

N° 1669.

ALLEMAGNE ET DANEMARK

Arrangement provisoire relatif à
l'abolition de la double imposition
sur les impôts réels et personnels.
Signé à Berlin, le 14 février 1928.

GERMANY AND DENMARK

Provisional Agreement for the Pre-
vention of Double Taxation in
connection with the Taxation of
Income and Property. Signed at
Berlin, February 14, 1928.

¹ TRANSLATION.

No. 1669. — PROVISIONAL AGREEMENT BETWEEN GERMANY AND DENMARK FOR THE PREVENTION OF DOUBLE TAXATION IN CONNECTION WITH THE TAXATION OF INCOME AND PROPERTY. SIGNED AT BERLIN, FEBRUARY 14, 1928.

THE ROYAL DANISH GOVERNMENT and THE GERMAN GOVERNMENT, being desirous of suppressing the double taxation of their respective nationals, have decided to conclude a provisional agreement, to be superseded as soon as possible by a general agreement for the purpose of preventing double taxation and in accordance with the general principles laid down in the international treaties hitherto concluded. For this purpose they have appointed as their Plenipotentiaries :

THE ROYAL DANISH GOVERNMENT :

M. Herluf ZAHLE, Kammerherr, Envoy Extraordinary and Minister Plenipotentiary at Berlin ;

THE GERMAN GOVERNMENT :

Dr. Erich WALLROTH, Director at the Ministry of Foreign Affairs ; and
Dr. Herbert DORN, Director at the Reich Ministry of Finance ;

Who, having mutually examined their full powers, which were found in good and due form, have agreed upon the following provisions :

Article 1.

1. The supreme administrative financial authorities of the two States shall in each individual case make special arrangements with the object of preventing as far as possible the double imposition of income tax and property tax upon their respective nationals.

2. For the purposes of the present Agreement, income tax and property tax shall be taken to be the following :

In Denmark : the State and communal tax on income, and the tax on property ;
in Germany : the tax on income and the tax on property.

Article 2.

The present Agreement shall apply to taxes levied as from October 1, 1927.

¹ Translated by the Secretariat of the League of Nations.

Article 3.

The present Agreement shall remain in force until the conclusion of a general agreement for the prevention of double taxation. Pending the conclusion of such a general agreement, the present Agreement may be denounced, at four months' notice to expire at the end of a calendar year, but in no case before December 31, 1929. If denounced, the Agreement shall cease to be valid from the expiration of the current fiscal year in each State.

In faith whereof the Plenipotentiaries have signed the present Agreement.

Done in duplicate in Danish and German at Berlin, February 14, 1928.

Herluf ZAHLE.

Dr. WALLROTH.

Dr. Herbert DORN.