

**No. 3521**

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**FINLAND  
and  
DENMARK**

**Agreement for the avoidance of double taxation with  
respect to death duties. Signed at Copenhagen, on  
18 July 1955**

*Official texts: Finnish and Danish.*

*Registered by Finland on 19 September 1956.*

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**FINLANDE  
et  
DANEMARK**

**Convention tendant à éviter la double imposition en  
matière de droits de succession. Signée à Copenhague,  
le 18 juillet 1955**

*Textes officiels finnois et danois.*

*Enregistrée par la Finlande le 19 septembre 1956.*

[TRANSLATION — TRADUCTION]

No. 3521. AGREEMENT<sup>1</sup> BETWEEN THE REPUBLIC OF FINLAND AND THE KINGDOM OF DENMARK FOR THE AVOIDANCE OF DOUBLE TAXATION WITH RESPECT TO DEATH DUTIES. SIGNED AT COPENHAGEN, ON 18 JULY 1955

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The Republic of Finland and the Kingdom of Denmark have agreed to conclude an Agreement for the avoidance of double taxation with respect to death duties.

For this purpose they have appointed as their plenipotentiaries :

The President of the Republic of Finland :

Mr. Åke Ossian Gunnar Backström, Secretary of Embassy, Acting Chargé d'Affaires of the Republic at Copenhagen ; and

His Majesty the King of Denmark :

Mr. Hans Christian Svane Hansen, His Prime Minister and Minister of Foreign Affairs ;

who, each having examined the other's full powers, found in good and due form, have agreed on the following provisions :

*Article 1*

This Agreement applies to death duties levied on the estates of Finnish and Danish nationals.

This Agreement shall not, in respect of Denmark, apply to the Faroe Islands or Greenland.

*Article 2*

The following shall at present be regarded as death duties :

In the case of Denmark : the duty on inherited and similar property (succession duty).

In the case of Finland : the succession duty and the communal duty, to the extent that it relates to inheritances and bequests, and the poor relief contribution.

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<sup>1</sup> Came into force on 20 June 1956 by the exchange of the instruments of ratification at Helsinki, in accordance with article 10.