

No. 22729

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**SWEDEN, DENMARK, FINLAND  
and NORWAY**

**Agreement concerning taxation of baggage in passenger traffic between Denmark, Finland, Norway and Sweden and concerning duty-free sales at airports in those countries. Signed at Stockholm on 26 March 1980**

*Authentic texts: Danish, Finnish, Norwegian and Swedish.  
Registered by Sweden on 7 March 1984.*

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**SUÈDE, DANEMARK, FINLANDE  
et NORVÈGE**

**Accord relatif à l'imposition des bagages transportés par des voyageurs entre le Danemark, la Finlande, la Norvège et la Suède et à la vente hors taxes dans les aéroports de ces pays. Signé à Stockholm le 26 mars 1980**

*Textes authentiques : danois, finnois, norvégien et suédois.  
Enregistré par la Suède le 7 mars 1984.*

## [TRANSLATION — TRADUCTION]

AGREEMENT<sup>1</sup> CONCERNING TAXATION OF BAGGAGE IN PASSENGER TRAFFIC BETWEEN DENMARK, FINLAND, NORWAY AND SWEDEN AND CONCERNING DUTY-FREE SALES AT AIRPORTS IN THOSE COUNTRIES

The Governments of Denmark, Finland, Norway and Sweden,

Being aware that the different systems for the taxation of goods in passenger traffic in the Nordic countries have resulted in cases in which no consumption tax has been charged on purchases, either in the country of purchase or in the country of destination, and in other cases in which such tax has been charged in both the country of purchase and the country of destination,

Being agreed in principle that baggage shall be subject to consumption tax in either the country of purchase or the country of destination and that it shall not be possible to avoid such taxation in travel between the Nordic countries, and that double taxation shall be avoided as far as possible,

With a view to harmonizing the taxation of goods exported in passenger traffic in such a way that no disruption of competition between enterprises in the different Nordic countries occurs as a result of such taxation, and

With a view to establishing uniform provisions and practice concerning duty-free sales at airports,

Have concluded the following Agreement:

*Article 1.* An article which a person normally resident in Denmark, Finland, Norway or Sweden purchases in another such country with a view to taking it with him upon departure as baggage shall be subject in the country of purchase to the taxes and charges payable in connection with manufacture and sale in that country. If the article is imported by the purchaser, at the time of the sale, into another of the aforesaid countries, and if value-added tax or the corresponding general sales tax was charged upon entry, the sale shall be regarded as an export sale, on condition that the seller is able to provide evidence that value-added tax or the corresponding general sales tax was paid in the country of destination and that the article has a purchase price, not including tax, of not less than 1,000 Kr in Denmark, Norway and Sweden, or 1,000 mk in Finland.

For the purposes of this Agreement, the term "article" shall also mean a group of articles normally constituting a single whole.

<sup>1</sup> Came into force on 14 May 1981, i.e., one month from the date on which all the Contracting Parties had notified the Government of Sweden of the completion of the required constitutional procedures, in accordance with article 4:

State	Date of receipt of the notification	State	Date of receipt of the notification
Denmark	19 May 1980	Norway	3 September 1980
Finland	14 April 1981	Sweden	11 June 1980

*Article 2.* An article shall be deemed to be accompanying the traveller as baggage:

- (1) If it is carried on the same means of transport by which the traveller leaves the country of purchase, or
- (2) If it is carried by the traveller without means of transport, or
- (3) If the seller arranges for it to be conveyed to the land frontier of the country of destination for delivery to the traveller there, or
- (4) If it is delivered by any other method comparable to those mentioned in subparagraphs (1), (2) or (3).

*Article 3.* Goods other than alcoholic beverages and tobacco products may not be sold at an airport to a traveller duty free to accompany him as baggage on departure, irrespective of the place of normal residence of the traveller.

The provisions of article 1 shall not apply to alcoholic beverages or tobacco products purchased duty free at an airport.

*Article 4.* This Agreement shall enter into force one month after the date on which all the Contracting States have notified the Swedish Ministry of Foreign Affairs that the constitutional procedures required for the entry into force of the Agreement have been completed. The Swedish Ministry of Foreign Affairs shall notify the other Contracting States of the receipt of such notification.

*Article 5.* This Agreement shall remain in force for an indefinite period but a Contracting State may denounce the Agreement through the diplomatic channel by giving notice thereof to each of the other Contracting States. In the event of such denunciation the Agreement shall cease to have effect in relations between the State which gave notice of denunciation and the other Contracting States six months after the date on which all the Contracting States are notified of the denunciation.

The Agreement shall be deposited with the Swedish Ministry of Foreign Affairs and certified copies thereof shall be provided by the Swedish Ministry of Foreign Affairs to the Governments of each of the Contracting States.

IN WITNESS WHEREOF the undersigned, being duly authorized for the purpose, have signed this Agreement.

DONE in one copy in the Danish, Finnish, Norwegian and Swedish languages, all the texts being equally authentic.

Stockholm, 26 March 1980

For the Government of Denmark:

[Signed]

H. HJORTH-NIELSEN

For the Government of Finland:

[Signed]

JORMA VANAMO

For the Government of Norway:

[Signed]

THORE BOYE

For the Government of Sweden:

[Signed]

OLA ULLSTEN

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