

N° 2902.

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## JAPON ET NORVÈGE

Echange de notes comportant un accord relatif à l'exemption réciproque de la double imposition en ce qui concerne les revenus et bénéfices réalisés dans les affaires d'armement maritime. Tokio, le 23 décembre 1931.

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## JAPAN AND NORWAY

Exchange of Notes constituting an Agreement regarding the reciprocal Exemption from Double Taxation of Income and Profits accruing from the Operation of Ships. Tokio, December 23, 1931.

No. 2902. — EXCHANGE OF NOTES BETWEEN THE JAPANESE AND NORWEGIAN GOVERNMENTS CONSTITUTING AN AGREEMENT REGARDING THE RECIPROCAL EXEMPTION FROM DOUBLE TAXATION OF INCOME AND PROFITS ACCRUING FROM THE OPERATION OF SHIPS. TOKIO, DECEMBER 23, 1931.

*Texte officiel anglais communiqué par le délégué permanent de la Norvège auprès de la Société des Nations. L'enregistrement de cet échange de notes a eu lieu le 23 février 1932.*

LÉGATION DE NORVÈGE.

I.

TOKIO, December 23, 1931.

MONSIEUR LE MINISTRE,

Under instructions from my Government, I have the honour to inform you as follows, in regard to the reciprocal exemption, as between Norway and Japan, of incomes and profits accruing from the operation of ships from income tax:

1. The Norwegian Government declare that, in conformity with Paragraph 15 of the Law of August 11, 1924, concerning the amendment of the Norwegian Country Taxation Law of August 18, 1911, and Paragraph 10 of the Law of August 11, 1924, concerning the amendment of the Norwegian Town Taxation Law, they will, upon condition of reciprocity, exempt from the taxes on capital and income (including the extraordinary tax on capital) chargeable in Norway, the business of shipping carried on by means of ships whose port of registry is in Japan, by an individual, whether Japanese or other, who is resident in Japan, or by a corporate body, whether Japanese or other, whose principal office or centre of actual control and management is in Japan.

2. It is understood that the terms "Norway" and "Japan" include all regions under the rule of those countries respectively.

3. It is understood that the term "the business of shipping" as used above means the business carried on by an owner of a ship or ships, and that for the purpose of this definition the term "owner" includes any charterer.

4. It is understood that if and so soon as such exemption as is prescribed under head (1) ceases to be practicable in Norway because of any revision or repeal of the laws and ordinances concerned, the said exemption shall immediately cease to have effect.

I avail myself of this occasion to renew to Your Excellency, Monsieur le Ministre, the assurance of my highest consideration.

Ludvig AUBERT.

His Excellency

Tsuyoshi Inukai, Esq.,

Prime Minister and Minister for Foreign Affairs,  
etc., etc., etc.

Pour copie conforme :

Ministère des Affaires étrangères,  
Oslo, le 18 février 1932.

*Le Chef de la 2<sup>me</sup> Division des Affaires  
politiques et commerciales.*

Hjalmar Willett.

## II.

No. 24/C 1.

TOKIO, December 23, 1931.

MONSIEUR LE MINISTRE,

Acknowledging the receipt of your note dated December 23, 1931, regarding the reciprocal exemption from income tax, as between Japan and Norway, of incomes and profits accruing from the operation of ships, I have the honour to inform you as follows :

1. The Japanese Government declare that they will take the necessary steps in conformity with Law No. 6, 1924 as revised by Law No. 6, 1928, and the relevant Ordinances, to exempt, upon condition of reciprocity, from income tax and business profits tax chargeable in Japan all incomes and net profits which accrue from the business of shipping carried on by means of ships whose port of registry is in Norway, by an individual, whether Norwegian or other, who is resident in Norway, or by a corporate body, whether Norwegian or other, whose principal office or centre of actual control and management is in Norway. It is understood that the aforesaid exemption shall be applied to such of the incomes and net profits included in the foregoing provisions, as have accrued or will accrue on and after the 12th day of May, 1928.

2. It is understood that the terms " Japan " and " Norway " include all regions under the rule of those countries respectively.

3. It is understood that the term " the business of shipping " as used above means the business carried on by an owner of a ship or ships, and that for the purpose of this definition the term " owner " includes any charterer.

4. It is understood that if and so soon as such exemption as is prescribed under head (1) ceases to be practicable in Japan because of any revision or repeal of the laws and ordinances concerned, the said exemption shall immediately cease to have effect.

I avail myself of this occasion to renew to Your Excellency, Monsieur le Ministre, the assurance of my high consideration.

Tsuyoshi INUKAI,  
*Minister for Foreign Affairs.*

His Excellency  
Ludvig Caesar Martin Aubert, Esq.,  
Envoy Extraordinary  
and Minister Plenipotentiary of Norway.

Pour copie conforme :

Ministère des Affaires étrangères,  
Oslo, le 28 février 1932.

*Le Chef de la 2<sup>me</sup> Division des Affaires  
politiques et commerciales.*

Hjalmar Willett.