

ÉTATS-UNIS D'AMÉRIQUE  
ET NORVÈGE

Echange de notes comportant un accord concernant l'exemption réciproque de l'impôt sur le revenu dans certains cas de bénéfices résultant de l'exploitation des navires appartenant à l'un ou l'autre des deux pays. Washington, les 26 novembre 1924, 23 janvier et 24 mars 1925.

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UNITED STATES OF AMERICA  
AND NORWAY

Exchange of Notes constituting an Agreement for the reciprocal Exemption from Income Taxes in certain Cases of Profits accruing from the Operation of Ships under the respective Flags of the two Countries. Washington, November 26, 1924, January 23 and March 24, 1925.

No. 1563. — EXCHANGE OF NOTES BETWEEN THE NORWEGIAN GOVERNMENT AND THE GOVERNMENT OF THE UNITED STATES OF AMERICA, CONSTITUTING AN AGREEMENT FOR THE RECIPROCAL EXEMPTION FROM INCOME TAXES IN CERTAIN CASES OF PROFITS ACCRUING FROM THE OPERATION OF SHIPS UNDER THEIR RESPECTIVE FLAGS. WASHINGTON, NOVEMBER 26, 1924, JANUARY 23, AND MARCH 24, 1925.

*Texte officiel anglais communiqué par le ministre des Affaires étrangères de Norvège. L'enregistrement de cet échange de notes a eu lieu le 11 novembre 1927.*

I.

NORWEGIAN LEGATION  
WASHINGTON D. C.

November 26, 1924.

SIR :

By the note which I had the honor to address to the Acting Secretary of State on February 28, 1922, and Your Excellency's note of November 14, 1922, it was established that reciprocal exemption of income and excess and war profits taxes existed for a non-resident Norwegian or Norwegian corporation in the United States, and for a non-resident American or American corporation in Norway, with regard to income consisting exclusively of earnings derived from the operation of ships under their respective flags ; see Norwegian Taxation Laws of August 18, 1911, and the United States Revenue Act of 1921, Section 213 (b) (8).

By new taxation laws enacted in Norway on August 11, 1924, an amendment has been made to the exemption provisions of the laws of August 18, 1911. I hereby enclose a copy of the new laws and a translation into English of the amended provisions according to which persons, companies and corporations belonging in a foreign country are exempt from taxes on property in and income from ships engaged in traffic on a Norwegian port or between Norwegian ports and from taxes from income arising from the sale of tickets for the transportation of persons out of the Kingdom ; provided that Norwegian persons, companies and corporations are exempt in the country in question from taxes on corresponding activities.

By the new law provisions, the reciprocal exemption of income and excess and war profits taxes in Norway and the United States with regard to income derived from the operation of ships under their respective flags is reaffirmed.

Accept, Sir, the renewed assurances of my highest consideration.

(Signed) H. BRYN.

His Excellency  
Honorable Charles E. Hughes,  
Secretary of State,  
etc., etc., etc.

<sup>1</sup> TRADUCTION. — TRANSLATION.

N<sup>o</sup> 1563. — ÉCHANGE DE NOTES ENTRE LE GOUVERNEMENT NORVÉGIEN ET LE GOUVERNEMENT DES ÉTATS-UNIS D'AMÉRIQUE, COMPORTANT UN ACCORD CONCERNANT L'EXEMPTION RÉCIPROQUE DE L'IMPOT SUR LE REVENU DANS CERTAINS CAS DE BÉNÉFICES RÉSULTANT DE L'EXPLOITATION DES NAVIRES APPARTENANT A L'UN OU L'AUTRE DES DEUX PAYS. WASHINGTON, LES 26 NOVEMBRE 1924, 23 JANVIER ET 24 MARS 1925.

*English official text communicated by the Norwegian Minister for Foreign Affairs. The registration of this Exchange of Notes took place November 11, 1927.*

## I.

LÉGATION DE NORVÈGE  
WASHINGTON, D. C.

*Le 26 novembre 1924.*

MONSIEUR LE SECRÉTAIRE D'ÉTAT,

La note que j'ai eu l'honneur d'adresser au secrétaire d'Etat par intérim le 28 février 1922, ainsi que la note de Votre Excellence en date du 14 novembre 1922, ont établi que les personnes et sociétés norvégiennes non résidentes aux Etats-Unis, de même que les personnes et sociétés américaines non résidentes en Norvège, étaient de part et d'autre exemptées des impôts sur le revenu, sur les bénéfices extraordinaires et sur les bénéfices de guerre, pour ce qui touche à des revenus exclusivement constitués par des bénéfices provenant de l'exploitation de navires battant leurs pavillons respectifs ; voir Lois fiscales de la Norvège en date du 18 août 1911 et Loi de 1921, sur les recettes des Etats-Unis, Section 213 (b) (8).

Aux termes de nouvelles lois fiscales, promulguées en Norvège le 11 août 1924, un amendement a été apporté aux clauses d'exemption figurant dans les lois du 18 août 1911. Je joins à la présente note un exemplaire des nouvelles lois et une traduction en anglais des dispositions amendées, conformément auxquelles les personnes, sociétés et associations ressortissant à un Etat étranger, sont exonérées d'impôts, tant sur la propriété que sur le revenu de navires employés à des transports maritimes à destination d'un port norvégien ou entre des ports norvégiens ; elles sont également exonérées de tous impôts sur le revenu provenant de la vente de billets de transport de passagers hors du royaume ; à condition que les personnes, sociétés et associations norvégiennes soient exonérées, dans le pays en question, des impôts frappant les activités correspondantes.

Les dispositions de la nouvelle loi affirment à nouveau l'exonération réciproque des impôts sur le revenu, sur les bénéfices extraordinaires et sur les bénéfices de guerre en Norvège et aux Etats-Unis, en ce qui touche le revenu provenant de l'exploitation de navires battant les pavillons respectifs de ces pays.

Veuillez agréer, Monsieur le Secrétaire d'Etat, les assurances renouvelées de ma très haute considération.

(Signé) H. BRYN.

Son Excellence  
l'Honorable Charles E. Hughes,  
Secrétaire d'Etat,  
etc., etc., etc.

<sup>1</sup> Traduit par le Secrétariat de la Société des Nations.

<sup>1</sup> Translated by the Secretariat of the League of Nations.

## II.

DEPARTMENT OF STATE  
WASHINGTON.

January 23, 1925.

SIR :

I have the honor to refer to your note of November 26, 1924, concerning the new taxation laws enacted in Norway on August 11, 1924, which, in your opinion, reaffirm the reciprocal exemption of income and excess and war profits taxes in Norway and the United States with regard to income derived from the operation of ships under their respective flags.

It appears from the enclosures transmitted with your note that the Norwegian laws of August 11, 1924, in translation, provide in part as follows :

“ Persons, companies and corporations belonging in a foreign country are exempt from taxes on property in and income from ships engaged in traffic on a Norwegian port or between Norwegian ports and from taxes on income arising from the sale of tickets for the transportation of persons out of the kingdom ; provided that Norwegian persons, companies and corporations are exempt in the country in question from taxes on corresponding activities.”

I have the honor to inform you that it has been held by the appropriate authorities of this Government that the provision of the Norwegian laws of August 11, 1924, above quoted, satisfies the equivalent exemption provision of Section 213 (b) (8) of the Revenue Act of 1924, and that, therefore, the income of a non-resident alien or foreign corporation, which consists exclusively of earnings derived from the operation of a ship or ships documented under the laws of Norway, is exempt from Federal income taxes imposed by the Revenue Act of 1924.

Accept, Sir, the renewed assurances of my highest consideration.

(Signed) Charles E. HUGHES.

Mr. Helmer H. Bryn,  
Minister of Norway.

## III.

NORWEGIAN LEGATION,  
WASHINGTON D. C.

March 24, 1925.

SIR :

In the note which Your Excellency's predecessor was good enough to address me on January 23, 1925, it was stated that the appropriate authorities of the Government of the United States had held that the provisions of the Norwegian laws of August 11, 1924, satisfy the equivalent exemption provision of Section 213 (b) (8) of the Revenue Act of 1924, and that, therefore, the income of a non-resident alien or foreign corporation, which consists exclusively of earnings derived from the operation of a ship or ships documented under the laws of Norway, is exempt from Federal income taxes imposed by the Revenue Act of 1924.

In reply to Mr. Hughes' note I have been authorized by my Government to confirm to Your Excellency the existence of reciprocity under the above-mentioned Norwegian and American laws and that, therefore, persons, companies and corporations belonging in the United States of

America are exempt in Norway from taxes on property in and income from a ship or ships, documented under the laws of the United States, engaged in traffic on a Norwegian port or between Norwegian ports, and from taxes on income arising from the sale of tickets for the transportation of persons out of the Kingdom of Norway.

Accept, Sir, the renewed assurances of my highest consideration.

(Signed) H. BRYN.

His Excellency,  
Hon. Frank B. Kellogg,  
Secretary of State,  
etc., etc., etc.

Pour copie conforme :  
Ministère des Affaires étrangères,  
Oslo, le 5 novembre 1927.

*Pour le Ministre :*  
W. Morgenstjerne.  
*Chef de Division.*

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