

N° 3901.

**ROUMANIE
ET TCHÉCOSLOVAQUIE**

Convention relative à l'assistance en
matière de recouvrement d'impôts,
et protocole final. Signés à Bucarest,
le 20 juin 1934.

**ROUMANIA
AND CZECHOSLOVAKIA**

Convention concerning Assistance in
the Matter of Collection of Taxes,
and Final Protocol. Signed at
Bucharest, June 20th, 1934.

¹ TRADUCTION. — TRANSLATION.

No. 3901. — CONVENTION ² BETWEEN THE KINGDOM OF ROUMANIA AND THE CZECHOSLOVAK REPUBLIC CONCERNING ASSISTANCE IN THE MATTER OF COLLECTION OF TAXES. SIGNED AT BUCHAREST, JUNE 20TH, 1934.

French official text communicated by the Roumanian Envoy Extraordinary and Minister Plenipotentiary to the League of Nations and by the Permanent Delegate of the Czechoslovak Republic accredited to the League of Nations. The registration of this Convention took place May 26th, 1936.

THE PRESIDENT OF THE CZECHOSLOVAK REPUBLIC
and

HIS MAJESTY THE KING OF ROUMANIA,

Desirous of affording one another reciprocal assistance in revenue matters,
Have resolved to conclude a Convention for that purpose and have appointed as their Plenipotentiaries :

THE PRESIDENT OF THE CZECHOSLOVAK REPUBLIC :

Monsieur Jan ŠEBA, Envoy Extraordinary and Minister Plenipotentiary of the Czechoslovak Republic at Bucharest ;

HIS MAJESTY THE KING OF ROUMANIA :

Monsieur Savel RADULESCO, Under-Secretary of State at the Royal Ministry of Foreign Affairs ;

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

Article 1.

The contracting States undertake to afford one another reciprocal assistance in the collection of taxes levied for account of the State and percentual surtaxes levied together therewith.

The provisions of the present Convention shall not apply to Customs duties and taxes on consumption.

Article 2.

The assistance afforded shall be in respect alike of the taxes concerned and of costs accessory thereto (charges, interest, fines).

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 Prague, February 26th, 1936.

Article 3.

The assistance afforded shall be in respect only of revenue claims which have become legally enforceable under the legislation of the State concerned, save in the case provided in Article II.

Article 4.

The collection of revenue claims of the kind to which the preceding Articles relate shall take place on request addressed by the creditor State (State applying) to the State which has jurisdiction over the person or property of the debtor (State applied to).

Article 5.

The request by the State applying must issue from the highest authority of the Financial Administration of the same, or from an authority delegated by the latter for the purpose, and must be accompanied by a writ in execution certified by such authority. The request must be addressed direct to the corresponding authority of the State applied to.

The authority of the State applying shall further certify that the claim has become legally enforceable.

The State applied to undertakes to recognise without further examination the validity of such claims of the State applying as have become legally enforceable.

Article 6.

The State applying shall furnish a translation into the French language of the documents transmitted.

Article 7.

The State applied to shall take action at the earliest possible moment on requests received, but may decline to do so in cases where it considers compliance with a request to be excluded on grounds of public order or general interest. The State applied to shall notify the State applying in such case at the earliest possible moment.

Article 8.

Prosecutions and measures of execution shall take place without exequatur.

Article 9.

Revenue claims in respect of which requests are made shall be collected in accordance with the legislative regulations of the State applied to, provided that the latter shall not be under obligation to apply means of execution not provided in the law of the State applying.

Nevertheless, on request of the State applying, the State applied to may, if it thinks fit, adopt special forms of procedure, even where such are not provided by its own law, provided they are not inconsistent with its own law.

Article 10.

Revenue claims for collection shall not be accorded precedence in the State applied to.

Article 11.

Where a revenue claim is still subject to appeal, the State applying may request the State applied to to take conservatory measures; and the above provisions shall apply to such conservatory measures *mutatis mutandis*.

Article 12.

The highest authorities of the Financial Administrations of the two States shall determine by mutual agreement the measures to be taken in execution of the present Convention.

Article 13.

The present Convention shall be ratified and the instruments of ratification shall be exchanged at Prague at the earliest possible moment.

It shall come into force three months from the date of exchange of ratifications.

It shall cease to be in force three months after denunciation by either of the two States.

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

Done in duplicate at Bucharest, the 20th day of June, 1934.

(L. S.) (Signed) Jan ŠEBA.

(L. S.) (Signed) Savel RADULESCO.

FINAL PROTOCOL.

It is understood that the expression "taxes" shall be deemed to mean all imposts, dues or fees not expressly excluded by Article 1 of the present Convention, including the turnover tax (*daň z obratu*) and the tax on administrative functions (*dávka z úředních úkonů*).

The provisions of the present Convention shall further apply to revenue claims arising before the entry into force of the present Convention.

(Signed) Jan ŠEBA.

(Signed) Savel RADULESCO.