

N° 901.

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HONGRIE  
ET TCHÉCOSLOVAQUIE

Protocole concernant le recensement des créances et obligations mutuelles, nées en anciennes couronnes autrichiennes et hongroises, signé à Prague, le 13 juillet 1923.

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HUNGARY  
AND CZECHOSLOVAKIA

Protocol regarding the Registration of Mutual Claims and Liabilities contracted in Former Austrian and Hungarian Crowns, signed at Prague, July 13, 1923.

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

No. 901. — PROTOCOL<sup>2</sup> BETWEEN HUNGARY AND CZECHOSLOVAKIA REGARDING THE REGISTRATION OF MUTUAL CLAIMS AND LIABILITIES CONTRACTED IN FORMER AUSTRIAN AND HUNGARIAN CROWNS, SIGNED AT PRAGUE, JULY 13, 1923.

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*French official text communicated by the Director of the Royal Hungarian Secretariat accredited to the League of Nations. The registration of this Protocol took place June 15, 1925.*

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The Plenipotentiary Delegates here present :

For the KINGDOM OF HUNGARY :

H. E. Iván de OTTLIK, Privy Councillor, Chamberlain, Secretary of State ;

For the CZECHOSLOVAK REPUBLIC :

Dr. Bohumil VLASÁK, First Head of Section, Ministry of Finance ;

Have agreed as follows :

I

The two Governments undertake to issue the decrees of which drafts are given in Annexes A and B.

II.

It is agreed that the registration of claims and liabilities in the sense of the present Protocol shall be regarded simply as a means of collecting statistical data and shall in no way prejudice the contemplated general settlement, either as regards the procedure to be adopted at the time of the settlement or as regards the question of the categories of claims and liabilities to be included in that settlement.

III.

The said decrees shall come into force as from the date of publication, which shall be the same in both States. This date shall be agreed upon between the two Governments on the occasion of ratification.

The declaration referred to in paragraph 4, sub-paragraph 1 of the decree shall be made within two months as from the entry into force of the decree. Nevertheless, the two Governments shall

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<sup>1</sup> Traduit par le Secrétariat de la Société des Nations.

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

<sup>2</sup> The exchange of ratifications took place at Budapest, October 30, 1924. See Vol. XXXV, page 248, of this Series.

have power to extend this time-limit for a further period not exceeding two months, or even without such formal extension, to accept declarations submitted within the succeeding two months.

#### IV.

The Hungarian Delegate hereby declares that, as regards the proposed settlement on their merits of claims and liabilities, no guarantee of any kind whatever given by the Hungarian State can be taken into consideration, especially as such a guarantee would exceed the obligations imposed on Hungary by the Treaty of Trianon, which are already very difficult to discharge, and the Hungarian State, in view of its extremely difficult financial situation, could not assume such an obligation.

#### V.

Whereas, in the settlement of claims on their merits already referred to, certain classes of claims and liabilities may or should be treated differently, the Czechoslovak Government declares its willingness, on the occasion of such settlement, carefully to consider how far liabilities incurred by Hungarian financial establishments after October 28, 1918, as the result, not of commercial operations, but of contracts for the safe-keeping of money, which on account of their economic character might be regarded as constituting cash deposits, shall be dealt with differently from other claims.

#### VI.

In order to dispel the apprehensions manifested by the Hungarian Delegate concerning Hungarian depositors' books (issued in Hungary), the Czechoslovak Delegates hereby declare that :

(1) Depositors' books which were not subject to registration under the Czechoslovak Decree, No. 110, Legal Gazette 1919, shall not in principle be subject to registration for the purposes of the settlement of reciprocal claims and liabilities ; for such registration is conditional on the domicile (place of business) of the creditor or debtor as on February 26, 1919, and declaration by their owners of all depositors' books was compulsory under the said decree ;

(2) Subsequent registration, in virtue of Czechoslovak Decree, No. 110, Legal Gazette 1919, shall be allowed, as hitherto, only by way of exception and after the strictest investigation of the cases and of the conditions laid down in the last paragraph of Article 3 of the aforesaid Decree.

#### VII.

It is agreed that the last Sub-paragraph of paragraph 8 of the Decree to be issued by the Hungarian Government (Annex A), shall not be incorporated in the Decree (Annex B) to be issued by the Czechoslovak Government, but that the terms of this provision shall be made known to the financial establishments and insurance companies concerned by means of an edict which shall be published by the Czechoslovak Government simultaneously with the entry into force of the said decrees.

#### VIII.

In accordance with the wishes of the Czechoslovak Delegation, the Hungarian Delegate agrees that proceedings shall be suspended under paragraph 9 of the Decree to be issued by the Hungarian

Government (Annex A), even if application is made only after the entry into force of the Decree.

IX.

Should no agreement be reached as a result of the negotiations concerning the settlement of mutual claims and liabilities, both Governments shall be free to rescind their decrees, even unilaterally.

X.

As regards the claims and liabilities existing between branches of Hungarian financial establishments or insurance companies situated either now or formerly in Czechoslovak territory and persons whose domicile (place of business) is in Hungary, it is agreed that during the negotiations the Hungarian Delegate took the view that as a branch and its central office constitute one and the same legal person — a view accepted by Czechoslovakia — and as such branch is therefore indisputably a Hungarian legal person, the aforesaid claims and obligations exist as between two Hungarian nationals whose legal position cannot be the subject of international adjustment and the Hungarian Government is accordingly unable to suspend proceedings concerning such claims or obligations.

As, however, the Czechoslovak Delegates insisted that, owing to the economic character of the question, to the possibility of contradictory decisions being given by the Courts of the two States and to the comparatively short time remaining before the main negotiations, such proceedings should be suspended, it was agreed that the annexed draft decrees should be framed in conformity with this view; the Hungarian Delegate, however, reserves the Hungarian Government's right, on the occasion of ratification, to reconsider this question carefully in relation to the other questions forming the subject of negotiations between the two Governments.

XI.

In accordance with the Hungarian Delegate's proposal, the Czechoslovak Delegates declare that the representative of the Czechoslovak financial establishments shall get into touch as soon as possible with the representatives of Hungarian financial establishments in order that they may enter upon direct negotiations without delay for the purpose of framing a scheme, which shall be submitted to the two Governments for approval, concerning the reciprocal and general settlement of claims and liabilities outstanding between the said financial establishments and as against third parties.

XII.

It is agreed that in the case of claims and liabilities governed by the private law of the two States which are subject to compulsory declaration in virtue of paragraph 1, the penultimate sub-paragraph, of the two decrees, the declaration may be made even after the expiration of the period to be fixed in virtue of No. III of the second paragraph of the present Protocol, within a supplementary period to be determined by agreement between the two Governments.

## XIII.

The provisions of the present Protocol shall come into force on the date of the exchange of the instruments of ratification between the two Governments at Budapest.

The present Protocol has been drawn up in duplicate original French texts, one of which has been delivered to each of the two Governments.

PRAGUE, July 13, 1923.

For the Kingdom of Hungary :  
IVÁN DE OTTLIK.

For the Czechoslovak Republic :  
Dr. BOHUMIL VLASÁK.

## ANNEX A.

## DECREE

No. . . . . of the Hungarian Ministry of Finance concerning the registration of claims and liabilities contracted in former Austrian and Hungarian crowns outstanding with regard to persons whose domicile or place of business is in the territory of the Czechoslovak Republic.

The GOVERNMENT OF THE KINGDOM OF HUNGARY and the GOVERNMENT OF THE CZECHOSLOVAK REPUBLIC have agreed to proceed to the registration of claims and liabilities contracted in former Austrian and Hungarian crowns, as a preliminary to negotiations with a view to the settlement of such claims and liabilities (Treaty of Trianon, Article 231 (*d*), last paragraph).

Accordingly, in view of paragraph 6 of Law XVII of 1922, the Royal Hungarian Ministry decrees that this registration shall be effected as hereinafter provided, but at the same time points out that this decree in no way prejudices the question of which claims and liabilities shall be included in the aforesaid settlement or the method of such settlement.

## Paragraph 1.

All natural persons who on February 26, 1919, were domiciled in Hungarian territory and all legal entities and other similar economic bodies (önálló gazdasági alanyok-obdobné samostatné subjekty hospodářské) whose place of business on the same date was in Hungary, shall be obliged, in conformity with the following provisions, to declare all their financial claims or liabilities still outstanding at the date of the entry into force of the present decree and not excluded by paragraph 2, in so far as such claims and liabilities arose within the domain of private law before February 26, 1919, or were based upon contracts or other civil acts concluded before that date. The following claims and debts shall be subject to such compulsory declaration :

(1) Claims against and liabilities owed to the Czechoslovak State arising after October 28, 1918, but before February 26, 1919 ;

(2) Claims against and liabilities owed to natural persons or to legal entities or other similar economic bodies whose domicile or place of business was in the territory of the Czechoslovak Republic on February 26, 1919, if the said claims and liabilities arose before that date ;

(3) Claims against and liabilities owed to the branches of Hungarian financial establishments or Hungarian insurance companies situated in the territory of the Czechoslovak Republic if they arose before February 26, 1919.

Claims and liabilities of the Hungarian State governed by private law shall be declared if they arose after October 28, 1918, but before February 26, 1919, in respect of persons mentioned in sub-paragraph 2 of the present paragraph.

Claims and liabilities which have already fallen due, as well as those which have not, shall be subject to declaration.

#### Paragraph 2.

The following shall not be subject to compulsory declaration (registration in accordance with paragraph 1) :

(1) Claims against and liabilities owed to the Royal Hungarian Post Office Savings Bank ;

(2) Claims against and liabilities owed to the Austro-Hungarian Bank as well as claims and liabilities transferred in the course of the liquidation of the said Bank to the Succession States ;

(3) The claims and liabilities of the Orphans' Funds (Guardians' Funds) the registration of which will be effected in virtue of special provisions ;

(4) Periodical contractual payments of every description (for example, life annuities, maintenance allowances, etc.) ; the annuities of amortisation loans are not included, however, and are therefore subject to compulsory declaration ;

(5) Claims and liabilities arising out of bonds (repayment of capital, interest, dividends) ; depositors' books are not included and are therefore subject to compulsory declaration ;

(6) Claims and liabilities arising out of State or social insurance, re-insurance, or any other form of private insurance, unless the insurance contract was concluded before February 26, 1919 ;

(7) Reciprocal claims and liabilities outstanding between a central establishment and a branch thereof ;

(8) Claims and liabilities which were settled without reservation by mutual agreement between the two parties before the entry into force of the present decree. On the other hand, declaration shall be compulsory in the case of claims and liabilities settled after February 26, 1919, without the consent of the two parties, by means of a deposit paid into court.

#### Paragraph 3.

So far as the compulsory declaration provided for in the present decree is concerned, the question whether the creditor and debtor are Hungarian or Czechoslovak nationals shall not be taken into consideration.

The fact that the creditor or debtor required to make the declaration has since February 26, 1919, transferred his domicile (place of business) outside Hungarian territory shall not exempt him from the obligation to make such declaration unless, on the date of the entry into force of the present decree, his domicile (place of business) is not in either Hungarian or Czechoslovak territory. The creditor or debtor shall therefore make his declaration, in virtue of the present decree, in the Kingdom of Hungary even if he transferred his domicile (place of business) after February 26, 1919, to the territory of the Czechoslovak Republic.

The fact that a claim or debt has been transferred for any reason (cession, expromission, succession, etc.), to another person, no matter where his domicile (place of business) may be situated, shall not affect the obligation in respect of declaration.

## Paragraph 4.

Declarations, which shall be accurately made on special official forms, shall be submitted to the Central Institute of Financial Associations, Budapest IV. Deák Ferencz-utca 1, not later than . . . . . (date). These forms shall be sold at cost price at the places specified in a list to be published shortly in the "Budapesti Közlöny" and in the daily press.

The fact that a claim or debt has already been declared in virtue of another provision shall not exempt the creditor or debtor from the compulsory declaration laid down in the present decree. No such previous declaration can be taken into account for the purposes of the present decree.

If the declaration is sent by post, the date of posting shall be regarded as that of declaration.

## Paragraph 5.

One and the same declaration shall only contain claims and liabilities existing between the same persons.

Every declaration shall be submitted in triplicate.

The declaration shall contain the following particulars :

- (1) Name, domicile (place of business) and nationality of the creditor :
  - (a) on February 26, 1919, and
  - (b) on . . . . . (date of the entry into force of the decree) ;
- (2) Name, domicile (place of business) and nationality of the debtor :
  - (a) on February 26, 1919, and
  - (b) on . . . . . (as in 1 b above) ;
- (3) The amount (excluding interest) of the claim or liability as at February 26, 1919, and June 30, 1923, and, in the case of amortisation loans, the arrears of capital on the dates upon which the last annuities payable before the aforesaid dates fell due ;
- (4) If the claim or liability declared in virtue of sub-paragraph 3 by February 26, 1919, was already in existence on October 28, 1918, the fact should be mentioned together with the amount of such claim or liability ;
- (5) If a debt was contracted between February 5, 1919, and February 26, 1919, or if a debtor domiciled in Hungary effected a transfer to Czechoslovakia after February 5, 1919, for the purpose of covering a liability subject to compulsory declaration, the fact should be mentioned ;
- (6) The rate of interest and the amount of arrears of interest on the dates specified in sub-paragraph 3 ;
- (7) The date upon which the claim or liability arose (for example, the date of the contract, acknowledgment, bill of exchange, etc.) ;
- (8) The date upon which payment is due ;
- (9) An accurate description of the claim or liability (for example, claim authenticated by books, bill of exchange, current account, mortgage claim) ;
- (10) In the case of secured claims and liabilities, an accurate description of the security (accurate description of the real estate, in the case of loans on transferable securities ("lombard" securities) for example "Hungarian War Loan of the nominal value of . . . . . crowns") ;
- (11) In the case of depositors' books :
  - (a) the date of the declaration in virtue of notice No. . . . .

(b) whether the depositor's book is made out in the name of the owner or another party or to bearer ;

(12) Any other agreement concerning the amount of the claim or liability.

Claims and liabilities the validity of which is open to question or doubt or those in respect of which uncertainty may exist as to whether they are subject to declaration in virtue of the present decree should in all cases be declared, with a note of such circumstance.

#### Paragraph 6.

The Central Institute of Financial Associations shall decide whether a specific claim or liability is, or is not, subject to compulsory declaration.

Should the Central Institute of Financial Associations decide that any claim or liability which has been declared is not subject to declaration, it shall return the declaration to the person by whom it was submitted.

Appeal against the decision of the Central Institute of Financial Associations may be made through the said Institute to the Royal Hungarian Ministry of Finance within eight days of the notification of such decision.

Declarations which are incomplete, unintelligible, or illegible and declarations not submitted on the special forms shall be returned by the said Institute and must be completed within a fixed time-limit. If not so completed, they shall be invalid. Declarations submitted after the appointed date shall also be invalid. The provisions of paragraph 7 shall apply to such cases.

#### Paragraph 7.

In the case of failure to make the declaration required under the present decree, the undeclared claim shall become the property of the Hungarian State, while an undeclared liability shall not be regarded as discharged even if the debtor has fulfilled his obligation towards the creditor. Such consequences, however, shall not ensue unless the defaulting party has been guilty of deliberate omission or gross negligence. The individual cases shall be decided, after hearing the Central Institute of Financial Associations, in the first instance by the Royal Hungarian Financial Director who is competent according to the domicile (place of business) of the party (at Budapest, by the Royal Hungarian Inspector of Taxes) and on appeal, in the second and last instance, by the Royal Hungarian Minister of Finance. Appeals should be sent in to the authority of the first instance within eight days after the notification of the decision.

In the case provided for in the second sub-paragraph of paragraph 3, the authority possessing competence in the first instance shall be determined by the party's last domicile (place of business) in Hungary.

The aforesaid authorities may apply the legal consequences referred to in the first sub-paragraph of this paragraph to any portion of a claim or debt.

#### Paragraph 8.

It shall be prohibited as from ..... (date of the entry into force of the present decree) to settle, either wholly or in part, claims or liabilities subject to compulsory declaration within the meaning of the present decree or to effect or accept payments for such purpose ; the transfer of such claims or liabilities and other legal acts for the same purpose shall likewise be prohibited. Legal acts concluded in violation of this prohibition shall be null and void.

Furthermore, in the case of offences against this provision, the Minister of Finance may, after hearing the parties, inflict on them a fine not exceeding 50% of the amount of the claim or liability.



This prohibition shall not affect claims or liabilities the settlement or transfer of which has been authorised by the Hungarian Minister of Finance in agreement with the Czechoslovak Minister of Finance.

As regards claims against and liabilities owed to branches of Hungarian financial establishments or insurance companies, and arising before February 26, 1919, if on the aforesaid date such branches were situated in Czechoslovak territory, a settlement shall be admissible in virtue of the agreement arrived at with the Czechoslovak Government, without its being necessary to apply for special authorisation, but such settlement shall be notified immediately to the Central Institute of Financial Associations at Budapest.

#### Paragraph 9.

Legal proceedings concerning claims subject to compulsory declaration in the sense of paragraph 1, shall be suspended during the validity of the present decree even if there is no ground for suspension under paragraph 1, No. 2 of Decree No. 9590/1922 M. E. ("Budapesti Közlöny" No. 273).

Any proceedings concerning claims referred to in the preceding sub-paragraph which have already been instituted on the date of the entry into force of the present decree shall be suspended by the authorities either *ex officio* or on the application of the parties, for the duration of the validity of the present decree.

No measures of compulsory execution or conservatory measures in respect of claims referred to in the first sub-paragraph may be either ordered or carried out. Any such measures which on the date of the entry into force of the present decree may already have been instituted shall be suspended by the authorities either *ex officio* or on the application of the parties.

#### Paragraph 10.

The period during which legal proceedings and measures of compulsory execution for the recovery of claims in the sense of the present decree shall be barred, shall not be included in the period of prescription, in the periods fixed for application, or in other time-limits the non-observance of which might, in virtue of the law, legally prejudice the parties.

#### Paragraph 11.

Wherever, in the present decree, mention is made of the territory of the State, this terms shall mean the territory of the State in question as defined by the Treaties of Versailles, St. Germain and Trianon, or as fixed by the Conventions and executory measures which have been or shall be concluded and agreed to between the States concerned, in application of these Treaties.

#### Paragraph 12.

The present decree shall come into force on the day of publication and shall be put into execution by the Minister of Finance in agreement with the Minister of Justice.

BUDAPEST (date) .....

## ANNEX B.

## DECREE

No. .... of (date) ..... of the Government of the Czechoslovak Republic concerning the registration of claims and liabilities contracted in former Austrian and Hungarian Crowns between Czechoslovak and Hungarian nationals, the prohibition to settle such claims and debts privately and the suspension of legal proceedings.

It is hereby ordered, in virtue of the Law of June 30, 1922, Legal Gazette No. 207, as hereinafter provided :

## Paragraph 1.

All natural persons who, on February 26, 1919, were domiciled in Czechoslovak territory and all legal entities and other similar bodies of an economic character (önálló gazdasági alanyok-obdobné samostatné subjekty hospodárské) whose place of business was on the same date as in Czechoslovakia, shall be obliged, in conformity with the following provisions to declare all their financial claims and liabilities still outstanding at the date of the entry into force of the decree and not excluded by paragraph 2, in so far as such claims and liabilities arose within the domain of private law before February 26, 1919, or were based upon contracts or other civil acts concluded before that date.

The following claims and debts shall be subject to such compulsory declaration :

(1) Claims against and liabilities owed to the Hungarian State, arising after October 28, 1918, but before February 26, 1919.

(2) Claims against and liabilities owed to natural persons or to legal entities or other similar economic bodies whose domicile or place of business was in the territory of the Kingdom of Hungary on February 26, 1919, if the said claims and liabilities arose before that date.

Czechoslovak branches of which the central establishment was situated abroad on February 26, 1919, shall be regarded as Czechoslovak establishments ; the branches of financial institutions established abroad of which the central establishment was on February 26, 1919, in Czechoslovakia shall be regarded as foreign establishments.

Insurance Companies shall be regarded as financial establishments within the meaning of paragraph 1, sub-paragraph 3, of the law of June 30, 1922, No. 207, Legal Gazette.

In the case of other legal entities and similar economic bodies, their central business headquarters as at February 26, 1919, and not the place where their establishments are situated shall be taken into consideration.

Claims and liabilities of the Czechoslovak State governed by private law shall be declared if they arose after October 28, 1918, but before February 26, 1919, in respect of persons mentioned in sub-paragraph 2, of the present paragraph.

Claims and liabilities which have already fallen due, as well as those which have not, shall be subject to declaration.

## Paragraph 2.

The following shall not be subject to compulsory declaration (registration in accordance with paragraph 1) :

(1) Claims against and liabilities owed to the Royal Hungarian Post Office Savings Bank ;

(2) Claims against and liabilities owed to the Austro-Hungarian Bank as well as claims and liabilities transferred in the course of the liquidation of the said Bank to the Succession States ;

(3) Claims and liabilities of the Guardians' Funds, the registration of which will be effected in virtue of special provisions ;

(4) Periodical contractual payments of every description (for example, life annuities, maintenance allowances, etc.) ; the annuities of amortisation loans, are not included however, and are therefore subject to compulsory declaration ;

(5) Claims and liabilities arising out of bonds (repayment of capital, interest, dividends) ; depositors' books are not included, and are therefore subject to compulsory ration ;

(6) Claims and liabilities arising out of State or social insurance, re-insurance or any other form of private insurance, unless the insurance contract was concluded before February 26, 1919 ;

(7) Reciprocal claims and liabilities outstanding between a central establishment and a branch thereof.

(8) Claims and liabilities which were settled without reservation by mutual agreement between the two parties before the entry into force of the present decree. On the other hand, declaration shall be compulsory in the case of claims and liabilities settled after February 26, 1919, without the consent of the two parties, by means of a deposit paid into court.

#### Paragraph 3.

So far as the compulsory declaration provided for in the present decree is concerned, the question whether the creditor and debtor are Czechoslovak or Hungarian nationals need not be taken into consideration.

The fact that the creditor or debtor required to make the declaration has, since February 26, 1919, transferred his domicile (place of business) outside the territory of the Czechoslovak Republic, shall not exempt him from the obligation to make such declaration unless, on the date of the entry into force of the present decree, his domicile (place of business) was not in either Czechoslovak or Hungarian territory. The creditor or debtor shall therefore make his declaration, in virtue of the present decree, in the Czechoslovak Republic, even if he transferred his domicile (place of business) after February 26, 1919, to the territory of the Kingdom of Hungary.

The fact that a claim or debt has been transferred for any reason (cession, expropriation, succession, etc.), to another person, no matter where his domicile (place of business) may be situated, shall not affect the obligation in respect of declaration.

#### Paragraph 4.

Declarations, which shall be accurately made on special official forms, shall be submitted to the Clearing-Office at Prague (Československý zúčtovací ústav Zemská banka, Prague), not later than . . . . . (date) . . . . . The price of these forms and the conditions of sale will be made known in the official publications and in the daily press.

The fact that a claim or debt has already been declared in virtue of another provision shall not exempt the creditor or debtor from the compulsory declaration laid down in the present decree. No such previous declaration can be taken into account for the purposes of the present decree.

If the declaration is sent by post, the date of posting shall be regarded as that of declaration.

#### Paragraph 5.

One and the same declaration shall contain claims and liabilities only the existing between the same persons.

Every declaration shall be submitted in triplicate.

The declaration shall contain the following particulars :

- (1) Name, domicile (place of business) and nationality of the creditor :
  - (a) on February 26, 1919, and
  - (b) on . . . . . (date of the entry into force of the decree ;
- (2) Name, domicile (place of business) and nationality of the debtor :
  - (a) on February 26, 1919, and
  - (b) on . . . . . (as in 1 b above) ;
- (3) The amount (excluding interest) of the claim or liability as at February 26, 1919, and June 30, 1923, and, in the case of amortisation loans, the arrears of capital on the dates upon which the last annuities payable before the aforesaid dates fell due ;
- (4) If the claim or liability declared in virtue of sub-paragraph 3 by February 26, 1919, was already in existence on October 28, 1918, the fact should be mentioned, together with the amount of such claim or liability ;
- (5) The rate of interest and the amount of arrears of interest on the dates specified in sub-paragraph 3 ;
- (6) The date upon which the claim or liability arose (for example, the date of the contract, acknowledgment, bill of exchange, etc.) ;
- (7) The date upon which payment is due ;
- (8) An accurate description of the claim or liability (for example, claim authenticated by books, bill of exchange, current account, mortgage claim) ;
- (9) In the case of secured claims and liabilities, an accurate description of the security (accurate description of the real estate, in the case of loans on transferable securities (lombard securities) for example " Hungarian War Loan of the nominal value of . . . . . crowns " ) ;
- (10) In the case of depositors' books :
  - (a) The date of the registration in virtue of Decree No. 110 Legal Gazette, 1919.
  - (b) Whether the depositor's book is made out in the name of the owner or another party or to bearer ;
- (11) Any other agreement concerning the amount of the claim or liability.

Claims and liabilities the validity of which is open to question or doubt or those in respect of which uncertainty may exist as to whether they are subject to declaration in virtue of the present decree should in all cases be declared with a note of such circumstance.

#### Paragraph 6.

Declarations made in virtue of the present decree, statements and explanations relating thereto shall be exempt from stamp duties and charges.

#### Paragraph 7.

The Czechoslovak Clearing-Office shall decide whether a specific claim or liability is or is not subject to registration.

Declarations which are incomplete or unintelligible or are submitted after the appointed date and declarations not submitted on the official forms shall be invalid and shall not be taken into consideration.

Should the Czechoslovak Clearing-Office decide that a claim or liability which has been declared is not subject to declaration, it shall return the declaration to the person who submitted the same.

Appeal against the decision of the Czechoslovak Clearing-Office may be made within eight days (paragraph 9 of the Government Decree of August 7, 1922, Legal Gazette No. 264, concerning the Czechoslovak Clearing-Office).

#### Paragraph 8.

In the case of failure to make a declaration within the period specified, the claim shall become the property of the State. Undeclared liabilities shall not be regarded as discharged even if already settled by mutual agreement.

Such consequences, however, shall not ensue except in the case of deliberate omission or gross negligence; decision in the matter shall rest with the financial authority of the first instance (sub-paragraph 3).

Any person who fails to submit the compulsory declaration within the specified time, or wittingly or as a result of gross negligence, makes a false statement in his declaration, shall be guilty of an offence and apart from the consequences provided for in sub-paragraph 1, shall be liable to a fine not exceeding 50,000 Czechoslovak crowns, at the discretion of the Administration of Taxes (in Slovakia and Sub-Carpathian Russia, the Financial Director) of the place where his usual (last) domicile is situated.

Any person who fails to obey the summons of the Czechoslovak Clearing-Office may be constrained to do so by the Administration of Taxes (Financial Director) of the place where his usual (last) domicile is situated, by means of a fine not exceeding 50,000 Czechoslovak crowns which may be repeated until the summons has been obeyed.

Notwithstanding, before such fine is inflicted, the party in question shall be given due warning of his liability to such fine and of its amount should he fail to obey the summons within a time limit of not less than eight days.

Appeal against such penal decisions of an Administration of Taxes (Financial Director) shall be judged in the last resort by the Provincial Financial Director concerned.

Appeal must be entered within eight days.

Fines inflicted in virtue of the present paragraph shall accrue to the State.

#### Paragraph 9.

It shall be prohibited as from ..... (date of the entry into force of the recent decree) to settle, either wholly or in part, claims or liabilities subject to compulsory declaration within the meaning of the present decree or to effect or accept payments for such purpose. The transfer of such claims or liabilities and other legal acts for the same purpose shall likewise be prohibited.

Legal acts concluded in violation of this prohibition shall be null and void.

Any person acting in violation of the aforesaid prohibition or participating in any capacity in a legal act as described above shall be guilty of an offence and shall be liable to a fine not exceeding 50,000 Czechoslovak crowns, at the discretion of the Administration of Taxes (in Slovakia and Sub-Carpathian Russia, the Financial Director) in the place where his usual (last) domicile is situated (paragraph 8).

Furthermore, all claims which have been settled in violation of this prohibition or in respect of which such settlement has been attempted shall be regarded as not having been declared.

This prohibition shall not affect claims or liabilities the settlement or transfer of which has been authorised by the Czechoslovak Minister of Finance in agreement with the Hungarian Minister of Finance.

#### Paragraph 10.

No legal proceedings may be taken during the validity of the present decree for the recovery of claims subject to compulsory declaration in pursuance of the decree. Legal proceedings already instituted shall be suspended by the authorities either *ex officio* or on the application of the parties

No measures of compulsory execution or conservatory measures in respect of claims referred to in the first sub-paragraph shall be either ordered or carried out. Any such measures which on the date of the entry into force of the present decree may already have been instituted shall be suspended by the authorities either *ex officio* or on the application of the parties.

Paragraph 11.

The period during which legal proceedings and measures of forced execution for the recovery of claims in the sense of the present decree shall be barred, shall not be included in the period of prescription, in the periods fixed for application, or other time-limits the non-observance of which might, in virtue of the law, legally prejudice the parties.

Paragraph 12.

Wherever, in the present decree, mention is made of the territory of the State, this term shall mean the territory of the State in question as defined by the Treaties of Versailles, St. Germain and Trianon, or as fixed by the Conventions and executory measures which have been or shall be concluded and agreed to between the States concerned in application of these Treaties.

Paragraph 13.

The present decree shall come into force on the day of publication and shall be put into execution by the Minister of Finance in agreement with the Minister of Justice and the Minister of Post and Telegraphs.

PRAGUE (date).

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