

N° 3903.

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**ROUMANIE  
ET TCHÉCOSLOVAQUIE**

Convention relative à l'assistance administrative et pour la protection juridique en matière d'impôts, et protocole final. Signés à Bucarest, le 20 juin 1934.

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**ROUMANIA  
AND CZECHOSLOVAKIA**

Convention concerning Administrative Assistance and Legal Protection in the Matter of Taxation, and Final Protocol. Signed at Bucharest, June 20th, 1934.

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

No. 3903. — CONVENTION <sup>2</sup> BETWEEN THE KINGDOM OF ROUMANIA AND THE CZECHOSLOVAK REPUBLIC CONCERNING ADMINISTRATIVE ASSISTANCE AND LEGAL PROTECTION IN THE MATTER OF TAXATION. SIGNED AT BUCHAREST, JUNE 20TH, 1934.

*French official text communicated by the Roumanian Envoy Extraordinary and Minister Plenipotentiary to the League of Nations and by the Permanent Delegate of the Czechoslovak Republic to the League of Nations. The registration of this Convention took place May 26th, 1936.*

THE PRESIDENT OF THE CZECHOSLOVAK REPUBLIC  
and

HIS MAJESTY THE KING OF ROUMANIA,

Desirous of affording reciprocal administrative assistance with a view to the prevention, wherever possible, of fraud in connection with revenue matters,

Have resolved to conclude a Convention with that object and have appointed as their respective Plenipotentiaries :

THE PRESIDENT OF THE CZECHOSLOVAK REPUBLIC :

Monsieur Jan ŠEBA, Envoy Extraordinary and Minister Plenipotentiary of the Czechoslovak Republic at Bucharest ;

HIS MAJESTY THE KING OF ROUMANIA :

Monsieur Savel RADULESCO, Under-Secretary of State in the Royal Ministry of Foreign Affairs ;

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

*Article 1.*

With a view to the better distribution of revenue charges in the interest both of the States and of the taxpayers, the contracting States undertake, subject to reciprocity, to afford one another administrative assistance in all matters connected with the assessment of taxes.

The assistance afforded shall comprise :

(a) Exchange of such information in connection with revenue matters as either of the contracting States may have in its possession or be in a position to obtain. The communication of such information shall take place in particular cases on request or, in the case of information of the kinds to which Article 2 relates, automatically.

(b) Collaboration between the administrative services concerned in the execution of judicial proceedings.

<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 Prague, February 26th, 1936.

*Article 2.*

The information for the exchange of which Article 1 (*a*) provides shall relate to natural persons or legal entities liable to taxation in either of the two contracting countries. It shall specify the surnames, Christian names, domicile or place of residence, and dependents, if any, of the persons concerned, and shall cover :

- (1) House property and buildings (income and/or capital value), rights *in rem*, and mortgage or other charges ;
- (2) Mortgage or similar claims (including particulars of the mortgaged property, the amount of the mortgage, and the rate of interest) ;
- (3) Industrial, commercial, or agricultural undertakings (actual or contractual profits, turnover, or other bases for taxation) ;
- (4) Income from work and directors' fees ;
- (5) Securities, claims, deposits, and current accounts (income and/or capital value), and information of all kinds obtained by administrative authorities, in particular in connection with the grant of exemption or rebates on account of the domicile or nationality of the taxpayer ;
- (6) Inheritances (names and domiciles of the deceased and of the heirs, date of death, amount of estate, hereditary shares and other bases for taxation).

*Article 3.*

The application of the preceding Articles shall in no case have the effect of imposing on either of the contracting States an obligation to furnish information which its own revenue law does not entitle it to obtain, or to take administrative action not in conformity with its own rules or practice.

*Article 4.*

The State applied to may decline to take action on a request where it considers compliance with the request to be excluded on grounds of public order or general interest.

*Article 5.*

The central financial administrations in both States, or the authorities delegated by them for the purpose, shall be authorised to correspond directly with one another in matters connected with the application of the provisions of the present Convention.

All correspondence and all documents shall be translated into the French language.

*Article 6.*

Administrative assistance shall be free of charge, subject to the reimbursement of exceptional expenses incurred in connection with particular occasions — for example, in connection with enquiries, expert opinions, and the like, for which the State applying has expressly asked.

*Article 7.*

The administrations shall from time to time communicate to each other particulars of their respective powers of investigation and control in revenue matters and their respective administrative procedures.

*Article 8.*

Nationals (natural persons and legal entities and other taxpayers) of either of the two States shall enjoy in the territory of the other State the same safeguards in relation to the administrative and judicial authorities in revenue matters as nationals of the other State.

*Article 9.*

The highest authorities of the financial administrations of the two States shall determine by mutual agreement the measures to be taken in execution of the present Convention.

*Article 10.*

The present Convention shall be ratified and the instruments of ratification shall be exchanged at Prague at the earliest possible moment.

It shall come into force three months from the date of the exchange of ratifications.

It shall cease to be in force three months after denunciation by either of the two States.

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

Done in duplicate at Bucharest, this 20th day of June, 1934.

(L. S.) (Signed) Jan ŠEBA.

(L. S.) (Signed) Savel RADULESCO.

## FINAL PROTOCOL.

It is understood that the reciprocal administrative assistance and legal protection shall relate to the assessment of imposts, dues, or fees collected exclusively for account of the State and percentual surtaxes levied together therewith, and shall not include Customs dues or taxes on consumption.

The expression "imposts and fees" shall be deemed to include the turnover tax and the luxury tax (*daň z obrátu a daň přepychová*) and the tax on administrative functions (*dávka z úředních úkonů*).

(Signed) Jan ŠEBA.

(Signed) Savel RADULESCO.