

N° 2073.

CANADA ET NORVÈGE

Echange de notes relatif à l'exemption de l'impôt sur le revenu en ce qui concerne les bénéfices réalisés dans les affaires d'armement maritime. Ottawa, le 2 mai 1929.

CANADA AND NORWAY

Exchange of Notes regarding the Exemption from Income Tax of Profits accruing from the Business of Shipping. Ottawa, May 2, 1929.

No. 2073. — EXCHANGE OF NOTES BETWEEN THE CANADIAN AND NORWEGIAN GOVERNMENTS, REGARDING THE EXEMPTION FROM INCOME TAX OF PROFITS ACCRUING FROM THE BUSINESS OF SHIPPING. OTTAWA, MAY 2, 1929.

Texte officiel anglais communiqué par le ministre des Affaires étrangères de Norvège et le " Advisory Officer " du Dominion du Canada auprès de la Société des Nations. L'enregistrement de cet échange de notes a eu lieu le 1^{er} juillet 1929.

I.

OTTAWA, *May 2nd*, 1929.

SIR,

It being the desire of our respective Governments to effect an arrangement for reciprocal exemption from Income Tax of income arising within their respective countries from the operation therein of ships owned or controlled by and used in the business of persons or corporations resident in the country of the other, I have the honour to inform you that the Canadian Government agrees to the following undertaking :

1. In respect of the Dominion of Canada the Canadian Government undertakes that in accordance with the provisions of the Income War Tax Act the income from the operation of ships owned or operated by persons or corporations resident in Norway shall not be liable to taxation.

2. In respect of Norway the Norwegian Government undertakes that in accordance with the Norwegian Taxation Acts the income from the operation of ships owned or operated by persons or corporations resident in Canada shall in like manner be exempt from taxation.

3. It is understood that the expression " operation of ships " means the business carried on by an owner of ships and that for the purpose of this definition the expression " owner " includes any charterer.

4. It is agreed that the exemption from income tax on the income derived from the operation of the afore-mentioned ships shall be deemed to be effective in respect of the income of fiscal periods ending in the year 1929 and each year thereafter until rescinded by either party giving to the other notice one year in advance of the fiscal periods affected, or until otherwise rescinded by the repeal of the income tax laws of either country.

¹ TRADUCTION. — TRANSLATION.

N^o 2073. — ÉCHANGE DE NOTES ENTRE LES GOUVERNEMENTS CANADIEN ET NORVÉGIEN, RELATIF A L'EXEMPTION DE L'IMPOT SUR LE REVENU EN CE QUI CONCERNE LES BÉNÉFICES RÉALISÉS DANS LES AFFAIRES D'ARMEMENT MARITIME. OTTAWA, LE 2 MAI 1929.

English official text communicated by the Norwegian Minister for Foreign Affairs and the Canadian Advisory Officer accredited to the League of Nations. The registration of this Exchange of Notes took place July 1, 1929.

I.

OTTAWA, le 2 mai 1929.

MONSIEUR LE CONSUL GÉNÉRAL,

Le Gouvernement du Canada et le Gouvernement de la Norvège, animés du désir de conclure un accord en vue d'exempter réciproquement de l'impôt sur le revenu, les bénéfices réalisés sur leurs territoires respectifs et provenant de l'exploitation de navires possédés ou contrôlés par des particuliers demeurant ou par des sociétés établies sur le territoire de l'autre et employés dans leur industrie, j'ai l'honneur de vous informer que le Gouvernement du Canada consent à l'engagement suivant :

1. En ce qui concerne le Canada, le Gouvernement canadien s'engage, conformément aux dispositions de la loi de l'Impôt de Guerre sur le Revenu, à exempter de l'impôt le revenu provenant de l'exploitation de navires possédés ou contrôlés par des particuliers demeurant ou par des sociétés établies en Norvège.

2. En ce qui concerne la Norvège, le Gouvernement norvégien s'engage, conformément à la législation norvégienne concernant l'impôt, à exempter pareillement de l'impôt le revenu provenant de l'exploitation de navires possédés ou contrôlés par des particuliers demeurant ou par des sociétés établies au Canada.

3. Il est entendu que l'expression « exploitation de navires » signifie les entreprises exercées par un armateur de navires, et, à cet égard, l'expression « armateur de navires » comprend les affrêteurs de toutes sortes.

4. Il est convenu que l'exemption de l'impôt sur le revenu des bénéfices provenant de l'exploitation des navires précités, sera censée être d'application en ce qui concerne les bénéfices des périodes fiscales se terminant en 1929, et chaque année dans la suite, jusqu'à ce qu'elles soit révoquée par l'une ou l'autre des parties après avis d'un an donné antérieurement aux périodes fiscales visées ou jusqu'à ce qu'elle soit, d'autre façon, rescindée par l'abrogation des lois de l'un ou de l'autre pays concernant l'impôt sur le revenu.

¹ Communiquée par le « Advisory Officer » du Dominion du Canada auprès de la Société des Nations.

¹ Communicated by the Canadian Advisory Officer accredited to the League of Nations.

5. It is further agreed that taxes which have been paid by persons or corporations resident in the country of the other and which have been paid more than a year from the date hereof shall not be refunded.

I have the honour to be, Sir, Your obedient servant,

For the Secretary of State for External Affairs,

O. D. SKELTON.

Consul-Général of Norway,
p. t. Ottawa.

Pour copie conforme :

Ministère des Affaires étrangères,

Oslo, le 27 juin 1929.

*Le Chef de la Section des Affaires
Anglo-Saxonnes et d'Extrême-Orient :*

Rolf Andvord.

II.

p. t. OTTAWA, 2nd May, 1929.

SIR,

It being the desire of our respective Governments to effect an arrangement for reciprocal exemption from Income Tax of income arising within their respective countries from the operation therein of ships owned or controlled by and used in the business of persons or corporations resident in the country of the other, I have the honour to inform you that the Government of Norway agrees to the following undertaking :

1. In respect of Norway the Norwegian Government undertakes that in accordance with the Norwegian Taxation Acts the income from the operation of ships owned or operated by persons or corporations resident in Canada shall not be liable to taxation.

2. In respect of the Dominion of Canada the Canadian Government undertakes that in accordance with the provisions of the Income War Tax Act the income from the operation of ships owned or operated by persons or corporations resident in Norway shall in like manner be exempt from taxation.

3. It is understood that the expression " operation of ships " means the business carried on by an owner of ships and that for the purpose of this definition the expression " owner " includes any charterer.

4. It is agreed that the exemption from income tax on the income derived from the operation of the aforementioned ships shall be deemed to be effective in respect of the income of fiscal periods ending in the year 1929 and each year thereafter until rescinded by either party giving to the other notice one year in advance of the fiscal periods affected, or until otherwise rescinded by the repeal of the income tax laws of either country.

5. It is further agreed that taxes which have been paid by persons or corporations resident in the country of the other and which have been paid more than a year from the date hereof shall not be refunded.

I have the honour to be Sir, Your obedient servant,

Ludvig AUBERT,
Consul General of Norway.

The Honourable the Secretary
of State for External Affairs,
Ottawa.

Pour copie conforme :
Ministère des Affaires étrangères,
Oslo, le 27 juin 1929.

*Le Chef de la Section des Affaires
Anglo-Saxonnes et d'Extrême-Orient :*
Rolf Andvord.
