N° 2578.

BELGIQUE ET SUÈDE

Convention ayant pour but d'éviter la double imposition des revenus des entreprises de navigation maritime des deux pays. Signée à Stockholm, le 31 mai 1929.

BELGIUM AND SWEDEN

1 Traduction. — Translation.


French official text communicated by the Belgian and Swedish Ministers for Foreign Affairs. The registration of this Convention took place January 1, 1931.

His Majesty the King of the Belgians and His Majesty the King of Sweden, being desirous of apportioning the right of taxation and especially of protecting maritime shipping undertakings domiciled in one of the two countries and operating in the other from the burden of double taxation of income derived from their shipping business, have decided to conclude a Convention based on the principle of reciprocity and have, with this object, appointed as their Plenipotentiaries:

His Majesty the King of the Belgians:
Baron Jean de Villenfagne de Sorinnes, His Envoy Extraordinary and Minister Plenipotentiary in Sweden;

His Majesty the King of Sweden:
M. Ernst Trygger, His Minister for Foreign Affairs;

Who, having communicated their full powers, found in good and due form, have agreed on the following provisions:

Article 1.

Maritime shipping undertakings domiciled in Belgium whose ships call at Swedish ports to take on or land cargo or passengers shall be exempted in Sweden from payment of the tax on income or profits derived from such shipping business.

By reciprocity, maritime shipping undertakings domiciled in Sweden whose ships call at Belgian ports to take on or land cargo or passengers shall be exempted in Belgium from payment of the tax on income or profits derived from such shipping business.

Article 2.

The term "maritime shipping undertakings" shall mean undertakings directed by a "shipowner", the term "shipowner" including any charterer.

1 Traduit par le Secrétariat de la Société des Nations, à titre d'information. 1 Translated by the Secretariat of the League of Nations, for information.

2 The exchange of ratifications took place at Brussels, July 22, 1930.
Article 3.

Income or profits from shipping business shall also include income on profits derived from the sale of passage tickets in the country in which the company issuing such tickets is not domiciled.

Article 4.

The present Convention shall be ratified and the ratifications shall exchanged at Brussels. It shall come into force on January 1st of the year following that during which it has been ratified.

It may be denounced only on January 1st of any year, at six months' notice.

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

Done at Stockholm, May 31, 1929.

(Signed) Ernst Trygger.  
(Signed) J. de Villenfagne.