

No. 2324

**UNITED STATES OF AMERICA
and
DENMARK**

**Exchange of notes constituting an agreement relating to the
exemption from Danish taxation of United States
expenditures for the common defense. Copenhagen,
7 and 9 April 1952**

Official text: English.

Registered by the United States of America on 22 October 1953.

**ÉTATS-UNIS D'AMÉRIQUE
et
DANEMARK**

**Échange de notes constituant un accord tendant à exonérer
des impôts danois les dépenses faites par les États-
Unis dans l'intérêt de la défense commune. Copenhague,
7 et 9 avril 1952**

Texte officiel anglais.

Enregistré par les États-Unis d'Amérique le 22 octobre 1953.

No. 2324. EXCHANGE OF NOTES CONSTITUTING AN AGREEMENT¹ BETWEEN THE UNITED STATES OF AMERICA AND DENMARK RELATING TO THE EXEMPTION FROM DANISH TAXATION OF UNITED STATES EXPENDITURES FOR THE COMMON DEFENSE. COPENHAGEN, 7 AND 9 APRIL 1952

I

The Danish Minister for Foreign Affairs to the American Ambassador

UDENRIGSMINISTERIET

Ø. P. VI. Journal nr. 105.H.2.d.

Copenhagen, April 7, 1952

Madame,

I have the honour to refer to Your Embassy's Note of November 20, 1951² and to the discussions that have taken place between representatives of the Government of Denmark and the Government of the United States regarding the subject of exemption from Danish taxation in so far as it may affect certain United States expenditures for the common defense, and to inform you that my Government accepts the following undertakings upon which agreement was reached during the said discussions :

(1) Relief will be granted by Denmark from Danish taxes as indicated below. Such tax relief will be applied to all United States expenditures in Denmark for equipment, materials, facilities and services certified by the United States to be for the common defense effort, including such expenditures for any foreign aid program of the United States.

(2) The relief to be extended will apply to the Danish excise taxes and import duties and to the stamp tax (on contracts).

(3) With respect to any Danish taxes not specifically referred to in this Note which might be found to be applicable to expenditures of the character embraced in this Note, the two Governments will agree upon procedures with the purpose of making available exemption or relief therefrom consistent with the understandings contained herein.

(4) There will be exemption from all customs duties and taxes on all imports financed directly or indirectly through expenditures of the United States

¹ Came into force on 9 April 1952 by the exchange of the said notes.

² Not printed by the Department of State of the United States of America.

of the character embraced in this Note. The normal drawback or refund of duty for re-exported articles will apply to all imported articles, or imported components or materials used in the production of articles, purchased in Denmark and similarly financed, whether such articles are retained in Denmark or are in fact exported.

(5) Tax benefits or exemptions now in effect will be continued, and the relief granted pursuant to this Note will continue in effect, without regard to any provisions which may be contained in other agreements or treaties previously signed.

(6) The relief to be accorded hereunder is applicable to all expenditures made after the date of this Note.

Accept, Madame, the assurance of my highest consideration.

Ole BJØRN KRAFT

Her Excellency Mrs. Eugenie Anderson
Ambassador extraordinary and plenipotentiary
of the United States of America
Copenhagen

II

The American Ambassador to the Danish Minister for Foreign Affairs

AMERICAN EMBASSY

No. 508

Copenhagen, April 9, 1952

Excellency :

I have the honor to acknowledge the receipt of your Excellency's note of April 7, 1952 (Ø.P.VI. Journal No. 105.H.2.d.) with regard to the acceptance by the Danish Government of certain undertakings in connection with the exemption from Danish taxation of United States expenditures for the common defense.

The cooperation of the Danish Government in furnishing these assurances is greatly appreciated by the Government of the United States.

Accept, Excellency, the assurances of my highest consideration.

For the Ambassador :

Harold SHANTZ
Counselor of Embassy

His Excellency Ole Bjørn Kraft
Minister for Foreign Affairs
Copenhagen