

N° 2779.

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## DANEMARK ET NORVÈGE

Echange de notes comportant un accord relatif à l'exemption réciproque de l'impôt sur le revenu en ce qui concerne les bénéfices provenant des entreprises de navigation maritime. Oslo, le 5 août 1931.

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## DENMARK AND NORWAY

Exchange of Notes constituting an Agreement for the reciprocal Exemption from the Taxation of Income derived from Shipping Undertakings. Oslo, August 5, 1931.

## TEXTE NORVÉGIEN. — NORWEGIAN TEXT.

N<sup>o</sup> 2779. — UTVEKSLING AV NOTER MELLEM DEN NORSKE OG DEN DANSKE REGJERING ANGAAENDE OVERENSKOMST OM GJENSIDIG FRITAGELSE FOR SKATT AV INNTEKT SOM SKRIVER SIG FRA REDERIVIRKSOMHET. OSLO, 5 AUGUST 1931.

*Textes officiels norvégien et danois communiqués par le ministre des Affaires étrangères de Norvège et le délégué permanent du Danemark auprès de la Société des Nations. L'enregistrement de cet échange de notes a eu lieu le 11 août 1931.*

## I.

DET KGL. UTENRIKSDEPARTEMENT.

OSLO, 5. august 1931.

HERR SENDEMANN,

Da det er våre regjeringers ønske å avslutte en overenskomst om gjensidig fritagelse for skatt av inntekt som innen de respektive land skriver sig fra rederivirksomhet med skib som eies eller med hvilke der drives skibsfart av personer eller foretagendersom hörer hjemme i det annet land, har jeg den øre å meddele at den norske Regjering er enig i følgende :

1. Rederivirksomheter, hjemmehørende i Norge, hvis skib anløper danske havner for der å laste eller losse gods eller for å ta ombord eller sette i land passasjerer, skal for fremtiden i henhold til den danske skattelovgivning (lov nr. 149 av 10. april 1922 § 50 og lov nr. 73 av 29. mars 1924 § 27) være fritatt for å betale skatt i Danmark av inntekter eller utbytte som farten med disse skib gir.

Likeledes skal for fremtiden rederivirksomheter, hjemmehørende i Danmark, hvis skib anløper norske havner for å laste eller losse gods eller for å ta ombord eller sette i land passasjerer, i henhold til de norske skattelover (landsskattelovens § 15,2 og byskattelovens § 10,2) være fritatt for å betale skatt i Norge av inntekter eller utbytte som farten med disse skib gir.

2. Inntekter og utbytte av skibsfart omfatter også inntekter og utbytte ved salg av passasjerbilletter i det land hvor selskap som utsteder billettene, ikke er hjemmehørende.

3. Fritagelsen for skatt av de ovenfor nevnte inntekter gjelder inntil den opheves ved opsigelse fra en av partene med 6 måneders forutgående varsel.

Motta, Herr Sendemann, forsikringen om min utmerkede høiaktelse.

Herr Oldenburg.  
Danmarks Sendemann.  
etc., etc., etc.

(u) B. BRAADLAND.

Pour copie conforme :  
Ministère des Affaires étrangères.  
Oslo, le 8 août 1931.

C. J. Helgeby,  
Chef a. i. de la 1<sup>re</sup> Division  
des Affaires politiques et commerciales.

## TEXTE DANOIS. — DANISH TEXT.

N<sup>o</sup> 2779. — NOTEVEKSLING MELLEM DEN DANSKE OG DEN NORSKE  
 REGERING, INDEHOLDENDE EN OVERENSKOMST OM GENSIDIG  
 FRITAGELSE FOR SKAT AF INDTÆGT HIDRØRENDE FRA  
 REDEVIVIRKSOMHED. OSLO, DEN 5. AUGUST 1931.

*Norwegian and Danish official texts communicated by the Norwegian Minister for Foreign Affairs and the Permanent Delegate of Denmark accredited to the League of Nations. The registration of this Exchange of Notes took place August 11, 1931.*

## II.

KLG. DANSK GESANDTSKAB.

OSLO, den 5. August 1931.

HERR UDENRIGSMINISTER,

Da det er vore Regeringers Ønske at tilvejebringe en Overenskomst om gensidig Fritagelse for Skat af Indtægt, som indenfor de respektive Lande hidrører fra Rederivirksomhed med Skibe, som ejes eller med hvilke der drives Søfart af Personer eller Foretagender, som hører hjemme i det andet Land, har jeg den Aere at meddele, at den danske Regering er enig i følgende :

1. Rederivirksomheder hjemmehørende i Norge, hvis Skibe anløber danske Havne for der at indtage eller udskibe Gods eller Passagerer, skal for Fremtiden i Overensstemmelse med den danske Skattelovgivning (Lov No. 149 af 10. April 1922 § 50 og Lov No. 73 af 29. Marts 1924 § 27) være fritaget for at betale Skat i Danmark af Indtægter eller Udbytte hidrørende fra Driften af saadanne Skibe.

Ligeledes skal for Fremtiden Rederivirksomheder hjemmehørende i Danmark, hvis Skibe anløber norske Havne for at indtage eller udskibe Gods eller Passagerer, i Overensstemmelse med de norske Skattelove (Landsskattelovens § 15,2 og Byskattelovens § 10,2) være fritaget for at betale Skat i Norge af Indtægter eller Udbytte hidrørende fra Driften af saadanne Skibe.

2. Indtægter og Udbytte af Skibe omfatter ogsaa Indtægter og Udbytte ved Salg af Personbefordringsbilletter i det Land, i hvilket det udstedende Selskab ikke er hjemmehørende.

3. Fritagelse for Skat af de ovenfor nævnte Indtægter vedvarer, indtil den ophæves ved Opsigelse fra en af Parterne med 6 Maaneders forudgaaende Varsel.

Modtag, Herr Udenrigsminister, Forsikringen om min mest udmærkede Højagtelse.

Herr Udenrigsminister B. Braadland.

(u) A. OLDENBURG.

etc., etc., etc.

Det kgl. Udenrigsdepartement,  
 Oslo.

Pour copie conforme :  
 Ministère des Affaires étrangères.  
 Oslo, le 8 août 1931.

C. J. Helgeby,  
 Chef a. i. de la 1<sup>re</sup> Division  
 des Affaires politiques et commerciales.

<sup>1</sup> TRANSLATION.

No. 2779. — EXCHANGE OF NOTES BETWEEN THE DANISH AND NORWEGIAN GOVERNMENTS CONSTITUTING AN AGREEMENT FOR THE RECIPROCAL EXEMPTION FROM THE TAXATION OF INCOME DERIVED FROM SHIPPING UNDERTAKINGS. OSLO, AUGUST 5, 1931.

## I.

ROYAL DEPARTMENT  
OF FOREIGN AFFAIRS.

OSLO, August 5, 1931.

SIR,

Our Governments being desirous of concluding an Agreement for reciprocal exemption from income tax of income accruing within their respective countries from the operation therein of vessels owned or used by persons or undertakings domiciled in the other country, I have the honour to inform you that the Norwegian Government agrees to the following provisions:

1° Shipping undertakings domiciled in Norway, the vessels of which call at Danish ports to load or unload cargo or to take on board or land passengers, shall, in future, in accordance with the Danish taxation legislation (Law No. 149 of April 10, 1922, paragraph 50, and Law No. 73 of March 29, 1924, paragraph 27), be exempt in Denmark from the payment of the tax on income or profits accruing from the operation of these vessels.

Likewise, in future, shipping undertakings domiciled in Denmark, the vessels of which call at Norwegian ports to load or unload cargo or to take on board or land passengers, shall, in accordance with the Norwegian taxation laws (Law on National Taxation, paragraph 15, 2, and Law on Municipal Taxation, paragraph 10, 2), be exempt in Norway from the payment of the tax on income or profits accruing from the operation of these vessels.

(2) Income or profits from the business of shipping shall also include income or profits derived from the sale of travellers' tickets in the country in which the company issuing them is not domiciled.

(3) Exemption from taxation on the above-mentioned income shall be effective until rescinded as a result of denunciation by either Party at six month's notice.

I have the honour, etc.

(Signed) B. BRAADLAND.

M. Oldenburg,  
Danish Ministry,  
etc., etc., etc.

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

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Likewise, in future, shipping undertakings domiciled in Denmark, the vessels of which call at Norwegian ports to load or unload cargo or to take on board or land passengers, shall, in accordance with the Norwegian taxation laws (Law on National Taxation, paragraph 15, 2, and Law on Municipal Taxation, paragraph 10, 2), be exempt in Norway from the payment of the tax on income or profits accruing from the operation of these vessels.

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## II.

ROYAL DANISH LEGATION.

OSLO, August 5, 1931.

MONSIEUR LE MINISTRE,

Our Governments being desirous of concluding an Agreement for reciprocal exemption from income tax of income accruing within their respective countries from the operation therein of ships owned or used by persons or undertakings domiciled in the other country, I have the honour to inform you that the Danish Government agrees to the following provisions :

(1) Shipping undertakings domiciled in Norway, the vessels of which call at Danish ports to load or unload cargo or to take on board or land passengers, shall, in future, in accordance with the Danish taxation legislation (Law No. 149 of April 10, 1922, paragraph 50, and Law No. 73 of March 29, 1924, paragraph 27), be exempt in Denmark from the payment of the tax on income or profits accruing from the operation of these vessels.

Likewise, in future, shipping undertakings domiciled in Denmark, the vessels of which call at Norwegian ports to load or unload cargo or to take on board or land passengers, shall, in accordance with the Norwegian taxation laws (Law on National Taxation, paragraph 15, 2, and Law on Municipal Taxation, paragraph 10, 2), be exempt in Norway from the payment of the tax on income or profits accruing from the operation of these vessels.

(2) Income or profits from the business of shipping shall also include income or profits derived from the sale of travellers' tickers in the country in which the company issuing them is not domiciled.

(3) Exemption from taxation on the above-mentioned income shall be effective until rescinded as a result of denunciation by either Party at six months' notice.

I have the honour, etc.

(Signed) A. OLDENBURG.

M. B. Braadland,  
Minister for Foreign Affairs,  
etc., etc., etc.,  
Royal Department of Foreign Affairs,  
Oslo.

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OSLO, August 5, 1931.

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