

No. 7160

**FINLAND
and
AUSTRIA**

**Agreement for the avoidance of double taxation with respect
to taxes on income and fortune. Signed at Vienna, on
8 October 1963**

Official texts: Finnish and German.

Registered by Finland on 6 March 1964.

**FINLANDE
et
AUTRICHE**

**Convention tendant à éviter la double imposition en ma-
tière d'impôts sur le revenu et sur la fortune. Signée à
Vienne, le 8 octobre 1963**

Textes officiels finnois et allemand.

Enregistrée par la Finlande le 6 mars 1964.

[TRANSLATION — TRADUCTION]

No. 7160. AGREEMENT¹ BETWEEN THE REPUBLIC OF FINLAND AND THE REPUBLIC OF AUSTRIA FOR THE AVOIDANCE OF DOUBLE TAXATION WITH RESPECT TO TAXES ON INCOME AND FORTUNE. SIGNED AT VIENNA, ON 8 OCTOBER 1963

The President of the Republic of Finland and the Federal President of the Republic of Austria, desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income and fortune, have for that purpose appointed as their plenipotentiaries :

The President of the Republic of Finland :

Mr. Otso Wartiovaara, Ambassador Extraordinary and Plenipotentiary of the Republic of Finland at Vienna ;

The Federal President of the Republic of Austria :

Dr. Josef Stangelberger, Chief of Section in the Federal Ministry of Finance ;

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

Article 1

This Agreement shall apply to persons domiciled in one or both of the Contracting States.

Article 2

1. This Agreement shall apply to taxes on income and fortune levied on behalf of either of the two Contracting States or of their municipal corporations (including parishes in the case of Finland), regardless of the manner in which they are levied.

2. 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.

¹ Came into force on 29 January 1964, by the exchange of the instruments of ratification at Helsinki, in accordance with the provisions of article 29.

3. The taxes to which this Agreement applies are at present :

(a) In Finland :

The tax on income and fortune (*tulo- ja omaisuusvero*),

The communal tax (*kunnallisvero*),

The seamen's tax (*merimiesvero*) and

The church tax (*kirkollisvero*),

(hereinafter referred to as "Finnish tax") ;

(b) In Austria :

The income tax (*Einkommensteuer*),

The corporation tax (*Körperschaftsteuer*),

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*),

The tax on director's fees (*Aufsichtsratsabgabe*),

The business tax (*Gewerbesteuer*), including the pay-roll tax (*Lohnsummensteuer*),

The tax on fortune (*Vermögensteuer*),

The land tax (*Grundsteuer*),

The tax on agricultural and forestry enterprises (*Abgabe von land- und forstwirtschaftlichen Betrieben*),

The tax on the land value of undeveloped real estate (*Abgabe vom Bodenwert bei unbebauten Grundstücken*) and

The tax on property exempt from the inheritance tax (*Abgabe von Vermögen, die der Erbschaftsteuer entzogen sind*),

(hereinafter referred to as "Austrian tax").

4. 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 competent authorities of the Contracting States shall at the end of each year inform each other of any changes which have been made in their taxation laws.

Article 3

1. In this Agreement, unless the context otherwise requires :

(a) The expressions "one of the Contracting States" and "the other Contracting State" mean the Republic of Finland or the Republic of Austria, as the context requires ;

(b) The term "person" includes individuals, companies, unincorporated associations, and undivided estates under Finnish law ;

(c) The term “company” means bodies corporate and any legal entities which are treated as bodies corporate for tax purposes ;

(d) The expressions “enterprise of one of the Contracting States” and “enterprise of the other Contracting State” mean an enterprise carried on by a person domiciled in one of the Contracting States and an enterprise carried on by a person domiciled in the other Contracting State, as the context requires ;

(e) The term “competent authority” means :

(1) In the case of Finland : the Ministry of Finance ;

(2) In the case of Austria : the Federal Ministry of Finance.

2. In the application of this Agreement by one of the Contracting States any expression not otherwise defined 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 this Agreement.

Article 4

1. In this Agreement the expression “a person domiciled in one of the Contracting States” means a person liable under the laws of that State to taxation therein by reason of domicile, permanent residence or place of management or of any other criterion of a similar nature.

2. Where, under the provisions of paragraph 1, an individual is domiciled in both Contracting States, the following shall apply :

(a) He 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 Contracting States, he shall be deemed to be domiciled in the Contracting State with which he has the closer personal and economic relations (centre of vital interests).

(b) If it cannot be determined with which Contracting State he has the closer personal and economic relations or if he has no permanent residence available to him in either Contracting State, he shall be deemed to be domiciled in the Contracting State in which he habitually resides.

(c) If he habitually resides in both Contracting States or in neither of them, he shall be deemed to be domiciled in the Contracting State of which he is a national.

3. Where, under the provisions of paragraph 1, a body corporate is domiciled in both Contracting States, it shall be deemed to be domiciled in the Contracting 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 5

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 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 processing or finishing by some other enterprise, of a stock of goods or merchandise belonging to the enterprise ;

(d) The maintenance of a fixed place of business exclusively for the purpose of purchasing goods or merchandise or procuring information for the enterprise ;

(e) The maintenance of a fixed place of business exclusively for advertising, 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 Contracting States on behalf of an enterprise of the other Contracting 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 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 Contracting State merely because it maintains business relations 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 company domiciled in one of the Contracting States controls or is controlled by a company which is domiciled in the other Contracting State or which maintains business relations there (either through a permanent establishment or otherwise) shall not of itself constitute one of the said companies a permanent establishment of the other.

Article 6

1. The profits of an enterprise of one of the Contracting States shall be taxable only in that State, unless the enterprise carries on business in the other Contracting State through a permanent establishment situated therein. If the enterprise carries on business as aforesaid, tax may be imposed in the other State on the profits of the enterprise, but only on so much of them as is attributable to that permanent establishment.

2. The provisions of paragraph 1 shall also apply to the profits of enterprises operated as partnerships (*Personengesellschaften*) or sleeping partnerships (*stille Gesellschaften*) which have their place of actual management in one of the Contracting States. That part of the profits of any such partnership which accrues to a partner domiciled in the other Contracting State and which is not attributable to a permanent establishment situated in either of the Contracting States shall be taxable in the Contracting State in which the said partner is domiciled.

3. Where an enterprise of one of the Contracting States carries on business in the other Contracting State through a permanent establishment situated therein, there shall in each State be attributed to that permanent establishment the profits which would have accrued to it if it were a separate enterprise engaged in the same or similar activities under the same or similar conditions and independently of the enterprise of which it is a permanent establishment.

4. 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 which 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.

5. 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 competent authorities of the Contracting States shall reach agreement as soon as possible, where such agreement is necessary for the apportionment of income in any particular case.

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 Contracting State, or
- (b) The same persons participate directly or indirectly in the management, control or capital of an enterprise of one Contracting State and an enterprise of the other Contracting State,

and where, in such cases, 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 the 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

Income from the operation of ships or aircraft in international traffic shall be subject to taxation only in the Contracting State in which the place of actual management of the enterprise is situated.

Article 9

1. Dividends paid by a company domiciled in one of the Contracting States to a person domiciled in the other Contracting State shall be subject to taxation in that other State.

2. Where the tax on internal dividends is collected in one of the Contracting States by deduction at the source, the right to make such tax deductions shall not be affected by the provisions of paragraph 1. If the tax is deducted at the source, it shall be refunded on application. The application for refund must be submitted to the competent authority of the State in which the recipient of the dividend is domiciled within three years after the expiry of the calendar year in which the taxable payment became due.

3. The competent authorities of the two Contracting States shall come to an agreement concerning the procedure for granting relief from taxes deducted at the source on dividends, and in particular concerning the form of the required certificates and applications, the type of proofs to be furnished and the 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 laws.

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 resides 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 dividends which are taxed in the other State by deduction at the source.

(b) International organizations and their organs, officials of such organizations and members of the staffs of diplomatic or consular missions of a third State who are present or reside in one of the two Contracting States and are exempt in that State from the payment of direct taxes on dividends 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 municipal law of the said State.

6. The term "dividends" as used in this article means income from shares, profit-participation shares (*Genussaktien*) or rights (*Genussscheine*), mining shares (*Kuxe*), founders' shares (*Gründeranteile*) or other rights—excluding claims—affording participation in profits, and income from other corporate rights which is treated as income from shares under the taxation law of the Contracting State in which the paying company is domiciled.

7. The provisions of paragraph 1 shall not apply where the recipient of the dividends, being domiciled in one of the Contracting States, has a permanent establishment in the other Contracting State, in which the company paying the dividends is domiciled, and where the interest in respect of which the dividends are paid is actually connected with that permanent establishment. In this case, article 6 concerning the attribution of profits to permanent establishments shall apply.

8. Where a company domiciled in one of the Contracting States receives profits or income from the other Contracting State, such other State may not levy any tax on the dividends paid by the company to persons who are not domiciled in that other State or subject the company's profits to a tax on undistributed profits, even if the dividends paid or the undistributed profits consist wholly or partly of profits or income arising in such other State.

Article 10

1. Interest originating from one of the Contracting States and paid to a resident of the other Contracting State shall be taxable in that other State.

2. The provisions of article 9, paragraphs 2 to 5, shall apply as appropriate.

3. The term "interest" as used in this article means income from public loans, bonds (whether or not secured by charges on real estate or carrying a right to participation in profits) and claims of any kind, and all other income treated as income from loans under the taxation law of the State from which it originates.

4. Paragraph 1 shall not apply where the recipient of the interest, being domiciled in one of the Contracting States, has a permanent establishment in the other Contracting State, from which the interest originates, and the claim from which the interest arises is actually connected with that permanent establishment. In that case, article 6 concerning the attribution of profits to permanent establishments shall apply.

5. Where, by reason of a special relationship existing between the payer and the recipient of between both of them and a third party, the amount of the interest, having regard to the claim for which it is paid, exceeds the amount which would have been agreed upon by the payer and the recipient in the absence of such relationship, this article shall apply only to the last-mentioned amount. In that case, the excess amount shall be taxable in accordance with the municipal law of the Contracting States, subject to the other provisions of this Agreement.

Article 11

1. Royalties arising in one of the Contracting States and paid to a person domiciled in the other Contracting State shall be taxable only in that other State.

2. Royalties within the meaning of paragraph 1 paid by a joint-stock company which is 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 levies on this income.

3. The term "royalties" as used in this article means payments of any kind made as consideration for the use of or for the right to use copyrights in literary, artistic or scientific works, including cinematograph films, patents, trade marks, designs or models, plans, or secret formulae or processes, or for the use of or the right to use industrial, commercial or scientific equipment, or for information concerning industrial, commercial or scientific experience.

4. Income derived from the alienation of a right or property mentioned in paragraph 3 shall be taxable only in the Contracting State in which the alienor is domiciled.

5. Paragraphs 1, 2 and 4 shall not apply where the recipient of the royalties or income has in the Contracting State in which the royalties arise a permanent establishment with which the right or property giving rise to the royalties is actually connected. In that case, article 6 concerning the attribution of profits to permanent establishments shall apply.

6. Where, by reason of a special relationship existing between the payer and the recipient or between both of them and a third party, the amount of the royalties, having regard to the use, right or information for which they were paid, exceeds the amount which would have been agreed upon by the payer and the recipient in the absence of such relationship, this article shall apply only to the last-mentioned amount. In that case the excess amount shall be taxable in accordance with the municipal law of the Contracting States, subject to the other provisions of this Agreement.

Article 12

1. Income from immovable property shall be taxable in the Contracting 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.

3. 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 derived from agricultural and forestry enterprises.

4. Paragraphs 1 to 3 shall also apply to income from immovable property belonging to enterprises other than agricultural and forestry enterprises and to income from immovable property used in the practice of a profession.

Article 13

1. Profits from the alienation of immovable property, as defined in article 12, paragraph 2, shall be taxable in the Contracting State in which the property is situated.

2. Profits from the alienation of movable property forming part of the capital assets of a permanent establishment maintained by an enterprise of one of the

Contracting States in the other Contracting State, or from movable property connected with a fixed base available to a person domiciled in one of the Contracting States in the other Contracting State for the practice of a profession, including profits from the alienation of any such permanent establishment (separately or together with the whole enterprise) or fixed base, shall be taxable in that other State. However, profits from the alienation of the movable property referred to in article 22 (3) shall be taxable only in the Contracting State in which such movable property is taxable under the provisions of the said article.

3. Profits from the alienation of any property other than that referred to in paragraphs 1 and 2 shall be taxable only in the State in which the alienor is domiciled.

Article 14

1. Income derived by a person domiciled in one of the Contracting States from the practice of a profession or from other independent activities of a similar nature shall be taxable only in that State, unless the person has a fixed base regularly available to him in the other Contracting State for the exercise of his activities. If he has such a fixed base, the portion of the income attributable to that base shall be taxable in that other State.

2. The term "profession" includes, in particular, independent activities of a scientific, literary, artistic, educational or pedagogic nature and the independent activities of physicians, dentists, lawyers, engineers, architects and accountants.

Article 15

1. Salaries, wages, or similar remuneration for work received by an employed person domiciled in one of the Contracting States shall be taxable only in that State, unless the work is performed in the other Contracting State. In that case, the remuneration received for the work shall be taxable in the other State.

2. Notwithstanding paragraph 1, remuneration received by employed persons 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 of the remuneration is present in the other State for a total of not more than 183 days during the fiscal year concerned ;

(b) The remuneration is paid by or on behalf of an employer who is not domiciled in the other State and

(c) The remuneration is not charged to a permanent establishment or a fixed base which the employer has in the other State.

3. Notwithstanding the foregoing provisions of this article, remuneration for services performed on board a ship or aircraft in international traffic shall be taxable

in the Contracting State in which the place of actual management of the enterprise is situated.

4. Retirement pensions or similar remuneration paid in respect of past employment to a person domiciled in one of the Contracting States shall be taxable in that State.

Article 16

1. Wages, salaries and other similar remuneration, and retirement pensions, including widow's and orphan's pensions, paid to an individual in respect of past or present work or services by one of the Contracting States or any of its municipal corporations, including parishes in the case of Finland, or by any other public corporation, either direct or from special funds set up by them for the purpose, shall be taxable in that State. The same shall apply to allowances paid under statutory social insurance schemes.

2. Article 15 or article 17 shall apply to remuneration and retirement pensions paid in respect of services rendered in connexion with a commercial or industrial activity carried on by one of the Contracting States or by any of the corporations mentioned in paragraph 1.

Article 17

Director's fees, management fees and similar payments received by a person domiciled in one of the Contracting States in his capacity as a member of the board of directors or board of management of a company shall be taxable in the State in which the company is domiciled.

Article 18

Income derived by professional entertainers such as theatre, motion picture, radio or television performers and musicians and by athletes from their personal activities as such shall be taxable in the Contracting State in which they engage in these activities.

Article 19

Wages, salaries, and other remuneration received by professors or teachers domiciled in one of the Contracting States for teaching at a university, college or other higher educational establishment in the other Contracting State during a period of temporary residence not exceeding two years shall not be taxable in the other Contracting State.

Article 20

1. Payments which a 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 that other State, provided that such payments are made to him from sources outside that other 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 calendar year carried on for the purpose of receiving practical training in an enterprise of the other State shall not be taxable in that other State.

Article 21

Any income of a person domiciled in one of the Contracting States which is not expressly mentioned in the foregoing articles shall be taxable only in that State.

Article 22

With respect to taxes on fortune, the following shall apply :

1. Immovable property, as defined in article 12, shall be taxable in the Contracting State in which it is situated.

2. Subject to the provisions of paragraph 1, fortune which constitutes the working capital of a permanent establishment of an enterprise or is connected with a fixed base used for the practice of a profession shall be taxable in the Contracting State in which the permanent establishment or fixed base is situated.

3. Ships and aircraft operated in international traffic, and property, other than immovable property, used in the operation of such ships and aircraft, shall be taxable in the Contracting State in which the place of actual management of the enterprise is situated.

4. All other elements of fortune belonging to a person domiciled in one of the Contracting States shall be taxable in that State.

Article 23

Income from or fortune belonging to an undivided estate shall be taxable in the hands of a participant in the estate in the other State under the provisions of this Agreement to the extent that the undivided estate itself is not subject to taxation in

respect of such income or fortune in the Contracting State in which the testator was last domiciled.

Article 24

1. Where a person domiciled in one of the Contracting States receives income from or has fortune in the other Contracting State and where, under this Agreement, such income or fortune may be taxed in the last-named Contracting State, the first-named State shall, subject to the provisions of paragraph 2, exempt such income or fortune from tax; in calculating the tax on the remaining income or fortune of such person, however, the said State may apply the rate of tax which would be applicable if the income or fortune in question were not exempt from tax.

2. Where a person domiciled in one of the Contracting States receives income from the other Contracting State and where, under article 11, paragraph 2, such income may be taxed in that other Contracting State, the first-named State shall allow as a deduction from the tax to be levied on the income of such person an amount equal to the tax paid in the other Contracting State. The deduction must not, however, exceed that part of the tax, as computed before the deduction is allowed, which corresponds to the income received from the other Contracting State.

Article 25

1. Nationals of one of the Contracting States 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 "nationals" means :

- (a) All individuals possessing the nationality of either of the Contracting States ;
- (b) All bodies corporate, partnerships and other associations constituted under the law in force in either of the Contracting States.

Article 26

1. Where a person domiciled in one of the Contracting States believes that the action of one or both of the Contracting States has resulted or will result in his case in taxation inconsistent with this Agreement, he shall be entitled, without prejudice to such legal remedies as may be available under the municipal law of either State, to submit his case to the competent authority of the Contracting State in which he is domiciled.

2. If that competent authority considers the objection to be justified and if it is not itself able to arrive at a satisfactory solution, it shall endeavour to resolve the

case by agreement with the competent authority of the other Contracting State with a view to the avoidance of taxation inconsistent with this Agreement.

3. The competent authorities of the Contracting States shall endeavour to resolve by agreement any difficulties or doubts arising in the interpretation or application of this Agreement. They may also consult together with a view to the avoidance of double taxation in cases not provided for in this Agreement.

4. The competent authorities of the Contracting States may communicate with each other directly with a view to reaching agreement for the purposes of the foregoing paragraphs. Where it appears that agreement would be assisted by an oral exchange of opinions, such an exchange may be effected through a commission consisting of representatives of the competent authorities of the Contracting States.

Article 27

1. The competent authorities of the Contracting States shall exchange such information as is necessary for carrying out this Agreement and in particular for preventing tax evasion. Such information shall be treated as secret and shall be disclosed only to persons statutorily concerned with the assessment or collection of the taxes which are the subject of this Agreement.

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 or with those of the other Contracting State ;

(b) To supply particulars which are not obtainable under the laws or in the normal course of administration of that Contracting State or of the other Contracting State;

(c) To supply information which would disclose a business, industrial or professional secret or a secret process, or information the publication of which would be contrary to public policy (*ordre public*).

Article 28

This Agreement shall not affect the tax privileges of diplomatic or consular officials under the generally recognized rules of international law or under the provisions of special agreements.

Article 29

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

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

(a) In Finland :

To taxes for the fiscal year 1963 (assessment year 1964) ;

(b) In Austria :

To taxes levied in respect of periods subsequent to 31 December 1962.

Article 30

This Agreement shall remain in force unless terminated by one of the Contracting States. Each Contracting State may terminate the Agreement by giving six months' notice in writing through the diplomatic channel, to take effect at the end of a calendar year.

In that event, the Agreement shall apply for the last time :

(a) In Finland :

To taxes for the fiscal year in which notice of termination was given ;

(b) In Austria :

To taxes levied in respect of the calendar year in which notice of termination was given.

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

DONE at Vienna, on 8 October 1963, in duplicate, in the Finnish and German languages, both texts being equally authentic.

For the Republic of Finland :

Otso WARTIOVAARA

For the Republic of Austria :

Josef STANGELBERGER