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LEAGUE OF NATIONS

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# DOUBLE TAXATION AND FISCAL EVASION

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

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VOLUME IV

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GENEVA, 1931.

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## DOUBLE TAXATION AND TAX EVASION

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GENEVA, October 1st, 1931.

**LEAGUE OF NATIONS**

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## NOTE.

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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),

or the present volume;

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

October 1931.

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## CORRIGENDUM

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### **Collection of International Agreements and Internal Legal Provisions for the Prevention of Double Taxation and Fiscal Evasion. Volume III (document C.585.M.263.1930.II).**

#### **NETHERLANDS**

*Pages 67-68 :* Decree No. 3461, of December 21, 1928, is repealed as a result of the Decree of February 14, 1931 (see page 54 of the present volume).

*Page 77 :* Decree No. 3475, of November 12, 1928, is repealed as a result of the Decree of June 16, 1930 (see Volume III, page 69).

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**PART I.**

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**DOUBLE TAXATION**

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**4. INTERNATIONAL AGREEMENTS**

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

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

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

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#### SWEDEN AND FINLAND

TRANSLATION FROM THE SWEDISH. <sup>1</sup>

#### AGREEMENT FOR THE PREVENTION OF DOUBLE TAXATION IN THE MATTER OF DIRECT TAXES, SIGNED AT STOCKHOLM ON MARCH 16, 1931.

The Kingdom of Sweden and the Republic of Finland, in order to prevent double taxation in the matter of direct taxes, have decided to conclude an Agreement concerning the allocation of the right of taxation as between the two States in respect of various sources of taxation.

##### *Article 1.*

The present Agreement shall be applicable to nationals of the Kingdom of Sweden and of the Republic of Finland and to Swedish and Finnish 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 income (net or gross), or on 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) General communal tax;
- (c) Graduated communal tax;
- (d) Forestry excise, and
- (e) Taxes and charges levied according to the same principles as any of the taxes specified under (a) to (d).

---

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

2. Under Finnish Law :

- (a) Tax on income and capital;
- (b) Communal tax on income;
- (c) Taxes and charges levied on the same principles as any of the above-named, and
- (d) Tax on interest (Ränteskatt) payable by foreigners.

*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 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 remain there merely temporarily.

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.

The undivided estate of a deceased person shall be deemed to be domiciled in the State where the deceased is deemed, under the second and third paragraphs of this article, to have been domiciled at the time of death.

*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 business or occupation, derived from a permanent establishment in one of the two States, shall be taxable, unless otherwise provided hereinafter, only in that State. Should there be permanent establishments in both States, each of the States shall tax the portion of the income derived from the permanent establishment situated in its territory.

A permanent establishment shall be regarded as a place at which there are special installations for permanent use in the business or in which special arrangements have been made, such as a place where the undertaking has its management, offices, branches, permanent agencies, factories, works, buying or selling offices, warehouses, mines or other mineral deposits under exploitation.

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

*Article 6.*

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

*Article 7.*

Salaries, pensions, or other emoluments paid on account of employment, service, or permanent duties by either of the States, by Swedish or Finnish communes or by other Swedish or Finnish public bodies shall be taxable only in the State from which the salary or payment is received.

Salaries, pensions, or other emoluments otherwise paid on account of employment, service or permanent duties shall be taxable only in the State where the work in question is being or has been performed.

*Article 8.*

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 business or occupation shall be taxable only in the State which is entitled by the provisions of this Agreement to the income tax on the said capital.

*Article 9.*

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

Representatives who are permanent paid officials and officials allotted to them and persons employed by them or by their officials shall be liable to pay direct taxes only in the State to which they are sent, in respect of the income specified in Articles 4, 5 and 6, and the capital specified in Article 8, or when the taxes are collected by means of deductions (at the source); in other cases taxation shall be reserved to the State which appoints them.

The provisions of the present Agreement shall apply to honorary consuls who are nationals only of the State which they represent; such consuls shall, however, not be liable to direct taxation in the State to which they are sent in respect of emoluments which they receive in payment for their consular work.

*Article 10.*

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 in the other State, had been taxable in the former State.

*Article 11.*

If a taxpayer proves 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 warranted, 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 12.*

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 13.*

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 14.*

The present Agreement shall first apply to taxes assessed in 1931 for the calendar year 1930 or for the financial year ending between March 1, 1930, and February 28, 1931, inclusive.

*Article 15.*

The present Agreement, done in duplicate in Swedish and Finnish, 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 Finland by the President of the Republic. The instruments of ratification shall be exchanged at Helsingfors 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 calendar year on the expiry of which the denunciation takes effect, and in respect of the financial years ending not later than the end of February of the following year. If due notice is not given, the final dates mentioned in the preceding sentence shall be postponed by one year.

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

Done at Stockholm, in duplicate, on March 16, one thousand nine hundred and thirty-one.

---

## FINAL PROTOCOL

On signing the Agreement concluded this day between the Kingdom of Sweden and the Republic of Finland 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 furnishes examples only and is not 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, as regards Sweden, communes of both the higher and the lower categories, and, as regards Finland, provinces (landskap), unions of communes, communal associations, and parishes.

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, successions dues and taxes on gifts, or, as regards Sweden, imposts concerning special privileges and immunities, or the corresponding taxes levied in Finland.

The Finnish communal tax shall be excluded from the application of the Agreement in so far as it refers to gifts, inheritances, legacies and entailed estates.

The tax on income from dividends on shares and allotments in Swedish unlimited liability banking companies is excluded from the application of the Agreement, until a special Agreement is concluded on the prevention of double taxation in respect of such taxes.

5. A taxpayer removing from one of the contracting States to the other shall be regarded as ceasing to be domiciled in the former State from the date when he removes into the other 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.

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, leasing and any other form of using such property, together with profit derived from alienations of immovable property, including the appurtenances sold therewith.

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, pedagogical or educational 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. The site of a building, the construction of which has exceeded or, as far as can be estimated, will exceed a period of twelve months, shall be regarded as a permanent business establishment within the meaning of the Agreement.

A 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 Finnish law, shares in co-operative societies.

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

13. Royalty paid for the use of immovable property or for working mines or other mineral deposits shall be taxable in the State where the immovable property, mine or mineral deposit 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 assimilated to royalty.

14. A person employed in one State and residing temporarily in the territory of the other State in connection with his work shall not thereby be deemed to be carrying out his work in the latter State, provided that he receives his salary exclusively from his employer who is liable to taxation in the former State.

15. With regard to persons who under the present Agreement are deemed to be domiciled in a rural or urban commune near the land frontier between the two States and who work in such a commune in the other State from which they receive income in accordance with Article 7, second paragraph, the provisions of Article 3 shall apply to such income until a special agreement regarding the taxation of such persons is concluded.

16. 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.

17. In order to remove any doubt, it is hereby declared that the provisions of Article 9 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 much 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.

18. The provisions of Article 10 regarding the right to apply a certain higher scale of taxation shall also apply to persons specified in Article 9, second paragraph, in their own country, and, as far as taxation in Finland is concerned, to Finnish nationals even if not resident in Finland.

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

20. With regard to income or capital taxable under the present Agreement in the country of domicile, each State is entitled, if necessary, when granting exemption from State or communal taxes to which certain taxpayers are liable under the general taxation laws of the State, to demand proof that the same income or capital is liable to corresponding taxes in the other State.

Done at Stockholm, in duplicate, March 16, one thousand nine hundred and thirty-one.

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

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

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#### GREAT BRITAIN AND SWEDEN

#### AGREEMENT FOR RECIPROCAL EXEMPTION FROM INCOME TAX, IN CERTAIN CASES, OF PROFITS OR GAINS ARISING THROUGH AN AGENCY. LONDON, JULY 6, 1931.

The Government of the United Kingdom of Great Britain and Northern Ireland and the Royal Swedish Government, being desirous of concluding an Agreement for reciprocal exemption from income tax 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 exemption specified in Article 2 hereof remains effective, be exempted from income tax (including surtax) chargeable in the United Kingdom for the year of assessment commencing on the sixth day of April, nineteen hundred and thirty, 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 Sweden and is not resident in the United Kingdom, unless the profits or gains either :

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

#### *Article 2.*

The Royal Swedish Government hereby declare that, under the laws of Sweden relating to income and property tax, the profits or gains to which this article relates are not chargeable to tax, and undertake that, so long as the exemption specified in Article 1 hereof remains effective, the profits or gains to which this article relates shall continue to be exempt from tax under the laws of Sweden for the time being in force relating to income and property tax.

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

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

*Article 3.*

For the purposes of this Agreement the word "person" includes any body of persons, corporate or unincorporate, 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 Sweden if its business is managed and controlled in Sweden.

*Article 4.*

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

. . . . .

Done at London, in duplicate, in the English and Swedish languages, the sixth day of July, one thousand nine hundred and thirty-one.

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

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CANADA AND NORWAY

EXCHANGE OF NOTES REGARDING THE EXEMPTION FROM INCOME TAX  
OF PROFITS ACCRUING FROM THE BUSINESS OF SHIPPING. OTTAWA,  
MAY 2, 1929.

I.

Ottawa, May 2, 1929.

SIR,

It being the desire of our respective Governments to effect an arrangement for reciprocal exemption from income tax of income arising within their respective countries from the operation therein of ships owned or controlled by and used in the business of persons or corporations resident in the country of the other, I have the honour to inform you that the Canadian Government agrees to the following undertaking :

1. In respect of the Dominion of Canada the Canadian Government undertakes that in accordance with the provisions of the Income War Tax Act the income from the operation of ships owned or operated by persons or corporations resident in Norway shall not be liable to taxation.

2. In respect of Norway the Norwegian Government undertakes that in accordance with the Norwegian Taxation Acts the income from the operation of ships owned or operated by persons or corporations resident in Canada shall in like manner be exempt from taxation.

3. It is understood that the expression "operation of ships" means the business carried on by an owner of ships and that for the purpose of this definition the expression "owner" includes any charterer.

4. It is agreed that the exemption from income tax on the income derived from the operation of the afore-mentioned ships shall be deemed to be effective in respect of the income of fiscal periods ending in the year 1929 and each year thereafter until rescinded by either party giving to the other notice one year in advance of the fiscal periods affected, or until otherwise rescinded by the repeal of the income-tax laws of either country.

5. It is further agreed that taxes which have been paid by persons or corporations resident in the country of the other and which have been paid more than a year from the date hereof shall not be refunded.

*For the Secretary of State for External Affairs,*  
O. D. SKELTON.

Consul-General of Norway,  
p. t. Ottawa.

---

II.

Ottawa, May 2, 1929.

Mr. Secretary

The Government of Norway and the Government of Canada.....

.....  
(Same text as the preceding Note, except :)

1. In respect of Norway the Norwegian Government undertakes that in accordance with the Norwegian Taxation Acts the income from the operation of ships owned or operated by persons or corporations resident in Canada shall not be liable to taxation.

2. In respect of the Dominion of Canada the Canadian Government undertakes that in accordance with the provisions of the Income War Tax Act the income from the operation of ships owned or operated by persons or corporations resident in Norway shall in like manner be exempt from taxation.  
.....

Ludvig AUBERT,  
*Consul-General of Norway.*

The Honourable the Secretary  
of State for External Affairs,  
Ottawa.

---

## DENMARK AND FINLAND

TRANSLATION. <sup>1</sup>

### EXCHANGE OF NOTES CONSTITUTING AN AGREEMENT RELATING TO RECIPROCAL EXEMPTION IN CERTAIN CASES FROM TAXATION OF INCOME DERIVED FROM SHIPPING UNDERTAKINGS. HELSINGFORS, JANUARY 12, 1931.

#### I.

ROYAL DANISH LEGATION.

Helsingfors, January 12, 1931.

YOUR EXCELLENCY,

Our Governments being desirous of concluding an agreement for the reciprocal exemption from taxation of income derived from shipping undertakings in either of the respective countries by means of ships owned or navigated by persons or companies domiciled in the other country, I have the honour to inform you that the Danish Government agrees to the following provisions :

1. Shipping undertakings domiciled in Finland, the vessels of which call at Danish ports to load or unload cargo or to take on board or land passengers there shall in future be exempt in Denmark from the payment of the tax on income or profits accruing from the operation of such vessels.

Similarly, shipping undertakings domiciled in Denmark the vessels of which call at Finnish ports to load or unload cargo or to take on board or land passengers there shall in future be exempt in Finland from the payment of the tax on income or profits accruing from the operation of such vessels.

2. Income or profits from the vessels shall also include income or profits derived from the sale of passenger tickets in the country in which the company issuing them is not domiciled.

3. The exemption from taxation of the above-mentioned income shall remain in force until cancelled by denunciation by either of the parties at six months' notice.

F. LERCHE.

Hj. J. Procopé,  
Minister for Foreign Affairs.

---

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

II.

MINISTER FOR FOREIGN AFFAIRS.

Helsingfors, January 12, 1931.

YOUR EXCELLENCY,

. . . . .  
(Same text as the preceding Note, except :)

I have the honour to inform you that the Finnish Government agrees to the following provisions :

1. Shipping undertakings domiciled in Denmark the vessels of which call at Finnish ports to load or unload cargo or to take on board or land passengers there shall in future be exempt in Finland from the payment of the tax on income or profits accruing from the operation of such vessels.

Similarly, shipping undertakings domiciled in Finland the vessels of which call at Danish ports to load or unload cargo or to take on board or land passengers there shall in future be exempt in Denmark from the payment of the tax on income or profits accruing from the operation of such vessels.  
. . . . .

Hj. J. PROCOPE.

His Excellency Flemming Lerche, Chamberlain,  
Royal Danish Minister,  
Helsingfors.

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## DENMARK AND FRANCE

EXCHANGE OF NOTES CONCERNING THE ECONOMIC RELATIONS BETWEEN  
THE TWO COUNTRIES, WITH ANNEXES. COPENHAGEN, FEBRUARY 28,  
1930.

TRANSLATION. <sup>1</sup>

### I.

MINISTRY FOR FOREIGN AFFAIRS.  
O.P.I.J. Nr. 80.I.3

Copenhagen, February 28, 1930.

SIR,

On behalf of the Danish Government, I have the honour to inform you that, with a view to strengthening and developing economic relations between Denmark and France, the Royal Government has decided to grant :

. . . . .  
4. The exemption of French shipping enterprises from taxes on profits derived from navigation and arising in Denmark.

I also have the honour to acknowledge your letter of to-day's date, informing me that the Government of the Republic has, with the same object, decided to grant :

. . . . .  
4. The exemption of Danish shipping enterprises from taxes on profits derived from navigation and arising in France.

. . . . .  
The provisions contained in the present exchange of Notes shall enter into force as from July 1, 1930.

They shall remain in full effect until denounced by either Party at twelve months' notice.

P. MUNCH.

Monsieur L. Hermite,  
Minister of France.

---

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

II.

LEGATION  
OF THE FRENCH REPUBLIC  
IN DENMARK.

Copenhagen, February 28, 1928.

SIR,

On behalf of the French Government, I have the honour to inform you that, with a view to strengthening and developing economic relations between France and Denmark, the Government of the Republic has decided to grant :

. . . . .  
4. The exemption of Danish shipping enterprises from taxes on profits derived from navigation and arising in France.

I have further the honour to acknowledge your letter of to-day's date, informing me that the Royal Government, with the same object, has decided to grant :

. . . . .  
4. The exemption of French shipping enterprises from taxes on profits derived from navigation and arising in Denmark.

. . . . .  
The provisions contained in the present exchange of Notes shall enter into force as from July 1, 1930.

They shall remain in full effect until denounced by either Party at twelve months' notice.

L. HERMITE.

Monsieur le Docteur Munch,  
Danish Minister  
for Foreign Affairs.

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## DENMARK AND THE NETHERLANDS

TRANSLATION.<sup>1</sup>

### AGREEMENT FOR THE RECIPROCAL EXEMPTION FROM INCOME TAX IN CERTAIN CASES OF PROFITS ACCRUING FROM SHIPPING BUSINESS. THE HAGUE, NOVEMBER 8, 1930.

The Royal Danish Government and the Royal Government of the Netherlands, being desirous of concluding an agreement for the reciprocal exemption from income tax in certain cases of profits accruing from a shipping business, have agreed upon the following provisions :

#### *Article 1.*

The Royal Government of the Netherlands declares that, under the laws of the Netherlands relating to income tax (Law of December 19, 1914, *Legal Gazette*, No. 563, Articles 12 (*a*), 16, 17 and 18, and Law of July 15, 1929, *Legal Gazette*, No. 388), any profits which accrue from a shipping business carried on by an individual resident in Denmark or by a company having its seat within Danish territory shall not be liable to income tax.

#### *Article 2.*

The Royal Government of the Netherlands declares that, under the law of the Netherlands relating to the tax on dividends and fees (Law of January 11, 1918, *Legal Gazette*, No. 4), any profits which accrue from a shipping business carried on by an individual resident in Denmark or by a company having its seat within Danish territory shall not be liable to income tax.

#### *Article 3.*

In view of the provisions in Articles 1 and 2, the Royal Danish Government declares that, under the provisions of Article 50 of Law No. 149, dated April 10, 1922, and of Article 27 of Law No. 73, dated March 29, 1924, persons resident in the Netherlands and companies and institutions whose head offices are situated within the territory of the Netherlands shall be exempt from the obligation to pay taxes on profits accruing from ships putting in at Danish ports.

#### *Article 4.*

The term " shipping business " shall be held to mean " the business carried on by a ship-owner "; for the purpose of this definition the expression " owner " includes any charterer.

#### *Article 5.*

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

Done in duplicate at The Hague, November 8, 1930.

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

## DENMARK AND NORWAY

TRANSLATION <sup>1</sup>.

### EXCHANGE OF NOTES CONSTITUTING A RECIPROCAL AGREEMENT FOR EXEMPTION IN CERTAIN CASES FROM THE TAXATION OF INCOME DERIVED FROM THE BUSINESS OF SHIPPING. OSLO, AUGUST 5, 1931.

#### I.

ROYAL DEPARTMENT  
OF FOREIGN AFFAIRS.

Oslo, August 5, 1931.

SIR,

Our Governments being desirous of concluding an Agreement for reciprocal exemption from income tax of income accruing within their respective countries from the operation therein of vessels owned or used by persons or undertakings domiciled in the other country, I have the honour to inform you that the Norwegian Government agrees to the following provisions :

1. Shipping undertakings domiciled in Norway, the vessels of which call at Danish ports to load or unload cargo or to take on board or land passengers, shall, in future, in accordance with the Danish taxation legislation (Law No. 149 of April 10, 1922, §50, and Law No. 73 of March 29, 1924, §27), be exempt in Denmark from the payment of the tax on income or profits accruing from the operation of these vessels.

Likewise, in future, shipping undertakings domiciled in Denmark, the vessels of which call at Norwegian ports to load or unload cargo or to take on board or land passengers, shall, in accordance with the Norwegian taxation laws (Law on National Taxation, §15, 2, and Law on Municipal Taxation, §10, 2), be exempt in Norway from the payment of the tax on income or profits accruing from the operation of these vessels.

2. Income or profits from the business of shipping shall also include income or profits derived from the sale of travellers' tickets in the country in which the company issuing them is not domiciled.

3. Exemption from taxation on the above-mentioned income shall be effective until rescinded as a result of denunciation by either party at six months' notice.

B. BRAADLAND.

M. Oldenburg,  
Danish Minister, etc., Oslo.

#### II.

ROYAL DANISH LEGATION.

Oslo, August 5, 1931.

SIR,

(Same text as the preceding Note, except :)

I have the honour to inform you that the Danish Government agrees to the following provisions :

A. OLDENBURG.

M. B. Braadland,  
Minister for Foreign Affairs,  
Oslo.

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

## GREECE AND FRANCE

TRANSLATION.<sup>1</sup>

### EXCHANGE OF NOTES FOR RELIEF FROM DOUBLE INCOME TAX ON SHIPPING PROFITS. ATHENS, FEBRUARY 18, 1929.

#### I.

MINISTRY OF FOREIGN AFFAIRS.

Athens, February 18, 1929.

SIR,

The Hellenic Government and the French Government being desirous of concluding an Agreement for the reciprocal exemption from taxes on profits derived from shipping undertakings established abroad, I have the honour to communicate to Your Excellency the following text of the Arrangement on which they have agreed and which shall be considered as having been concluded from the date of the present letter :

“The French Government undertakes not to collect any tax on profits accruing in France from sea-going vessels flying the Hellenic flag and belonging to private persons or companies established outside French territory.

“Consequently, Hellenic shipping undertakings shall be exempted in France from the tax on industrial and commercial profits instituted by Part 1 of the Law of July 31, 1927, and the income tax provided for in the Law of June 29, 1872, and the Decree of December 6 of the same year.

“The Hellenic Government for its part undertakes not to collect any tax on profits accruing from sea-going vessels flying the French flag and belonging to private persons or companies established outside Greek territory.

“Consequently, French shipping undertakings shall be exempted in Greece from the tax on net income.”

A. CARAPANOS.

His Excellency M. F. Clément-Simon,  
Envoy Extraordinary and Minister Plenipotentiary  
of the French Republic,  
Athens.

#### II.

FRENCH LEGATION.

Athens, February 18, 1929.

SIR,

The French Government and the Hellenic Government

(Same text as the preceding letter.)

F. CLÉMENT-SIMON.

His Excellency Monsieur Carapanos,  
Minister for Foreign Affairs,  
Athens.

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

## GREECE AND UNITED STATES OF AMERICA

### AGREEMENT FOR THE RECIPROCAL EXEMPTION FROM NET INCOME TAX AND EXCEPTIONAL PROFITS TAX ON SHIPPING PROFITS. ATHENS, AUGUST 19, 1929.

The Greek Government, having in view the clauses of the Law 3338 of June 15, will exempt, beginning with the year 1921, reciprocally from the net income tax and from the tax of exceptional profits, the profits which are effected in Greece by ships bearing the American flag, and those profits which accrue from the enterprises of American companies and American citizens *not resident* in Greece.

And the Government of the United States, having accredited that Greece accomplishes the provisions of reciprocal exemption of the Section 213 of the Laws of Assessment of Income of the years 1921, 1924 and 1926 and the Sections 212 *b* and 231 *b* of the Income Law of 1928, will exempt from the respective assessment of the exceptional profits for the year 1921 and following years the personal income of a Greek subject or a Greek company *not resident* in the United States, which income emanates from sources in the United States, and which is constituted from profits resulting from the using of a ship or ships registered according to the Greek laws.

If such an assessment on income has been laid down to the American authorities, it shall be refunded after a proper demand of those taxed who have the right to be exempted from taxing as long as the respective delay has not expired.

Athens, August 19, 1929.

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## IRISH FREE STATE AND NORWAY

### AGREEMENT FOR THE RECIPROCAL EXEMPTION FROM TAXATION OF THE BUSINESS OF SHIPPING<sup>1</sup>. DUBLIN, OCTOBER 21, 1930.

The Government of the Irish Free State and the Royal Norwegian Government, being desirous of concluding an Agreement for the reciprocal exemption from taxation of the business of shipping in certain cases, have agreed as follows :

#### *Article I.*

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

#### *Article II.*

In view of the stipulation contained in Article I, the Royal Norwegian Government declare 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 the Norwegian Taxation Acts, Section 15 (2), as regards rural taxation, and Section 10 (2), as regards urban taxation, be exempt from any tax on income in respect of ships calling at Norwegian 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 ceases to have legal effect, or the individuals and companies mentioned in Article II hereof cease to be exempt from the taxes therein mentioned in respect of the profits therein mentioned.

. . . . .

Done in duplicate at Dublin this twenty-first day of October, nineteen hundred and thirty.

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<sup>1</sup> Original text communicated by the Norwegian Government.

## NORWAY AND GREECE

TRANSLATION.<sup>1</sup>

### AGREEMENT FOR THE RECIPROCAL EXEMPTION FROM INCOME TAX IN CERTAIN CASES OF PROFITS ACCRUING FROM THE BUSINESS OF SHIPPING. ROME, AUGUST 15, 1931.

The Royal Norwegian Government 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 Norwegian Government declares that, under the Norwegian income-tax laws (§15, 2 of the Country Taxation Law and §10, 2 of the Town Taxation Law), profits accruing from the business of shipping carried on either by a person resident in Greece or by a company managing and controlling such business in Greek territory are exempted from income tax.

#### *Article 2.*

In view of the provisions of the preceding article the Greek Government declares that, under Article 18, Section 5, §8, of the Net Income Tax Law (Decree of September 6, 1929, published in the *Official Journal* of September 10, 1929, No. 341) and of Article 6, §9, of the Trading Licence Tax Law (Decree of September 6, 1929, published in the *Official Journal* of September 10, 1929, No. 342), persons resident in Norway and companies and institutions managed and controlled in Norwegian territory shall be exempted from the obligation of paying taxes on the profits accruing from vessels touching at Greek ports. They shall also, subject to reciprocity, be exempted from the tax on trading licences.

#### *Article 3.*

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

#### *Article 4.*

This Agreement shall cease to have effect if and so soon as the relief to be granted under Article 1 ceases to have legal effect in Norway or the laws of Greece cease to give the relief indicated in the declarations in Article 2.

Done in duplicate at Rome, August 15, 1931.

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

## UNITED STATES OF AMERICA AND BRAZIL

EXCHANGE OF NOTES FOR RELIEF FROM DOUBLE INCOME TAX ON SHIPPING PROFITS. RIO DE JANEIRO, MARCH 5, MAY 31, MAY 29, SEPTEMBER 17, 1929, MARCH 11 AND AUGUST 21, 1930.

(United States of America.—*Executive Agreement Series*, No. 16, 1931.)

### I.

THE AMERICAN AMBASSADOR (MORGAN)  
TO THE BRAZILIAN MINISTER FOR FOREIGN AFFAIRS (MANGABEIRA).

(Extract.)

AMERICAN EMBASSY.  
No. 1419.

Rio de Janeiro, March 5, 1929.

MR. MINISTER,

The representative of the United States Shipping Board has called my attention to Article 6 of Executive Decree No. 5623 of December 29, 1928, by which His Excellency the President of the Republic sanctioned a law of Congress which

“Reduces the duties on rolling and traction material for railroad and city transportation; alters the tax on paper for wrapping fruits; exempts from duties the importation of gold in bars and coined; regulates the payment by ‘exercício findo’ and adopts other measures.”

Article 6 of said Law states :

“Foreign navigation companies are hereby exempted from income tax, provided that the country in which their head office is located grants exemption to Brazilian companies of the same character.”

According to the dispositions of Section 213 (b) (8) of the Revenue Laws of the United States of 1924 and 1926 which were also included in the Revenue Law of the United States of 1928 in Section 212 (b) and 231 (b) :

“(8) The income of a foreigner non-resident or of a foreign corporation which consists exclusively of profit derived from a ship or ships operating under the laws of a foreign country which grants equal exemption to citizens of the United States and to corporations organised in the United States. . . .”

It would appear that the above-mentioned Revenue Laws of the United States contain a provision which would meet the terms of Article 6 of Executive Decree No. 5623 of December 29, 1928, and that therefore I am justified in requesting Your Excellency's Government to exempt the United States Shipping Board from payment of the Brazilian income tax.

Edwin MORGAN.

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II.

THE BRAZILIAN MINISTER FOR FOREIGN AFFAIRS (MANGABEIRA)  
TO THE AMERICAN AMBASSADOR (MORGAN).

TRANSLATION.

MINISTRY OF FOREIGN AFFAIRS.  
NC/56.

Rio de Janeiro, May 31, 1929.

MR. AMBASSADOR,

In continuation of my Note NC/29 of last April, regarding the request of this Embassy for an exemption of income tax for American navigation companies, I have the honour to send Your Excellency herewith a copy of the reply from the Ministry of Finance giving an answer to the said request.

Furthermore, I beg to inform Your Excellency that, upon this date, I have again sent to the said Ministry the provisions of the law mentioned in Note No. 1419 of March 5 last, which in your country assures reciprocity to foreign navigation companies of the exemption from the tax referred to.

Octavio MANGABEIRA.

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III.

THE BRAZILIAN MINISTER OF FINANCE (OLIVEIRA BOTELHO)  
TO THE BRAZILIAN MINISTER FOR FOREIGN AFFAIRS (MANGABEIRA).

TRANSLATION.

MINISTRY OF FINANCE.  
No. 33.

May 29, 1929.

MR. MINISTER,

. . . Your Excellency transmitted me requests from the Embassies of . . . , North America, . . . , and from the Legations of . . . for exemption from income tax, in accordance with Article 6 of Decree No. 5623 of December 29, 1928, for the navigation companies of those countries engaged in traffic with Brazil.

In reply I have the honour to state to Your Excellency that in view of the provisions of the above-cited law, in order that navigation companies domiciled in foreign countries may be exempted from the taxation referred to, it will be sufficient that Your Excellency's Ministry shall state to the Ministry of Finance that such a law exists in the interested State granting similar favours to Brazilian navigation companies. . . .

I have to inform Your Excellency that the Income-Tax Office has suspended the collection of said tax from the navigation companies domiciled in foreign countries pending information of the non-existence of the conditions mentioned in our law in relation to any country.

F. C. DE OLIVEIRA BOTELHO.

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IV.

THE AMERICAN CHARGÉ D'AFFAIRES (SCHOENFELD)  
TO THE BRAZILIAN MINISTER FOR FOREIGN AFFAIRS (MANGABEIRA).

AMERICAN EMBASSY.  
No. 1467.

Rio de Janeiro, September 17, 1929.

MR. MINISTER,

Referring to Your Excellency's note No. NC/56 under date of May 31 of the current year, regarding exemption from income tax for foreign navigation companies, I have the honour to inform Your Excellency that I have just received the following request for information from the Department of State at Washington regarding the following points :

(a) Whether the exemption provided in Decree No. 5623 applies to corporations organised in the United States which maintain a principal office or place of business, agency or branch office in Brazil;

(b) Whether under the Brazilian income-tax law citizens of the United States are taxable or exempt with respect to the income derived by them from the operation of a ship or ships documented under the laws of the United States;

(c) Whether, if exempt, such exemption applies if the citizens of the United States maintain a principal office or place of business, agency or branch office in Brazil, and

(d) Whether it can be said that, since December 29, 1928, the Brazilian Government has collected any income, war-profits or excess-profits taxes from the income of a citizen of the United States or a corporation organised in the United States which consists exclusively of earnings derived from the operation of a ship or ships documented under the laws of the United States.

Rudolf SCHOENFELD,  
*Chargé d'Affaires, ad interim.*

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V.

THE BRAZILIAN MINISTER FOR FOREIGN AFFAIRS (MANGABEIRA)  
TO THE AMERICAN AMBASSADOR (MORGAN).

TRANSLATION.

MINISTRY OF FOREIGN AFFAIRS.  
NC/15.

Rio de Janeiro, March 11, 1930.

MR. AMBASSADOR,

In continuation of the subject of my note No. NC/99, of September 28 last, and in accordance with information received from the Ministry of Finance, I have the honour to hand Your Excellency the following explanations:

The exemption mentioned in Article 6 of Law No. 5623, of December 29, 1928, shall be applied to all companies or associations established in North America which conduct the industry of navigation and have agencies or branch offices in Brazil or exercise activities here, under conditions of reciprocity for Brazilian navigation companies.

Under the express terms of the law, this privilege is restricted to these companies and therefore does not include the income of North American citizens, derived from the operation of one or more ships, registered under the laws of their country.<sup>1</sup>

Finally, I can inform Your Excellency that from December 29, 1928, onward, no taxes were collected on income derived by navigation companies operated by North American citizens or companies established in that country.

Octavio MANGABEIRA.

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<sup>1</sup> By a despatch dated March 31, 1930, the American Ambassador at Rio de Janeiro informed the Secretary of State that he had been advised by the Brazilian Foreign Office that shareholders in foreign companies are required to pay the Brazilian income tax on their shares, the amount of the tax being collected before the interest thereon is paid them. This statement is construed by the Treasury Department to mean that the Brazilian Government imposes a tax on the shareholders of such corporations, but does not impose a tax on the income or profits of such corporations derived from the operation of ships documented under the laws of the United States. The Treasury Department understands that such provision of the Brazilian law is merely a method of collecting income tax at the source by means of requiring the tax to be paid by the corporations before the distribution of dividends on the shares of stock, which is similar to the provision contained in American law requiring income tax to be withheld at the source before the payment of bond interest or other fixed or determinable income of non-resident aliens as provided by Section 144 (b) of the Revenue Act of 1928. (Letter of the Secretary of the Treasury, July 28, 1930, to the Secretary of State.)

VI.

THE AMERICAN AMBASSADOR (MORGAN)  
TO THE BRAZILIAN MINISTER FOR FOREIGN AFFAIRS (MANGABEIRA).

AMERICAN EMBASSY.  
No. 1526.

Rio de Janeiro, August 21, 1930.

MR. MINISTER,

I take pleasure in informing Your Excellency that after a lengthy correspondence between this Embassy, the Department of State and the United States Treasury Department, regarding a reciprocal exemption from taxes by the Government of the United States on income derived from the operation of ships registered under Brazilian laws and in accordance with the provisions for reciprocal exemption contained in the United States Revenue Act of 1928, the income of Brazilian citizens arising exclusively from profit derived from the operation of ships registered under Brazilian laws will be exempt from taxation by the Government of the United States. This exemption became effective on January 1, 1929.

Edwin V. MORGAN.

UNITED STATES OF AMERICA AND FRANCE

EXCHANGE OF NOTES FOR RELIEF FROM DOUBLE INCOME TAX ON  
SHIPPING PROFITS. WASHINGTON, JUNE 11 AND JULY 8, 1927.

(United States of America.—*Executive Agreement Series*, No. 12, 1930.)

I.

TRANSLATION.

THE CHARGÉ D'AFFAIRES *ad interim* OF FRANCE (SARTIGES)  
TO THE AMERICAN SECRETARY OF STATE (KELLOGG).

EMBASSY OF THE FRENCH REPUBLIC  
TO THE UNITED STATES.

Washington, June 11, 1927.

MR. SECRETARY OF STATE,

Referring to the note Your Excellency was pleased to send to M. Claudel on April 26 last, I have the honour to inform you that the French Government on May 20 issued a decree exempting from any tax on profits the citizens of the United States and American juridical persons operating navigation concerns in France.

The decree of which Your Excellency will find a copy herewith reproduces the wording quoted in my letter of January 19, which has been acknowledged by the United States Department of the Treasury as meeting the conditions required by Section 213 (b) (8) of the Revenue Acts of 1921, 1924, and 1926 for the granting of an equivalent exemption in the United States.

I may add that it *goes into immediate effect* in France.

Under these conditions, I should be glad if Your Excellency would kindly give me the assurance that the French citizens and French companies will hereafter be exempt from the tax on profits derived from navigation business.

SARTIGES.

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

ENCLOSURE—TRANSLATION.

THE PRESIDENT OF THE FRENCH REPUBLIC,

On the report of the President of the Council, Minister of Finance,

Considering Article 5 of the Finance Law of April 29, 1926,

Decrees :

*Article 1.*—Citizens of the United States of America not domiciled in the territory of the French Republic, as well as juridical persons organised in the United States of America, who exploit within the limits of the territory of the French Republic navigation enterprises, with

ships navigating under the American flag, are exonerated from any tax on the profits accruing exclusively from navigation.

This exoneration, which, by way of reciprocity, shall take effect from January 1, 1921, concerns, notably, the tax on industrial and commercial profits instituted by heading 1 of the Law of July 31, 1917, and the tax on income prescribed by the Law of June 29, 1872, and the Decree of December 6, 1872, as payable by foreign companies, whose shares are not quoted, but who possess movable or immovable property situated in France.

*Article 2.*—The present decree will be submitted to the ratification of the Chambers, in conformity with the provisions of Article 5 of the Law of April 29, 1926.

*Article 3.*—The President of the Council, Minister of Finance, is charged with the execution of the present decree, which will be published in the *Journal Officiel* and inserted in the *Bulletin des Lois*.

Done at Paris, May 20, 1927.

Gaston DOUMERGUE.

By the President of the Republic :

Raymond POINCARÉ,

*The President of the Council,  
Minister of Finance.*

Copy certified as conforming to the text published in the *Journal Officiel* of the French Republic of Monday the 23rd and Tuesday the 24th of May, 1927.

SARTIGES,  
*Chargé d'Affaires of France.*

## II.

THE AMERICAN SECRETARY OF STATE (KELLOGG) TO THE CHARGÉ D'AFFAIRES *ad interim*  
OF FRANCE (SARTIGES).

DEPARTMENT OF STATE.

Washington, July 8, 1927.

SIR,

.....  
The Treasury Department holds that in view of the fact that the French Government has adopted a decree of exemption which is now in effect, the French Government has satisfied the equivalent exemption provision of Section 213 (b) (8) of the Revenue Acts of 1921, 1924, and 1926.

.....  
For the Secretary of State :  
W. R. CASTLE, Jr.

Count de Sartiges,  
Chargé d'Affaires *ad interim* of France.

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## UNITED STATES OF AMERICA AND GERMANY

EXCHANGE OF NOTES FOR RELIEF FROM DOUBLE INCOME TAX ON SHIPPING PROFITS. BERLIN, SEPTEMBER 5, OCTOBER 8, 1923, JANUARY 19, MAY 5, SEPTEMBER 3, NOVEMBER 29, DECEMBER 11, 1924, MARCH 20, 1925.

(United States of America.—*Executive Agreement Series*, No. 17, 1931.)

### I.

THE GERMAN MINISTRY FOR FOREIGN AFFAIRS  
TO THE AMERICAN EMBASSY AT BERLIN.

TRANSLATION.

FOREIGN OFFICE.  
No. V. Steu 1496.

### NOTE VERBALE.

Supplementing its Note Verbale No. III A 522 of March 19 last, regarding the exemption of American shipping companies from the corporation tax, the Foreign Office has the honour to inform the Embassy of the United States of America that the Federal Minister of Finance has instructed the financial authorities, in the case of commercial companies whose seat and place of direction is in the United States of America, not to subject to the corporation tax the income which comes exclusively from the operation of ships and not to demand a corporation-tax declaration as to the above-mentioned from the North American companies which maintain in Germany a branch office, any other place of operation, or a permanent representative.<sup>1</sup> This instruction was issued on condition of reciprocity on the part of the United States and under the reservation that it may be recalled at any time.

The said Minister has furthermore declared his readiness to grant the favoured treatment accorded to North American shipping companies also to citizens (individual persons) of the United States of America who carry on shipping traffic to Germany, if the Government of the United States of America grants reciprocity in the same degree.

The Foreign Office would be grateful to the Embassy of the United States of America if the latter would report the above to its Government with the greatest possible despatch and obtain a statement as to the attitude of the Government toward the question of exemption from taxation of the above-described individual persons.

Berlin, September 5, 1923.

### II.

THE AMERICAN EMBASSY AT BERLIN  
TO THE GERMAN MINISTRY FOR FOREIGN AFFAIRS.

No. 536.

### NOTE VERBALE.

The Embassy of the United States of America presents its compliments to the Ministry for Foreign Affairs and has the honour to refer to the latter's Note Verbale No. V. Steu 1496 of September 5, 1923, in which the Embassy was informed among other things that the Commonwealth Minister of Finance had issued certain instructions not [to] subject to the corporation tax the income derived exclusively from the operation of ships by commercial companies whose seat and place of direction are in the United States of America under certain circumstances mentioned, on condition of reciprocity on the part of the United States.

<sup>1</sup> Ordinance of August 10, 1923.

In accordance with the expressed desire of the Ministry for Foreign Affairs the contents of the Note Verbale under reply were communicated by cable to the Department of State, which has now sent a telegraphic reply.

In this telegram the Embassy is informed that the Treasury Department states that it is necessary for a foreign Government to exempt citizens of the United States not residing in the foreign country concerned as well as domestic corporations from the tax on earnings from sources within such country derived exclusively from the operation of ships in order that such country may satisfy the equivalent exemption provision of the section of the Revenue Act of 1921 communicated to the Ministry for Foreign Affairs in the Embassy's Note No. 91 of June 28, 1922.

The Embassy is informed further by the Treasury Department through the Department of State that, therefore, if the Minister of Commerce (Finance) will issue the same instructions to the financial authorities relative to citizens of the United States not residing in Germany as have been issued relative to domestic corporations, Germany will have satisfied the equivalent exemption provision referred to. The Embassy is informed that, as soon as the Treasury Department receives notice through this Embassy that the additional instructions have been issued, it will issue a statement that Germany has satisfied this exemption provision.

If therefore the instructions referred to above are issued and the Ministry for Foreign Affairs will so inform the Embassy, the Embassy will take pleasure in telegraphing to the Department of State the date on which they become effective.

The Department of State would appreciate also being informed whether Germany has ever demanded or collected or under the law may demand any income tax from citizens of the United States not residing in Germany or domestic corporations on earnings derived from the operation of ships from January 1, 1921, to the date on which the above instructions if issued become effective.

Berlin, October 8, 1923.

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### III.

#### THE GERMAN MINISTRY FOR FOREIGN AFFAIRS TO THE AMERICAN EMBASSY AT BERLIN.

#### TRANSLATION.

FOREIGN OFFICE.

No. V. Steu 30

B. 2556.

#### NOTE VERBALE.

The Foreign Office has the honour to inform the Embassy of the United States of America, in reply to the latter's Note Verbale of October 27, 1923 (No. 543), and supplementing its own Note Verbale of September 5, 1923 (V. Steu 1496), that, by an Ordinance dated January 5, 1924, the Federal Minister of Finance has instructed the competent financial authorities that incomes derived from the operation of ships by citizens of the United States of America (individual persons) who have no residence in Germany are likewise to be exempted from the income tax, under the condition of reciprocity and the reservation of repeal at any time, as has already been ordered by a proclamation of August 10, 1923, relating to American commercial companies as affected by the corporation tax.

Furthermore, according to the investigations undertaken by the German Government, citizens of the United States who have no residence in Germany, as well as American shipping companies which receive their incomes from the operation of ships, have not been subjected in Germany to either the income or the corporation tax since January 1, 1921.

The Foreign Office would be grateful for a statement as to whether now the Government of the United States of America will grant to German shipping companies and individual persons engaged in shipping the same exemption from taxation of incomes derived from the operation of ships, and particularly so with retroactive effect from January 1, 1921.

Berlin, January 19, 1924.

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IV.

THE AMERICAN EMBASSY AT BERLIN  
TO THE GERMAN MINISTRY FOR FOREIGN AFFAIRS.

No. 675.

NOTE VERBALE.

The Embassy of the United States of America presents its compliments to the Ministry for Foreign Affairs, and has the honour to refer to the latter's Note Verbale No. V. Steu 30/B.2556 of January 19, 1924, concerning the question of the taxing by Germany of earnings derived from the operation of ships documented under the laws of the United States. As will be remembered, the Embassy, by its Note Verbale No. 299 of March 2, 1923, informed the Ministry for Foreign Affairs that a copy of the Note Verbale above referred to had been duly transmitted to the Department of State.<sup>1</sup>

The Embassy of the United States of America now has the honour to inform the Ministry for Foreign Affairs that an instruction has been received from the Department of State, transmitting a ruling received from the Treasury Department on this subject, with reference to the Foreign Office's note of January 19, 1924, requesting additional information on the following points :

“ In the Ordinance of August 10, 1923, it is noted :

“ “ That in the case of companies operated for profit, whose domicile and place of management is in the United States of America, the income which is derived exclusively from the operation of ships shall not be subjected to the corporation tax. A corporation tax return for the aforesaid income is not to be required of North American companies which maintain in this country a branch or other place of operation or a continuous [permanent] representative.”

“ Under this provision of the Ordinance of August 10, 1923, it appears that an American corporation whose place of management, for instance, is in London, might possibly be taxed, while an American corporation whose place of management is in the United States or Germany would be exempted. In order for individual Germans and German shipping companies to be entitled, under the provisions of American law, to the benefits of reciprocity in the matter of exemption from taxation, it would be necessary for the Ordinance of August 10, 1923, to apply to all corporations organised in the United States regardless of the place of management.

“ Moreover, in order to enable the Government of the United States to pass upon the question as to whether equivalent exemption is applicable from January 1, 1921, the Treasury Department states that it will be necessary for the German Government to show that citizens of the United States non-resident as to Germany and domestic corporations have not been subjected to income and corporation tax since January 1, 1921, and the earnings derived from the operation of ships, and that they are exempt from such taxes and will not be required to pay the income and corporation tax on any income earned since January 1, 1921.”

The Embassy of the United States of America begs further, in compliance with the request of the Department of State, that an early consideration of its response be given by the Foreign Office.

Berlin, May 5, 1924.

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<sup>1</sup> This statement is obviously incorrect. By its Note Verbale No. 299 of March 2, 1923, the Embassy informed the Ministry for Foreign Affairs that a copy of the Note Verbale No. III A 3480/B.28707 of November 2, 1922, had been transmitted to the Department of State.—EDITOR.

V.

THE GERMAN MINISTRY FOR FOREIGN AFFAIRS  
TO THE AMERICAN EMBASSY AT BERLIN.

TRANSLATION.

FOREIGN OFFICE.  
No. V. Steu 1489  
B.34881.

NOTE VERBALE.

The Foreign Office has the honour to inform the Embassy of the United States of America, in response to the latter's Note No. 686 of May 16 last, relative to exemption from income tax of both German and American shipowners, as follows :

The Federal Minister of Finance is now ready in principle to amend his Order of August 10, 1923, in accordance with the wishes of the Government of the United States of America as conveyed in the Embassy's Note Verbale No. 675 of May 5, 1924, and to cause instructions to be issued to the subordinate financial authorities that the Order of August 10, 1923, is to be applied to all companies which have their seat in the United States of America regardless of the location of their management.

As concerns the conditions for abstention from collection of taxes from January 1, 1921, referred to in the last-mentioned Note Verbale, the Foreign Office can only repeat the statement based on the official findings of the Federal Minister of Finance and contained in its Note No. V. Steu 30 of January 19, 1924—the statement that, since January 1, 1921, the income from the operation of ships of American shipping companies and citizens who have no residence in Germany has not been subjected to the German income tax or corporation tax. Furthermore, the German Government will abstain from a supplementary collection of taxes for the period since January 1, 1921, if the American Government grants reciprocity. The statement previously made by the Foreign Office through the usual diplomatic channels is a binding official declaration of the German Government.

The Foreign Office requests the Embassy of the United States of America to inform its Government of the above and to acquaint the Foreign Office with the American Government's attitude as soon as possible so that, if an agreement is reached between the German and American Governments, the Federal Minister of Finance may issue suitable instructions to the financial authorities.

Berlin, September 3, 1924.

VI.

THE AMERICAN EMBASSY AT BERLIN  
TO THE GERMAN MINISTRY FOR FOREIGN AFFAIRS.

No. 935.

NOTE VERBALE.

With reference to the Note Verbale No. V. Steu 1489/B.34881, dated September 3, 1924, of the Ministry for Foreign Affairs in regard to the taxation by Germany of the earnings derived from the operation of ships documented under the laws of the United States, the Embassy of the United States of America presents its compliments to the Ministry and has the honour to state that it lost no time in transmitting the Note Verbale under reference to the Department of State and is now in receipt of instructions to invite the Ministry's attention to the following observations of the Treasury Department of the United States Government :

After careful consideration, this Department is of the opinion that in view of the categorical statement of the German Government and the proposed amendment by the Commonwealth Minister of Finance to his Order of August 10, 1923, Germany will meet the equivalent exemption provision of Section 213 (b) (8) of the Revenue Act of 1924, upon the issuance of the necessary orders referred to in the Note under consideration. The same opinion is herein expressed with respect to the years 1921, 1922 and 1923, under the provision of Section 213 (b) (8) of the Revenue Act of 1921.

Accordingly, it is requested that the German Government be apprised that upon completion of the action proposed in the Note of the Foreign Office of September 3, 1924, the equivalent exemption provision of Section 213 (b) (8) of both the Revenue Acts of 1921 and 1924 will be satisfied and that the income of a non-resident alien or foreign corporation from sources within the United States which consists exclusively of earnings of a ship or ships documented under the laws of Germany will be exempt from Federal income tax and that such exemption will be applicable for the year 1921 and subsequent years. In this connection it should be pointed out that certain German shipping concerns have been granted until December 15 to complete their 1923 tax returns and it is desirable that this information be communicated to the German Government as expeditiously as possible. This Department would appreciate prompt advice of the action of the competent German authorities.

It is to be observed from the foregoing that the Treasury Department refers to the categorical statement of the German Foreign Office " that the German Government will abstain from a supplementary collection of taxes for the period since January 1, 1921, if the American Government grants reciprocity " and that this statement is a " binding official declaration of the German Government ". It will also be observed that the Treasury Department states that in view of this categorical statement and a proposed amendment by the Commonwealth Minister of Finance to his Order of August 10, 1923, it considers that the German Government will meet the equivalent exemption provision of Section 213 (b) (8) of the Revenue Act of 1924 upon the issuance of the necessary orders referred to in the Ministry's Note of September 3, 1924, under reference. The Treasury Department expresses the same opinion with respect to the years 1921, 1922 and 1923 under the provision of Section 213 (b) (8) of the Revenue Act of 1921.

In bringing the foregoing to the attention of the Ministry, the Embassy is instructed to point out that, upon the completion of the action proposed in the Ministry's Note of September 3, 1924, the equivalent exemption provision of Section 213 (b) (8) of both of the Revenue Acts of 1921 and 1924 will be satisfied and that the income of a non-resident alien or foreign corporation from sources within the United States which consists exclusively of

earnings of a ship or ships documented under the laws of Germany will be exempt from Federal income tax and that such exemption will be applicable for the year 1921 and subsequent years.

In view of the statement of the Treasury Department that certain German shipping concerns have been granted until December 15 to complete their 1923 tax returns, the Ministry will appreciate the desirability of advising the Embassy as soon as possible with respect to the action taken by the German authorities in the matter of the proposed amendment by the Minister of Finance of his Order of August 10, 1923, so that the Treasury Department of the United States Government may, in turn, be definitely advised in the premises.

Berlin, November 29, 1924.

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## VII.

### THE GERMAN MINISTRY FOR FOREIGN AFFAIRS TO THE AMERICAN EMBASSY AT BERLIN.

#### TRANSLATION.

FOREIGN OFFICE.  
No. V. Steu 1998  
B. 49423.

#### NOTE VERBALE.

Referring to Note Verbale No. 935, dated November 29, concerning the taxation of shipping companies of both countries, the Foreign Office has the honour to inform the Embassy of the United States of America that, in accordance with the proposal transmitted in the Foreign Office's Note Verbale of September 3, 1924 (V. Steu 1489), the Federal Minister of Finance has now, by an order dated December 9, 1924, instructed the subordinate financial authorities to apply the Order of August 10, 1923, to all companies which have their seat in the United States of America regardless of the location of their management.

Thus, according to the Note Verbale of the Embassy of the United States of America of November 29, the conditions are fulfilled in order that, beginning January 1, 1921, the incomes derived from the operation of ships by German citizens who are not residents of the United States of America, and by companies with their seat in Germany, are exempt from the income tax in the United States of America.

Since, according to the Note Verbale of the Embassy of the United States of America dated November 29, the period granted for the filing of tax declarations expires on December 15 for certain German shipping companies, the Foreign Office would greatly appreciate it if the Embassy of the United States of America would inform its Government *by telegraph* of the change made in the Order of the Ministry of Finance of August 10, 1923.

Berlin, December 11, 1924.

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VIII.

THE AMERICAN EMBASSY AT BERLIN  
TO THE GERMAN MINISTRY FOR FOREIGN AFFAIRS.

No. 1103.

NOTE VERBALE.

The Embassy of the United States of America presents its compliments to the Ministry for Foreign Affairs and has the honour to refer to its Note Verbale No. V. Steu 1998/B.49423 of December 11, 1924, concerning the taxation by Germany of the earnings derived from the operation of ships documented under the laws of the United States.

The Embassy is in receipt of an instruction from its Government stating that, according to advices received from the Secretary of the Treasury of the United States, Germany is now considered to have satisfied the equivalent exemption provision of Section 213 (b) (8) of both the Revenue Acts of 1921 and 1924, and that accordingly the income of a non-resident alien or foreign corporation from sources within the United States which consists exclusively of earnings of a ship or ships documented under the laws of Germany is exempt from Federal income tax and such exemption is applicable for the year 1921 and subsequent years.

Berlin, March 20, 1925.

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IX.

APPENDIX.

The Circular Letters to German Revenue Departments dated August 10, 1923, January 5 and December 9, 1924, have already been published in Volume I of the present *Collection* (document C.345.M.102.1928.II, page 154).

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## UNITED STATES OF AMERICA AND ITALY

### EXCHANGE OF NOTES FOR RELIEF FROM DOUBLE INCOME TAX ON SHIPPING PROFITS. WASHINGTON, MARCH 10 AND MAY 5, 1926.

(United States of America.—*Executive Agreement Series*, No. 10, 1930.)

#### I.

THE ITALIAN AMBASSADOR (MARTINO) TO THE AMERICAN SECRETARY OF STATE (KELLOGG).

From a communication received from the Italian steamship companies operating in ports of the United States, it appears that the provisions contained in Royal Decree 891, issued on June 12, 1925, the text of which was submitted to the Department by the above-mentioned note, did not seem to the competent Departments of the American Government to correspond exactly to the provisions contained in Section 213 (b) (8) of the Revenue Act of 1921 and was therefore considered insufficient to obtain to the Italian companies exemption from the payment of the income tax, retroactively to 1921, on the basis of reciprocity.

In order to establish the required adequate basis of reciprocity, the Italian Government issued on March 4 1926, a Royal Decree No. 340, the text of which is literally translated as follows :

“ Companies organised in the United States and citizens of the United States not domiciled in Italy exercising maritime traffic in Italian ports by means of ships flying the United States flag are exempt, with effect starting from January 1, 1921, from the *Imposta di Ricchezza mobile*, income tax, on income derived exclusively from such traffic, provided the United States likewise exempt from income tax, *Imposta di Ricchezza mobile*, the income originating in the United States to Italian citizens not domiciled in the United States and to Italian companies, and derived exclusively from the exercise of one or more ships flying the Italian flag.”

The provisions set forth in this Decree being exactly equivalent to those contained in Section 213, the Italian Government is confident that the competent American authorities will extend to the Italian steamship companies operating in United States ports the treatment contemplated by Section 213 of the Revenue Act of 1921, and this with effect starting from January 1, 1921.

The Italian Ambassador would much appreciate receiving some assurance in the matter.

Washington, March 10, 1926.

II.

THE AMERICAN SECRETARY OF STATE (KELLOGG) TO THE ITALIAN AMBASSADOR (MARTINO).

The Secretary of State . . . has the honour to acknowledge the receipt of the Italian Ambassador's Note of April 24, 1926, in further relation to a Decree issued by the Italian Government on March 4, 1926, exempting American shipping interests from the income tax of Italy, in which the Ambassador requests to be informed what decision has been taken by the Treasury Department concerning the exemption of Italian shipping interests from the payment of income tax.

In reply, the Secretary of State has the honour to inform the Italian Ambassador that he is in receipt of a communication from the Treasury Department concerning this matter, a copy of which is enclosed, from which it will be observed that the Treasury Department holds that, in view of the Royal Italian Decree No. 340 of March 4, 1926, Italy satisfies the equivalent exemption provision of Section 213 (*b*) (8) of the Revenue Acts of 1921, 1924 and 1926, and that consequently, so much of the income from sources within the United States received by a non-resident alien or a foreign corporation as consists exclusively of earnings derived from the operation of a ship or ships documented under the laws of Italy is exempt from the Federal income tax.

Washington, May 5, 1926.

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## UNITED STATES OF AMERICA AND NETHERLANDS

EXCHANGE OF NOTES FOR RELIEF FROM DOUBLE INCOME TAX ON SHIPPING PROFITS. WASHINGTON, SEPTEMBER 13, OCTOBER 19 AND NOVEMBER 27, 1926.

(United States of America.—*Executive Agreement Series*, No. 11, 1930.)

### I.

THE AMERICAN SECRETARY OF STATE (KELLOGG) TO THE CHARGÉ D'AFFAIRES *ad interim* OF THE NETHERLANDS (VAN WYCK).

DEPARTMENT OF STATE.

Washington, September 13, 1926.

SIR,

The Department informs you of the receipt of a communication from the Treasury Department regarding the draft of a Royal Decree, with English translation, to be issued by Her Majesty the Queen of the Netherlands, relative to the prevention of double taxation on income derived exclusively from the operation of ships, which was left at the Treasury Department on July 29, 1926. The English translation of the proposed decree reads as follows :

“ WE, WILHELMINA, by the Grace of God, Queen of The Netherlands, Princess of Orange-Nassau, etc.

“ Whereas it is provided in the Unique Section of the Law of June 26, 1926 (Statute-book No. 209), that we reserve Ourselves under No. 2 to make provisions, on a basis of reciprocity, preventing double taxation on earnings derived from the operation of ships, corresponding with equivalent provisions existing in the laws of foreign nations; and

“ Whereas under Section 213, litt. b, No. 8, of the Revenue Act of the United States, no tax is imposed on the income of an alien individual non-resident in the United States or of a foreign corporation which consists exclusively of earnings derived from the operation of a ship or ships documented under the laws of a foreign country which grants an equivalent exemption to citizens of the United States and to corporations organised in the United States, do hereby proclaim and make known :

### “ UNIQUE SECTION

“ CITIZENS OF THE UNITED STATES NON-RESIDENT IN THE NETHERLANDS AND CORPORATIONS ORGANISED IN THE UNITED STATES WHICH EFFECTUATE IN THE NETHERLANDS THE SEA TRANSPORT WITH SHIPS DOCUMENTED UNDER THE LAW OF THE UNITED STATES ARE (WITH RETROACTIVE POWER TILL JANUARY 1, 1921) NOT SUBJECT TO TAXATION AS FAR AS INCOME DERIVED EXCLUSIVELY FROM SUCH INDUSTRY IS CONCERNED.”

The Treasury Department states that it interprets the proposed decree as exempting from tax the income from sources within the Netherlands received by citizens of the United States non-resident in the Netherlands and by corporations organised in the United States, which consists exclusively of earnings derived from the operation of ships documented under the laws

of the United States, such exemption applying to income received on or after January 1, 1921. It notes that the exemption is granted to corporations organised in the United States without limiting such exemption in any way.

The Treasury Department states that the decree as submitted to it meets the equivalent exemption requirements of Section 213 (b) (8) of the United States Revenue Acts of 1921, 1924 and 1926.

I shall be pleased to have you inform me when the decree is issued.

For the Secretary of State :  
Joseph C. GREW.

Jonkheer Dr. H. van Asch van Wyck,  
Chargé d'Affaires *ad interim* of the Netherlands.

## II.

THE CHARGÉ D'AFFAIRES *ad interim* OF THE NETHERLANDS (VAN WYCK)  
TO THE AMERICAN SECRETARY OF STATE (KELLOGG).

THE NETHERLANDS LEGATION.

Washington, October 19, 1926.

SIR,

I have, in compliance with instructions from my Government, the honour to inform you that the Treasury Department's interpretation of the Royal Decree in question is correct and that the Decree in the form in which it was submitted was published on October 8, 1926, after having been promulgated on October 1, 1926.

H. VAN ASCH VAN WYCK.

The Honourable,  
The Secretary of State,  
Washington, D. C.

## III.

THE AMERICAN SECRETARY OF STATE (KELLOGG) TO THE CHARGÉ D'AFFAIRES *ad interim*  
OF THE NETHERLANDS (VAN WYCK).

DEPARTMENT OF STATE.

Washington, November 27, 1926.

SIR,

I have received from the Acting Secretary of the Treasury a letter dated November 8, 1926, from which the following is quoted :

"Inasmuch as the Netherlands Government has promulgated the Royal Decree in the form in which it was submitted to this Department, and has informed this

Government that the Treasury Department's interpretation of the Royal Decree is correct, it is held that the Netherlands satisfies the equivalent exemption requirements of Section 213 (b) (8) of the Revenue Acts of 1921, 1924 and 1926. Consequently, the income of a non-resident alien or a foreign corporation which consists exclusively of earnings derived from the operation of a ship or ships documented under the laws of the Netherlands is exempt from income tax imposed by the Revenue Acts of 1921, 1924 and 1926."

.....  
For the Secretary of State :  
Leland HARRISON.

Jonkheer Dr. H. van Asch van Wyck,  
Chargé d'Affaires *ad interim* of the Netherlands.

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## UNITED STATES OF AMERICA AND SPAIN TAX

EXCHANGE OF NOTES FOR RELIEF FROM DOUBLE INCOME TAX  
ON SHIPPING PROFITS. WASHINGTON, APRIL 16 AND JUNE 10, 1930.

(United States of America.—*Executive Agreement Series*, No. 6, 1930.)

### I.

#### TRANSLATION.

ROYAL SPANISH EMBASSY.

Washington, April 16, 1930.

MR. SECRETARY,

I have the honour to refer to Your Excellency's kind note of the 5th instant relative to the exemption from taxation in the United States on revenue derived from operations of Spanish vessels, giving me a transcript of the communication which had been received in the matter from the Treasury Department, points of which were quoted thereunder.

It is a satisfaction for me to be able to express to Your Excellency the pleasure with which I have seen that the recent statements of the Spanish Minister of Finance, expressed in my note of February 11, 1930, accord with the proposals which the American Secretary of the Treasury was good enough to make in the letter of August 2, 1929, which he addressed to the Compañía Trasatlántica, through my intermediary.

In view of the foregoing, I request Your Excellency to be so good as to give the appropriate instructions to the corresponding authorities in order that they may take into account this decision with respect to the Spanish shipping companies in the sense that the profits of Spanish citizens which consist exclusively in earnings derived from vessels documented in Spain shall be exempt from taxation in the United States by the laws of this country, and particularly with respect to that set forth by Your Excellency in your note of September 26, 1929, regarding the case of the Compañía Trasatlántica.

As soon as I received the above-mentioned note of the 5th of the current month of April from Your Excellency, I hastened to transmit the correspondence in copy to the Ministry of State at Madrid, and, while I await a reply, it is my pleasing duty to express to Your Excellency my gratitude for the goodwill which from the beginning I have been able to value, both in the Treasury Department and in the Department under Your Excellency's worthy direction, to arrive at a favourable solution of this matter, which cannot do less than strengthen the good relations existing between our two countries.

Alejandro PADILLA.

Honourable J. P. Cotton,  
Secretary of State,  
Department of State,  
Washington, D. C.

II.

DEPARTMENT OF STATE.

Washington, June 10, 1930.

EXCELLENCY,

I have the honour to refer to previous correspondence concerning the desire of Spanish nationals to be exempted from income taxation in this country on revenue derived from the operation of Spanish ships and to inform you that a communication in the matter has been received from the Treasury Department, the pertinent portions of which are quoted hereunder :

“ Under date of March 31, 1930, this office expressed the opinion that Spain meets the reciprocal exemption provisions of the Revenue Acts of 1921, 1924 and 1926, and stated that, accordingly, the income of Spanish nationals which consists exclusively of earnings derived from operation of ships documented under the laws of Spain would be exempted from taxation by the United States under those Acts. It was further stated that inasmuch as Sections 212 (b) and 231 (b) of the Revenue Act of 1928, relating to exemption of the income of non-resident aliens and foreign corporations, are substantially the same as Section 213 (b) (8) of the Revenue Acts of 1921, 1924 and 1926, the exemption would be extended to the taxable years governed by the Revenue Act of 1928.

“ In order to put the arrangement into effect, this Department, under date of April 25, 1930, issued Treasury Decision 4289, which amended Article 89 of Regulations 62, 65, and 69, and Article 1042 of Regulation 74, pertaining to the reciprocal exemption from income tax of earnings derived by non-resident aliens and foreign corporations from the operation of ships documented under the laws of foreign countries. The effect of that Treasury decision is to include Spain in the list of countries which exempt from tax so much of the income of citizens of the United States non-resident in such foreign countries and of corporations organised in the United States as consists of earnings derived from the operation of a ship or ships documented under the laws of the United States, and to exclude Spain from the list of countries which do not grant such exemption.

“ In addition to the formal Treasury decision issued by this Department, the Collector of Internal Revenue, Custom House, New York, New York, was specifically advised under date of April 23, 1930, as to the ruling contained in the letter from this Department addressed to your Department under date of March 31, 1930, and was informed that the Compañía Trasatlántica (Spanish Royal Mail Line) would not be held liable for income tax on income which consists exclusively of earnings derived from the operation of ships documented under the laws of Spain for the taxable years arising under the Revenue Acts of 1921, 1924, 1926 and 1928.”

For the Secretary of State :  
Francis WHITE.

His Excellency  
Señor Don Alejandro Padilla y Bell,  
Ambassador of Spain,  
Washington, D. C.

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

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## DOMESTIC LEGISLATION EXPRESSLY DESIGNED TO AVOID DOUBLE TAXATION

### 1. *Texts subject to Reciprocity.*

#### NETHERLANDS

TRANSLATION.<sup>1</sup>

DECREE No. 399 OF OCTOBER 9, 1930.

(*Staatsblad*, No. 399.)

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

.....  
*Article 1.*

Owners of motor vehicles resident or domiciled in Norway shall be entitled to complete exemption from road tax in respect of motor-cars and motor-cycles which are registered in Norway and are driven or ridden by or for them on the Netherlands public highways, so long as owners of motor vehicles resident or domiciled in the Netherlands are exempt in Norway from road tax 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 to motor vehicles remaining temporarily, for a year at most, in the Netherlands which are registered in Norway as belonging to persons resident or domiciled in that country.  
.....

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

DECREE No. 56 OF FEBRUARY 14, 1931.

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

. . . . .

*Article 1.*

Owners of motor vehicles resident or domiciled in Belgium and possessing neither domicile nor fixed residence in the Netherlands shall be entitled to complete exemption from road tax in respect of motor-cars and motor-cycles which are registered in Belgium and are driven or ridden by or for them on the Netherlands public highways, so long as owners of motor vehicles resident or domiciled in the Netherlands and possessing neither domicile nor fixed residence in Belgium are exempt in Belgium in respect of motor-cars and motor-cycles registered in the Netherlands from the road tax on motor-cars and other steam-driven or motor vehicles and from the registration tax on motor vehicles belonging to foreigners.

*Article 2.*

The exemption referred to in Article 1 shall be granted only to motor vehicles which are registered in Belgium as belonging to persons resident or domiciled in that country.

. . . . .

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## DOMESTIC LEGISLATION EXPRESSLY DESIGNED TO AVOID DOUBLE TAXATION

### *2. Texts not subject to Reciprocity.*

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#### DENMARK

LAW NO. 135, DATED APRIL 28, 1931, REGARDING THE TAX  
ON MOTOR VEHICLES, ETC.

. . . . .

#### § 7.

Section 1. Motor vehicles and trailers not registered in the country, brought in by persons who have no fixed domicile in Denmark and exclusively used by the persons who have brought them in, shall be subject to the following taxes, save for the exceptional cases mentioned in § 1, Section 2 :

Passenger motor vehicles for transporting not more than seven persons including the driver, and trailers to such passenger motor-cars, 1 krone per day.

Passenger motor-cars for transporting more than seven persons including the driver, tractors and motor-vans and lorries, together with their trailers, 4 kroner per day.

The taxes shall be paid in accordance with detailed regulations prescribed by the Minister of Public Works after consulting the Minister of Finance.

The Minister of Public Works may, however, after consulting the Minister of Finance, grant exemption from the taxes leviable under the present regulations on motor vehicles registered in countries which grant a corresponding exemption from taxation to motor vehicles registered in Denmark.

Section 2. If the motor vehicle remains uninterruptedly in the country for more than three months, the tax shall be calculated in accordance with the provisions of §§ 1-6 of the present Law (see, however, the last paragraph of Section 1 above). The tax shall be paid only to the end of the month in which the export takes place.

Section 3. If a vehicle is registered in accordance with the general registration rules for motor vehicles registered in Denmark, it shall be deemed to be liable to duty in accordance with the regulations in §§ 1-6 of the present Law from the date when it entered the country (see, however, the last paragraph of Section 1 above).

Section 4. The State has the same right of lien and priority in respect of the tax on foreign motor vehicles as is prescribed in § 2 with reference to the tax on inland vehicles.

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*Note.*—In accordance with this provision, the Minister of Public Works has exempted motor-cars having a maximum capacity of seven persons (driver included) and registered in any one of the countries enumerated below<sup>1</sup> as the property of persons domiciled in such country from the above-mentioned tax for a period of three months (two months and one month in the case of Switzerland and Belgium respectively). On and after the expiration of this period they are subjected to the ordinary tax specified in Articles 1-6.

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<sup>1</sup> At present (May 1931), these countries are : Belgium, Danzig, Finland, Great Britain and Northern Ireland, Hungary, Italy, Latvia, Lithuania, Netherlands, Norway, Poland, Spain, Sweden, Switzerland and the United States of America.

## YUGOSLAVIA

TRANSLATION.<sup>1</sup>

### LAW OF FEBRUARY 8, 1928, ON DIRECT TAXES AS AMENDED BY THE LAW OF MARCH 28, 1929.

(OFFICIAL GAZETTE, FEBRUARY 8, 1928, No. 29, VII;  
MARCH 30, 1929, No. 75, XXX.)

.....  
*Article 42.*

The tax on income derived from undertakings, workshops (establishments) and trades and professions is levied on all professional activities or independent occupations when carried on in the territory of the Kingdom for gain. The following are exempt from this tax :

(1) Undertakings which pay the tax on income derived from undertakings required to publish accounts in pursuance of Articles 74-88 of the present Law.

(2) Activities connected with agriculture and forestry in so far as these come under Article 45 of the present Law.

.....  
*Article 49.*

If an undertaking established in the Kingdom extends its activities to foreign countries, the income derived from the whole of the activities of such undertaking is liable to the present tax.

Income from undertakings, branches, shops, depots, agencies and other similar establishments which an undertaking established in the country possesses abroad shall only be exempt from the tax if the taxpayer shows that he pays a direct tax on these establishments abroad.

Undertakings which have their seat abroad and extend their activities to the territory of the Kingdom shall only be taxed on the income derived from their establishments within the country or from the activities carried on by them therein.

.....  
*Article 60.*

All income derived from property or rights over property is liable to annuity taxes if it is not liable to any other tax on income or profits (Articles 74-88), is not considered as derived from an occupation followed by the taxpayer, and is not exempt under the terms of the present Law from the tax on income or profits.

The present article provides in particular :

.....  
5. Interest, annuities and similar periodical receipts and dividends derived from abroad. ....

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

*Article 63.*

The following are exempt from all tax :

- . . . . .
3. Income derived from abroad by diplomatic representatives and consuls of foreign States and by the employees of these representatives or consuls and of their families, if they are foreign nationals. . . . .
- . . . . .

*Article 66.*

Interest and annuities of physical persons who are domiciled in the territory of the Kingdom or have resided there for at least one year, and interest and annuities, of juristic persons whose seat is in the Kingdom, are liable to this tax regardless of the source (save for the exemption specified in Article 63).

Interest and annuities received by these persons from abroad shall only be exempt from this tax if the taxpayer shows that he pays abroad direct taxes levied on such interest and annuities.

Physical persons who are domiciled abroad and juristic persons who have their seat abroad shall, in accordance with the principle laid down in the foregoing provision, be taxed on all interest and annuities received by them in the territory of the Kingdom.

. . . . .

*Article 74.*

The following are liable to the tax on profits derived from undertakings required to publish their accounts :

- . . . . .
3. Foreign juristic persons in so far as they possess undertakings or lands in the Kingdom or duly registered establishments representing them (branches, agencies, depots, etc.), or possess immovable property in the territory of the Kingdom.
- . . . . .

*Article 76.*

The following are exempt from the present tax :

- . . . . .
4. Foreign undertakings, in accordance with international treaties. . . . .
- . . . . .

*Article 78.*

If the activities of the undertaking extend to foreign countries, all its profits are liable to the present tax.

If the undertaking possesses abroad an establishment representing it in a permanent capacity (agency, depot, branch, purchase and sales office, etc.), it shall also pay tax on the profits derived therefrom, unless it can show that it pays an identical or similar tax abroad.

Undertakings whose seats are abroad and which extend their activities to the territory of the Kingdom, pay the tax on profits derived from such activities.

. . . . .

*Article 89.*

This tax shall be levied on all income derived from work or a non-independent trade or profession in the territory of the Kingdom, whether directly derived from the remunerative employment of the taxpayer or due to a right enjoyed by the taxpayer in virtue of his employment or his position, provided that he does not in fact pay the tax on income derived from undertakings, establishments and professions (Article 42, Article 55, § 4), or the tax on profits derived from undertakings required to publish their accounts (Article 82, §§ 7 and 8), regardless of whether the work or position is permanent or temporary. The tax is also levied on income obtained abroad by non-independent work executed in the territory of the Kingdom or from a non-independent trade or profession exercised therein, unless it is shown that such income is liable to direct taxation abroad.

. . . . .

*Article 162.*

In so far as treaties concluded with foreign Powers relating to persons and income liable to taxation in more than one country contain articles which are not in agreement with the provisions of the present Law, these articles shall hold good.

In particular cases, the Finance Minister may, notwithstanding the provisions of the present Law, take measures relating to direct taxes with a view to unifying systems of taxation, avoiding double taxation, ensuring reciprocity and legal protection and co-operation and also of carrying out measures of retortion. However, general measures of this kind may only be taken in virtue of a decision of the Council of Ministers.

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Agrt. = Agreement.  
Art. = Article.  
Prot. = Protocol.

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