

N° 2577.

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## BELGIQUE ET FINLANDE

Convention ayant pour but d'éviter la double imposition des revenus des entreprises de navigation maritime des deux pays. Signée à Bruxelles, le 19 février 1929.

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## BELGIUM AND FINLAND

Convention for the Prevention of Double Taxation on Profits accruing from the Business of Shipping in the two Countries. Signed at Brussels, February 19, 1929.

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

No. 2577. — CONVENTION <sup>2</sup> BETWEEN BELGIUM AND FINLAND FOR THE PREVENTION OF DOUBLE TAXATION ON PROFITS ACCRUING FROM THE BUSINESS OF SHIPPING IN THE TWO COUNTRIES. SIGNED AT BRUSSELS, FEBRUARY 19, 1929.

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*French official text communicated by the Belgian and Finnish Ministers for Foreign Affairs. The registration of this Convention took place January 1, 1931.*

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HIS MAJESTY THE KING OF THE BELGIANS, of the one part, and THE PRESIDENT OF THE FINNISH REPUBLIC, of the other part, being equally desirous of protecting maritime shipping undertakings domiciled in one of the two countries and operating in the other from the burden of double taxation of income derived from their shipping business, have decided to conclude a Convention based on the principle of reciprocity and have, with this object, appointed as their Plenipotentiaries :

HIS MAJESTY THE KING OF THE BELGIANS :

M. Paul HYMANS, Belgian Minister for Foreign Affairs ;

THE PRESIDENT OF THE FINNISH REPUBLIC :

His Excellency M. Harri HOLMA, Finnish Minister at Brussels ;

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

*Article 1.*

Maritime shipping undertakings domiciled in Finland whose ships call at Belgian ports to take on or land cargo or passengers shall be exempted in Belgium from payment of the tax on income or profits derived from such shipping business.

By reciprocity, maritime shipping undertakings domiciled in Belgium whose ships call at Finnish ports to take on or land cargo or passengers shall be exempted in Finland from payment of the tax on income or profits derived from such shipping business.

*Article 2.*

The term " maritime shipping undertakings " shall mean undertakings directed by a " shipowner ", the term " shipowner " including any charterer.

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

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

<sup>2</sup> The exchange of ratifications took place at Helsinki, August 9, 1930.

*Article 3.*

Income or profits from shipping business shall also include income or profits derived from the sale of passage tickets in the country in which the undertaking issuing such tickets is not domiciled.

*Article 4.*

The present Convention shall be ratified and the ratifications shall be exchanged at Helsinki. It shall come into force on January 1st of the year following that during which it has been ratified.

It may be denounced at any time, at six months' notice.

In faith whereof the undersigned Plenipotentiaries have signed the present Convention and have affixed their seals thereto.

Done at Brussels, February 19, 1929.

(Signed) (L. S.) HYMANS.

(Signed) (L. S.) Harri HOLMA.