

**No. 2637**

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**SWEDEN  
and  
FRANCE**

**Additional Agreement to the Convention of 24 December 1936 for the avoidance of double taxation and for the establishment of rules for reciprocal administrative assistance in the case of direct taxes. Signed at Paris, on 8 April 1949**

*Official text: French.*

*Registered by Sweden on 12 August 1954.*

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**SUÈDE  
et  
FRANCE**

**Avenant à la Convention du 24 décembre 1936 tendant à éviter les doubles impositions et à établir des règles d'assistance administrative réciproque en matière d'impôts directs. Signé à Paris, le 8 avril 1949**

*Texte officiel français.*

*Enregistré par la Suède le 12 août 1954.*

[TRANSLATION — TRADUCTION]

No. 2637. ADDITIONAL AGREEMENT<sup>1</sup> TO THE CONVENTION OF 24 DECEMBER 1936<sup>2</sup> BETWEEN SWEDEN AND FRANCE FOR THE AVOIDANCE OF DOUBLE TAXATION AND FOR THE ESTABLISHMENT OF RULES FOR RECIPROCAL ADMINISTRATIVE ASSISTANCE IN THE CASE OF DIRECT TAXES. SIGNED AT PARIS, ON 8 APRIL 1949

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The President of the French Republic and His Majesty the King of Sweden, being desirous of extending to Algeria the application of the Convention of 24 December 1936 between Sweden and France for the Avoidance of Double Taxation and for the Establishment of Rules of Reciprocal Administrative Assistance in the case of Direct Taxes, have decided to conclude an agreement additional to the aforesaid Convention and have appointed for that purpose as their plenipotentiaries :

The President of the French Republic :

Mr. Pierre Schneiter, Minister of Foreign Affairs *ad interim*;

His Majesty the King of Sweden :

His Excellency Mr. K.I. Westman, Swedish Ambassador to Paris;

Who, having exchanged their full powers, found in good and due form, have agreed upon the following provisions :

*Article 1*

Articles 24 and 25 of the aforesaid Convention of 24 December 1936 shall be amended to read as follows :

*“Article 24*

“The present Convention shall be applicable, in the case of France, only to French territory in Europe and to Algeria.”

*“Article 25*

“1. The present Convention . . . . . ratified.

“The Convention shall come into force, in the case of Algeria, on 1 January 1948 but shall not give ground for the repayment of taxes paid before the date of exchange of the instruments of ratification.

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<sup>1</sup> Came into force on 9 February 1951 by the exchange of the instruments of ratification at Stockholm, in accordance with article 2.

<sup>2</sup> League of Nations, *Treaty Series*, Vol. CLXXXIV, p. 35, and Vol. CXCVIII, p. 201.

“2. The provisions . . . . . Convention.

“In the case of Algeria, only the provisions of Article 4 of the Convention shall have retroactive effect from 1 January 1939.”

*Article 2*

The present Additional Agreement, done in duplicate in French, shall be ratified in the case of Sweden by His Majesty the King of Sweden, and in the case of France by the President of the French Republic. The ratifications shall be exchanged as soon as possible at Stockholm.

It shall form an integral part of the Convention of 24 December 1936 and shall remain in force subject to the conditions specified in Article 26 of the Convention.

IN FAITH WHEREOF the Plenipotentiaries of both States have signed the present Supplementary Agreement and have thereto affixed their seals.

DONE at Paris, 8 April 1949.

The Swedish Ambassador :

K. I. WESTMAN

[L.S.]

The Minister of Foreign Affairs *ad interim* :

Pierre SCHNEITER

[L.S.]

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