

N° 4151.

NORVÈGE ET SUÈDE

Accord relatif aux principes de la répartition du revenu de la Société anonyme Luossavaara-Kiirunavaara aux fins de l'imposition. Signé à Oslo, le 14 juin 1937.

NORWAY AND SWEDEN

Agreement concerning the Basis for the Division of the Revenues of the Luossavaara-Kiirunavaara Joint Stock Company for the Purposes of Taxation. Signed at Oslo, June 14th, 1937.

¹ TRANSLATION.

No. 4151. — AGREEMENT BETWEEN NORWAY AND SWEDEN
CONCERNING THE BASIS FOR THE DIVISION OF THE
REVENUES OF THE LUOSSAVAARA-KIIRUNAVAARA JOINT
STOCK COMPANY FOR THE PURPOSES OF TAXATION. SIGNED
AT OSLO, JUNE 14TH, 1937.

THE GOVERNMENT OF HIS MAJESTY THE KING OF SWEDEN and THE GOVERNMENT OF HIS MAJESTY THE KING OF NORWAY are agreed that the income of the Luossavaara-Kiirunavaara Joint Stock Company shall be taxable by the two countries, whether for account of the State or for account of the communes, in the following proportions, that is to say, nine-tenths of the total income of the Company shall be taxable in Sweden and one-tenth in Norway.

The present Agreement shall apply for the first time to the 1937 assessment, and shall remain in force until the end of the year following the expiry of six months from the date on which the Agreement is denounced by either Party. Furthermore, the Declaration of the two Parties of January 18th, 1913, concerning the taxation of the Company, the provisions of which in respect of communal taxation are similar to those herein agreed, shall be deemed to remain applicable in respect of communal taxation for such period as has still to run until the 1937 assessment.

In faith whereof the undersigned, duly authorised for the purpose, have signed the present Agreement and have thereto affixed their seals.

Done in duplicate at Oslo, in the Swedish and Norwegian languages, this 14th day of June, 1937.

(L. S.) (Signed) Halvdan KOHT.

(L. S.) (Signed) Nils S. STÄHLE.

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