

No. 2646

**SWEDEN
and
FINLAND**

**Exchange of notes constituting an agreement concerning
the extension of the application of the Agreement of
10 March 1943 regarding fiscal assistance in the matter
of taxes. Helsinki, 29 December 1950**

Official text: Swedish.

Registered by Sweden on 12 August 1954.

**SUÈDE
et
FINLANDE**

**Échange de notes constituant un accord relatif à la proro-
gation de l'application de l'Accord du 10 mars 1943
concernant une assistance fiscale en matière d'impôts.
Helsinki, 29 décembre 1950**

Texte officiel suédois.

Enregistré par la Suède le 12 août 1954.

[TRANSLATION — TRADUCTION]

No. 2646. EXCHANGE OF NOTES CONSTITUTING AN AGREEMENT¹ BETWEEN SWEDEN AND FINLAND CONCERNING THE EXTENSION OF THE APPLICATION OF THE AGREEMENT OF 10 MARCH 1943 REGARDING FISCAL ASSISTANCE IN THE MATTER OF TAXES. HELSINKI, 29 DECEMBER 1950

I

The Swedish Ambassador in Helsinki to the Finnish Minister of Foreign Affairs

Helsinki, 29 December 1950

Sir,

With reference to the negotiations which preceded the conclusion of the Agreement of 10 March 1943 between Sweden and Finland concerning Reciprocal Administrative Assistance in Matters of Taxation and of the Agreement of 31 March 1950 for the Avoidance of Double Taxation with respect to Death Duties,² I have the honour to inform you that my Government is prepared to accept the following arrangement in the event that the Finnish Government is willing to make a corresponding declaration.

Sweden undertakes to apply the Agreement of 10 March 1943 between Sweden and Finland concerning Reciprocal Administrative Assistance in Matters of Taxation to death duties also. This extension of the scope of the Agreement will come into force on the date on which a corresponding extension is put into effect by Finland.

I should be grateful to receive the Finnish Government's reply at the earliest possible date.

I have the honour to be, etc.

Otto JOHANSSON

¹ Came into force on 1 January 1951 in accordance with the terms of the said notes.

² See p. 285 of this volume.

II

The Finnish Minister of Foreign Affairs to the Swedish Ambassador in Helsinki

Helsinki, 29 December 1950

Your Excellency,

In a letter of to-day's date you have informed me as follows :

[*See note I*]

In reply to your letter I have the honour to inform you that the Government of the Republic has decided to apply the Agreement of 10 March 1943 to death duties also and to give effect to this extension of the scope of the Agreement on 1 January 1951.

I have the honour to be, etc.

Åke GARTZ