

No. 6397

DENMARK
and
PEOPLE'S REPUBLIC OF CHINA

Exchange of notes constituting an agreement relating to mutual exemption from taxation of residents of either State who are temporarily staying in the other State for educational purposes. Copenhagen, 7 and 23 September 1961

Official text: English

Registered by Denmark on 29 November 1962.

DANEMARK
et
RÉPUBLIQUE POPULAIRE DE CHINE

Échange de notes constituant une convention tendant à exonérer réciproquement de l'impôt les ressortissants de l'un des États qui séjournent temporairement dans l'autre État à des fins éducatives. Copenhague, 7 et 23 septembre 1961

Texte officiel anglais.

Enregistré par le Danemark le 29 novembre 1962.

No. 6397. EXCHANGE OF NOTES CONSTITUTING AN AGREEMENT¹ BETWEEN DENMARK AND THE PEOPLE'S REPUBLIC OF CHINA RELATING TO MUTUAL EXEMPTION FROM TAXATION OF RESIDENTS OF EITHER STATE WHO ARE TEMPORARILY STAYING IN THE OTHER STATE FOR EDUCATIONAL PURPOSES. COPENHAGEN, 7 AND 23 SEPTEMBER 1961

I

MINISTRY OF FOREIGN AFFAIRS

Copenhagen, September 7th, 1961

NOTE VERBALE

The Ministry of Foreign Affairs acknowledge the receipt from the Embassy of the People's Republic of China of note Pun. No. 19055 of August 4th, 1961, confirming that an agreement under which Denmark and the People's Republic of China mutually grant exemption from taxation of residents of either State who are temporarily staying in the other State for educational purposes should consist of the following tenor :

1. Danish subjects residing in the People's Republic of China for educational purposes shall in the People's Republic of China be exempted from taxation on income which they receive from their home land in order to meet expenses in connection with their stay and education or study.

2. Subjects of the People's Republic of China residing in Denmark for educational purposes shall in Denmark be exempted from taxation on income which they receive from their home land in order to meet expenses in connection with their stay and education or study.

3. The present agreement shall have effect in both countries with regard to income derived after December 31st, 1959.

4. The present agreement may be denounced by either of the two governments subject to 12 months' notice.

¹ Came into force on 23 September 1961, with retroactive effect from 31 December 1959, by the exchange of the said notes.

If the Embassy would kindly confirm the agreement of the Government of the People's Republic of China to the above, this present note and the Embassy's note in reply thereto shall be considered as constituting the agreement envisaged.

The Embassy of the People's Republic of China
Copenhagen

II

EMBASSY OF THE PEOPLE'S REPUBLIC OF CHINA

Copenhagen, September 23rd, 1961

Pun. No. 19073

The Embassy of the People's Republic of China acknowledge the receipt from the Ministry of Foreign Affairs of the Kingdom of Denmark of note Ø. P. III. j.nr. 30. Dan. 3. of September 7th, 1961 and has the honour to inform the Ministry of Foreign Affairs that the Embassy of the People's Republic of China confirms that an agreement under which the governments of the People's Republic of China and the Kingdom of Denmark mutually grant exemption from taxation of residents of either state who are temporarily staying in the other state for educational purposes should consist of the following tenor :

[See note I]

The Embassy of the People's Republic of China confirms that the note of the Ministry of Foreign Affairs on September 7th, 1961 and this present note in reply to the above shall be considered as constituting the agreement envisaged.

With regards.

The Ministry of Foreign Affairs of
the Kingdom of Denmark
Copenhagen