No. 31453

MULTILATERAL

Convention on the elimination of double taxation in connection with the adjustment of profits of associated enterprises (with final act and declarations). Concluded at Brussels on 23 July 1990

Authentic texts: Spanish, Dutch, German, Greek, English, French, Irish, Italian, Danish and Portuguese.

Registered by the Council of the European Union on 6 January 1995.

MULTILATÉRAL

Convention relative à l'élimination des doubles impositions en cas de correction des bénéfices d'entreprises associées (avec acte final et déclarations). Conclue à Bruxelles le 23 juillet 1990

Textes authentiques : espagnol, néerlandais, allemand, grec, anglais, français, irlandais, italien, danois et portugais.

Enregistrée par le Conseil de l'Union européenne le 6 janvier 1995.

CONVENIO
RELATIVO A LA SUPRESION DE LA DOBLE IMPOSICION
EN CASO DE CORRECCION DE LOS BENEFICIOS DE EMPRESAS ASOCIADAS

KONVENTION
OM OPHÆVELSE AF DOBBELTBESKATNING I FORBINDELSE MED
REGULERING AF FORBUNDNE FORETAGENDERS OVERSKUD

ÜBEREINKOMMEN
ÜBER DIE BESEITIGUNG DER DOPPELBESTEUERUNG IM FALLE
VON GEWINNBERICHTIGUNGEN ZWISCHEN VERBUNDENEN UNTERNEHMEN

ΣΥΜΒΑΣΗ
ΓΙΑ ΤΗΝ ΕΞΑΛΕΙΨΗ ΤΗΣ ΔΙΠΛΗΣ ΦΟΡΟΛΟΓΙΑΣ
ΣΕ ΠΕΡΙΠΤΩΣΗ ΔΙΟΡΘΩΣΕΩΣ ΤΩΝ ΚΕΡΔΩΝ ΣΥΝΔΕΔΕΜΕΝΩΝ ΕΠΙΧΕΙΡΗΣΕΩΝ

CONVENTION
ON THE ELIMINATION OF DOUBLE TAXATION
IN CONNECTION WITH THE ADJUSTMENT OF PROFITS OF
ASSOCIATED ENTERPRISES

CONVENTION
RELATIVE A L'ELIMINATION DES DOUBLES IMPOSITIONS
EN CAS DE CORRECTION DES BENEFICES D'ENTREPRISES ASSOCIEES

COINBHINSIÚN
MAIDIR LE CÁNACHAS DÚBAILTE A DHÍCHUR
I nDÁIL LE BRABÚIS DE CHUID GNÓTHAS COMHLACHAITHE A CHOIGEARTÚ

CONVENZIONE
RELATIVA ALL'ELIMINAZIONE DELLE DOPPIE IMPOSIZIONI
IN CASO DI RETTIFICA DEGLI UTILI DI IMPRESE ASSOCIATE

VERDRAG
TER AFSCHAFFING VAN DUBBELE BELASTING
IN GEVAL VAN WINSTCORRECTIES TUSSEN VERBONDEN ONDERNEMINGEN

CONVENÇÃO
RELATIVA A ELIMINAÇÃO DA DUPLA TRIBUTAÇÃO
EM CASO DE CORRECÇÃO DE LUCROS ENTRE EMPRESAS ASSOCIADAS

CONVENTION[1] ON THE ELIMINATION OF DOUBLE TAXATION IN CONNECTION WITH THE ADJUSTMENT OF PROFITS OF ASSOCIATED ENTERPRISES

THE HIGH CONTRACTING PARTIES TO THE TREATY ESTABLISHING THE EUROPEAN ECONOMIC COMMUNITY,[2]

DESIRING to give effect to Article 220 of that Treaty, by virtue of which they have undertaken to enter into negotiations with one another with a view to securing for the benefit of their nationals the elimination of double taxation,

CONSIDERING the importance attached to the elimination of double taxation in connection with the adjustment of profits of associated enterprises,

HAVE DECIDED to conclude this Convention, and to this end have designated as their Plenipotentiaries:

HIS MAJESTY THE KING OF THE BELGIANS:

Philippe de SCHOUTHEETE de TERVARENT,
Ambassador Extraordinary and Plenipotentiary;

HER MAJESTY THE QUEEN OF DENMARK:

Niels HELVEG PETERSEN,
Minister for Economic Affairs;

[1] Came into force on 1 January 1995, i.e., the first day of the third month following the date of deposit with the Secretary-General of the Council of the European Union of the last instrument of ratification by a signatory State, in accordance with article 18:

Participant	*Date of deposit*
Belgium	13 April 1993
Denmark	4 December 1992
France	21 February 1992
Germany	28 October 1993
Greece	20 July 1994
Ireland	17 May 1994
Italy	2 August 1993
Luxembourg	7 July 1993
Netherlands	21 January 1994
Portugal	28 October 1994
Spain	14 May 1992
United Kingdom of Great Britain and Northern Ireland	18 December 1992

[2] United Nations, *Treaty Series*, vol. 298, p. 3 (English translation); vol. 294, p. 3 (authentic French text); vol. 295, p. 2 (authentic German text); vol. 296, p. 2 (authentic Italian text); vol. 297, p. 2 (authentic Dutch text); vol. 1376, p. 138 (authentic Danish text); vol. 1377, p. 6 (authentic English text); vol. 1378, p. 6 (authentic Irish text); vol. 1383, p. 146 (authentic Greek text); vol. 1452, p. 306 (authentic Portuguese text) and vol. 1453, p. 332 (authentic Spanish text).

THE PRESIDENT OF THE FEDERAL REPUBLIC OF GERMANY:

Theo WAIGEL,
Federal Minister for Finance;

Jürgen TRUMPF,
Ambassador Extraordinary and Plenipotentiary;

THE PRESIDENT OF THE HELLENIC REPUBLIC:

Ioannis PALAIOKRASSAS,
Minister for Finance;

HIS MAJESTY THE KING OF SPAIN:

Carlos SOLCHAGA CATALÁN,
Minister for Economic Affairs and Finance;

THE PRESIDENT OF THE FRENCH REPUBLIC:

Jean VIDAL,
Ambassador Extraordinary and Plenipotentiary;

THE PRESIDENT OF IRELAND:

Albert REYNOLDS,
Minister for Finance;

THE PRESIDENT OF THE ITALIAN REPUBLIC:

Stefano DE LUCA,
State Secretary for Finance;

HIS ROYAL HIGHNESS THE GRAND DUKE OF LUXEMBOURG:

Jean-Claude JUNCKER,
Minister for the Budget, Minister for Finance,
Minister for Labour;

HER MAJESTY THE QUEEEN OF THE NETHERLANDS:

P.C. NIEMAN,
Ambassador Extraordinary and Plenipotentiary;

THE PRESIDENT OF THE PORTUGUESE REPUBLIC:

Miguel BELEZA,
Minister for Finance;

HER MAJESTY THE QUEEN OF THE UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND:

David H.A. HANNAY KCMG,
Ambassador Extraordinary and Plenipotentiary;

WHO, meeting within the Council and having exchanged their Full Powers, found in good and due form,

HAVE AGREED AS FOLLOWS:

CHAPTER I

SCOPE OF THE CONVENTION

ARTICLE 1

1. This Convention shall apply where, for the purposes of taxation, profits which are included in the profits of an enterprise of a Contracting State are also included or are also likely to be included in the profits of an enterprise