

N° 3341.

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## ALLEMAGNE ET SUISSE

Convention en vue d'éviter la double imposition en matière d'impôts directs et d'impôts sur les successions, avec protocole final et annexes, signés à Berlin, le 15 juillet 1931, et Avenant à la convention susmentionnée, signé à Berlin, le 11 janvier 1934.

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## GERMANY AND SWITZERLAND

Convention for the Prevention of Double Taxation in the Matter of Direct Taxes and Succession Duties, and Final Protocol and Annexes, signed at Berlin, July 15, 1931, and Additional Agreement to the Above-mentioned Convention, signed at Berlin, January 11, 1934,

## TEXTE ALLEMAND. — GERMAN TEXT.

N<sup>o</sup> 334I. — ABKOMMEN<sup>1</sup> ZWISCHEN DEM DEUTSCHEN REICHE UND DER SCHWEIZERISCHEN EIDGENOSSENSCHAFT ZUR VERMEIDUNG DER DOPPELBESTEUERUNG AUF DEM GEBIETE DER DIREKTEN STEUERN UND DER ERBSCHAFTSTEUERN. GEZEICHNET IN BERLIN AM 15. JULI 1931.

*Textes officiels allemand et français communiqués par le Conseil fédéral Suisse. L'enregistrement de cette convention a eu lieu le 8 février 1934.*

*German and French official texts communicated by the Swiss Federal Council. The registration of this Convention took place February 8, 1934.*

DIE SCHWEIZERISCHE EIDGENOSSENSCHAFT und DAS DEUTSCHE REICH haben, von dem Wunsche geleitet, die Doppelbesteuerung auf dem Gebiete der direkten Steuern und der Erbschaftsteuern zu vermeiden, das nachstehende Abkommen abgeschlossen.

Zu diesem Zwecke haben zu Bevollmächtigten ernannt :

## DER SCHWEIZERISCHE BUNDESRAT :

Herrn Dr. Hermann RÜFENACHT, ausserordentlichen Gesandten und bevollmächtigten Minister der Schweizerischen Eidgenossenschaft in Berlin ;  
 Herrn Hans BLAU, Direktor der Eidgenössischen Steuerverwaltung ;  
 Herrn Dr. Adolf STREULI, Regierungsrat, Vorsteher der Finanzdirektion des Kantons Zürich ;  
 Herrn Emil KELLER, Regierungsrat, Vorsteher der Finanzdirektion des Kantons Aargau ;  
 und  
 Herrn Dr. Peter Anton FELTSCHER, Sektionschef im Eidgenössischen Politischen Departement ;

## DER DEUTSCHE REICHSPRÄSIDENT :

Herrn Dr. Artur ZARDEN, Ministerialdirektor im Reichsfinanzministerium ;  
 Herrn Dr. Georg MARTIUS, Vortragenden Legationsrat im Auswärtigen Amt ;  
 Herrn Werner PAASCHE, Ministerialrat im Reichsfinanzministerium ; und  
 Herrn Ludwig DEHL, Oberregierungsrat im Auswärtigen Amt.

Die Bevollmächtigten haben nach gegenseitiger Mitteilung ihrer in guter und gehöriger Form befundenen Vollmachten folgendes vereinbart :

<sup>1</sup> L'échange des ratifications a eu lieu à Berne, le 29 janvier 1934.

<sup>1</sup> The exchange of ratifications took place at Berne, January 29, 1934.

Steuerpflichtige seinen Wohnsitz hat. Hat der Steuerpflichtige, abgesehen von den Fällen des Artikel 4, Abs. 2, nicht die Staatsangehörigkeit des Wohnsitzstaates und werden die in Satz 1 genannten Bezüge aus dem anderen Staate gezahlt, so werden sie in jedem Staate zur Hälfte besteuert.

*Zu Artikel 4 und 7.*

Vergütungen (Tantiemen) der Aufsichtsrats- (Verwaltungsrats-)mitglieder werden nach Artikel 7, Vergütungen (Tantiemen) der Direktoren und Angestellten nach Artikel 4 besteuert.

*Zu Artikel 5.*

(1) Abweichend von Artikel 5 wird das in den Grenzgebieten tätige Personal der Bahn-, Post-, Telegraphen- und Zollverwaltungen der beiden Staaten für seine in Artikel 5 erwähnten Bezüge nur in dem Staate besteuert, in dem es seinen Wohnsitz hat. Das gleiche gilt für die Ruhegehälter, Witwen- und Waisenpensionen und anderen Bezüge oder geldwerten Vorteile für frühere Dienstleistung oder Berufstätigkeit dieses Personals.

(2) Die Steuerfreiheit der deutschen Eisenbahnbeamten im Kanton Baselstadt ist als endgültig abgelöst anzusehen. (Vergleiche Schlussprotokoll letzter Absatz des Abkommens<sup>1</sup> vom 24. März 1923.) Dies gilt auch für Pensionen, Ruhegehälter usw. dieser Beamten.

(3) Die Sonderbestimmungen des Artikel 4, Abs. 2, und des zugehörigen Schlussprotokolls finden auch auf die in Artikel 5 genannten Einkünfte Anwendung.

*Zu Artikel 8.*

(1) Steuerpflichtige, die in dem einen Staat ihren Wohnsitz haben, können im anderen Staate trotz Fehlens eines solchen besteuert werden, wenn sie sich dort mindestens drei Monate im Jahr unter Führung eines eigenen Haushalts aufhalten. Die Besteuerung wird jedoch nur für die Dauer dieses Aufenthaltes erfolgen und darf sich nicht auf das ganze Vermögen und Einkommen des Steuerpflichtigen erstrecken, sondern muss sich im Rahmen einer angemessenen Berücksichtigung des mit dem Aufenthalt verbundenen Aufwandes halten. Über die Vermeidung der Doppelbesteuerung in Fällen dieser Art werden sich die zuständigen obersten Verwaltungsbehörden der beiden Staaten von Fall zu Fall verständigen.

(2) Studierende, die sich in einem der beiden Staaten nur zu Studienzwecken aufhalten, werden von diesem Staate wegen der Bezüge, die sie von den in dem anderen Staate wohnhaften und dort bereits steuerpflichtigen Angehörigen empfangen, keiner Besteuerung unterworfen, sofern diese Bezüge den überwiegenden Teil des zu ihrem Unterhalt und ihrem Studium Notwendigen darstellen.

(3) Bei Steuerpflichtigen, die ihren Wohnsitz endgültig von dem einen in den anderen Staat verlegt haben, endet die Steuerpflicht, soweit sie an den Wohnsitz anknüpft, in dem ersten Staat mit dem Ende des Kalendermonats, in dem die Wohnsitzverlegung erfolgt ist.

(4) Hinsichtlich solcher Personen, die in keinem der beiden Staaten die Staatsangehörigkeit besitzen, können die zuständigen obersten Verwaltungsbehörden von Fall zu Fall besondere Vereinbarungen zur Vermeidung der Doppelbesteuerung treffen. Dabei sollen insbesondere die Angehörigen solcher Staaten berücksichtigt werden, die mit den beiden vertragschliessenden Staaten Abkommen zur Vermeidung der Doppelbesteuerung abgeschlossen haben. Die Rechte, die den in Satz 1 genannten Personen nach dem Gesetze eines der beiden Staaten in diesem Staate etwa sonst zustehen, werden hierdurch nicht berührt.

<sup>1</sup> Vol. XXVII, page 41, de ce recueil.

<sup>1</sup> Vol. XXVII, page 41, of this Series.

<sup>1</sup> TRADUCTION. — TRANSLATION.

N<sup>o</sup> 3341. — CONVENTION ENTRE LE REICH ALLEMAND ET LA CONFÉDÉRATION SUISSE EN VUE D'ÉVITER LA DOUBLE IMPOSITION EN MATIÈRE D'IMPÔTS DIRECTS ET D'IMPÔTS SUR LES SUCCESSIONS. SIGNÉE A BERLIN, LE 15 JUILLET 1931.

LA CONFÉDÉRATION SUISSE et LE REICH ALLEMAND, désireux d'éviter la double imposition en matière d'impôts directs et d'impôts sur les successions, ont conclu la convention suivante.

Ont désigné à cet effet comme plénipotentiaires :

## LE CONSEIL FÉDÉRAL SUISSE :

- M. le D<sup>r</sup> Hermann RÜFENACHT, envoyé extraordinaire et ministre plénipotentiaire de la Confédération suisse à Berlin,
- M. Hans BLAU, directeur de l'Administration fédérale des contributions,
- M. le D<sup>r</sup> Adolf STREULI, conseiller d'Etat, directeur des finances du canton de Zurich,
- M. Emil KELLER, conseiller d'Etat, directeur des finances du canton d'Argovie, et
- M. le D<sup>r</sup> Peter Anton FELTSCHER, chef de section au Département politique fédéral ;

## LE PRÉSIDENT DU REICH ALLEMAND :

- M. le D<sup>r</sup> Artur ZARDEN, directeur ministériel au Ministère des Finances,
- M. le D<sup>r</sup> Georg MARTIUS, conseiller de légation référendaire au Ministère des Affaires étrangères,
- M. Werner PAASCHE, conseiller ministériel au Ministère des Finances, et
- M. Ludwig DEHL, conseiller supérieur du gouvernement au Ministère des Affaires étrangères.

Les plénipotentiaires, après s'être communiqué leurs pleins pouvoirs et les avoir trouvés en bonne et due forme, sont convenus des dispositions suivantes :

## CHAPITRE PREMIER

## IMPÔTS DIRECTS.

*Article premier.*

1. Sont considérés comme impôts directs au sens de la présente convention les impôts perçus directement, en conformité des lois en vigueur dans chacun des deux Etats, soit pour le compte des Etats contractants, des pays ou cantons, soit pour le compte des provinces ou unions de provinces, des districts, des communes ou des unions de communes, sur les revenus (revenus nets ou revenus bruts) ou sur la fortune ou sur l'accroissement de fortune, même si le prélèvement des impôts se fait sous la forme de contributions additionnelles.

<sup>1</sup> Traduction du Gouvernement fédéral suisse.<sup>1</sup> Translation of the Swiss Federal Government.

<sup>1</sup> TRADUCTION. — TRANSLATION.

## No. 3341. — CONVENTION BETWEEN THE GERMAN REICH AND THE SWISS CONFEDERATION FOR THE PREVENTION OF DOUBLE TAXATION IN THE MATTER OF DIRECT TAXES AND SUCCESSION DUTIES. SIGNED AT BERLIN, JULY 15, 1931.

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

For this purpose they have appointed as their Plenipotentiaries :

## THE SWISS FEDERAL COUNCIL :

Dr. Hermann RÜFENACHT, Envoy Extraordinary and Minister Plenipotentiary of the Swiss Confederation at Berlin,  
M. Hans BLAU, Director of the Federal Tax Administration,  
Dr. Adolf STREULI, Councillor of State, Director of Finance of the Canton of Zurich,  
M. Emil KELLER, Councillor of State, Director of Finance of the Canton of Aargau, and  
Dr. Peter Anton FELDSCHER, Head of Section at the Federal Political Department ;

## THE PRESIDENT OF THE GERMAN REICH :

Dr. Arthur ZARDEN, Ministerial Director at the Ministry of Finance,  
Dr. Georg MARTIUS, Referendary Councillor of Legation at the Ministry of Foreign Affairs,  
  
M. Werner PAASCHE, Ministerial Counsellor at the Ministry of Finance, and  
M. Ludwig DEHL, Government Higher Counsellor at the Ministry of Foreign Affairs.

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

## CHAPTER I.

## DIRECT TAXES.

*Article 1.*

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

<sup>1</sup> Traduit par le Secrétariat de la Société des Nations, à titre d'information.

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

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

- (1) Under Swiss law :
  - The taxes enumerated in Annex A.
- (2) Under German law<sup>1</sup> :
  - (a) Income tax ;
  - (b) Corporation tax ;
  - (c) Tax on capital ;
  - (d) Land taxes (*Grundsteuern*) ;
  - (e) House taxes (*Gebäudesteuern*) ;
  - (f) Taxes on trading licences ;
  - (g) Arrangement owing to currency depreciation in respect of buildings on landed property (*Geldentwertungsausgleich bei bebauten Grundstücken — die Hauszinssteuern*).

#### Article 2.

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

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

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

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

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

#### Article 3.

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

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

<sup>1</sup> For the German tax on the flight of capital, see the Additional Agreement of January 11, 1934, paragraph (1), page 449.

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

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

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

6. Operations of maritime shipping, inland shipping and air navigation concerns, as also income derived therefrom, shall be taxed only in the State in which the place of management of the concern is situate.<sup>1</sup>

#### Article 4.

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

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

#### Article 5.

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

#### Article 6.

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

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

#### Article 7.

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

#### Article 8.

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

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<sup>1</sup> Paragraph 6 of Article 3 is cancelled under the terms of paragraph (2) of the Additional Agreement of January 11, 1934 (page 449).

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

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

4. For the purposes of the present Convention, the domicile of juridical persons shall be the place where they have their seat. The same applies to associations of persons, institutions, foundations and other capital agglomerations taxable as such.<sup>1</sup>

## CHAPTER II.

### SUCCESSION DUTIES.

#### Article 9.

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

In the Swiss Confederation :

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

In the German Reich :

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

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

#### Article 10.

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

#### Article 11.

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

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

<sup>1</sup> Amended under the terms of paragraph (3) of the Additional Agreement of January 11, 1934 (page 449).



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

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

#### Article 12.

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

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

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

### CHAPTER III.

#### FINAL PROVISIONS.

#### Article 13.

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

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

#### Article 14.

This Convention is applicable :

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

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

#### Article 15.

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

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

In faith whereof the Plenipotentiaries have signed the present Convention in two originals.

BERLIN, *July 15, 1931.*

(Signed) RÜFENACHT.

(Signed) BLAU.

(Signed) STREULI.

(Signed) KELLER.

(Signed) FELDSCHER.

(Signed) Dr. ZARDEN.

(Signed) Dr. MARTIUS.

(Signed) PAASCHE.

(Signed) DEHL.

#### FINAL PROTOCOL.

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

#### *Ad Articles 1 and 9.*

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

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

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

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

#### *Ad Article 2.*

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

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

## Ad Articles 2 and 10.

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

## Ad Article 3.

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

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

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

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

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

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

## Ad Article 4.

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

## Ad Articles 4 and 7.

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

## Ad Article 5.

1. By way of an exception to Article 5, the administrative staff of the railways, the postal and telegraph services and the Customs services of the two States working in the frontier areas

shall be taxed in respect of the income mentioned in Article 5 only in the State of their domicile. The same applies to annuities, widows' and orphans' pensions and other payments or pecuniary remuneration for former services or professional activities of such staff.

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

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

*Ad Article 8.*

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

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

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

4. With reference to persons who are not of the nationality of either State, the supreme competent administrative authorities may come to special agreements in each case for the avoidance of double taxation. Special consideration shall be given to nationals of States which have concluded Conventions for the avoidance of double taxation with the two contracting States. Any rights otherwise accorded to the persons mentioned in the first sentence under the law of one of the two States in that State shall not be affected hereby.

*Ad Article 13.*

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

*Ad Article 14.*

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

BERLIN, July 15, 1931.

(Signed) RÜFENACHT.  
 (Signed) BLAU.  
 (Signed) STREULI.  
 (Signed) KELLER.  
 (Signed) FELDSCHER.

(Signed) Dr. ZARDEN.  
 (Signed) Dr. MARTIUS.  
 (Signed) PAASCHE.  
 (Signed) DEHL.

## ANNEXE A

ÉNUMÉRATION DES IMPÔTS DIRECTS DES CANTONS, DISTRICTS  
ET COMMUNES DE LA CONFÉDÉRATION SUISSE

## I. IMPÔTS DIRECTS DES CANTONS.

Nature de l'impôt

Bases légales

*Canton de Zurich.*

Einkommenssteuer . . . . .	} Gesetz vom 25. XI. 1917/19. II. 1922/2. XII. 1928, betr. die direkten Steuern.
Ergänzungssteuer (Vermögen) . . . . .	
Ertrags- und Kapitalsteuer (für Aktiengesell- schaften) . . . . .	

*Canton de Berne.*

Vermögenssteuer . . . . .	} Gesetz vom 7. VII. 1918/21. III. 1920/31. I. 1926, über die direkten Staats- und Gemeindesteuern.
Einkommenssteuer . . . . .	
Zuschlagssteuer . . . . .	

*Canton de Lucerne.*

Einkommenssteuer } Physische Personen . . . . .	} Steuergesetz vom 22. IX. 1922/30. XI. 1927.
Vermögenssteuer . . . . .	
Kapitalsteuer . . . . .	} Armengesetz vom 29. XII. 1922.
Ertragssteuer . . . . .	

*Canton d'Uri.*

Vermögenssteuer . . . . .	} Steuergesetz vom 31. X. 1915/7. V. 1923, für den Kanton Uri.
Einkommenssteuer . . . . .	

*Canton de Schwyz.*

Vermögenssteuer . . . . .	} Steuergesetz vom 10. IX. 1854, für den Kanton Schwyz. Gesetz vom 9. VIII. 1890, betreffend die Besteuerung der Transportanstalten, Waren- lager und dergl.
Steuer auf Leibrenten und Pensionen . . . . .	

*Canton d'Unterwald-le-Haut.*

Vermögenssteuer . . . . .	} Steuergesetz vom 26. IV. 1908/25. IV. 1920/17. V. 1931.
Einkommenssteuer . . . . .	

*Canton d'Unterwald-le-Bas.*

Vermögenssteuer . . . . .	} Gesetz vom 24. IV. 1921.
Erwerbssteuer . . . . .	

*Canton de Glaris.*

Vermögenssteuer . . . . .	} Gesetz vom 1. V. 1904/5. V. 1918/11. V. 1919/2. V. 1920/1. V. 1927/4. V. 1930, über das Landes- steuerwesen des Kts. Glarus.
Personalsteuer (fest) . . . . .	

## ANNEX A.

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

## I. DIRECT TAXES OF CANTONS.

Nature of the tax	Legal bases
<i>Canton of Zurich.</i>	
Income tax . . . . .	} Law relating to Direct Taxes of November 25th, 1917, February 19th, 1922, December 2nd, 1928.
Supplementary tax (property) . . . . .	
Tax on profits and capital (for limited companies) . . . . .	
<i>Canton of Berne.</i>	
Property tax . . . . .	} Law relating to the State and Communal Direct Taxes of July 7th, 1918, March 21st, 1920, January 31st, 1926.
Income tax . . . . .	
Supplementary tax . . . . .	
<i>Canton of Lucerne.</i>	
Income tax	} Physical persons . . . . .
Property tax	
Capital tax	} Individual persons . . . . .
Tax on profits	
<i>Canton of Uri.</i>	
Property tax . . . . .	} Tax Law for the Canton of Uri of October 31st, 1915, May 7th, 1923.
Income tax . . . . .	
<i>Canton of Schwyz.</i>	
Property tax . . . . .	} Tax Law for the Canton of Schwyz of September 10th, 1854. Law relating to the Taxation of Transport Concerns, Warehouses, etc., of August 9th, 1890.
Tax on annuities and pensions . . . . .	
<i>Canton of Obwalden.</i>	
Property tax . . . . .	} Tax Law of April 26th, 1908, April 25th, 1920, May 17th, 1931.
Income tax . . . . .	
<i>Canton of Nidwalden.</i>	
Property tax . . . . .	} Law of April 24th, 1921.
Tax on profits . . . . .	
<i>Canton of Glarus.</i>	
Property tax . . . . .	} Law relating to the Tax System of the Canton of Glarus of May 1st, 1904, May 5th, 1918, May 11th, 1919, May 2nd, 1920, May 1st, 1927, May 4th, 1930.
Personal tax (fixed) . . . . .	

## Nature of the tax

## Legal bases

*Canton of Glarus (continued).*

Tax on profits . . . . .	}	Law relating to the Tax on Profits of the Canton of Glarus of May 2nd, 1920.
Property tax . . . . .		Law relating to the Collection of a General Tax for Educational Purposes of May 11th, 1919.
Capital tax (or tax on immovable property) . . . . .		Law relating to the Taxation of Joint-Stock Companies of May 6th, 1917.

*Canton of Zug.*

Property tax . . . . .	}	Law relating to the Covering of State Disbursements of December 28th, 1896, November 17th, 1921, May 15th, 1930.
Tax on income and profits . . . . .		
Tax on trade licences, etc. ( <i>Patentsteuer</i> ) . . . . .		

*Canton of Fribourg.*

Capital tax . . . . .	}	Law Tax of November 24th, 1919, May 7th, 1926, May 16th, 1929.
Tax on earned income . . . . .		
Tax on the capital and profits of judicial persons . . . . .		

*Canton of Solothurn.*

Income tax . . . . .	}	Law relating to Direct Taxes of March 17th, 1895, January 21st, 1917, May 4th, 1919, March 29th, 1925, February 23rd, 1930.
Property tax . . . . .		

*Canton of Basle-City.*

Income tax . . . . .	}	Law relating to Direct Taxes of April 6th, 1922.
Property tax . . . . .		Law relating to the Taxation of Joint-Stock Companies of June 23rd, 1921.
Capital tax . . . . .		
Tax on profits . . . . .		

*Canton of Basle-Country.*

Property tax . . . . .	}	Law of August 20th, 1928.
Income tax . . . . .		

*Canton of Schaffhausen.*

Property tax . . . . .	}	Law on Direct Taxes of August 26th, 1919, May 25th, 1927.
Income tax . . . . .		
Capital tax . . . . .		
Tax on profits . . . . .		

*Canton of Appenzell A.-Rh.*

Property tax . . . . .	}	Tax Laws of April 25th, 1897.
Income tax . . . . .		

*Canton of Appenzell I.-Rh.*

Property tax . . . . .	}	Tax Laws of October 12th, 1919, April 27th, 1924.
Tax on profits . . . . .		
Poor tax (on property, profits and person) . . . . .		

## Nature of the tax

## Legal bases

*Canton of St. Gallen.*

Property tax . . . . .	} Law relating to Direct State Taxes of November 24th, 1903, November 30th, 1916, May 24th, 1918, November 15th, 1928.
Income tax . . . . .	

*Canton of Grisons.*

Property tax . . . . .	} Tax Law for the Canton of Grisons of June 23rd, 1918.
Tax on profits . . . . .	

*Canton of Argau.*

Property tax . . . . .	} Law concerning the Levying of Property and Income Taxes for State Objects of March 11th, 1865, February 18th, 1925.
Tax on profits . . . . .	
Special tax on limited companies, com- mandite companies and co-operative trading asso- ciations . . . . .	} Law on the Taxing of Limited Companies and Co-operative Trading Associations of September 15th, 1910.

*Canton of Thurgau.*

Property tax . . . . .	} Law relating to Taxation of February 15th, 1898.
Income tax . . . . .	

*Canton of Ticino.*

Property tax . . . . .	} Taxation Law of the Canton of Ticino of December 11th, 1907, with subsequent amendments.
Income tax . . . . .	
Education tax . . . . .	} Legislative Decree on the Salaries of Teachers in Communal and Cantonal Schools, of August 24th, 1915.

*Canton of Vaud.*

Property tax . . . . .	} Law on the Tax on Capital and Earned Income of January 24th, 1923, November 24th, 1926, February 14th, 1928, November 27th, 1928.
Tax on earned income . . . . .	
Tax on foreigners who were not born in the Canton of Vaud and do not engage and have never engaged in any remunerative occu- pation there.	} Law requiring Various Companies which have their Head Offices in the Canton or carry on Business there to procure a Licence. January 22nd, 1919.
Duties on trade licences, etc. . . . .	

*Canton of Valais.*

Property tax . . . . .	} Finance Law of November 10th, 1903.
Income tax . . . . .	
Tax on industry . . . . .	
	} Law of May 19th, 1899, on the Supervision of Taxation on Movable Property. Decree of January 15th, 1921.

*Canton of Neuchâtel.*

Property tax . . . . .	} Law on Direct Taxes of April 30th, 1903, with subsequent amendments.
Tax on resources . . . . .	



## Nature of the tax

## Legal bases

*Canton of Nidwalden.*

Property tax . . . . .	}	Law of April 24th, 1921.
Tax on profits . . . . .		

*Canton of Glarus.*

Household tax . . . . .	}	Law on the Levying of Communal Taxes of May 27th, 1877.
Property tax . . . . .		
	}	Law relating to the Collection of Property, Poll and Household Taxes for Church Objects of May 27th, 1877.
	}	Law relating to the Collection of Property and Poll Taxes for Educational Objects of May 27th, 1877.

*Canton of Zug.*

Property tax . . . . .	}	Law relating to the Communal System of December 20th, 1876.
Tax on profits . . . . .		
Tax on trade licences, etc. . . . .		
Household tax . . . . .	}	Law relating to the Right of the Parishes of the Canton of Zug to levy Taxes of November 12th, 1908.
Church tax . . . . .		

*Canton of Fribourg.*

Property tax . . . . .	}	Law on Communal and Parish Taxes of May 7th, 1926.
Tax on earned income . . . . .		
Tax on capital and profits of joint-stock companies and co-operative societies . . . . .		
Land tax . . . . .		
Tax on profits derived from landed property . . . . .		

*Canton of Solothurn.*

Income tax . . . . .	}	Law on the Organisation of the Communal System of October 28th, 1871.
Property tax . . . . .		

*Canton of Basle-City.*

Income tax . . . . .	}	Tax Regulations for the Commune of Riehen of June 3rd, 1923.
Property tax . . . . .		
Tax on increments in land values (collected as income tax) . . . . .	}	Tax Regulations for the Commune of Bettingen of February 2nd, 1910.
Land tax . . . . .		
Building tax . . . . .	}	Tax Ordinance of the Evangelical Reformed Parish of November 14th, 1923.
Church tax . . . . .		

*Canton of Basle-Country.*

Property tax . . . . .	}	Communal Law of March 14th, 1881, §§ 137 to 153.
Income tax . . . . .		
		Law of August 20th, 1928.

Nature of the tax	Legal bases
<i>Canton of Schaffhausen.</i>	
Property tax . . . . .	} Law on Direct Taxes of August 26th, 1919, May 25th, 1927.
Income tax . . . . .	
Capital tax . . . . .	
Tax on profits . . . . .	
<i>Canton of Appenzell. A.-Rh.</i>	
Property tax . . . . .	} Tax Law of April 25th, 1897.
Income tax . . . . .	
<i>Canton of Appenzell. I.-Rh.</i>	
Property tax . . . . .	} Tax Law of October 12th, 1919, April 27th, 1924.
Tax on profits . . . . .	
Land tax . . . . .	
<i>Canton of St. Gallen.</i>	
Property tax . . . . .	} Law relating to the Tax System of the Communes of November 17th, 1858.
Income tax . . . . .	
	} Supplementary Law of November 30th, 1916.
<i>Canton of Grisons.</i>	
Property tax . . . . .	} (The Communes of the Grisons are independent in regard to taxation.)
Tax on profits . . . . .	
Land tax . . . . .	
Any other taxes on property and profits . . . . .	
<i>Canton of Aargau.</i>	
Property tax . . . . .	} Law on the Disposal of Communal Property and Communal Taxes of November 30th, 1866.
Tax on profits . . . . .	
	} Law relating to Tax Abatements and Tax Supplements of February 18th, 1925.
<i>Canton of Thurgau.</i>	
Property tax . . . . .	} Law relating to the Tax System of February 15th, 1898.
Income tax . . . . .	
<i>Canton of Ticino.</i>	
Property tax . . . . .	} Taxation Law of the Canton of Ticino of December 11th, 1907, with subsequent amendments.
Income tax . . . . .	
<i>Canton of Vaud.</i>	
Property tax . . . . .	} Law on Communal Taxes of May 19th, 1925, February 14th, 1928.
Tax on earned income . . . . .	
Land tax . . . . .	
Rent tax . . . . .	
Tax on foreigners . . . . .	

Nature of the tax

Legal bases

*Canton of Valais.*

Tax on capital and income . . . . . Tax on industry . . . . .	}	Finance Law of November 10th, 1903. Law of November 29th, 1886, November 14th, 1922, on the Distribution of Municipal Charges and Public Works in the Communes.
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*Canton of Neuchâtel.*

Property tax . . . . . Tax on resources . . . . . Tax on gross income or the rental value of real estate . . . . . Tax on the value of the rent or lease . . . . .	}	Law on Municipal Taxes of October 29th, 1885, with subsequent amendments. Decree of November 20th, 1917, amending Articles 1-4 of the Law on Municipal Taxes of October 29th, 1885.
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*Canton of Geneva.*

Income tax . . . . . Property tax . . . . . Tax on profits . . . . . Capital tax . . . . . Fixed professional tax on business, industry and professions . . . . .	}	Law on Public Taxes of March 24th, 1923, December 24th, 1924, March 9th, 1927, May 4th, 1927, December 1st, 1928.
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TAX-LIST B.

I. CANTONAL SUCCESSION AND DONATION DUTIES.

Nature of the tax

Legal bases

*Canton of Zurich.*

Succession and donation duty . . . . .	}	Law of February 20th, 1870, relating to Succession Duty.
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*Canton of Berne.*

Succession and donation duty . . . . .	}	Law of April 6th, 1919, concerning Succession and Donation Duty.
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*Canton of Lucerne.*

Succession duty . . . . .	}	Law of May 27th, 1908, July 28th, 1919, relating to Succession Duty.
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*Canton of Uri.*

Succession and donation duty . . . . .	}	Law of May 2nd, 1926, on Succession and Donation Duty.
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*Canton of Schwyz.*

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*Canton of Obwalden.*

.....

Nature of the tax

Legal bases

*Canton of Nidwalden.*

Succession and legacy duty . . . . . Poor Law of April 25th, 1912, April 30th, 1916

*Canton of Glarus.*

Succession and donation duty. . . . . { Law of May 1st, 1904, May 5th, 1918, May 11th,  
1919, May 2nd, 1920, May 4th, 1930, on the  
Tax System of the Canton of Glarus.

*Canton of Zug.*

Succession and donation duty. . . . . { Law of December 28th, 1896, November 17th,  
1921, relating to Partial Amendment of the  
Law on the Covering of State Disbursements.

*Canton of Fribourg.*

Succession and donation duty. . . . . { Law of March 8th, 1882, May 11th, 1886, December  
28th, 1916, on Registration.

*Canton of Solothurn.*

Succession and donation duty. . . . . { Law on December 13th, 1848, relating to  
Succession Duty (new text, 1922). Law of  
December 24th, 1856, relating to the Fee for  
the Transfer of Property in Mortmain.

*Canton of Basle-City.*

Succession duty . . . . . Law of April 6th, 1922, relating to Direct Taxes.

*Canton of Basle-Country.*

Succession and donation duty . . . . . { Law of February 16th, 1920, on Succession and  
Donation Duty.

*Canton of Schaffhausen.*

Succession and donation duty . . . . . { Law on Succession Duty of September 19th,  
1910, for the Canton of Schaffhausen.

*Canton of Appenzell A.-Rh.*

Succession and donation duty . . . . . { Law of April 30th, 1922, relating to Succession,  
Legacy and Donation Duty.

*Canton of Appenzell I.-Rh.*

Succession and donation duty . . . . . Tax Law of October 12th, 1919.

*Canton of St. Gallen.*

Succession and donation duty. . . . . { Law of May 17th, 1911, on Succession, Legacy  
and Donation Duty.  
Supplementary Law of May 15th, 1924.

Nature of the tax

Legal bases

*Canton of Geneva.*

Income tax	} Physical persons . . . . .	} Law on Public Taxes of March 24th, 1923, December 24th, 1924, March 9th, 1927, May 4th, 1927, December 1st, 1928.
Property tax		
Tax on profits	} Juridical persons. . . . .	
Capital tax		
Supplementary tax on real-estate values . . . . .		
Increment tax on real-estate values . . . . .		

## II. DIRECT TAXES OF DISTRICTS AND COMMUNES.

*Canton of Zurich.*

Income tax . . . . .	} Law relating to Direct Taxes of November 25th, 1917, February 19th, 1922, December 2nd, 1928.
Supplementary tax . . . . .	
Tax on profits . . . . .	
Capital tax . . . . .	
Land tax . . . . .	
Tax on profits from landed property . . . . .	

*Canton of Berne.*

Property tax . . . . .	} Law on Direct State and Communal Taxes of July 7th, 1918.
Income tax . . . . .	
Supplementary tax . . . . .	} Law on Ecclesiastical Organisation in the Canton of Berne of January 18th, 1874.
Special tax on profits (seasonal tax). . . . .	
	} Decree relating to Taxes for Purposes of Public Worship of December 2nd, 1876.

*Canton of Lucerne.*

Income tax	} Physical persons . . . . .	} Tax Law of September 22nd, 1922, November 30th, 1927.
Property tax		
Capital tax	} Juridical persons . . . . .	
Tax on profits		
Increment tax . . . . .		
		} Poor Law of December 29th, 1922.
		} Tax Law of July 28th, 1919 (Articles 20 to 38).

*Canton of Uri.*

Property tax . . . . .	} Decree relating to the Tax System of the Communes of November 24th, 1892, March 10th, 1903.	
Income tax . . . . .		
		} Decree relating to Public Worship or Church Taxes of November 27th, 1918.

*Canton of Schwyz.*

Property tax . . . . .	} Tax Law for the Canton of Schwyz of September 10th, 1854, July 17th, 1884, October 19th, 1890.	
Tax on annuities and pensions . . . . .		
		} Law relating to the Taxation of Transport Undertakings, Warehouses, etc., of August 9th, 1890.
Tax on Mutations . . . . .		} Law relating to the Optional Mutation Tax for the benefit of the Communes of December 4th, 1920.

*Canton of Obwalden.*

Property tax . . . . .	} Tax Law of April 26th, 1908, April 25th, 1920.
Income tax . . . . .	

Nature of the tax	Legal bases
<i>Canton of Grisons.</i>	
Inheritance duty on successions and donations . . . . .	{ Tax Law of June 23rd, 1918, for the Canton of Grisons.
<i>Canton of Aargau.</i>	
Succession and donation duty. . . . .	{ Law of February 16th, 1922, on Succession and Donation Duty.
<i>Canton of Thurgau.</i>	
Succession and donation duty . . . . .	{ Law of May 23rd, 1850, on Transfer and Stamp Duty.
<i>Canton of Ticino.</i>	
Succession and donation duty . . . . .	{ Law of December 6th, 1917, December 16th, 1919, on Succession Duty.
<i>Canton of Vaud.</i>	
Succession and donation duty. . . . .	{ Law of December 27th, 1911, December 1st, 1919, on the Collection of the Transfer Duty. Annual Tax Law of November 27th, 1928.
<i>Canton of Valais.</i>	
Succession and donation duty. . . . .	{ Law of March 18th, 1875, on Stamp Duty and Supplementary Laws of May 25th, 1878, and November 13th, 1908.
<i>Canton of Neuchâtel.</i>	
Succession duty :	{ Law of May 21st, 1912, concerning the Levying of a Duty on Successions and <i>donationes inter vivos</i> .
(a) On shares of inheritance . . . . .	
(a) On the whole estate . . . . .	{ Law of November 10th, 1920, concerning the Application of Article 554 of the Swiss Civil Code and the Collection of an Emolument in the Case of Devolution of Inheritance.
Donation duty . . . . .	
<i>Canton of Geneva.</i>	
Succession and donation duty . . . . .	{ Law of March 24th, 1923, December 24th, 1924, on Public Taxes.

## II. DISTRICT AND COMMUNAL SUCCESSION AND DONATION DUTIES.

### *Canton of Zurich.*

. . . . .

### *Canton of Berne.*

. . . . .

Nature of the tax

Legal bases

*Canton of Lucerne.*

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

*Canton of Uri.*

.....

*Canton of Schwyz.*

.....

*Canton of Obwalden.*

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*Canton of Nidwalden.*

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

*Canton of Glarus.*

.....

*Canton of Zug.*

.....

*Canton of Fribourg.*

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

*Canton of Solothurn.*

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*Canton of Basle-City.*

.....

*Canton of Basle-Country.*

.....

*Canton of Schaffhausen.*

.....

*Canton of Appenzell A.-Rh.*

.....

*Canton of Appenzell I.-Rh.*

.....

Nature of the tax

Legal bases

*Canton of St. Gallen.*

.....  
*Canton of Grisons.*

Inheritance and donation duty . . . . .

.....  
*Canton of Aargau.*

.....  
*Canton of Thurgau.*

.....  
*Canton of Ticino.*

.....  
*Canton of Vaud.*

Succession and donation duty . . . . .

{ Law of May 19th, 1925, on Communal Taxes  
("additional centimes" to the transfer duties  
levied by the State).

.....  
*Canton of Valais.*

.....  
*Canton of Neuchâtel.*

Succession and donation duty . . . . .

{ Law of May 21st, 1912, concerning the Collection  
of a Duty on Successions and *donationes inter vivos.*

.....  
*Canton of Geneva.*



<sup>1</sup> TRADUCTION. — TRANSLATION.

## ADDITIONAL AGREEMENT

TO THE CONVENTION OF JULY 15, 1931, BETWEEN THE SWISS CONFEDERATION AND THE GERMAN REICH FOR THE PREVENTION OF DOUBLE TAXATION IN THE MATTER OF DIRECT TAXES AND SUCCESSION DUTIES, SIGNED AT BERLIN, JANUARY 11, 1934.

THE SWISS CONFEDERATION and THE GERMAN REICH, having agreed to resume negotiations on certain points of the above Convention,

Have appointed for that purpose as their Plenipotentiaries :

THE SWISS FEDERAL COUNCIL :

M. Paul DINICHERT, Envoy Extraordinary and Minister Plenipotentiary of the Swiss Confederation at Berlin ;

THE PRESIDENT OF THE GERMAN REICH :

Dr. Otto HEDDING, Professor, Ministerial Director at the Ministry of Finance,  
Dr. Paul BARANDON, Referendary Counsellor of Legation at the Ministry of Foreign Affairs.

The Plenipotentiaries, having communicated their full powers, found in good and due form, have agreed on the following points :

(1) The provisions of the Convention shall not apply to persons fulfilling the conditions laid down for payment of the German tax on the flight of capital (*Reichsfluchtsteuer*).

The Convention shall also not apply to persons who do not or who no longer fulfil the conditions laid down for the payment of the said tax, on the sole ground that they can prove a domicile or habitual residence in Germany within the meaning of the German fiscal legislation, or that, under German fiscal legislation, they are treated as persons having a domicile or habitual residence in Germany.

(2) Article 3, paragraph 6, of the Convention is hereby cancelled. The supreme authorities of the administrations of both States may conclude special agreements with regard to the taxation of maritime shipping companies, inland shipping companies and aviation companies and revenue derived therefrom.

(3) In amendment of Article 8, paragraph 4, of the Convention, the place from which management is conducted shall be deemed to be the domicile, in the case of foundations and other capital agglomerations.

(4) Paragraphs 1, 2 and 3 shall form an integral part of the Convention of July 15, 1931.

The present Additional Agreement shall be ratified at the same time as the Convention of July 15, 1931, and the instruments of ratification shall be exchanged at Berne before January 31, 1934.

The Additional Agreement shall come into force at the same time as the Convention.

In faith whereof the Plenipotentiaries have signed the present Additional Agreement in two originals.

BERLIN, January 11, 1934.

(Signed) Paul DINICHERT.  
HEDDING.  
Dr. Paul BARANDON.

<sup>1</sup> Traduit par le Secrétariat de la Société des Nations, à titre d'information.

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