawn up in the form set out in the Annex to the present Convention and issued by the competent authority of the territory of registration or by some organisation designated for the purpose by that authority.

The permit shall be presented for endorsement at the frontier Customs offices on arrival in and departure from the territories of the High Contracting Party concerned.

Article 4.

When a vehicle which has entered the territories of one of the High Contracting Parties under cover of a fiscal permit leaves those territories without an exit visa having been stamped on the permit and without its being possible to establish the date of exit, that permit may be treated in those territories as having no further validity.

Article 5.

The fiscal permit shall be valid for one year from the date of its issue. Should the vehicle to which the permit relates pass into the hands of a new proprietor or possessor, or should the registration number be changed, the necessary modifications shall be made in the permit by the competent authority or by some organisation designated for the purpose by that authority.

No new permit may be issued for the same vehicle before the expiration of the period of validity indicated above, except in the event of the vehicle's becoming registered in the territories of another High Contracting Party. No duplicate copy of the permit may in any event be issued.

Article 6.

As regards tolls or other similar charges payable on the spot, the vehicles referred to in the first paragraph of Article 1 shall be treated not less favourably than vehicles registered in the territories in which the tolls or charges are levied.

Article 7.

Should a dispute arise between any two or more High Contracting Parties concerning the interpretation or application of the provisions of the present Convention, and should such dispute not be settled directly between the parties, it may be submitted to the Advisory and Technical Committee for Communications and Transit of the League of Nations for an advisory opinion.

Article 8.

Any High Contracting Party may, at the time of signature, ratification or accession, declare that, in accepting the present Convention, he does not assume any obligations in respect of all or any of his colonies, protectorates and overseas territories, or territories under suzerainty or mandate; and the present Convention shall not apply to any territories named in such declaration.

Any High Contracting Party may give notice to the Secretary-General of the League of Nations at any time subsequently that he desires that the Convention shall apply to all or any

of the territories which have been made the subject of a declaration under the preceding paragraph, and the Convention shall apply to all the territories named in such notice six months after its receipt by the Secretary-General.

Any High Contracting Party may, at any time after the expiration of the period of two years mentioned in Article 17, declare that he desires that the present Convention shall cease to apply to all or any of his colonies, protectorates and overseas territories, or territories under suzerainty or mandate, and the Convention shall cease to apply to the territories named in such declaration one year after its receipt by the Secretary-General.

The Secretary-General shall communicate to all the Members of the League of Nations and non-member States mentioned in Article 10 all declarations and notices received in virtue of this article.

Article 9.

The interpretations and reservations set out in the Protocol-Annex attached hereto shall be adopted and shall have the same force, effect and duration as the present Convention.

Article 10.

The present Convention, of which the French and English texts are both authentic, shall bear this day's date.

Until September 30th, 1931, it may be signed on behalf of any Member of the League of Nations or non-member State represented at the Conference which drew up this Convention or to which the Council of the League of Nations shall have communicated a copy of the Convention for this purpose.

Article 11.

The present Convention shall be ratified.

The instruments of ratification shall be deposited with the Secretary-General of the League of Nations, who shall notify their receipt to all the Members of the League of Nations and non-member States referred to in Article 10.

Article 12.

As from October 1st, 1931, the present Convention may be acceded to on behalf of any Member of the League of Nations or non-member State referred to in Article 10.

The instruments of accession shall be transmitted to the Secretary-General of the League of Nations, who shall notify their receipt to all the Members of the League and non-member States referred to in that article.

Article 13.

Each High Contracting Party may render his ratification or accession conditional on the ratification or accession of any one or more Members of the League of Nations or non-member States named in the instrument of ratification or accession.

Article 14.

The present Convention shall come into force six months after the receipt by the Secretary-General of the League of Nations of ratifications or accessions on behalf of five Members of the League of Nations or non-member States. No ratification or accession to which any conditions are attached in accordance with the preceding article shall count for this purpose until those conditions are fulfilled.

Article 15.

Each ratification or accession received after the entry into force of the Convention shall take effect six months after its receipt by the Secretary-General of the League of Nations or six months after the fulfilment of the conditions attached to it in accordance with Article 13, as the case may be.

NATIONAL LIBRARY OF SCOTLAND

Article 16.

Revision of the present Convention may be requested by not less than three High Contracting Parties at any moment after it has been in force for a period of two years.

The request mentioned in the preceding paragraph shall be addressed to the Secretary-General of the League of Nations, who will notify the other High Contracting Parties and inform the Council of the League of Nations of the request made.

Article 17.

After the expiration of two years from the date of its entry into force, the present Convention may be denounced by any High Contracting Party.

Denunciation shall be effected by a notification in writing addressed to the Secretary-General of the League of Nations, who shall inform all the Members of the League of Nations and non-member States referred to in Article 10 of the denunciation made.

The denunciation shall take effect one year after the date of its receipt by the Secretary-General and shall operate only in respect of the Member of the League or non-member State on whose behalf it has been made.

If, as the result of simultaneous or successive denunciations, the number of the Members of the League or non-member States which are bound by the provisions of the present Convention is reduced to less than five, the Convention shall cease to be in force.

. . . . . .

Done at Geneva, the thirtieth day of March, nineteen hundred and thirty-one, in a single copy, which shall remain deposited in the archives of the Secretariat of the League of Nations, and certified true copies of which shall be delivered to all the Members of the League and non-member States referred to in Article 10.

PROTOCOL-ANNEX.

I.

Ad *Article* 2.

It is understood that Switzerland may, while recognising the right of the other High Contracting Parties to apply the regime of the present Convention as between themselves and Switzerland, continue the system at present in force on Swiss territory of periods of ninety days' exemption renewable at each separate entry. In the event of this period of exemption being exceeded, the tax in respect of it may be levied in conformity with Swiss law.

Should Switzerland decide to apply the system of the present Convention, it is understood that she will be under an obligation to levy the tax in accordance with its provisions.

II.

Ad *Article* 3.

The High Contracting Parties reserve the right to require that the formalities provided for in the last paragraph of Article 3 shall be carried out at some frontier office other than a Customs office.

Annex to the Convention on the Taxation of Foreign Motor Vehicles.

Model of International Fiscal Permit.

This permit is drawn up in the official language or languages of the country of issue. The cover, pale blue in colour, shall bear a translation into each of the languages of the High Contracting Parties, of the words : " International Fiscal Permit ".

Entries in writing on the permit shall be written in Latin characters or in English cursive hand, but may, in addition, be written in other characters.

This permit contains forty-eight numbered pages.

. . . . . .

ESTONIA AND LATVIA

TRANSLATION.[1]

EXCHANGE OF NOTES[2] CONSTITUTING AN AGREEMENT REGARDING THE RECIPROCAL EXEMPTION FROM ROAD TAXATION IN EACH OF THE TWO COUNTRIES CONCERNED OF MOTOR-CARS AND MOTOR-BICYCLES BELONGING TO THE TERRITORY OF ONE COUNTRY WHICH TEMPORARILY ENTER THE TERRITORY OF THE OTHER. TALLINN, MAY 16TH, 1931.

(*Treaty Series*, Volume CXXIII, No. 2805.)

I.

Tallinn, May 16th, 1931.

MONSIEUR LE MINISTRE,

I have the honour to inform you that the Estonian Government, in accepting the proposal made by the Latvian Government with regard to the exemption, subject to reciprocity, of motor-cars and motor-bicycles belonging to the Estonian State and temporarily entering Latvia from the taxes charged on behalf of the Road Fund, agrees, subject to reciprocity, to exempt the motor-cars and motor-bicycles belonging to the Latvian State and temporarily entering Estonia from the taxes charged on behalf of the Road Fund.

This exemption shall take effect as soon as the Latvian Government receives the notification that this agreement has been ratified by Estonia.

I request you, on behalf of the Estonian Government, to inform me whether your Government agrees with these proposals.

J. TÖNISSON.

His Excellency M. Charles Zarine,
Minister of Latvia,
Tallinn.

II.

Tallinn, May 16th, 1931.

MONSIEUR LE MINISTRE,

In a Note dated May 16th, 1931, No. 166-V, Your Excellency was good enough to inform me that :

> " The Estonian Government, in accepting the proposal made by the Latvian Government with regard to the exemption, subject to reciprocity, of motor-cars and motor-bicycles belonging to the Estonian State and temporarily entering Latvia from the taxes charged on behalf of the Road Fund, agrees, subject to reciprocity, to exempt the motor-cars and motor-bicycles belonging to the Latvian State and temporarily entering Estonia from the taxes charged on behalf of the Road Fund.
>
> " This exemption shall take effect as soon as the Latvian Government receives the notification that this agreement has been ratified by Estonia."

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[1] Translated by the Secretariat of the League of Nations, for information.

[2] The notification of the ratification of this Agreement by Estonia was received by the Latvian Government on August 1st, 1931.

I have the honour to inform you that the Latvian Government agrees to the Estonian Government's proposals with regard to the exemption of motor-cars and motor-bicycles belonging to the Latvian State and temporarily entering Estonia from the taxes charged on behalf of the Road Fund, and undertakes on its side to exempt, subject to reciprocity, motor-cars and motor-bicycles belonging to the Estonian State and temporarily entering Latvia from the taxes charged on behalf of the Road Fund.

This exemption shall take effect as soon as the Latvian Government receives the notification that this agreement has been ratified by Estonia.

Ch. Zarine.

To His Excellency M. Jaan Tönisson,
Minister for Foreign Affairs,
Tallinn.

BELGIUM AND FRANCE

TRANSLATION.[1]

CONVENTION FOR THE AVOIDANCE OF DOUBLE TAXATION AS REGARDS THE CIRCULATION OF MOTOR VEHICLES, ADDITIONAL TO THE CONVENTION OF MAY 16TH, 1931 [2]. PARIS, DECEMBER 23RD, 1931.

(*Treaty Series*, Volume CXXXVII, No. 3162.)

HIS MAJESTY THE KING OF THE BELGIANS and THE PRESIDENT OF THE FRENCH REPUBLIC,

Being desirous of facilitating the movements of motor vehicles in the territory of their respective countries and of avoiding, in this connection, the duplication of fiscal charges, have decided to supplement by an additional Convention the Convention signed by the High Contracting Parties on May 16th, 1931.

. . . . . .

I. FRONTIER REGULATIONS.

Article 1.

§ 1. For the purpose of the present Convention, the territory included between the Franco-Belgian frontier and an imaginary line traced on either side of the said frontier at a distance of approximately ten kilometres as the crow flies shall be known respectively as the " Belgian frontier Zone " and the " French frontier Zone ".

§ 2. Should this imaginary line pass through an agglomeration of dwellings, such agglomeration shall be included in the Zone in its entirety.

§ 3. A list of the localities included in each Zone shall be drawn up after agreement between the respective Governments. Such lists may be modified by mutual consent between the two Governments.

Article 2.

§ 1. Subject to compliance with the road traffic regulations and Customs legislation, the driving of motor vehicles shall be permitted in either of the frontier Zones free of all taxes or charges payable in such Zones by persons driving or possessing motor vehicles, provided that the frontier permit hereinafter prescribed be always carried. Such exemption shall not extend to consumption taxes or charges, nor to toll dues or other similar charges.

§ 2. It is hereby expressly provided that the frontier regulations laid down in the present Convention shall not apply to motor vehicles engaged in transporting passengers or goods for hire.

Article 3.

§ 1. The introduction of the frontier permit shall be subject to the maintenance at the same level in Belgium and France of all taxes levied on behalf of the State upon motor vehicles for which the aforesaid driving certificate is required.

§ 2. Should either of the States introduce a lower rate of taxation, it shall be required to collect a surtax on its own behalf on all vehicles in respect of which an application is made for

[1] Translated by the Secretariat of the League of Nations, for information.
[2] See page 61.

the issue of a frontier permit, in such a way as to maintain taxation in the two Zones at equivalent levels in terms of their gold value, subject to a margin or variation of 10 per cent above and below.

§ 3. Frontier permits shall be refused to all applicants pending fulfilment of the condition laid down in the two preceding paragraphs.

Article 4.

§ 1. The frontier permit shall indicate, in accordance with the particulars supplied by the applicant and verified by the competent authority :

The surname, Christian names, occupation, residence or place of business of the owner of the vehicle;

The characteristics of the vehicle (registration number, make, type, horse-power, number of chassis, number of motor);

The place and date of issue of the permit.

§ 2. The frontier permit shall be valid for six months as from the date of issue and may be renewed indefinitely for further periods of the same length.

§ 3. The aforesaid driving certificate shall be issued, in France, by the Administration of Indirect Taxation and, in Belgium, by the Administration of Direct Taxation, on payment of a fixed charge of five francs, plus the price of the stamp, if any.

§ 4. Whenever the frontier permit is renewed, proof of registration and payment of taxes shall again be required, and the same fixed charge shall be collected, plus the cost of the stamp, if any.

§ 5. In case of loss of a frontier permit, a duplicate may be issued in accordance with the procedure described in the foregoing paragraph.

Article 5.

Frontier permits shall only be issued, on application, to owners of motor vehicles having resided or possessed a place of business in either the Belgian or French frontier Zone for more than three months, the place of issue being the office responsible for the area in which is situated their residence or place of business; provided always that they furnish evidence that their vehicles are not used for transporting passengers or goods for hire, and have been registered and taxed in the territory in which the owners themselves have their residenee or place of business.

Article 6.

§ 1. If the owner of a frontier permit replaces his motor conveyance by another vehicle, or if the registration number of his vehicle is altered, the said permit shall *ipso facto* cease to be valid and shall be renewed in the manner prescribed in the present Convention.

§ 2. The frontier permit shall also cease to be valid as soon as the holder disposes of his car to a third person or moves his residence or place of business outside his own frontier Zone. He shall then be required to return or deposit the said permit at his own expense, and within a period of eight days, at the office of issue, which shall give a receipt.

Article 7.

§ 1. Should any motor vehicle be driven in either the Belgian or French frontier Zone with a frontier permit which is not in order, has expired or is inapplicable, its owner shall be liable for all taxes payable on such vehicle under the laws of the country visited.

§ 2. In the event of a refusal to pay, the fiscal laws of the country visited shall apply.

II. Regulations applicable to Tourist Traffic.

Article 8.

§ 1. Motor vehicles registered and taxed in Belgium temporarily introduced into French territory and, conversely, motor vehicles registered and taxed in France temporarily introduced into Belgian territory shall be exempted, in the manner specified in the following articles, from all taxes or dues payable by persons driving or owning motor-cars throughout the territory of the country visited. Such exemption shall not extend to consumption taxes or charges nor to toll dues or other similar charges.

§ 2. Nevertheless, the regulations applicable to tourist traffic under the present Convention shall not apply to vehicles used for the conveyance of passengers for hire or to vehicles engaged in transporting goods.

Article 9.

§ 1. The exemption prescribed in the preceding article shall be granted both in Belgian and French territory for one or more visits representing a total period of ninety days spent in each of these territories in the course of one year; the latter period shall be reckoned as from the date of issue of the tax book introduced under the present Convention.

§ 2. For the purpose of calculating the period of exemption, days shall be counted from midnight to midnight, each part of a day being counted as a whole day. Nevertheless, the day of departure from the territory shall not be counted if between the day of entry and the day of departure there is an interval of more than one day.

§ 3. For the purpose of calculating taxes and charges in respect of that part of the visit which is in excess of the period of exemption, vehicles shall be subject to the internal regulations applicable to national vehicles registered in the territories where the taxes and charges are levied.

Article 10.

§ 1. In order to qualify for the exemption specified in the two preceding articles, the vehicle must be provided with a tax book. Such books shall be issued, on payment of a fixed fee of ten francs, by the competent authority in the territory of registration and taxation or by some organisation duly empowered for the purpose by the said authority.

§ 2. The tax book shall be produced and visaed at the frontier Customs offices both on entry into and departure from Belgian or French territory.

Article 11.

Should any motor vehicle having previously entered either Belgian or French territory on production of a tax book leave such territory without an exit visa having been duly affixed thereto and without its being possible to ascertain the date of departure, such vehicle shall be deemed to have remained in the said territory throughout whatever period may have elapsed since the date of the last entry visa.

Article 12.

§ 1. The tax book shall be valid for a period of one year as from the date of issue. Should the vehicle change hands or should the registration number be altered, the necessary corrections shall be made in the tax book by the competent authority or by the organisation empowered by it for the purpose.

§ 2. No new tax book may be issued in respect of the same vehicle before expiry of the aforementioned period of validity, save in the event of registration in the territory of the other contracting party.

§ 3. Duplicates of tax books shall not be issued in any circumstances whatsoever.

§ 4. Declarations with a view to deferring payment of taxes in the country of registration shall not be entertained during the period of validity of the tax book unless the latter document is deposited with the authority by which it was issued.

Article 13.

§ 1. Motor vehicles with tax books which are not in order, have expired or are inapplicable, shall render their owners liable for the taxes payable on such vehicles under the laws of the country visited.

§ 2. In case of refusal to pay, the legislation of the country visited shall apply.

Article 14.

The present Convention shall only apply to the home territories of the High Contracting Parties.

Article 15.

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

§ 2. The Convention shall come into force one month after the exchange of ratifications.

§ 3. Its validity may be terminated provided that denunciation is notified at least eight months previously.

. . . . . .

Done in Paris in duplicate, December 23rd, 1931.

FINAL PROTOCOL.

On proceeding to sign the present Convention, the undersigned plenipotentiaries have made the following identical declarations which shall form an integral part of the Convention.

I.

The application of the provisions of the present Convention shall not relieve those concerned of the necessity of complying with the provisions of the Customs regulations and more especially of using the roads prescribed by law and of presenting themselves at the Customs office nearest to the frontier both on entry into the territory and on departure.

II.

For the purpose of the application of Article 1 of the present Convention, the competent authorities of the High Contracting Parties shall draw up and communicate to each other a list of the communes situated within the frontier Zones.

III.

The aforesaid authorities shall communicate to each other all the necessary information with a view to the introduction, if necessary, of the surtax prescribed in Article 3 and with a view to determining its amount.

IV.

They shall by mutual agreement decide upon the form to be taken by the frontier permit mentioned in Article 4, together with that to be taken by the tax book mentioned in Article 10.

V.

They shall prescribe all necessary measures for the elimination of malpractices and to ensure the strict application of the present Convention.

Done in Paris in duplicate, December 23rd, 1931.

B. DOMESTIC LEGISLATION EXPRESSLY DESIGNED TO AVOID DOUBLE TAXATION

DOMESTIC LEGISLATION EXPRESSLY DESIGNED TO AVOID DOUBLE TAXATION

Texts subject to Reciprocity.

NETHERLANDS

TRANSLATION.[1]

DECREE OF MAY 28TH, 1930.

(*Staatsblad*, No. 219.)

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

. . . . . .

Article 1.

Owners of motor vehicles resident or domiciled in Switzerland shall be exempted from road tax in respect of motor-cars and motor-cycles registered in Switzerland which are driven or ridden by or for them on public highways in the Netherlands, so long as similar exemption from the tax on motor vehicles is granted in Switzerland to owners of motor vehicles resident or domiciled in the Netherlands in respect of motor-cars and motor-cycles registered in the Netherlands.

Article 2.

The exemption referred to in Article 1 shall be granted only for a period of three consecutive months in the case of motor-cars and motor-cycles registered in Switzerland as belonging to owners resident or domiciled in that country.

. . . . . .

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[1] Translated by the Secretariat of the League of Nations, for information.

DECREE OF JUNE 16TH, 1932.

(*Staatsblad*, No. 300.)

Exemption from Road Tax for Owners of Motor Vehicles resident or domiciled in Japan.

. . . . . .

Article 1.

Owners of motor vehicles resident or domiciled in Japan shall be exempted from road tax in respect of motor-cars and motor-cycles registered in Japan which are driven or ridden by or for them on public highways in the Netherlands, so long as similar exemption from the tax on motor vehicles is granted in Japan to owners of motor vehicles resident or domiciled in the Netherlands in respect of motor-cars and motor-cycles registered in the Netherlands.

Article 2.

The exemption referred to in Article 1 shall be granted only for a period of three consecutive months in the case of motor-cars and motor-cycles registered in Japan as belonging to owners resident or domiciled in that country and intended for the personal use of their owners.

. . . . . .

DECREE OF JUNE 17TH, 1932.

(*Staatsblad*, No. 302.)

Exemption from Road Tax for Owners of Motor Vehicles resident or domiciled in Austria.

. . . . . .

Article 1.

Owners of motor vehicles resident or domiciled in Austria shall be exempted from road tax in respect of motor-cars and motor-cycles registered in Austria which are driven or ridden by or for them on public highways in the Netherlands, so long as similar exemption from the tax on motor vehicles is granted in Austria to owners of motor vehicles resident or domiciled in the Netherlands in respect of motor-cars and motor-cycles registered in the Netherlands.

Article 2.

The exemption referred to in Article 1 shall be granted only for a period of three consecutive months in the case of motor-cars and motor-cycles registered in Austria as belonging to owners resident or domiciled in that country.

. . . . . .

DECREE OF APRIL 4TH, 1933.

(*Staatsblad*, No. 133.)

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

. . . . . .

Article 1.

Owners of motor vehicles resident or domiciled in Italy shall be wholly or partially exempted from road tax in respect of motor-cars and motor-cycles registered in Italy which are driven or ridden by or for them on public highways in the Netherlands, so long as similar exemption from the tax on motor vehicles is granted in Italy to owners of motor vehicles resident or domiciled in the Netherlands in respect of motor-cars and motor-cycles registered in the Netherlands.

Article 2.

The exemption referred to in the preceding article shall only be granted in the case of motor vehicles which are registered in Italy as belonging to owners resident or domiciled in that country and are not used for the common transport of paying passengers or for the conveyance of goods.

Motor vehicles which, on the expiry of a period of one year from their entry into the Netherlands, have not been exported, shall, for the purposes of this Decree, be deemed to be no longer registered in Italy as belonging to owners resident or domiciled in that country.

Article 3.

Complete exemption from taxation shall be granted for one or more stays totalling three months in a period of one year. This period shall begin to run on the day on which the motor vehicle is first brought into the country.

Partial exemption shall be granted on the tax due for the portion of the period of sojourn exceeding the term of exemption, as follows :

(a) If the time spent beyond the above-mentioned period of three months does not exceed ten days, on the amount which, under Articles 3, 4 or 5 of the Road Tax Act, would be due in excess of the twenty-fourth part of the tax payable on the motor vehicle for a full year;

(b) If the time spent beyond the above-mentioned period of three months exceeds ten days, on the amount which, under Articles 3, 4 or 5 of the Road Tax Act, would be due over and above the tax that would be payable if it were computed at the rate of one-twelfth of the tax leviable for a full year for each month's stay in excess of the aforesaid period of three months, with the proviso that a further stay covering part of a month shall be counted as a full month.

For the purposes of the present article a month shall be taken as thirty days.

. . . . . .

PART II

MUTUAL ASSISTANCE

BELGIUM AND GRAND-DUCHY OF LUXEMBURG

CONVENTION FOR THE PREVENTION OF DOUBLE TAXATION AS REGARDS DIRECT TAXES AND TO GUARANTEE RECIPROCAL CO-OPERATION BETWEEN THE TWO COUNTRIES IN THE COLLECTION OF SUCH TAXES. BRUSSELS, MARCH 9TH, 1931.

(See Part I, page 7.)

Article 11 (page 9) of this Convention provides for reciprocal assistance in collecting the direct taxes specified in the Convention.

FRANCE AND BELGIUM

CONVENTION FOR THE PREVENTION OF DOUBLE TAXATION AND THE SETTLEMENT OF CERTAIN FISCAL QUESTIONS. BRUSSELS, MAY 16TH, 1931.

(See Part I, page 58.)

Article 15 (page 61) of this Convention provides for assistance in collecting the taxes specified in the Convention—viz., impersonal direct taxes and certain registration fees.

ITALY AND BELGIUM

CONVENTION FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE SETTLEMENT OF CERTAIN OTHER FISCAL QUESTIONS. BRUSSELS, JULY 11TH, 1931.

(See Part I, page 64.)

Article 14 (page 67) of this Convention contains various clauses for administrative assistance as regards the direct taxes specified in the Convention.

AUSTRIA AND POLAND

TREATY TO AVOID DOUBLE TAXATION IN THE CASE OF DIRECT TAXES AND TO PROVIDE FOR LEGAL ASSISTANCE IN CONNECTION WITH FISCAL MATTERS. VIENNA, APRIL 22ND, 1932.

(See Part I, page 44.)

Article 13 (page 47) of this Treaty provides for mutual assistance between the two States for the assessment as well as for the collection of taxes.

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ABBREVIATIONS :

Agrt. = Agreement.
Art. = Article.
Prot. = Protocol.

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