No. 5380

NORWAY
and
AUSTRIA

Agreement for the avoidance of double taxation with respect to taxes on income and fortune (with Final Protocol). Signed at Vienna, on 25 February 1960

Official texts: Norwegian and German.

Registered by Norway on 3 October 1960.

NORVÈGE
et
AUTRICHE

Convention tendant à éviter la double imposition en matière d'impôts sur le revenu et sur la fortune (avec Protocole final). Signée à Vienne, le 25 février 1960

Textes officiels norvégien et allemand.

Enregistrée par la Norvège le 3 octobre 1960.

[TRANSLATION — TRADUCTION]

No. 5380. AGREEMENT[1] BETWEEN THE KINGDOM OF NORWAY AND THE REPUBLIC OF AUSTRIA FOR THE AVOIDANCE OF DOUBLE TAXATION WITH RESPECT TO TAXES ON INCOME AND FORTUNE. SIGNED AT VIENNA, ON 25 FEBRUARY 1960

His Majesty, the King of Norway, and the Federal President of the Republic of Austria, desiring to avoid so far as possible double taxation with respect to taxes on income and fortune, have agreed to conclude an Agreement. For that purpose they have appointed as their plenipotentiaries :

His Majesty, the King of Norway :

His Excellency, Mr. Peter Anker, Ambassador Extraordinary and Plenipotentiary;

The Federal President of the Republic of Austria :

Sektionschef Dr. J. Sangelberger and *Ministerialrat* Dr. Otto Watzke of the Federal Ministry of Finance.

The plenipotentiaries, having exchanged their full powers, found in good and due form, have agreed as follows :

Article 1

(1) This Agreement shall apply to individuals and bodies corporate domiciled, within the meaning of article 2, in the Kingdom of Norway, in the Republic of Austria or in both Contracting States.

(2) The Agreement shall apply to taxes (including surtaxes) which, under the laws of the two Contracting States, are levied directly on income or fortune on behalf of the Contracting States or of *Länder*, communes or associations of communes of the Contracting States.

(3) The following shall be regarded as taxes within the meaning of this Agreement :

1. In the Kingdom of Norway :
   (*a*) The State tax on income and fortune (*inntekts- og formuesskatt til staten*);

[1] Came into force on 14 September 1960 by the exchange of the instruments of ratification at Oslo, in accordance with article 25.

(*b*) The communal tax on income and fortune (*inntekts- og formuesskatt til kommuner*), including the surtax on higher incomes (*tilleggsskatt på større inntekter*);
(*c*) The seaman's tax (*sjömannsskatt*);
(*d*) The communal tax on land (*eiendomsskatt til kommuner og fylkeskommuner*)

(hereinafter referred to as " Norwegian taxes ").

2. In the Republic of Austria :

(*a*) The income tax (*Einkommensteuer*) [including the tax on income from capital (*Kapitalertragsteuer*) and the wages tax (*Lohnsteuer*)];
(*b*) The corporation tax (*Körperschaftsteuer*) (including the tax on income from capital);
(*c*) The tax on fortune (*Vermögensteuer*);
(*d*) The contribution from income for the promotion of residential building and for the equalization of family burdens (*Beitrag vom Einkommen zur Förderung des Wohnbaues und für Zwecke des Familienlastenausgleiches*);
(*e*) The tax on directors' fees (*Aufsichtsratsabgabe*);
(*f*) The business tax (*Gewerbesteuer*) [including the pay-roll tax (*Lohnsummensteuer*)];
(*g*) The land tax (*Grundsteuer*),

(hereinafter referred to as " Austrian taxes ").

(4) This Agreement shall also apply to any other taxes of the same or of like nature introduced in either of the Contracting States after its signature.

(5) The Agreement shall not apply to Spitzbergen, Jan Mayen or the Norwegian dependencies outside Europe.

Article 2

(1) Where a person domiciled in one of the Contracting States receives income in respect of which no provision is made in this Agreement, the said income shall be taxable by that State.

(2) (*a*) For the purposes of this Agreement, an individual shall be deemed to be domiciled in the Contracting State in which he possesses a dwelling in circumstances such as to justify the presumption that he will retain and use such dwelling.

(*b*) Where an individual does not possess a dwelling in either of the Contracting States in the circumstances indicated in (*a*), but has his habitual residence in one of the States, such habitual residence shall be regarded for the purposes of this Agreement as his domicile. An individual shall be deemed to have his habitual residence in a State if he lives there in circumstances which indicate that his stay in that State is not merely temporary.

(*c*) Where, under the provisions of (*a*) and (*b*), an individual is domiciled in both Contracting States, he shall be deemed for the purposes of this Agreement to be domiciled in the State with which his personal and economic relations are closest (centre of vital interests). If the centre of vital interests cannot be determined, he shall be deemed to be domiciled in the State of which he is a national.

(3) The domicile of an undivided estate shall be deemed to be the place where the deceased had his domicile within the meaning of paragraph 2 above at the time of his death.

(4) For the purposes of this Agreement, a body corporate shall be deemed to be domiciled in the Contracting State in which its place of actual management is situated. If its place of actual management is not situated in either Contracting State, its domicile shall be deemed to be the place in which its headquarters (*Sitz*) is situated.

(5) For the purposes of this Agreement, the place of actual management shall be deemed to be the place in which the centre of commercial control is situated.

(6) Where a person's domicile cannot be determined under the foregoing provisions, the chief financial authorities of the two States shall settle the question by agreement in accordance with article 24.

Article 3

(1) Where a person domiciled in one of the Contracting States derives income from immovable property (including accessories thereto and livestock and equipment used in agricultural or forestry undertakings) situated in the other State, the said income shall be taxable by the latter State. Rights which are subject to the provisions of private law relating to real property shall be deemed to be equivalent to immovable property.

(2) The provisions of paragraph (1) shall apply both to income derived from the direct use of immovable property and to income derived from the use in any other form of such property (in particular, fixed or variable compensation for the use of real property) and from the alienation of immovable property.

(3) The provisions of paragraphs (1) and (2) shall also apply where the property referred to belongs to a business enterprise (articles 4 and 7).

(4) The question what shall be deemed to constitute immovable property or accessories thereto and what shall be deemed to constitute a right equivalent

to immovable property or a right of usufruct shall be decided in accordance with the law of the State in which the property or the property to which the right relates is situated.

Article 4

(1) Where a person domiciled in one of the Contracting States derives income from a business enterprise whose activities extend to the territory of the other State, the said income shall be taxable by the latter State in so far as it is attributable to a permanent establishment of the enterprise which is situated in its territory.

(2) The provisions of paragraph (1) shall also apply to income derived from active or inactive participation in an incorporated enterprise, other than participation in the form of shares, mining shares (*Kuxe*), profit-participation certificates (*Genussscheine*), participating debentures and other securities, and shares in co-operative societies (*Genossenschaften*) and private limited companies (*Gesellschaften mit beschränkter Haftung*) (including co-ownership shipping companies).

(3) The provisions of paragraphs (1) and (2) shall apply both to income derived from the direct administration and use of the business enterprise and to income derived from the lease or use in any other form thereof; they shall also apply to income derived from the alienation of a business as a whole, of a share in a business, of a part of a business or of objects used in a business.

(4) The income to be attributed to the permanent establishment shall be that which would have accrued to it if it had been an independent enterprise engaged in the same or similar activities under the same or similar conditions and had carried on its activities as an independent enterprise.

(5) The income derived from the activities of a permanent establishment shall as a general rule be determined from the balance-sheet of the permanent establishment. In this connexion, account shall be taken of all expenditure that is attributable to the permanent establishment, including a share in the general administrative expenses of the enterprise, but excluding artificial transfers of profits and, in particular, interest or royalties agreed upon between permanent establishments of the same enterprise.

(6) In special cases, the income may be determined by dividing up the total profits of the enterprise. For insurance enterprises, the coefficient applied in such cases may be the ratio between the gross premium receipts of the permanent establishment and the total gross premium receipts of the enterprise. The financial authorities of the Contracting States shall reach agreement as soon as possible where such agreement is necessary for the allocation of income in any particular case.

Article 5

(1) For the purposes of this Agreement, the term " permanent establishment " means a fixed place of business in which an enterprise carries on all or part of its activities.

(2) The following shall, in particular, be deemed to be permanent establishments :

(*a*) A place of management;
(*b*) A branch;
(*c*) A business office;
(*d*) A factory;
(*e*) A workshop;
(*f*) A mine, quarry or any other place where natural resources are worked;
(*g*) A construction, assembly or similar project the duration of which exceeds twelve months.

(3) The following shall not be deemed to constitute a permanent establishment :

(*a*) The use of facilities exclusively for the storage, display or delivery of goods or merchandise belonging to the enterprise;
(*b*) The maintenance, exclusively for storage, display or delivery, of a stock of goods or merchandise belonging to the enterprise;
(*c*) The maintenance, exclusively for manufacturing or processing by some other enterprise, of a stock of goods or merchandise belonging to the enterprise;
(*d*) The maintenance of a place of business exclusively for the purchase of goods or merchandise or for procuring information for the enterprise;
(*e*) The maintenance of a place of business exclusively for advertising purposes, or for the conduct of scientific research or of similar activities which are in the nature of preparatory or auxiliary activities for the benefit of the enterprise.

(4) A person—other than an independent representative within the meaning of paragraph (5)—who carries on dealings in one of the Contracting States on behalf of an enterprise of the other State shall be treated as a permanent establishment in the first-mentioned State only if he has and habitually exercises in that State a general authority to conclude contracts there on behalf of the enterprise and if his activities are not limited to the purchase of goods or merchandise for the enterprise.

(5) An enterprise of one of the Contracting States shall not be deemed to have a permanent establishment in the other State merely because it carries on business dealings there through a broker, commission agent or other independent representative acting in the ordinary course of his business as such.

(6) The fact that a body corporate which is domiciled in one of the Contracting States controls, or is controlled by, a body corporate which is domiciled in the other State or carries on business dealings there (either through a permanent establishment or otherwise) shall not of itself constitute one of the said bodies corporate a permanent establishment of the other.

Article 6

(1) Where an enterprise of one of the Contracting States, by virtue of its participation in the management or financial structure of an enterprise of the other State, arranges with or imposes upon that enterprise economic or financial conditions differing from those which would be arranged with an independent enterprise, any income which would normally have accrued to one of the two enterprises but which by reason of those conditions has not so accrued may be included in the income of that enterprise and taxed accordingly.

(2) The provisions of paragraph (1) shall apply as appropriate to the relationship between two enterprises in whose management or assets the same person participates directly or indirectly.

Article 7

(1) Where a person domiciled in one of the Contracting States derives income from an enterprise engaging in international shipping or air transport services having its place of actual management in one of the Contracting States, the said income shall notwithstanding article 4 be taxable only by the State in which the place of actual management of the enterprise is situated, regardless of whether the enterprise operates with its own or with chartered vessels or aircraft.

(2) Paragraph (1) shall also apply where a shipping or air transport enterprise of one Contracting State maintains an agency in the territory of the other State for the transport of persons or merchandise. This shall apply, however, only to activities which are directly connected with the operation of the shipping or air transport services, including local services ancillary thereto.

(3) The provisions of paragraphs (1) and (2) shall also apply to the activities of air transport enterprises participating in a pool or a joint operating organization.

Article 8

(1) Where a person domiciled in one of the Contracting States derives income from the exercise of a profession, such income shall be taxable by the other State only to the extent that said person makes use in his activity of permanent facilities regularly available to him in that State.

(2) The provisions of article 4, paragraph (3) shall apply as appropriate.

(3) Professions shall be deemed to include self-employment of a scientific, artistic, literary, pedagogic or educational nature and self-employment as a physician, lawyer, architect, engineer, accountant or patent lawyer.

Article 9

Where an individual domiciled in one of the Contracting States receives, from joint-stock companies, commandite share companies, private limited companies or co-operative societies (*Genossenschaften*) whose place of actual management is situated in the other State, fees as a member of a board of directors or as a non-managing member of a board of management or similar supervisory organ, the said fees shall be taxable by the other State.

Article 10

(1) Where an individual domiciled in one of the Contracting States derives income (wages, salaries or similar remuneration) from employment in the other State, such income shall be taxable by the latter State.

(2) Notwithstanding the provisions of paragraph (1), income derived from employment shall be taxable solely in the State in which the employee is domiciled if:

(*a*) He is present in the other State temporarily, for not more than 183 days in one calendar year, the remuneration for his work during this period is paid by an employer who is domiciled only in the first-mentioned State, and the work is not carried out in a permanent establishment or installation of the employer situated in the other State; or

(*b*) He is employed exclusively or predominantly on board ships or aircraft of a shipping or air transport enterprise of one of the two States.

(3) Where the employer within the meaning of paragraph (2) is a partnership, it shall be deemed to be domiciled at its place of actual management.

(4) Paragraph (1) shall not apply to students who engage in remunerated employment at an enterprise in the other State for not more than 183 days in one calendar year in order to acquire practical training.

Article 11

Where a person domiciled in one of the Contracting States derives income from self-employment or employment in the other State as a performer or athlete engaged in public entertainment activities (e.g. as a stage, radio, television or motion-picture performer, a musician, an artist or a professional athlete), such income shall, notwithstanding the provisions of article 8 and article 10, paragraph (2), be taxable only by the other State.

Article 12

Where an individual domiciled in one of the Contracting States receives from the other State a retirement, widow's or orphan's pension, or other payments or benefits in money's worth in respect of past services, the income in question shall be taxable by the State in which the recipient is domiciled.

Article 13

(1) Where a person domiciled in one of the Contracting States receives income in the form of salaries, wages or similar remuneration, or of retirement, widow's or orphan's pensions paid in respect of past or present services by the other State or by *Länder*, communes, associations of communes or other public corporations of that State, such income shall, notwithstanding the provisions of articles 10 and 12, be taxable by the latter State. The same shall apply to allowances paid under the statutory social insurance scheme of the said State.

(2) Paragraph (1) shall not apply :

(*a*) To payments made to persons who are nationals of the first-mentioned State;

(*b*) To payments for services which are or have been rendered in connexion with any business carried on for profit by one of the bodies corporate referred to in paragraph (1).

(3) The question whether a given body corporate is a public corporation shall be determined in accordance with the law of the State in which it is constituted.

Article 14

(1) Where a person domiciled in one of the Contracting States derives from the other State income from royalties or other remuneration paid as consideration for the use of or for the right to use copyrights, patents, registered designs, manufacturing processes, trade marks or similar rights (other than rights pertaining to the exploitation of natural resources), the said income shall be taxable by the State of domicile. Where such remuneration is disproportionately high,

however, the first sentence in this paragraph shall apply only to that part thereof which represents a fair and reasonable consideration.

(2) Royalties within the meaning of paragraph (1) which are paid by a body corporate domiciled in one of the two States to an individual or a body corporate domiciled in the other State and owning more than 50 per cent of the capital of the debtor body corporate may, notwithstanding the provisions of paragraph (1), be taxed by deduction at the source in the first-mentioned State; such tax may not, however, exceed one half of that which would result from the application of the statutory rules of assessment. At the request of the person receiving the royalties, the other State shall credit the said tax against the tax which it imposes on the royalties.

(3) The provisions of paragraph (1) shall also apply to income derived from the transfer of any of the rights referred to therein.

(4) Rentals and like payments in respect of the hire of cinematograph films or for the use of industrial, commercial or scientific equipment or industrial information shall be treated as royalties.

(5) The provisions of paragraphs (1) to (4) shall not apply where a person domiciled in one of the two States has a permanent establishment in the other State and realizes the income through such establishment. In this case the said income shall be taxable by the other State.

Article 15

(1) Where a person domiciled in one of the Contracting States derives from the other State income from movable capital, the said income shall be taxable by the State of domicile. If the income is realized through a permanent establishment situated in the other State, it shall be taxable by that State.

(2) Where in the other State the tax on internal capital yields is collected by deduction at the source, the right to make such tax deductions shall not be affected by paragraph (1). Tax deducted at the source shall be refunded on application. Applications for refund must be submitted to the competent authority of the State of domicile within two years after the expiry of the calendar year in which the taxable payment became due.

(3) The chief financial authorities of the two States shall come to an agreement concerning the procedure for granting relief from taxes deducted at the source from income derived from movable capital, and in particular concerning the form of the required certificates and applications, the type of proof to be

furnished and the measures to be taken against abuses in the presentation of claims for relief. Neither State shall be required in this connexion to take measures which are at variance with its legislative provisions.

(4) With respect to the claims of members of diplomatic or consular missions and of international organizations and their organs and officials under the provisions of paragraph (2), the following rules shall apply :

(*a*) Members of a diplomatic or consular mission of one Contracting State who reside in the other State or a third State and are nationals of the sending State shall be deemed to be domiciled in the last mentioned State if they are required to pay direct taxes there on income from movable capital which is subject in the other State to a tax collected by deduction at the source;

(*b*) International organizations, organs and officials of such organizations and members of the staffs of diplomatic or consular missions of a third State, where they are present or resident in one of the Contracting States and are exempted in that State from the payment of direct taxes on income from movable capital, shall not be entitled to relief from taxes collected in the other State by deduction at the source.

(5) The State levying the tax at the source shall afford persons seeking relief from such taxes the same legal remedies as are afforded to its own taxpayers.

(6) Where the recipient of the income is already entitled, under the law of the State levying the tax, to relief from taxes collected at the source, relief may not be obtained in accordance with paragraph (2) of this article, but only under the domestic legislative provisions of the said State.

(7) Income from movable capital shall be deemed to include dividends and other distributions of profits paid in respect of shares, mining shares (*Kuxe*), profit-participation certificates (*Genussscheine*), shares in private limited companies and other similar company shares, as also interest on debentures or other forms of indebtedness.

Article 16

A student, business or other apprentice or unsalaried trainee of one of the two Contracting States who is present in the other State for the sole purpose of study or training shall not be taxed in the latter State in respect of sums he receives for his maintenance, study or training.

Article 17

(1) Where the fortune of a person domiciled in one of the Contracting States consists of:

(*a*) Immovable property (article 3);
(*b*) Property used by a business enterprise (articles 4 and 7);
(*c*) Property used in the exercise of a profession (article 8);
the said fortune shall be taxable by the State which is entitled to tax the income derived therefrom.

(2) Other fortune belonging to a person domiciled in one of the Contracting States shall be taxable by that State.

Article 18

The provisions of Norwegian law relating to the levying of income and fortune tax on the undivided estates of deceased persons shall be inapplicable to the extent that the heir is liable under the provisions of this Agreement to direct taxation in Austria in respect of the income or property derived from the succession.

Article 19

(1) Income and fortune which under the provisions of this Agreement are subject to taxation in one of the Contracting States shall not be subject to taxation, including taxation by deduction at the source, in the other State. The foregoing shall be without prejudice to the provisions of articles 14 and 15.

(2) Notwithstanding the provisions of paragraph (1), this Agreement shall not restrict the right of either State, in the case of persons domiciled in its territory, to impose tax on such portions of income or fortune as are taxable exlusively by that State at the rates applicable to the taxpayer's total income or total fortune.

Article 20

This Agreement shall not affect claims to any additional exemptions to which diplomatic or consular officials may be entitled under the general rules of international law or by virtue of special agreements. Where, owing to such additional exemptions, income and property are not taxed in the receiving State, the right of taxation shall be reserved to the sending State.

Article 21

(1) Where a person domiciled in one of the Contracting States shows proof that the action of the financial authorities of the Contracting States has resulted in his case in double taxation contrary to the principles of this Agreement, he shall be entitled, without prejudice to such legal remedies as may be open to him under national law, to apply to the chief financial authority of the State in which he is domiciled.

(2) If the application is upheld, the chief financial authority competent under paragraph (1) shall endeavour, if it is not willing to waive its own tax claim, to come to an agreement with the chief financial authority of the other State with a view to the equitable avoidance of double taxation.

Article 22

(1) The chief financial authorities of the Contracting States shall exchange such information as is necessary for carrying out this Agreement and in particular for preventing tax evasion. Information communicated to the chief financial authorities in accordance with this article shall be treated as secret, but may be disclosed to persons and authorities (including courts) which are statutorily concerned with the assessment or collection of the taxes which are the subject of this Agreement. Such persons and authorities shall be under the same duty to maintain secrecy as the chief financial authorities.

(2) In no case shall the provisions of paragraph (1) be so construed as to impose upon either State the obligation :

(*a*) To carry out administrative measures at variance with its laws or administrative practice;

(*b*) To supply particulars which are not obtainable under the laws of either State.

(3) No information may be given which would disclose a business or professional secret.

Article 23

(1) Nationals of one Contracting State shall not be subjected in the other Contracting State to any taxation or to any requirement connected therewith which is other or more burdensome than the taxation and connected requirements to which nationals of the other State are or may be subjected under like conditions.

(2) The term " national " means :

(*a*) All individuals possessing the nationality of one of the Contracting States;

(*b*) All bodies corporate, partnerships and other associations constituted under the law in force in either of the Contracting States.

(3) A permanent establishment maintained in one of the Contracting States by an enterprise of the other Contracting State shall not be subjected in the former State to taxation which is less favourable than that to which enterprises of that State carrying on the same activities are subjected.

This provision shall not be so construed as to require either Contracting State to grant to persons domiciled in the other Contracting State tax allowances, reliefs and reductions on account of personal status or family burdens which it grants to persons domiciled in its own territory.

(4) Enterprises of one Contracting State whose capital is wholly or partly owned or controlled, directly or indirectly, by one or more persons domiciled in the other State shall not be subjected in the first-mentioned State to any taxation or any requirements connected therewith which is other or more burdensome than the taxation and connected requirements to which other similar enterprises of the first-mentioned State are or may be subjected.

(5) In this article the term " taxation " means taxes of any kind or description.

Article 24

(1) In the application of this Agreement by either Contracting State, any term not defined in this Agreement shall unless the context otherwise requires have the meaning which it has under the laws of that State relating to the taxes which are the subject of the Agreement.

(2) In dealing with matters arising out of this Agreement, the chief financial authorities of the Contracting States may enter into direct contact with each other.

(3) Where any difficulty or doubt arises in the interpretation or application of this Agreement, or where any hardship occurs through double taxation in cases for which the Agreement does not provide, the chief financial authorities shall settle the matter by arrangement between them.

(4) The chief financial authorities referred to in this Agreement are, in the case of the Kingdom of Norway, the Finance and Customs Department or an authority empowered by the latter and, in the case of the Republic of Austria, the Federal Ministry of Finance.

(5) Where the interests of agreement would appear to require an oral exchange of views, the latter shall be held through a Joint Commission consisting of representatives of the two States appointed by their chief financial authorities.

Article 25

This Agreement shall be ratified and the instruments of ratification shall be exchanged at Oslo as soon as possible.

The Agreement shall enter into force upon the exchange of the instruments of ratification.

Article 26

After the exchange of the instruments of ratification, the provisions of the Agreement shall apply :

(*a*) In Norway :
To taxes levied on the basis of the 1959 assessment (1958 income year). In the case of the 1959 assessment, the provisions of the Agreement shall also apply to the Norwegian tax on old-age and war pensions.

(*b*) In Austria :
To taxes levied in respect of the period subsequent to 31 December 1957.

Article 27

This Agreement shall continue in force until notice of its termination is given by one of the Contracting States. Either State may terminate the Agreement at the end of any calendar year by giving six months' notice to that effect. In that event, the Agreement shall apply for the last time :

(*a*) In Norway :
To taxes levied on the basis of the assessment for the year following the year at the end of which the notice of termination took effect;

(*b*) In Austria :
To taxes levied in respect of the period ending 31 December of the year at the end of which the notice of termination took effect.

IN WITNESS WHEREOF the plenipotentiaries of the Contracting States have signed this Agreement and have thereto affixed their seals.

DONE at Vienna on 25 February 1960 in duplicate in the Norwegian and German languages, both texts being equally authentic.

For the Kingdom of Norway :
Peter ANKER

For the Republic of Austria :
Dr. J. SANGELBERGER
Dr. Otto WATZKE

FINAL PROTOCOL

On signing the Agreement concluded this day[1] between the Kingdom of Norway and the Republic of Austria for the avoidance of double taxation with respect to taxes on income and fortune, the undersigned plenipotentiaries have issued the following joint declaration, which constitutes an integral part of the Agreement :

Ad *article 7:*

Article 7, paragraph (3) shall apply in particular to the participation of the company " Det norske luftfartsselskap " in the " Scandinavian Airlines System " consortium.

Ad *article 10:*

Article 10, paragraph (2) *b* shall apply in particular to employees of the " Scandinavian Airlines System " consortium.

Ad *article 23:*

Article 23, paragraph (1) shall not be construed as authorizing Austrian nationals to claim the special tax treatment to which Norwegian nationals and native-born Norwegians are entitled under the Norwegian Rural Tax Act (article 22, paragraph 2) and Urban Tax Act (article 17, paragraph 2).

DONE at Vienna on 25 February 1960 in duplicate in the Norwegian and German languages, both texts being equally authentic.

For the Kingdom of Norway :
Peter ANKER

For the Republic of Austria :
Dr. J. SANGELBERGER
Dr. Otto WATZKE

[1] See p. 186 of this volume.