

**No. 24337**

---

**FINLAND  
and  
BULGARIA**

**Convention for the avoidance of double taxation with  
respect to taxes on income. Signed at Sofia on 25 April  
1985**

*Authentic texts: Finnish, Bulgarian and English.  
Registered by Finland on 10 September 1986.*

---

**FINLANDE  
et  
BULGARIE**

**Convention tendant à éviter la double imposition en matière  
d'impôts sur le revenu. Signé à Sofia le 25 avril 1985**

*Textes authentiques : finnois, bulgare et anglais.  
Enregistrée par la Finlande le 10 septembre 1986.*

## CONVENTION<sup>1</sup> BETWEEN THE REPUBLIC OF FINLAND AND THE PEOPLE'S REPUBLIC OF BULGARIA FOR THE AVOIDANCE OF DOUBLE TAXATION WITH RESPECT TO TAXES ON INCOME

The Government of the Republic of Finland and the Government of the People's Republic of Bulgaria,

Led by the desire to encourage and deepen the economic relations and the economic co-operation between the two countries,

Desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income,

Have agreed as follows:

### *Article 1. PERSONAL SCOPE*

1. This Convention shall apply to persons who are residents of one or both of the Contracting States.

2. As residents of a Contracting State shall be deemed:

- a) In the case of Bulgaria, individuals who are nationals of Bulgaria, as well as legal persons who have their headquarters in Bulgaria or are registered therein;
- b) In the case of Finland, any person who under the laws of Finland is liable to tax therein by reason of his residence, registration or any other criterion of a similar nature.

3. Where by reason of the provisions of paragraph 2 an individual is a resident of both Contracting States, then he shall be deemed to be a resident of the State with which his personal and economic relations are closer (centre of vital interests).

4. Where by reason of the provisions of paragraph 2 a person other than an individual is a resident of both Contracting States, then it shall be deemed to be a resident of the Contracting State in which its place of effective management is situated.

### *Article 2. TAXES COVERED*

1. The existing taxes to which this Convention shall apply are:

- a) In Bulgaria:
  - (i) The tax on total income;
  - (ii) The tax on income of unmarried, widowed and divorced persons and spouses without children; and
  - (iii) The tax on profits (hereinafter referred to as "Bulgarian tax");
- b) In Finland:
  - (i) The state income tax;
  - (ii) The communal tax;
  - (iii) The church tax;

<sup>1</sup> Came into force on 21 April 1986, i.e., 90 days after the date the last of the notifications (21 January 1986), by which the Contracting Parties informed each other of the completion of the constitutional requirements, in accordance with article 25 (2).

- (iv) The sailors' tax; and
- (v) The tax withheld at source from non-residents income (hereinafter referred to as "Finnish tax").

2. The Convention shall apply also to any identical or substantially similar taxes which are imposed after the date of signature of the Convention in addition to, or in place of, the existing taxes. The competent authorities of the Contracting States shall notify each other of significant changes which have been made in their respective taxation laws. If the competent authorities of the Contracting States disagree on the application of the first sentence of this paragraph, discussions shall be initiated on the necessity of amending the Convention.

### *Article 3. GENERAL DEFINITIONS*

1. For the purposes of this Convention, unless the context otherwise requires:

a) The term "Bulgaria" means the People's Republic of Bulgaria and, when used in a geographical sense, means the territory of the People's Republic of Bulgaria and the continental shelf adjacent to the territorial sea of the People's Republic of Bulgaria within which, under the laws of Bulgaria and in accordance with international law, the rights of Bulgaria with respect to the exploration and exploitation of the natural resources may be exercised;

b) The term "Finland" means the Republic of Finland and, when used in a geographical sense, means the territory of the Republic of Finland and the continental shelf adjacent to the territorial sea of the Republic of Finland within which, under the laws of Finland and in accordance with international law, the rights of Finland with respect to the exploration and exploitation of the natural resources may be exercised;

c) The term "international traffic" means any transport, except when the transport is carried out solely between places in a Contracting State;

d) The term "competent authority" means:

- (i) In Finland, the Ministry of Finance or its authorised representative;
- (ii) In Bulgaria, the Minister of Finance or his authorised representative.

2. As regards the application of the Convention by a Contracting State any term not defined therein shall, unless the context otherwise requires, have the meaning which it has under the laws of that State concerning the taxes to which the Convention applies.

### *Article 4. BUSINESS PROFITS*

1. The profits of a resident of a Contracting State may be taxed in the other Contracting State, provided that such resident carries on business in the other Contracting State through a place of business situated therein. In such case so much of the profits as is attributable to that place of business may be taxed in that other State.

2. Subject to the provisions of paragraph 3, where a resident of a Contracting State carries on business in the other Contracting State through a place of business situated therein, there shall in each Contracting State be attributed to that place of business the profits which it might be expected to make if it were a distinct and separate enterprise engaged in the same or similar activities under the same or similar conditions and dealing wholly independently with the enterprise of which it is a place of business.

3. In determining the profits of a place of business, there shall be allowed as deductions expenses which are incurred in connection with its activities, including executive and general administrative expenses so incurred, whether in the State in which the place of business is situated or elsewhere.

4. No profits shall be attributed to a place of business by reason of the mere purchase by that place of business of goods or merchandise for the enterprise.

5. Where profits include items of income which are dealt with separately in other Articles of this Convention, then the provisions of this Article shall not affect the provisions of those other Articles.

#### *Article 5. PLACE OF BUSINESS*

1. For the purposes of this Convention, the term "place of business" means a fixed place through which the business of a resident of a Contracting State is carried on, wholly or partly.

2. The term "place of business" includes especially:

- a) A branch;
- b) A factory, workshop or shop;
- c) A commercial, tourist, transport, planning, service and any other office;
- d) A mine, an oil or gas well, a quarry or any other place of extraction of natural resources.

3. A building site or construction or installation project constitutes a place of business only if it lasts more than six months.

4. Notwithstanding the preceding provisions of this Article, the term "place of business" shall be deemed not to include:

- a) The use of facilities solely for the purpose of storage, display or delivery of goods or merchandise belonging to the enterprise;
- b) The maintenance of a stock of goods or merchandise belonging to the enterprise solely for the purpose of storage, display or delivery;
- c) The maintenance of a stock of goods or merchandise belonging to the enterprise solely for the purpose of processing by another enterprise;
- d) The maintenance of a fixed place solely for the purpose of purchasing goods or merchandise or of collecting information, for the enterprise;
- e) A stock of goods or merchandise displayed by the enterprise on a sample fair or exhibition, which are sold after the closing of the sample fair or exhibition;
- f) The maintenance of a fixed place solely for the purpose of carrying on, for the enterprise, any other activity of a preparatory or auxiliary character;
- g) The maintenance of a fixed place solely for any combination of activities mentioned in sub-paragraphs a) to f), provided that the overall activity of the fixed place resulting from this combination is of a preparatory or auxiliary character.

5. Notwithstanding the provisions of paragraphs 1 and 2, where a person—other than an agent of an independent status to whom paragraph 6 applies—is acting on behalf of an enterprise and has, and habitually exercises, in a Contracting State an authority to conclude contracts in the name of the enterprise, that enterprise shall be deemed to have a place of business in that State in respect of any activities which that person undertakes for the enterprise, unless the activities of such person are limited to those mentioned in paragraph 4 which, if exercised through a fixed

place, would not make this fixed place a place of business under the provisions of that paragraph.

6. A resident shall not be deemed to have a place of business in a Contracting State merely because it carries on business in that State through a broker, general commission agent or any other agent of an independent status, provided that such persons are acting in the ordinary course of their business.

#### *Article 6.* INTERNATIONAL TRAFFIC

1. Profits derived by a resident of a Contracting State from the operation of ships, aircraft or road-vehicles in international traffic shall be taxable only in that State. However, where a road-transport enterprise of a Contracting State carries on its activities in the other Contracting State through a place of business situated in that other State, the provisions of Article 4 shall apply.

2. The provisions of paragraph 1 shall also apply to profits from the participation in a pool, a joint business or an international operating agency.

#### *Article 7.* WAGES, SALARIES AND OTHER SIMILAR REMUNERATION

1. Wages, salaries and other similar remuneration derived by a resident of a Contracting State in respect of an employment shall be taxable only in that State unless the employment is exercised in the other Contracting State. If the employment is so exercised, such remuneration as is derived therefrom may be taxed in that other State.

2. Notwithstanding the provisions of paragraph 1, remuneration derived by a resident of a Contracting State in respect of an employment exercised in the other Contracting State shall be taxable only in the first-mentioned State if:

- a) The recipient is present in the other State for a period or periods not exceeding in the aggregate 183 days in any twelve-month period; and
- b) The remuneration is paid by, or on behalf of, an employer who is a resident of the State of which the recipient is a resident; and
- c) The remuneration is not borne by a place of business which the employer has in the other State.

3. Notwithstanding the preceding provisions of this Article, remuneration derived by a resident of a Contracting State in respect of an employment exercised aboard a ship, aircraft or road-transport vehicle in international traffic may be taxed in the Contracting State in which the place of effective management of the shipping, air transport or road-transport enterprise, respectively, is situated.

4. Notwithstanding the preceding provisions of this Article, remuneration, other than a pension, paid out of budgetary funds of a Contracting State or a statutory body or a local authority thereof in respect of services rendered to that State or statutory body or local authority shall be taxable only in that State. However, such remuneration shall be taxable only in the other Contracting State if the services are rendered in that other State and the individual is a national of that other State.

5. Notwithstanding the preceding provisions of this Article, remuneration derived by a resident of a Contracting State in respect of an employment exercised in the other Contracting State shall be taxable only in the first-mentioned State if:

- a) The employment is exercised at a non-commercial representation promoting tourism, or as a journalist or a press, radio or television correspondent; and

- b) The recipient is present in that other State for a period not exceeding three years solely for any purpose referred to in sub-paragraph a); and
- c) The remuneration is paid by an employer who is a resident of the first-mentioned State; and
- d) In the case of remuneration paid to a journalist or a press, radio or television correspondent, the remuneration is not borne by a place of business which the employer has in that other State.

#### *Article 8. PROFITS FROM JOINT VENTURES*

1. The provisions of Article 4 shall apply to the profits of joint ventures.
2. Where a resident of a Contracting State participates in a joint venture which is a resident of the other Contracting State, the participant may be taxed in that other State on the participant's share in the profits of the joint venture.
3. For the purposes of this Convention, the term "joint venture" means any body of persons for carrying on business established under the law of a Contracting State and with the participation of one or more residents of the other Contracting State.

#### *Article 9. DIVIDENDS*

1. Dividends paid by a company which is a resident of Finland to a resident of Bulgaria may be taxed in Bulgaria.
2. However, such dividends may also be taxed in Finland and according to the laws of Finland, but the tax so charged shall not exceed 10 per cent of the gross amount of the dividends.  
This paragraph shall not affect the taxation of the company in respect of the profits out of which the dividends are paid.

3. The term "dividends" as used in this Article means income from shares, or other rights, not being debt-claims, participating in profits, as well as income from other corporate rights which is subjected to the same taxation treatment as income from shares by the laws of Finland.
4. The provisions of paragraphs 1 and 2 shall not apply if the recipient of the dividends, being a resident of Bulgaria, carries on business in Finland, through a place of business situated therein, or performs in Finland independent personal services from a fixed base situated therein, and the holding in respect of which the dividends are paid is effectively connected with such place of business or fixed base. In such case the provisions of Article 4 or Article 12, as the case may be, shall apply.

#### *Article 10. INTEREST*

1. Interest arising in a Contracting State and paid to a resident of the other Contracting State shall be taxable only in that other State.
2. The provisions of paragraph 1 shall not apply if the recipient of the interest, being a resident of a Contracting State, carries on business in the other Contracting State in which the interest arises, through a place of business situated therein, and the debt-claim in respect of which the interest is paid is effectively connected with such place of business. In such case the provisions of Article 4 shall apply.

### *Article 11.* ROYALTIES

1. Royalties arising in a Contracting State and paid to a resident of the other Contracting State shall be taxable only in that other State.

2. Notwithstanding the provisions of paragraph 1, royalties of the kind referred to in sub-paragraphs *b*) and *c*) of paragraph 3 may be taxed in the Contracting State in which they arise and according to the laws of that State, but the tax so charged shall not exceed 5 per cent of the gross amount of the royalties.

3. The term "royalties" as used in this Article means payments of any kind received as a consideration

- a*) For the use of, or the right to use, any copyright of literary, artistic or scientific work including cinematograph films, and films or tapes for television or radio broadcasting;
- b*) For the use of, or the right to use, any patent, trade mark, design or model, plan, secret formula or process, or any industrial, commercial, or scientific equipment including data processing programmes;
- c*) For information concerning industrial, commercial or scientific experience.

4. The provisions of paragraphs 1 and 2 shall not apply if the recipient of the royalties, being a resident of a Contracting State, carries on business in the other Contracting State in which the royalties arise, through a place of business situated therein, or performs in that other State independent personal services from a fixed base situated therein, and the right or property in respect of which the royalties are paid is effectively connected with such place of business or fixed base. In such case the provisions of Article 4 or Article 12, as the case may be, shall apply.

5. Royalties shall be deemed to arise in a Contracting State when the payer is that State itself, a statutory body, a local authority or a resident of that State. Where, however, the person paying the royalties, whether he is a resident of a Contracting State or not, has in a Contracting State a place of business or a fixed base in connection with which the liability to pay the royalties was incurred, and such royalties are borne by such place of business or fixed base, then such royalties shall be deemed to arise in the State in which the place of business or fixed base is situated.

### *Article 12.* INDEPENDENT PERSONAL SERVICES

1. Income derived by a resident of a Contracting State in respect of professional services or other activities of an independent character shall be taxable only in that State unless he has a fixed base regularly available to him in the other Contracting State for the purpose of performing his activities. If he has such a fixed base, the income may be taxed in the other State but only so much of it as is attributable to that fixed base.

2. The term "professional services" includes especially independent scientific, literary, artistic, educational or teaching activities as well as the independent activities of physicians, lawyers, engineers, architects, dentists and accountants.

### *Article 13.* DIRECTORS' FEES AND OTHER SIMILAR PAYMENTS

Directors' fees and other similar payments derived by a resident of a Contracting State in his capacity as a member of the board of directors or any other similar organ of a company which is a resident of the other Contracting State may be taxed in that other State.

*Article 14. ARTISTES AND ATHLETES*

1. Notwithstanding the provisions of Articles 7 and 12, income derived by a resident of a Contracting State as an entertainer, such as a theatre, motion picture, radio or television artiste, or a musician, or as an athlete, from his personal activities as such exercised in the other Contracting State, may be taxed in that other State. However, income from activities referred to in the preceding sentence and exercised under a cultural agreement between the Contracting States shall be taxable only in the Contracting State of which the recipient is a resident.

2. Where income in respect of personal activities exercised by an entertainer or an athlete in his capacity as such accrues not to the entertainer or athlete himself but to another person, that income may, notwithstanding the provisions of Articles 4, 7 and 12, be taxed in the Contracting State in which the activities of the entertainer or athlete are exercised.

*Article 15. STUDENTS AND APPRENTICES*

1. Payments which a student or business, technical, agricultural or forestry apprentice who is or was immediately before visiting a Contracting State a resident of the other Contracting State and who is present in the first-mentioned State solely for the purpose of his education or training receives for the purpose of his maintenance, education or training shall not be taxed in that State, provided that such payments arise from sources outside that State.

2. A student at a university or other institution for higher education in a Contracting State, or a business, technical, agricultural or forestry apprentice who is or was immediately before visiting the other Contracting State a resident of the first-mentioned State and who is present in the other Contracting State for a period or periods not exceeding in the aggregate 183 days in the calendar year concerned, shall not be taxed in that other State in respect of remuneration for services rendered in that State, provided that the services are in connection with his studies or training and the remuneration constitutes earnings necessary for his maintenance. The benefits under this paragraph shall only extend for such period of time as may be necessarily or customarily required to effectuate the purpose of the visit, but in no event shall any individual have those benefits for more than a total of six consecutive years from the date of his first arrival in that other State in connection with that visit.

*Article 16. INCOME FROM IMMOVABLE PROPERTY*

1. Income derived by a resident of a Contracting State from immovable property situated in the other Contracting State may be taxed in that other State.

2. The term "immovable property" shall have the meaning which it has under the law of the Contracting State in which the property in question is situated.

3. Where the ownership of shares or other corporate rights in a company entitles the owner of such shares or corporate rights to the enjoyment of immovable property held by the company, the income from the direct use, letting, or use in any other form of such right of enjoyment may be taxed in the Contracting State in which the immovable property is situated.

4. The provisions of paragraph 1 shall also apply to the income from immovable property of an enterprise and to income from immovable property used for the performance of independent personal services.



5. The provisions of paragraph 3 shall also apply to the income from a right of enjoyment referred to in that paragraph of an enterprise and to income from such right of enjoyment used for the performance of independent personal services.

*Article 17. GAINS FROM THE ALIENATION OF PROPERTY*

1. Gains derived by a resident of a Contracting State from the alienation of immovable property which is situated in the other Contracting State may be taxed in that other State.

2. Gains derived by a resident of a Contracting State from the alienation of shares or other corporate rights referred to in paragraph 3 of Article 16 may be taxed in the Contracting State in which the immovable property held by the company is situated.

3. Gains derived from the alienation of movable property forming part of the property of a place of business or of a fixed base which a resident of a Contracting State has in the other Contracting State, including such gains derived from the alienation of such a place of business or of such a fixed base, may be taxed in that other State.

4. Gains from the alienation of ships or aircraft operated in international traffic and from movable property pertaining to the operation of such ships or aircraft shall be taxable only in the Contracting State of which the shipping or air transport enterprise, respectively, is a resident.

5. Gains from the alienation of any property other than that referred to in paragraphs 1, 2, 3 and 4 shall be taxable only in the Contracting State of which the alienator is a resident.

*Article 18. SOCIAL SECURITY PAYMENTS*

Pensions paid and other payments made under the social security legislation of a Contracting State derived by a resident of the other Contracting State shall be taxable only in the first-mentioned State.

*Article 19. OTHER INCOME*

Items of income of a resident of a Contracting State, wherever arising, not dealt with in the foregoing Articles of this Convention shall be taxable only in that State.

*Article 20. ELIMINATION OF DOUBLE TAXATION*

1. In Finland double taxation shall be eliminated as follows:

a) Where a resident of Finland derives income which, in accordance with the provisions of this Convention, may be taxed in Bulgaria, Finland shall, subject to the provisions of sub-paragraph c), allow as a deduction from the tax on income of that person, an amount equal to the tax on income paid in Bulgaria.

Such deduction shall not, however, exceed that part of the tax on income, as computed before the deduction is given, which is attributable to the income which may be taxed in Bulgaria.

b) Where in accordance with any provision of the Convention income derived by a resident of Finland is exempt from tax in Finland, Finland may nevertheless, in calculating the amount of tax on the remaining income of such resident, take into account the exempted income.

c) Profits distributed by a joint venture which, being a legal person, is a resident of Bulgaria to a company which is a resident of Finland shall be exempt from Finnish tax.

d) For the purposes of sub-paragraph *a*), the term “tax on income paid in Bulgaria” shall—in the case of shares in profits of joint ventures, other than legal persons, which are residents of Bulgaria—be deemed to correspond to an amount of Bulgarian tax which would have been payable under Bulgarian tax law had there not in Bulgaria been introduced special tax benefits under the provisions concerning economic co-operation between Bulgarian legal persons and foreign legal persons and individuals.

However, Bulgarian tax referred to above in this sub-paragraph shall in no case be calculated at a rate exceeding 45 per cent.

2. In Bulgaria double taxation shall be eliminated as follows:

a) Where a resident of Bulgaria derives income which, in accordance with the provisions of this Convention, may be taxed in Finland, such income shall be exempt from tax in Bulgaria.

b) Notwithstanding the provisions of sub-paragraph *a*), such income may nevertheless be taken into account in calculating the amount of tax on the remaining income of such resident.

c) Where a resident of Bulgaria derives dividends or royalties, which, in accordance with the provisions of Article 9 or 11, may be taxed in Finland, Bulgaria shall allow as a deduction from the tax on the income of that resident an amount equal to the tax paid in Finland.

#### *Article 21.* NON-DISCRIMINATION

1. Nationals of a Contracting State, or legal persons referred to in Article 1, or other bodies of persons shall not be subjected in the other Contracting State to any taxation or any requirement connected therewith, which is other or more burdensome than the taxation and connected requirements to which nationals and the above-mentioned persons or bodies of that other State in the same circumstances are or may be subjected.

2. Nothing in this Article shall be construed as obliging a Contracting State to grant to residents of the other Contracting State any personal allowances, reliefs and reductions for taxation purposes on account of civil status or family responsibilities which it grants to its own residents.

3. The provisions of this Article shall, notwithstanding the provisions of Article 2, apply to taxes of every kind and description.

#### *Article 22.* DIPLOMATIC AGENTS AND CONSULAR OFFICERS

Nothing in this Convention shall affect the fiscal privileges of diplomatic agents or consular officers under the general rules of international law or under the provisions of special agreements.

#### *Article 23.* EXCHANGE OF INFORMATION

1. The competent authorities of the Contracting States shall exchange such information as is necessary for carrying out the provisions of this Convention or of the domestic laws of the Contracting States concerning taxes covered by the Convention insofar as the taxation thereunder is not contrary to the Convention. Any informa-

tion or documents received by a Contracting State shall be treated as secret in the same manner as information obtained under the domestic laws of that State.

2. In no case shall the provisions of paragraph 1 be construed so as to impose on a Contracting State the obligation:

- a) To carry out administrative measures at variance with the laws or administrative practice of that or of the other Contracting State;
- b) To supply information which is not obtainable under the laws or in the normal course of the administration of that or of the other Contracting State;
- c) To supply information which would disclose any trade, business, industrial, commercial or professional secret or trade process, or information, the disclosure of which would be contrary to public policy (*ordre public*).

#### Article 24. MUTUAL AGREEMENT PROCEDURE

1. Where a person considers that the actions of one or both of the Contracting States result or will result for him in taxation not in accordance with the provisions of this Convention, he may, irrespective of the remedies provided by the domestic law of those States, present his case to the competent authority of the Contracting State of which he is a resident or, if his case comes under paragraph 1 of Article 21, to that of the Contracting State of which he is a national. The case must be presented within three years from the first notification of the action resulting in taxation not in accordance with the provisions of the Convention.

2. The competent authority shall endeavour, if the objection appears to it to be justified and if it is not itself able to arrive at a satisfactory solution, to resolve the case by mutual agreement with the competent authority of the other Contracting State, with a view to the avoidance of taxation which is not in accordance with the Convention.

3. The competent authorities of the Contracting States shall endeavour to resolve by mutual agreement any difficulties or doubts arising as to the interpretation or application of the Convention. They may also consult together for the elimination of double taxation in cases not provided for in the Convention.

4. In the event the competent authorities reach an agreement referred to in paragraphs 2 and 3, taxes shall be imposed on such income, and refund or credit of taxes shall be allowed by the Contracting States in accordance with such agreement. It shall be implemented notwithstanding any time-limits in the domestic law of the Contracting States.

5. The competent authorities of the Contracting States may communicate with each other directly for the purpose of reaching an agreement in the sense of the preceding paragraphs. When it seems advisable in order to reach agreement to have an oral exchange of opinions, such exchange may take place through a Commission consisting of representatives of the competent authorities of the Contracting States.

#### Article 25. ENTRY INTO FORCE

1. The Governments of the Contracting States shall notify each other that the constitutional requirements for the entry into force of this Convention have been complied with.

2. The Convention shall enter into force ninety days after the date of the later of the notifications referred to in paragraph 1 and its provisions shall have effect in both Contracting States:

- a) In respect of taxes withheld at source, on income derived on or after 1 January in the calendar year next following the year in which the Convention enters into force;
- b) In respect of other taxes on income, for taxes chargeable for any taxable year beginning on or after 1 January in the calendar year next following the year in which the Convention enters into force.

*Article 26. TERMINATION*

This Convention shall remain in force until terminated by a Contracting State. Either Contracting State may terminate the Convention, through diplomatic channels, by giving notice of termination at least six months before the end of any calendar year following after the period of five years from the date on which the Convention enters into force. In such event, the Convention shall cease to have effect in both Contracting States:

- a) In respect of taxes withheld at source, on income derived on or after 1 January in the calendar year next following the year in which the notice is given;
- b) In respect of other taxes on income, for taxes chargeable for any taxable year beginning on or after 1 January in the calendar year next following the year in which the notice is given.

IN WITNESS WHEREOF the undersigned, duly authorised thereto, have signed this Convention.

DONE in duplicate at Sofia this 25th day of April 1985, in the Finnish, Bulgarian and English languages, all three texts being equally authentic, except that in the case of divergence of interpretation the English text shall prevail.

For the Government of the Republic of Finland:

PAAVO VÄYRYNEN

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

P. MLADENOV

---