

No. 16767

DENMARK
and
BULGARIA

Protocol concerning a reciprocal exemption from taxation for Danish and Bulgarian nationals who, during residence in one country, receive income from employment in the other country's enterprises, institutions or organizations. Signed at Copenhagen on 24 November 1977

Authentic text: English.

Registered by Denmark on 19 June 1978.

DANEMARK
et
BULGARIE

Protocole concernant l'exemption fiscale réciproque accordée aux nationaux danois et bulgares qui, étant résidents d'un pays, perçoivent des revenus rémunérant leur travail au service d'entreprises, d'institutions ou d'organisations de l'autre pays. Signé à Copenhague le 24 novembre 1977

Texte authentique : anglais.

Enregistré par le Danemark le 19 juin 1978.

PROTOCOL¹ CONCERNING A RECIPROCAL EXEMPTION FROM
TAXATION FOR DANISH AND BULGARIAN NATIONALS
WHO, DURING RESIDENCE IN ONE COUNTRY, RECEIVE IN-
COME FROM EMPLOYMENT IN THE OTHER COUNTRY'S
ENTERPRISES, INSTITUTIONS OR ORGANIZATIONS

The Government of the Kingdom of Denmark and the Government of the People's Republic of Bulgaria, intending to start negotiations on the conclusion of a Convention for the avoidance of double taxation with respect to taxes on income and on capital, agree, until such a Convention can enter into force, to apply the following Agreement between the Parties:

Article 1. The Bulgarian nationals in Denmark who are employed at Bulgarian enterprises, institutions and organizations shall be exempt from payment of Danish taxes on the income received by them for their services to the said enterprises, institutions and organizations.

Article 2. The Danish nationals in Bulgaria who are employed at Danish enterprises, institutions and organizations shall be exempt from payment of Bulgarian taxes on the income received by them for services to the said enterprises, institutions and organizations.

Article 3. This Agreement shall apply to income received after January 1, 1977.

IN WITNESS WHEREOF the undersigned, being duly authorized thereto, have signed this Protocol.

DONE at Copenhagen on this 24th day of November, 1977, in duplicate in the English language.

For the Government of the Kingdom of Denmark:

K. B. ANDERSEN

For the Government of the Peoples's Republic of Bulgaria:

P. MLADENOV

¹ Came into force on 24 November 1977 by signature.