

**No. 6122**

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**DENMARK  
and  
AUSTRIA**

**Agreement (with Final Protocol) for the avoidance of double taxation with respect to taxes on income and fortune. Signed at Vienna, on 23 October 1961**

*Official texts: Danish and German.*

*Registered by Denmark on 16 April 1962.*

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**DANEMARK  
et  
AUTRICHE**

**Convention (avec Protocole final) tendant à éviter la double imposition en matière d'impôts sur le revenu et sur la fortune. Signée à Vienne, le 23 octobre 1961**

*Textes officiels danois et allemand.*

*Enregistrée par le Danemark le 16 avril 1962.*

[TRANSLATION — TRADUCTION]

No. 6122. AGREEMENT<sup>1</sup> BETWEEN THE KINGDOM OF DENMARK AND THE REPUBLIC OF AUSTRIA FOR THE AVOIDANCE OF DOUBLE TAXATION WITH RESPECT TO TAXES ON INCOME AND FORTUNE. SIGNED AT VIENNA, ON 23 OCTOBER 1961

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His Majesty, The King of Denmark, 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 Denmark :

Mr. Sigvald Alexander Kristensen, Ambassador Extraordinary and Plenipotentiary of Denmark in Vienna.

The Federal President of the Republic of Austria :

*Sektionschef* Dr. Josef Stangelberger 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 Republic of Austria, in the Kingdom of Denmark or in both Contracting States.

(2) This Agreement shall apply to taxes (including surtaxes) on income and fortune levied on behalf of either of the two Contracting States or their political sub divisions, regardless of the manner in which they are levied.

(3) The expression "taxes on income and fortune" shall be deemed to mean all taxes levied on total income or total fortune or on elements of income or fortune, including taxes on profits derived from the alienation of movable or immovable property, and taxes on increase in fortune.

(4) The taxes to which this Agreement applies are, at present, in particular :

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<sup>1</sup> Came into force on 26 February 1962, upon the exchange of the instruments of ratification in Copenhagen, in accordance with article 27.

## 1. In the Republic of Austria :

- (a) The income tax (*Einkommensteuer*) ;
- (b) The corporation tax (*Körperschaftsteuer*) ;
- (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 director's fees (*Aufsichtsratsabgabe*) ;
- (f) The business tax (*Gewerbesteuer*) [including the pay-roll tax (*Lohnsummensteuer*)] ;
- (g) The land tax (*Grundsteuer*) ;
- (h) The tax on agricultural and forestry enterprises (*Abgabe von land- und forstwirtschaftlichen Betrieben*) ;
- (i) The tax on the land value of undeveloped real estate (*Abgabe vom Bodenwert bei unbebauten Grundstücken*) ;
- (j) The tax on property exempt from the inheritance tax (*Abgabe von Vermögen, die der Erbschaftssteuer entzogen sind*).

## 2. In the Kingdom of Denmark :

- (a) The ordinary and extraordinary State income tax (*ordinaere og ekstraordinaere indkomstskat til staten*) ;
- (b) The State tax on fortune (*formueskat til staten*) ;
- (c) The communal income tax (*kommunale indkomstskat*) ;
- (d) The national pension fund contribution (*folkepensionsbidrag*) ;
- (e) The seaman's tax (*sømandsskat*) ;
- (f) The special income tax (*saerlige indkomstskat*) ;
- (g) The church taxes (*kirkelige afgifter*) ;
- (h) The land taxes (*ejendomsskatter*).

(5) This Agreement shall also apply to any taxes of the same or of like nature which may be levied in the future in addition to or in place of the existing taxes. The chief financial authorities of the two States shall at the end of each year inform each other of any changes which have been made in their taxation laws.

(6) The chief financial authorities of the two States shall resolve by agreement any doubts which may arise as to the taxes covered by this Agreement.

(7) The chief financial authorities mentioned in this Agreement are, in the case of the Republic of Austria, the Federal Ministry of Finance, and in the case of the Kingdom of Denmark, the Minister for Finance.

*Article 2*

(1) In this Agreement the expression "a person domiciled in one of the Contracting States" means any individual or body corporate liable under the laws of that State to taxation therein by reason of domicile, residence, place of actual management or other similar criterion.

(2) Where an individual is domiciled, within the meaning of paragraph (1), in both of the Contracting States, the following shall apply :

- (a) An individual shall be deemed to be domiciled in the Contracting State in which he has a permanent residence available to him. If he has a permanent residence available to him in both States, he shall be deemed to be domiciled in the Contracting State with which his personal and economic relations are closer (centre of vital interests) ;
- (b) If it cannot be determined in which of the two Contracting States the individual has his centre of vital interests, or if he has no permanent residence available to him in either State, he shall be deemed to be domiciled in the Contracting State in which he habitually resides ;
- (c) If he habitually resides in both or neither of the Contracting States, he shall be deemed to be domiciled in the State of which he is a national ;
- (d) If he is a national of both or neither of the Contracting States, the chief financial authorities of the two States shall settle the question by agreement.

(3) If a body corporate is domiciled, within the meaning of paragraph (1), in both Contracting States, it shall be deemed for the purposes of this Agreement to be domiciled in the State in which its place of actual management is situated. The same shall apply to partnerships and other associations which are not bodies corporate under the national laws by which they are governed.

*Article 3*

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

*Article 4*

(1) Where a person domiciled in one of the Contracting States derives income from immovable property, the said income shall be taxable by the State in which the property is situated.

(2) The term "immovable property" shall be defined in accordance with the laws of the Contracting State in which the property is situated. It shall in any event include property accessory to immovable property, livestock and equipment of agricultural and forestry enterprises, rights to which the provisions of private law concerning real property apply, rights of usufruct in immovable property, and rights to variable or fixed payments for the use of mineral deposits, springs and other natural resources. Ships and aircraft shall not be deemed to be immovable property.

(3) The provisions of paragraphs (1) and (2) shall apply to income derived from the direct use or the letting of immovable property or from the use in any other form of such property, including income from agricultural and forestry enterprises. They shall likewise apply to profits from the alienation of immovable property.

(4) The provisions of paragraphs (1) to (3) shall also apply to income from immovable property belonging to business enterprises and to income from immovable property used in the exercise of a profession.

#### Article 5

(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 only 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 a corporate enterprise, other participation in the form of shares, mining shares (*Kuxe*), profit-participation certificates (*Genussscheine*), participating debentures (*Obligationen mit Gewinnbeteiligung*) and other securities, and shares in co-operative societies and private limited companies.

(3) The provisions of paragraphs (1) and (2) shall apply both to income derived from the direct use of the business enterprise and to income derived from the letting or use in any other form thereof; they shall also apply to income derived from the alienation of a business as a whole or of part of it, of a share in the business or of objects used in the 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 shall be the ratio between the gross premium receipts of the permanent establishment and the total gross premium receipts of the enterprise. The chief 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.

(7) The provisions of paragraph (1) shall be applied *mutatis mutandis* to business tax (*Gewerbesteuer*) which is levied on a tax base other than income.

#### Article 6

(1) 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, a quarry or any other place where natural resources are worked ;
- (g) A construction or assembly 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 merchandise belonging to the enterprise ;
- (b) The maintenance, exclusively for storage, display or delivery, of a stock of merchandise belonging to the enterprise ;
- (c) The maintenance, exclusively for processing or finishing by some other enterprise, of a stock of merchandise belonging to the enterprise ;

- (d) The maintenance of a fixed place of business exclusively for the purpose of purchasing merchandise or procuring information for the enterprise ;
- (e) The maintenance of a fixed place of business exclusively for advertising purposes, for the supply of information, for scientific research or for 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)—acting in one of the two Contracting States on behalf of an enterprise of the other State shall be deemed to constitute a permanent establishment in the first-mentioned State if he has and habitually exercises a general authority to conclude contracts in that State on behalf of the enterprise, unless his activities are limited to the purchase of merchandise for the enterprise.

(5) An enterprise of one of the 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 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 7

Where

- (a) an enterprise of one of the Contracting States participates directly or indirectly in the management, control or capital of an enterprise of the other State or
- (b) the same person participates directly or indirectly in the management, control or capital of an enterprise of one of the Contracting States and an enterprise of the other State,

and conditions are arranged or imposed between the two enterprises in their commercial or financial relations which differ from those which would be arranged between independent enterprises, then any profits which but for those conditions would have accrued to one of the enterprises but which by reason of those conditions have not so accrued may be included in the profits of that enterprise and taxed accordingly.

*Article 8*

(1) Where a person domiciled in one of the Contracting States derives income from the operation of ships or aircraft in international traffic, the said income shall be taxable by the State in which the place of actual management of the enterprise is situated.

(2) Where a person domiciled in one of the Contracting States derives income from the operation of boats engaged in inland waterways transport, the said income shall be taxable by the State in which the place of actual management of the enterprise is situated.

(3) If the place of actual management of a shipping or inland waterways transport enterprise is situated on board a ship or boat, then it shall be deemed to be situated in the Contracting State in which the ship or boat has its home harbour, or, if no such harbour exists, in the State in which the person operating the ship or boat is domiciled.

(4) The provisions of paragraphs (1) and (2) shall be applied *mutatis mutandis* to business tax (*Gewerbesteuer*) which is levied on a tax base other than income.

*Article 9*

(1) Where a person domiciled in one of the Contracting States derives from the other State income from royalties or other remuneration paid 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 above provision shall apply only to that part of the remuneration which represents a fair and reasonable consideration.

(2) Royalties within the meaning of paragraph (1) which are paid by a joint-stock company (*Kapitalgesellschaft*) domiciled in one of the Contracting States to a person domiciled in the other State and owning more than 50 per cent of the capital of the debtor company may, notwithstanding the provisions of paragraph (1), be taxed in the first-mentioned State; the tax, however, may not exceed 10 per cent of the gross amount of the royalties. At the request of the recipient of the royalties, such tax shall be credited by the other State 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 the rights referred to therein.



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

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

#### *Article 10*

(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 the tax on internal capital yields is collected in the other State by deduction at the source, the right to make such tax deductions shall not be affected by the provisions of 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 on income derived from movable capital, and in particular concerning the form of the required certificates and applications, the type of proofs to be furnished and measures to be taken to prevent improper claims for relief. Neither State shall be required in this connexion to take measures which are at variance with its legislation.

(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) A member of a diplomatic or consular mission of one of the Contracting States who is resident in that capacity in the other State or in a third State and is a national of the sending State shall be deemed to be domiciled in the last-mentioned State if he is required to pay direct taxes there on income from movable capital which is taxed in the other State by deduction at the source ;
- (b) International organizations and their organs, and officials of such organizations and members of the staffs of diplomatic or consular missions of a third State who are present or resident in one of the two Contracting States and are exempt

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) Where the recipient of the income is already entitled, under the law of the State levying the tax, to complete relief from taxes collected at the source, such relief cannot be granted under paragraph (2) of this article but only under the legislation of the said State.

(6) 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*) and shares in private limited companies and co-operative societies, as also interest on debentures or other forms of indebtedness.

#### Article 11

(1) Where a person domiciled in one of the Contracting States derives income from the exercise of a profession or from other independent activities of a similar nature, the said income shall be taxable only by that State, unless the person has a fixed base regularly available to him in the other State for the exercise of his activities. If he has such a fixed base, the part of the income which is attributable to that base shall be taxable only by the other State. Article 5, paragraph (3) shall apply as appropriate.

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

#### Article 12

Where an individual domiciled in one of the Contracting States receives director's fees or similar remuneration as a member of the board of directors of a body corporate domiciled in the other State, the said remuneration shall be taxable by the other State. To the extent that one of the Contracting States is unable, because of its legislation, to exercise its right of taxation under this article, the right of taxation shall be reserved to the other State.

#### Article 13

(1) Wages, salaries or similar remuneration for work received by an employed person domiciled in one of the Contracting States shall be taxable, subject to the provisions of articles 15 and 16, only by that State, unless the work is performed in the other Contracting State. If the work is performed there, the income derived from it shall be taxable only by the latter State.

(2) Notwithstanding the provisions of paragraph (1), remuneration received by an employed person domiciled in one of the Contracting States for work performed in the other Contracting State shall be taxable only in the first-mentioned State if :

- (a) The recipient is present in the other State for not more than a total of 183 days during the fiscal year concerned, and the remuneration is paid by or on behalf of an employer not domiciled in the other State and is not deducted from the profits of a permanent establishment or a fixed base which the employer has in the other State ;
- (b) The recipient is employed exclusively or predominantly on board aircraft belonging to an air transport enterprise of one of the two States.

(3) If the work is performed exclusively or predominantly on board ships or boats and the place of actual management of the enterprise operating them is situated in one of the two States, the work shall be deemed for the purposes of paragraph (1) to be performed in that State.

#### *Article 14*

Income received by an individual domiciled in one of the Contracting States from the other Contracting State by reason of his personal activities as a professional entertainer, e.g., as a theatre, motion-picture, radio or television performer, musician, artiste or athlete, shall be taxable, notwithstanding the provisions of article 11 and article 13, paragraph (2), only by the State in which the activities are performed. To the extent that one of the Contracting States is unable, because of its legislation, to exercise its right of taxation under this article, the right of taxation shall be reserved to the other State.

#### *Article 15*

Where a person domiciled in one of the Contracting States receives from the other State a pension or other similar remuneration paid in respect of past employment, such income, subject to the provisions of article 16, shall be taxable only by the State in which he is domiciled.

#### *Article 16*

(1) Where a person domiciled in one of the Contracting States receives income in the form of wages, salaries 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 provinces, communes, associations of communes or other public-law corporations of that State, such income shall, notwithstanding the provisions of articles 13 and 15,

be taxable by the latter State. The same shall apply to allowances paid under the statutory social insurance scheme of the said State.

(2) Articles 13 and 15 shall apply to payments for services rendered in connexion with a business carried on for profit by one of the bodies corporate mentioned in paragraph (1).

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

#### *Article 17*

(1) Payments which a pupil, student or apprentice from one of the Contracting States who is present in the other Contracting State solely for the purpose of education or training receives for his maintenance, education or training shall not be taxed in the latter State, provided that such payments are made to him from sources outside that State.

(2) Remuneration received by persons mentioned in paragraph (1) who are domiciled in one of the two Contracting States for any activity of a duration not exceeding 183 days in a given calendar year carried on for the purpose of receiving practical training in an enterprise in the other State shall not be taxable by the latter State.

#### *Article 18*

(1) Immovable property—as defined in article 4, paragraph (2)—owned by a person domiciled in one of the Contracting States shall be taxable by the State in which it is situated.

(2) Subject to the provisions of paragraph (1), fortune owned by a person domiciled in one of the Contracting States which constitutes the business property of a permanent establishment of an enterprise or which belongs to a fixed base used for the exercise of a profession shall be taxable by the Contracting State in which the permanent establishment or fixed base is situated.

(3) Ships and aircraft operated in international traffic and boats engaged in inland waterways transports, as also assets, other than immovable property, used in the operation of such ships, aircraft and boats, shall be taxable only in the Contracting State in which the place of actual management of the enterprise is situated.

(4) All other elements of fortune owned by a person domiciled in one of the Contracting States shall be taxable only by the State in which such person is domiciled.

*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 article 9, article 10, article 12 (second sentence) and article 14 (second sentence).

(2) Notwithstanding the provisions of paragraph (1), this Agreement shall not restrict the right of either Contracting State, in the case of persons domiciled in its territory, to impose taxes on such portions of income or fortune as are taxable exclusively 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. To the extent that, owing to such additional exemptions, income and fortune are not taxed in the receiving State, the right of taxation shall be reserved to the sending State.

*Article 21*

The provisions of Danish 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 22*

(1) Where a person domiciled in one of the Contracting States shows proof that the action of the financial authorities of the Contracting States is resulting in his case in double taxation contrary to 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 his objection 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 23*

(1) The chief financial authorities of the two Contracting States shall exchange such information as is necessary for carrying out this Agreement or for preventing tax evasion. The chief financial authorities shall not, however, be required to provide information which cannot be given on the basis of data at the disposal of the financial

authorities but would necessitate special inquiries. 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 obligation as the chief financial authorities.

(2) In no case shall the provisions of paragraph (1) be so construed as to impose upon either Contracting 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 one of the two States.

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

#### *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 communicate directly with each other.

(3) The chief financial authorities shall make arrangements with a view to removing any difficulties or doubts which may arise in the interpretation or application of this Agreement or any hardships which may occur through double taxation in cases for which the Agreement does not provide.

#### *Article 25*

(1) Nationals of one Contracting State shall not be subjected in the other 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 latter 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 State tax allowances, reliefs and reductions on account of personal status or family responsibilities 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 requirement connected therewith which is other or more burdensome than the taxation and connected requirements to which other similar enterprises in the first-mentioned State are or may be subjected.

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

#### *Article 26*

(1) This Agreement shall not apply, in the case of the Kingdom of Denmark, to the Faroe Islands or Greenland.

(2) This Agreement may be extended either in its entirety or with modifications, to the Faroe Islands and Greenland, if taxes are levied in those territories which are identical with or similar to those enumerated in article 1 of this Agreement. For this purpose, an exchange of notes shall be effected between the Kingdom of Denmark and the Republic of Austria. In the notes exchanged, the modifications and conditions (including conditions as to date of entry into force and termination) under which the Agreement is to be applied in the aforementioned territories, shall be specified.

#### *Article 27*

(1) This Agreement shall be ratified; the instruments of ratification shall be exchanged at Copenhagen as soon as possible.

(2) The Agreement shall enter into force upon the exchange of the instruments of ratification. Its provisions shall apply for the first time:

1. In the Republic of Austria:

To taxes levied in respect of periods subsequent to 31 December 1958.

2. In the Kingdom of Denmark:

(a) To seaman's tax levied in respect of periods subsequent to 31 December 1958;

(b) To other taxes levied in respect of periods subsequent to 31 March 1960.

*Article 28*

This Agreement shall continue in force indefinitely ; but either of the Contracting States may terminate the Agreement through the diplomatic channel on or before 30 June in any calendar year. In that event, the Agreement shall apply for the last time :

1. In the Republic of Austria :  
To taxes levied in respect of the calendar year in which notice of termination is given ;
2. In the Kingdom of Denmark :
  - (a) To seaman's tax levied in respect of the calendar year in which notice of termination is given ;
  - (b) To other taxes levied in respect of the taxable year beginning in the calendar year following the year in which notice of termination is given.

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

DONE at Vienna on 23 October 1961 in duplicate in the Danish and German languages, both texts being equally authentic.

For the Kingdom of Denmark :

Sigvald KRISTENSEN

For the Republic of Austria :

Josef STANGELBERGER  
O. WATZKE

## FINAL PROTOCOL

On signing the Agreement concluded this day<sup>1</sup> between the Kingdom of Denmark and the Republic of Austria for the avoidance of double taxation with respect to taxes on income and fortune, the undersigned plenipotentiaries have issued identical declarations, which constitute an integral part of the Agreement, in the following terms :

<sup>1</sup> See p. 148 of this volume.



*Ad article 8:*

The provisions of article 8 shall apply in particular to the participation of the company "Det danske Luftfartselskab A/S" in the "Scandinavian Airlines System" consortium.

*Ad article 13:*

The provisions of article 13, paragraph (2) (b) shall apply in particular to employees of the "Scandinavian Airlines System" consortium.

DONE at Vienna on 23 October 1961 in duplicate in the Danish and German languages, both texts being equally authentic.

For the Kingdom of Denmark:

Sigvald KRISTENSEN

For the Republic of Austria:

Josef STANGELBERGER  
O. WATZKE