

N° 3642.

**GRANDE-BRETAGNE
ET IRLANDE DU NORD
ET FINLANDE**

Accord relatif à l'exemption réciproque de la double imposition en ce qui concerne certains bénéfices ou gains réalisés par l'intermédiaire d'une agence. Signé à Londres, le 21 février 1935.

**GREAT BRITAIN
AND NORTHERN IRELAND
AND FINLAND**

Agreement for the Reciprocal Exemption from Income Tax in Certain Cases of Profits or Gains arising through an Agency. Signed at London, February 21st, 1935.

No. 3642. — AGREEMENT¹ BETWEEN GREAT BRITAIN AND NORTHERN IRELAND AND FINLAND FOR THE RECIPROCAL EXEMPTION FROM INCOME TAX IN CERTAIN CASES OF PROFITS OR GAINS ARISING THROUGH AN AGENCY. SIGNED AT LONDON, FEBRUARY 21ST, 1935.

Finnish and English official texts communicated by the Permanent Delegate of Finland accredited to the League of Nations and by His Majesty's Secretary of State for Foreign Affairs in Great Britain. The registration of this Agreement took place April 12th, 1935.

THE GOVERNMENT OF FINLAND and THE GOVERNMENT OF THE UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND, being desirous of concluding an Agreement for reciprocal exemption from Income Tax in certain cases of profits or gains arising through an agency, have appointed to that end as their Plenipotentiaries :

THE GOVERNMENT OF FINLAND :

M. Georg Achates GRIPENBERG, Envoy Extraordinary and Minister Plenipotentiary in London ;

THE GOVERNMENT OF THE UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND :

The Rt. Hon. Sir John Allsebrook SIMON, G.C.S.I., K.C.V.O., O.B.E., K.C., M.P., Principal Secretary of State for Foreign Affairs ;

Who, having communicated to each other their full powers, found to be in due form, have agreed as follows :

Article 1.

The Government of the United Kingdom of Great Britain and Northern Ireland undertake that the profits or gains to which this Article relates shall, so long as the exemption specified in Article 2 hereof remains effective, be exempted from Income Tax (including Sur-tax) chargeable in the United Kingdom for the year of assessment commencing on the sixth day of April, nineteen hundred and thirty-five, and for every subsequent year of assessment, and will take the necessary action under Section seventeen of the Act of Parliament of the United Kingdom known as the Finance Act, 1930, with a view to giving the force of law to the exemption aforesaid. The exemption so granted shall not extend to Income Tax chargeable under Schedule A of the Income Tax Acts.

The profits or gains to which this Article relates are any profits or gains arising, whether directly or indirectly, through an agency in the United Kingdom to a person who

¹ Came into force March 8th, 1935.

is resident in Finland and is not resident in the United Kingdom, unless the profits or gains either :

- (1) Arise from the sale of goods from a stock in the United Kingdom ; or
- (2) Accrue directly or indirectly through any branch or management in the United Kingdom or through an agency in the United Kingdom where the agent has a general authority to negotiate and conclude contracts.

Article 2.

The Government of Finland undertake that the profits or gains to which this Article relates shall, so long as the exemption specified in Article 1 hereof remains effective, be exempted from tax under the laws of Finland for the time being in force relating to Income and Property Tax for the year of assessment commencing on the first day of January, nineteen hundred and thirty-five, and for every subsequent year of assessment, and will take the necessary action under Article 3 of the Income and Property Taxation Law of the 5th December, 1924, with a view to giving the force of law to the exemption aforesaid.

The profits or gains to which this Article relates are any profits or gains arising, whether directly or indirectly, through an agency in Finland to a person who is resident in the United Kingdom and is not resident in Finland, unless the profits or gains either :

- (1) Arise from the sale of goods from a stock in Finland ; or
- (2) Accrue directly or indirectly through any branch or management in Finland or through an agency in Finland where the agent has a general authority to negotiate and conclude contracts.

Article 3.

For the purposes of this Agreement the word " person " includes any body of persons, corporate or not corporate, and a body corporate shall be regarded as resident in the United Kingdom if its business is managed and controlled in the United Kingdom and shall be regarded as resident in Finland if its business is managed and controlled in Finland.

Article 4.

This Agreement may be denounced at any time upon six months' notice being given by one Contracting Party to the other.

In witness whereof the above-named Plenipotentiaries have signed the present Agreement and affixed thereto their seals.

Done at London, in duplicate, in the Finnish and English languages, the 21st day of February, 1935.

(L. S.) G. A. GRIPENBERG.

(L. S.) John SIMON.

Pour copie conforme :

Erkki Reijonen,
Chef des Archives
du Ministère des Affaires étrangères
de Finlande.

¹ TRADUCTION. — TRANSLATION.

N^o 3642. — ACCORD ENTRE LA GRANDE-BRETAGNE ET L'IRLANDE DU NORD ET LA FINLANDE RELATIF A L'EXEMPTION RÉCIPROQUE DE LA DOUBLE IMPOSITION EN CE QUI CONCERNE CERTAINS BÉNÉFICES OU GAINS RÉALISÉS PAR L'INTERMÉDIAIRE D'UNE AGENCE. SIGNÉ A LONDRES, LE 21 FÉVRIER 1935.

LE GOUVERNEMENT DE FINLANDE et LE GOUVERNEMENT DU ROYAUME-UNI DE GRANDE-BRETAGNE ET D'IRLANDE DU NORD, désireux de conclure un accord concernant l'exemption réciproque, dans certains cas, de l'impôt sur le revenu frappant certains bénéfices ou gains réalisés par l'intermédiaire d'une agence, ont nommé à cet effet pour leurs plénipotentiaires :

LE GOUVERNEMENT DE FINLANDE :

M. Georg Achates GRIPENBERG, envoyé extraordinaire et ministre plénipotentiaire à Londres ;

LE GOUVERNEMENT DU ROYAUME-UNI DE GRANDE-BRETAGNE ET D'IRLANDE DU NORD :

Le très honorable sir John Allsebrook SIMON, G.C.S.I., K.C.V.O., O.B.E., K.C., M.P., principal secrétaire d'Etat aux Affaires étrangères ;

Lesquels, après s'être communiqué leurs pleins pouvoirs, trouvés en bonne et due forme, sont convenus des dispositions suivantes :

Article premier.

Le Gouvernement du Royaume-Uni de Grande-Bretagne et d'Irlande du Nord s'engage à exempter, aussi longtemps que l'exemption stipulée à l'article 2 ci-après reste en vigueur, les bénéfices ou gains visés par le présent article de l'impôt sur le revenu (y compris la surtaxe) perçu dans le Royaume-Uni pour l'année fiscale commençant le 6 avril 1935, ainsi que pour chaque année fiscale ultérieure, et prendra les mesures nécessaires, conformément à la section dix-sept de l'Acte du Parlement du Royaume-Uni, dénommé « Finance Act, 1930 », en vue de donner force de loi à ladite exemption. L'exemption ainsi octroyée ne s'appliquera pas à l'impôt sur le revenu perçu en vertu du Tableau A des Actes relatifs à l'impôt sur le revenu.

Les bénéfices ou gains visés au présent article sont tous ceux qu'une personne qui réside en Finlande et qui ne réside pas dans le Royaume-Uni réalise directement ou indirectement, par l'intermédiaire d'une agence dans le Royaume-Uni, à l'exception des bénéfices ou gains :

1^o Résultant de la vente de marchandises provenant d'un stock existant dans le Royaume-Uni ; ou

2^o Réalisés directement ou indirectement, soit par une succursale ou un bureau dans le Royaume-Uni, soit par une agence dans le Royaume-Uni, lorsque l'agent est muni de pouvoirs généraux pour la négociation et la conclusion de contrats.

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.