No. 3522

FINLAND
and
DENMARK

Agreement on reciprocal administrative assistance in matters of taxation. Signed at Copenhagen, on 18 July 1955

Official texts : Finnish and Danish.

Registered by Finland on 19 September 1956.

FINLANDE
et
DANEMARK

Convention relative à l'assistance en matière d'impôts. Signée à Copenhague, le 18 juillet 1955

Textes officiels finnois et danois.

Enregistrée par la Finlande le 19 septembre 1956.

[TRANSLATION — TRADUCTION]

No. 3522. AGREEMENT[1] BETWEEN THE REPUBLIC OF FINLAND AND THE KINGDOM OF DENMARK ON RECIPROCAL ADMINISTRATIVE ASSISTANCE IN MATTERS OF TAXATION. SIGNED AT COPENHAGEN, ON 18 JULY 1955

The Republic of Finland and the Kingdom of Denmark have agreed to conclude an agreement on reciprocal administrative assistance in matters of taxation.

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 :

GENERAL PROVISIONS

Article 1

Each State undertakes to render the other assistance in taxation matters in the manner specified hereinafter.

For the purposes of this Agreement assistance means :

(*a*) Service of documents ;

(*b*) Procurement and exchange of information, either spontaneously or upon application in a particular case ; and

(*c*) Recovery of tax.

Article 2

For the purposes of this Agreement, the term "taxes" means the taxes governed by the agreements in force between the Republic of Finland and the Kingdom of Denmark for the avoidance of double taxation in respect of direct taxes and in respect of death duties.

[1] Came into force on 1 July 1956, in accordance with article 23. The instruments of ratification were exchanged at Helsinki on 20 June 1956.

Article 3

Subject to the provisions of article 14, third paragraph, and of article 23, each State shall furnish the assistance referred to in article 1 in all tax matters and in respect of all tax claims which arise in the other State under its laws concerning the taxes to which this Agreement refers.

Article 4

Action in matters of assistance shall be taken by direct arrangement between the Ministries of Finance of the two States or such authorities as may be designated for the purpose.

Article 5

Applications and other documents in matters of assistance shall be drawn up in the official language of the State requesting assistance. Unless otherwise agreed, applications and other documents in Finnish and Danish shall be accompanied by a Swedish translation.

Unless otherwise agreed, the correctness of the translations referred to in the Agreement shall be attested either by the authority submitting the application or by a sworn translator or a translator designated by a public authority in either State.

Article 6

The supreme financial authorities may conclude an agreement under article 20 respecting the particulars which shall be included in an application for assistance.

Article 7

An application for assistance may be refused if the State from which assistance is requested considers such assistance likely to endanger its sovereignty or security.

Article 8

If assistance is rendered, either wholly or partly, the State from which assistance is requested shall promptly notify the other State of the outcome of the matter.

If an application for assistance is not granted, the State from which assistance is requested shall promptly so notify the other State, giving the reasons for its decision.

When notice as provided in this article is given, information shall also be furnished concerning curcumstances which may be of relevance in the further treatment of the matter.