¹ Traduction. — Translation.

No. 1980. — TREATY OF COMMERCE BETWEEN AUSTRIA AND ICELAND. SIGNED AT VIENNA, APRIL 6, 1928.

French official text communicated by the Federal Chancellor of the Austrian Republic. The registration of this Treaty took place March 27, 1929.

THE PRESIDENT OF THE AUSTRIAN FEDERAL REPUBLIC and HIS MAJESTY THE KING OF ICELAND AND DENMARK, being desirous of encouraging and developing economic relations between Austria and Iceland, have resolved to conclude a Commercial Treaty between the said countries and have appointed for this purpose as their Plenipotentiaries:

THE PRESIDENT OF THE AUSTRIAN REPUBLIC:

Mgr. Ignaz Seipel, Doctor of Theology, Federal Chancellor.

HIS MAJESTY THE KING OF ICELAND AND DENMARK:

M. Poul Victor Bigler, His Envoy Extraordinary and Minister Plenipotentiary at Vienna,

Who, having communicated their respective full powers, found in good and due form, have agreed on the following Articles:

Article I.

Austria and Iceland undertake to grant to each other in all matters relating to their trade, industry and navigation, treatment at least as favourable as that which is or may in future be granted to the most favoured nation.

Article II.

With regard to trade, most-favoured-nation treatment shall apply in particular to import and export duties and all other duties whatsoever, as well as to the other conditions relating to the importation, exportation, transit and transport of goods, and to import and export prohibitions or restrictions, unless these are considered to be necessary for the security of the State or the public safety, or for the protection of the health of persons, animals and plants.

¹ Traduit par le Secrétariat de la Société des Nations, à titre d'information.

¹ Translated by the Secretariat of the League of Nations, for information.

² The exchange of ratifications took place at Vienna, March 15, 1929.

Article III.

With regard to navigation, most-favoured-nation treatment shall apply in particular to duties of any kind whatsoever, and also to the access of vessels for the loading or unloading of goods, and to all formalities relating to vessels and their crews.

Article IV.

The nationality of vessels shall be reciprocally recognised in conformity with the documents and certificates on board the vessel which are issued for this purpose by the competent authorities of each of the two countries in accordance with the laws in force and which authorise the vessel

to fly the flag of the country in question.

The tonnage measurement certificates of vessels belonging to either Contracting Party shall be accepted by the authorities of the other without any further verification or re-measurement being required and shall be assimilated to the certificates of the other Party, more especially in respect of the payment of dues and charges, on condition that the tonnage measurement rules and methods of the country issuing the certificate are recognised as being identical with or equivalent to the tonnage measurement rules and procedure observed in drawing up certificates in the other country.

Article V.

Nationals and companies of an economic character of either contracting country shall, as regards access to the other country and the right to acquire and possess movable and immovable property and to carry on their business or industry in that country, and also as regards taxes and charges of any kind whatever, enjoy treatment as favourable as that which is granted to the nationals and companies of the most favoured nation.

Article VI.

Nationals of the Contracting Parties and companies having their seat in the territory of one of the Contracting Parties, who extend to the territory of the other Party the commercial or industrial activities carried on by them in the State in which they have their domicile or their seat respectively, shall only be liable to direct taxation on their activities and on the income accruing therefrom if they maintain an establishment in that territory. The taxation then imposed shall be in proportion to the activities carried on by the establishment in question.

Article VII.

Merchants, manufacturers and other persons engaged in industry who prove, by producing an identity card, issued by the competent authorities of their country, that they are authorised to carry on their trade or industry in that country and that they pay therein the legally established charges and taxes, shall have the right, provided they observe the regulations in force in the two countries, to make purchases, either in person or through travellers in their employ, in the territory of the other Contracting Party from merchants or other persons or in the open markets; they may even carry with them samples and may seek orders from merchants or other persons who, in their trade or industry, use goods corresponding to the samples in question.

Articles liable to Customs duty imported as samples by the aforesaid travellers shall be admitted by both Parties free of import and export duties on condition that such articles remain unsold and are re-exported within a period of one year, and that there is no doubt as to the identity of the articles imported and re-exported.

Re-exportation of samples shall be guaranteed in both countries on importation, by depositing the amount of the respective Customs duty payable or in any other manner recognised by the

competent authorities.

Merchants, manufacturers and other persons engaged in business (commercial travellers) shall reciprocally enjoy most-favoured-nation treatment in respect of all formalities whatsoever and in all other respects.

Article VIII.

Nationals of either Contracting Party shall enjoy in the territory of the other Party in respect of patents of invention, trade-marks and industrial designs or models the same protection as the laws of the countries in question at present afford or may in future afford to their own nationals. The nationals of other States who are domiciled or who actually have industrial or commercial establishments in the territory of either Contracting Party shall be assimilated to nationals of the Contracting Parties.

Article IX.

The present Treaty shall be ratified and the ratifications shall be exchanged at Vienna as soon as possible.

It shall come into force ten days after the exchange of ratifications.

The Treaty shall be is concluded for a period of one year. If not denounced three months before the expiry of this period it shall, however, be prolonged by tacit agreement for an indefinite period and may be denounced at any time.

In case of denunciation it shall remain in force for a further period of three months from the date on which either Contracting Party shall have notified the other of its intention to terminate it.

In faith whereof the respective Plenipotentiaries have signed the present Treaty and have thereto affixed their scals.

Done in duplicate at Vienna, on April sixth, one thousand nine hundred and twenty-eight.

(L. S.) (Signed) Seipel. (L. S.) (Signed) P. V. Bigler.

FINAL PROTOCOL.

The undersigned, having met this day to sign the accompanying Commercial Treaty, have agreed as follows:

- (1) In view of the relations existing between Denmark and Iceland in conformity with the terms of the Law Act of Union of November 30, 1918, it is understood that the provisions of the above-mentioned Treaty may not be used by Austria to support a claim to the special advantages which Iceland has granted or may in future grant to Denmark.
- (2) The Contracting Parties agree that the provisions of Article V regarding mostfavoured-nation treatment in respect of taxes and charges shall not apply to special clauses of treaties concluded between either Contracting Party and a third country for the purpose of adjusting taxation at home and abroad, of defining the sovereignty of the two contracting countries in respect of taxation and more especially of avoiding double taxation.

Done in duplicate at Vienna on April sixth, one thousand nine hundred and twenty-eight.

(Signed) SEIPEL.

(Signed) P. V. BIGLER.