

N° 2469.

BELGIQUE ET NORVÈGE

Convention ayant pour but d'éviter la double imposition des revenus des entreprises de navigation maritime des deux pays, signée à Bruxelles, le 29 octobre 1928, et échange de notes y relatif, Londres et Bruxelles, le 6 février 1929.

BELGIUM AND NORWAY

Convention for the Prevention of Double Taxation on Income derived from Shipping Undertakings of both Countries, signed at Brussels, October 29, 1928, and Exchange of Notes relating thereto, London and Brussels, February 6, 1929.

TEXTE NORVÉGIEN. - NORVEGIAN TEXT.

N^o 2469. — OVERENSKOMST¹ MEL-
LEM NORGE OG BELGIEN I
HENSIKT Å UNDGÅ DOBBELT
BESKATNING AV UTBYTTE
SOM SKRIVER SIG FRA REDE-
RIVIRKSOMHET I DE TO LAND.
UNDERTEGNET I BRUXELLES
DEN 29 OKTOBER 1928.

*Textes officiels français et norvégien communiqués
par le délégué permanent de la Norvège auprès
de la Société des Nations. L'enregistrement de
cette convention a eu lieu le 22 septembre 1930.*

HANS MAJESTET KONGEN AV NORGE, på den ene side og HANS MAJESTET BELGIERNES KONGE på den annen side som begge ønsker å frita rederier hjemmehørende i et av de to land, som driver skibsfart i det annet, for byrden av dobbelt beskatning av de inntekter de har av sine skiber, har ansett det for nyttig å slutte en overenskomst bygget på gjensidighet og har i dette øiemed opnevnt som sine befullmektigede :

HANS MAJESTET KONGEN AV NORGE :

Hr. VOGT, Norges sendemann i Bruxelles ;

HANS MAJESTET BELGIERNES KONGE :

Hr. Paul HYMANS, Belgiens utenriksminister ;

hvilke, efter å ha utvekslet sine fullmakter, funnet i god og behørig orden, har kommet overens om følgende bestemmelser :

¹ L'échange des ratifications a eu lieu à Bruxelles, le 22 juillet 1930.

N^o 2469. — CONVENTION¹ ENTRE LA BELGIQUE ET LA NORVÈGE AYANT POUR BUT D'ÉVITER LA DOUBLE IMPOSITION DES REVENUS DES ENTREPRISES DE NAVIGATION MARITIME DES DEUX PAYS. SIGNÉE A BRUXELLES, LE 29 OCTOBRE 1928.

French and Norwegian official texts communicated by the Permanent Delegate of Norway accredited to the League of Nations. The registration of this Convention took place on September 22, 1930.

SA MAJESTÉ LE ROI DE NORVÈGE, d'une part, et SA MAJESTÉ LE ROI DES BELGES, d'autre part, également désireux d'éviter aux entreprises de navigation maritime domiciliées dans l'un des deux pays et exerçant leur activité dans l'autre, le fardeau d'une double imposition sur les revenus qu'elles retirent de l'exploitation de leurs navires, ont jugé utile de conclure une convention basée sur le principe de la réciprocité et ont nommé, à cet effet, pour leurs plénipotentiaires respectifs, à savoir :

SA MAJESTÉ LE ROI DE NORVÈGE :

S. Exc. M. VOGT, ministre de Norvège à Bruxelles ;

SA MAJESTÉ LE ROI DES BELGES :

M. Paul HYMANS, ministre des Affaires étrangères de Belgique ;

Lesquels, après s'être communiqué leurs pleins pouvoirs respectifs trouvés en bonne et due forme, sont convenus des dispositions suivantes :

¹ The exchange of ratifications took place at Brussels, July 22, 1930.

¹ TRADUCTION. — TRANSLATION.

No. 2469. — CONVENTION BETWEEN BELGIUM AND NORWAY FOR THE PREVENTION OF DOUBLE TAXATION ON INCOME DERIVED FROM SHIPPING UNDERTAKINGS OF BOTH COUNTRIES. SIGNED AT BRUSSELS, OCTOBER 29, 1928.

HIS MAJESTY THE KING OF THE BELGIANS, on the one part, and HIS MAJESTY THE KING OF NORWAY, on the other part, being equally desirous of preventing the double taxation of income derived from the business of shipping by shipping undertakings domiciled in either of the two countries and carrying on their business in the other, have thought it desirable to conclude a convention based on the principle of reciprocity, and have for this purpose appointed as their respective Plenipotentiaries :

HIS MAJESTY THE KING OF THE BELGIANS :

M. Paul HYMANS, Belgian Minister for Foreign Affairs ;

HIS MAJESTY THE KING OF NORWAY :

His Excellency M. VOGT, Norwegian Minister at Brussels ;

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

Article 1.

Shipping undertakings domiciled in Norway, the vessels of which call at Belgian ports to load or unload cargo or to take on board or land passengers shall be exempt in Belgium from the payments of the tax on income or profits accruing from the operation of these vessels.

Shipping undertaking domiciled in Belgium, the vessels of which call at Norwegian ports to load or unload cargo or to take on board or land passengers shall by reciprocity be exempt in Norway from the payment of the tax on income or profits accruing from the operation of these vessels.

Article 2.

The expression " shipping undertakings " shall be taken to mean undertakings directed by an owner of ships and the expression " owner " shall include any charterer.

Article 3.

Income or profits from the business of shipping shall also include income or profits derived from the sale of passage tickets in the country in which the company issuing them is not domiciled.

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.

Article 4.

The present Convention shall be ratified and the ratifications shall be exchanged at Brussels. It shall come into force on January 1st of the year following that in which it has been ratified. It may be denounced at any time by giving six months' notice.

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

Done at Brussels, October 29, 1928.

(Signed) HYMANS.

(Signed) VOGT.

NORWEGIAN LEGATION.
BRUSSELS.

N^o 7/I 929.

LONDON, February 6, 1929.

YOUR EXCELLENCY,

I have the honour to inform you hereby of the Norwegian Government's agreement to substitute the following text for Article 4, paragraph 2, of the Convention of October 29, 1928, on the double taxation of income derived from shipping undertakings in the two countries :

“ The Convention shall come into force two months after the exchange of ratifications.”

I have the honour, etc.

(Signed) B. VOGT.

His Excellency Monsieur Hymans,
Minister for Foreign Affairs, etc., etc.,
Brussels.

MINISTRY
OF FOREIGN AFFAIRS.

BRUSSELS, February 6, 1929.

MONSIEUR LE MINISTRE,

I have the honour to inform you hereby of the Belgian Government's agreement to substitute the following text for Article 4, paragraph 2, of the Convention of October 29, 1928, on the double taxation of income derived from shipping undertakings in the two countries :

“ The Convention shall come into force two months after the exchange of ratifications.”

I have the honour, etc.

(Signed) HYMANS.

His Excellency Monsieur Vogt,
Norwegian Minister,
London.