

**No. 13097**

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**FINLAND, DENMARK, NORWAY and SWEDEN**

**Agreement on the establishment of the Nordic Council for  
Tax Research. Signed at Helsinki on 13 April 1973**

*Authentic texts: Danish, Finnish, Norwegian and Swedish.*

*Registered by Finland on 13 February 1974.*

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**FINLANDE, DANEMARK, NORVÈGE et SUÈDE**

**Accord portant création du Conseil nordique pour la  
recherche fiscale. Signé à Helsinki le 13 avril 1973**

*Textes authentiques : danois, finnois, norvégien et suédois.*

*Enregistré par la Finlande le 13 février 1974.*

[TRANSLATION — TRADUCTION]

AGREEMENT<sup>1</sup> BETWEEN FINLAND, NORWAY, SWEDEN AND DENMARK ON THE ESTABLISHMENT OF THE NORDIC COUNCIL FOR TAX RESEARCH

*Article 1.* The Nordic Council for Tax Research shall consist of members appointed by Finland, Norway, Sweden and Denmark. The Council's task shall be to promote Nordic co-operation in the area of tax research, paying special attention to questions of common Nordic interest. The Council shall not serve any commercial purpose.

*Article 2.* The Council shall employ a Secretary. The Council shall also employ research workers and other personnel for special projects within the limits of its budget.

*Article 3.* Expenses connected with the work of the Council shall be defrayed by means of annual contributions from the participating countries, within a limit of expenditure agreed upon by the Governments. The contributions shall be apportioned, for the time being, in accordance with the same rules as are applicable to expenditure for the Nordic Council.

Each country shall pay its contribution at the beginning of its budget year.

The Council shall be entitled to receive research contributions from other sources.

*Article 4.* The Council shall consist of three members each from Finland, Norway, Sweden and Denmark.

The members and their personal alternates shall be appointed by the Government of the country concerned. One of the members or his alternate may represent the authorities, while the two others and their alternates shall, insofar as possible, represent different areas of tax research.

*Article 5.* The Council shall elect a Chairman and a Vice-Chairman from among its members.

The Council shall establish the Chairman's duties and remuneration.

*Article 6.* The Council shall meet at least once a year. The Chairman may convene additional meetings when he deems it necessary.

If all the members from a participating country so request, the Council shall meet within two months at the latest.

The Council shall be considered to have a quorum when at least seven members, including at least one from Finland, Norway, Sweden and Denmark, are present. Decisions shall be taken by a simple majority. If a vote is equally divided, the view supported by the Chairman shall prevail.

In urgent cases the Council may delegate the right to take decisions to a working

<sup>1</sup> Came into force on 14 December 1973, the date when all the Contracting States had notified the Ministry of Foreign Affairs of Finland that the required constitutional measures had been carried out, in accordance with article 9.  
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group consisting of one member from Finland, Norway, Sweden and Denmark.

*Article 7.* The Council shall keep a record with minutes of its meetings. The Council shall prepare a report on its activities every year.

*Article 8.* The Council's financial year shall coincide with the calendar year. The Council shall keep accounts of all income and expenditure.

The Government of the country represented by the Chairman shall appoint an auditor to audit the Council's accounts. The auditor shall be a certified public accountant or an employee of the State auditing authority of the country concerned.

A copy of the accounts with a note certifying that they have been audited shall be sent, together with the Council's annual report, to the Governments of the participating countries within six months after the end of the financial year.

*Article 9.* This Agreement shall enter into force when all the Contracting States have notified the Ministry of Foreign Affairs of Finland that the constitutional measures required for the entry into force of the Agreement have been carried out. The Ministry of Foreign Affairs of Finland shall inform the other Contracting States of the receipt of such notifications.

*Article 10.* This Agreement shall remain in force for an indefinite period, but a Contracting State may denounce the Agreement through the diplomatic channel by giving each of the other Contracting States notice to that effect at least six months before the end of a calendar year. If the time-limit for denunciation is observed, the Agreement shall cease to have effect between the denouncing State and the other Contracting States at the end of the calendar year.

The Agreement shall be deposited with the Ministry of Foreign Affairs of Finland, which shall send certified copies to the Governments of each of the Contracting States.

IN WITNESS WHEREOF the undersigned, being duly authorized for the purpose, have signed this Agreement and have thereto affixed their seals.

DONE at Helsinki on 13 April 1973 in one copy in the Finnish, Norwegian, Swedish and Danish languages, all texts being equally authentic.

A. TSCHERNING  
HENRIK BLOMSTEDT  
KNUT THOMMESSEN  
GÖRAN RYDING