

DANEMARK ET ISLANDE

Arrangement relatif à l'allègement des impôts communaux sur le revenu en cas de double imposition, signé à Reykjavik, le 11 juillet 1931, et

Echange de notes concernant la prolongation pour une période de cinq ans à partir du 1^{er} avril 1931, de l'Arrangement susmentionné ainsi que de l'Arrangement du 11 août 1927 relatif à l'allègement des impôts d'état sur le revenu et la fortune en cas de double imposition, Reykjavik, le 15 juin 1932.

DENMARK AND ICELAND

Arrangement concerning Relief from Communal Taxes on Income, in Cases of Double Taxation, signed at Reykjavik, July 11, 1931, and

Exchange of Notes regarding the Prolongation for a Period of Five Years, from April 1, 1931, of the above-mentioned Arrangement, as well as of the Arrangement of August 11, 1927, concerning Relief from Government Taxes on Income and Capital in Cases of Double Taxation, Reykjavik, June 15, 1932.

TEXTE DANOIS. — DANISH TEXT.

N^o 3273. — OVERENSKOMST¹ MELLEM DANMARK OG ISLAND OM LEMPELSER I BESKATNINGEN MED HENSYN TIL INDKOMSTSKAT TIL KOMMUNEN I TILFÆLDE AD DOBBELTBESKATNING. UNDERTEGNET I REYKJAVIK, DEN 11. JULI 1931.

Textes officiels danois et islandais communiqués par le délégué permanent du Danemark auprès de la Société des Nations. L'enregistrement de cet arrangement a eu lieu le 4 octobre 1933.

I Tilslutning til den mellem den Danske og den Islandske Regering den 11. August 1927² afsluttede Overenskomst angaaende Lempelser i Beskatning af Indkomst og Formue til Staten bestemmes herved, at denne Overenskomst udvides til ogsaa at omfatte den danske og islandske Statsborgere i de to Lande paahvilende kommunale Indkomstskat.

I Overensstemmelse hermed skal de i nævnte Overenskomst § 1 og 2 fastsatte Lempelser under de der angivne Betingelser finde Anvendelse ogsaa med Hensyn til den de paagældende Statsborgere paalignede kommunale Indkomstskat, saaledes at denne for de i § 1 ommeldte Tilfælde i hver af de paagældende Kommuner nedsættes til Halvdelen og for de i § 2 ommeldte Tilfælde i Bopælskommunen nedsættes med det Beløb, Skatten til det andet Lands Kommune andrager.

Dog skal de for Statsskatten fastsatte Begrænsninger for Nedsættelsens Størrelse finde Anvendelse ogsaa med Hensyn til den kommunale Indkomstskat, saaledes at Nedsættelsen for de i § 1 ommeldte Tilfælde ikke kan overstige Halvdelen af det mindste Skattebeløb, ligesom den i de under § 2 ommeldte Tilfælde ikke kan overstige Halvdelen af det i Bopælskommunen paalignede Skattebeløb.

Paa samme Maade skal Bestemmelsen i Overenskomstens § 4 og § 5 finde Anvendelse ogsaa med Hensyn til kommunal Indkomstskat.

Nærværende Overenskomst gælder foreløbig for Skatteaaret 1930-1931.

Til Bekræftelse heraf har Undertegnede efter dertil meddelt Kongelig Bemyndigelse underskrevet nærværende Overenskomst og forsynet den med deres Segl.

Udfærdiget in duplo i Reykjavik, den 11. Juli 1931.

(Sign.) FR. LE SAGE DE FONTENAY.
(Segl)

(Sign.) Tryggvi ÞÓRHALLSSON.
(Segl.)

¹ Cet arrangement est entré en vigueur pour l'exercice fiscal 1930-1931.

² Vol. LXXV, page 345, de ce recueil.

TEXTE ISLANDAIS. — ICELANDIC TEXT.

N^o 3273. — SAMKOMULAG¹ MILLI ÍSLANDS OG DANMERKUR UM ÍVILNUN Í ÚTSVÖRUM HANDA ÞEIM MÖNNUM, SEM GREIÐA EIGA SKATT SAMTÍMIS Á BÆÐUM STÖÐUM. UNDIRRITAÐ Í REYKJAVÍK, ÞANN 11. JÚLÍ 1931.

Danish and Icelandic official texts communicated by the Permanent Delegate of Denmark accredited to the League of Nations. The registration of this Arrangement took place October 4, 1933.

Í sambandi við samkomulag það, er íslenska og danska ríkisstjórnin gerðu með sér 11. ágúst 1927² um ívilnun í tekju- og eignarskatti til ríkisins, er hér með ákveðið, að nefnt samkomulag skuli einnig ná til útsvara íslenzkra og danskra ríkisborgara í þessum löndum.

Samkvæmt þessu skulu ívilnanir þær, er leiða af 1. og 2. grein nefnds samkomulags, þegar svo er ástatt, er þar greinir, einnig ná til útsvara hlutaðeigandi ríkisborgara, þannig, að útsvarið færist niður um helming í hverju sveitarfélagi fyrir sig í tilfellum þeim, er 1. grein ræðir um, og í heimilisfestusveitinni færist það niður um þá upphæð, er nemur útsvarinu til sveitar hins landsins, þegar svo er ástatt, sem segir í 2. grein.

Þó skulu takmarkanir þær, er settar eru fyrir niðurfærslu ríkisskattsins, einnig ná til útsvarsins þannig, að niðurfærslan má ekki fara fram úr helming lægra útsvarsins í tilfellum þeim, er 1. grein ræðir um, og ekki fara fram úr helming útsvarsins til heimilisfestusveitarinnar þegar svo er ástatt sem segir í 2. grein.

Ákvæðin í 4. og 5. grein samkomulagsins skulu á sama hátt einnig ná til útsvara.

Samkomulag þetta gildir fyrst í stað fyrir skattárið 1930-1931.

Þessu til staðfestu hafa undirritaðir, að þar til fengnu konunglegu umboði, undirritað samkomulag þetta og sett við innsigli sín.

Samið í tveim eintökum í Reykjavík, þann 11. júlí 1931.

(L. S.) (Sign) Tryggvi ÞÓRHALLSSON. (L. S.) (Sign) Fr. le SAGE DE FONTENAY.

Pour copie conforme :

Copenhague, le 26 septembre 1933.

O. C. Mohr,

Secrétaire général du Ministère
des Affaires étrangères a. i.

¹ This Arrangement entered into force for the fiscal year 1930-31.

² Vol. LXXV, page 345, of this Series.

NOTEVEKSLING.¹

I.

TEXTE DANOIS, — DANISH TEXT.

DANMARKS REPRÆSENTATION
I ISLAND.

REYKJAVÍK, den 15. Juni 1932.

HR. FØRSTEMINISTER,

Under Henvisning til tidligere Brevveksling vedrørende de mellem Danmark og Island under 11. August 1927 og 11. Juli 1931 afsluttede Overenskomster om Lempelser i Beskatning i henholdsvis Indkomst og Formue til Staten og Indkomst til Kommunen i Tilfælde af Dobbeltbeskatning har jeg herved den Ære at meddele, at den danske Regering med den islandske Regering er enig i, at de paagældende Overenskomster forlænges, saaledes at de finder Anvendelse med Hensyn til den for Skatteaaret 1931/1932 paalignede Statsskat og kommunale Indkomstskat og fremdeles bliver gældende for 5 Skatteaar til og med Skatteaaret 1935-1936.

En Aftale herom anser jeg derfor for afsluttet mellem de to Regeringer med denne Note og med Deres tilsvarende Note af Dags Dato.

Modtag Hr. Førsteminister Forsikringen om min mest udmærkede Højagtelse.

(Sign.) DE FONTENAY.

Hs. Excellence
Hr. Førsteminister Ásgeir Ásgeirsson,
K. af D. p. p.
her.

II.

TEXTE ISLANDAIS. — ICELANDIC TEXT.

FORSÆTISRÁÐHERRANN.

REYKJAVÍK, 15. júní 1932.

HERRA SENDIHERRA,

Með tilvísun til fyrri bréfa, snertandi samkomulög þau, er gerð voru milli Íslands og Danmerkur þann 11. ágúst 1927 og 11. júlí 1931, um ívilnun í tekju- og eignarskatti til ríkisins og um ívilnun í útsvörum, handa þeim mönnum, sem greiða eiga skatt samtímis á báðum stöðum, leyfi ég mér hér með að skýra frá, að íslenska ríkisstjórnin er samþykkt dönsku ríkisstjórninni í, að samkomulög

¹ Vol. CXXXVIII, page 446, de ce recueil.

¹ Vol. CXXXVIII, page 446, of the Series.

¹ TRANSLATION.

No. 3273. — ARRANGEMENT BETWEEN DENMARK AND ICELAND CONCERNING RELIEF FROM COMMUNAL TAXES ON INCOME, IN CASES OF DOUBLE TAXATION. SIGNED AT REYKJAVIK, JULY 11, 1931.

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

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

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

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

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

In faith whereof the undersigned, having exchanged the Royal authority for the purpose, have signed the present Arrangement and have thereto affixed their seals.

Done in duplicate at Reykjavik, July 11, 1931.

(L. S.) (Signed) FR. LE SAGE DE FONTENAY. (L. S.) (Signed) Tryggvi ÞÓRHALLSSON.

EXCHANGE OF NOTES

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

I.

THE REPRESENTATIVE OF DENMARK
IN ICELAND.

REYKJAVIK, June 15, 1932.

SIR,

With reference to previous correspondence relating to the Agreements concluded between Denmark and Iceland on August 11, 1927, and July 11, 1931, concerning alleviations of taxation

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

imposed by the State on income and capital and of taxation imposed by the communes on income, in cases of double taxation, I have the honour to state that the Danish Government agrees with the Icelandic Government that the Agreements in question shall be prolonged so that they apply to the State tax and to the communal tax on income for the financial year 1931-32 and shall remain in force for a period of five financial years until the financial year 1935-36 inclusive.

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

I have the honour, etc.

(Signed) DE FONTENAY.

His Excellency
Ásgeir Ásgeirsson, Prime Minister.

II.

THE PRIME MINISTER.

REYKJAVIK, June 15, 1932.

SIR,

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

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

I have the honour, etc.,

(Signed) Ásg. ÁSGEIRSSON.

Monsieur Fr. de Fontenay,
Minister Plenipotentiary,
Reykjavik.