

N° 2604.

DANEMARK ET FINLANDE

Echange de notes comportant un accord relatif à l'exemption réciproque de l'impôt sur le revenu dans certains cas de bénéfices réalisés dans les affaires d'armement maritime. Helsingfors, le 12 janvier 1931.

DENMARK AND FINLAND

Exchange of Notes constituting an Agreement relating to the reciprocal Exemption from Income Tax in certain Cases of Profits accruing from the Business of Shipping. Helsingfors, January 12, 1931.

N^o 2604. — NOTEUDVEKSLING
ANGAAENDE EN MELLEM DAN-
MARK OG FINLAND AFSLUTTET
OVERENSKOMST OM GENSIDIG
FRITAGELSE I VISSER TILFÅLDE
FOR SKAT AF INDTÆGTER HI-
DRØRENDE FRA REDERIVIRK-
SOMHED. HELSINGFORS, DEN
12TH JANUAR 1931.

N^o 2604. — NOTEVÄXLING MEL-
LAN DANMARK OCH FINLAND
JÄMTE ÖVERENSKOMMELSE
OM ÖMSESIDIG BEFRIELSE,
I VISSA FALL, FRÅN SKATT Å
INKOMST HÄRRÖRANDE FRÅN
REDERIRÖRELSE MED FAR-
TYC. HELSINGFORS, DEN 12
JANUARI 1931.

*Textes officiels danois et suédois communiqués
par le délégué permanent du Danemark auprès
de la Société des Nations. L'enregistrement de
cet échange de notes a eu lieu le 3 février 1931.*

*Danish and Swedish official texts communicated
by the Permanent Delegate of Denmark accre-
dited to the League of Nations. The registration
of this Exchange of Notes took place February 3,
1931.*

TEXTE DANOIS. — DANISH TEXT.

KGL. DANSK GESANDTSKAB.

HELSINGFORS, den 12. Januar 1931.

HERR UDENRIGSMINISTER,

Da det er vore Regeringers Ønske at tilvejebringe en Overenskomst om gensidig Fritagelse for Skat af Indtægt, som indenfor det ene af de respektive Lande hidrører fra Rederivirksomhed med Skibe, som ejes eller med hvilke der drives Søfart af Personer eller Foretagender, som hører hjemme i det andet Land, har jeg den Ære at meddele, at den danske Regering er enig i følgende :

1. Rederivirksomheder hjemmehørende i Finland, hvis Skibe anløber danske Havne for der at indtage eller udskibe Gods eller Passagerer, skal for Fremtiden være fritaget for at betale Skat i Danmark af Indtægter eller Udbytte hidrørende fra Driften af saadanne Skibe.

Ligeledes skal for Fremtiden Rederivirksomheder hjemmehørende i Danmark, hvis Skibe anløber finske Havne for der at indtage eller udskibe Gods eller Passagerer, være fritaget for at betale Skat i Finland af Indtægter eller Udbytte hidrørende fra Driften af saadanne Skibe.

2. Indtægter og Udbytte af Skibe omfatter ogsaa Indtægter og Udbytte ved Salg af Personbefordringsbilletter i det Land, i hvilket det udstedende Foretagende ikke er hjemmehørende.

¹ TRANSLATION.

No. 2604. — EXCHANGE OF NOTES BETWEEN THE DANISH AND FINNISH GOVERNMENTS CONSTITUTING AN AGREEMENT RELATING TO RECIPROCAL EXEMPTION FROM INCOME TAX IN CERTAIN CASES OF PROFITS ACCRUING FROM THE BUSINESS OF SHIPPING. 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.

I have, etc.

(Signed) F. LERCHE.

M. Hj. J. Procopé,
Minister for Foreign Affairs,
etc. etc. etc.
Finnish Ministry for Foreign Affairs.

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

II.

MINISTER
FOR FOREIGN AFFAIRS.

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 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.

(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.

I have, etc.

(Signed) H. J. PROCOPÉ.

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