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Convention

on the Accession of the Republic of Austria,
the Republic of Finland and the Kingdom of Sweden

to the Convention on the Elimination of
Double Taxation in Connection with the
Adjustment of Profits of Associated Enterprises,
with
Minutes of Signing

Brussels, 21 December 1995

[The United Kingdom instrument of ratification was deposited on 5 May 1998 and the Convention entered into force for the United Kingdom on 1 May 1999]

*Presented to Parliament
by the Secretary of State for Foreign and Commonwealth Affairs
by Command of Her Majesty
May 2005*

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**CONVENTION
ON THE ACCESSION OF THE REPUBLIC OF AUSTRIA,
THE REPUBLIC OF FINLAND AND THE KINGDOM OF SWEDEN
TO THE CONVENTION 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 Community,

Considering that the Republic of Austria, the Republic of Finland and the Kingdom of Sweden, in becoming members of the Union, undertook to accede to the Convention on the elimination of double taxation in connection with the adjustment of profits of associated enterprises, opened for signature in Brussels on 23 July 1990,¹

Have Decided to conclude this Convention and to this end have designated as their Plenipotentiaries:

His Majesty the King of the Belgians:
Mr Philippe de Schoutheete de Tervarent
Ambassador,
Permanent Representative of Belgium to the European Union;

Her Majesty the Queen of Denmark:
Mr Poul Skytte Christoffersen
Ambassador,
Permanent Representative of Denmark to the European Union;

The President of the Federal Republic of Germany:
Mr Jochen Grunhage
Deputy Permanent Representative of the Federal Republic of Germany to the European Union;

The President of the Hellenic Republic:
Mr Pavlos Apostolides
Ambassador,
Permanent Representative of the Hellenic Republic to the European Union;

His Majesty the King of Spain:
Mr Francisco Javier Elorza Cavengt
Ambassador,
Permanent Representative of Spain to the European Union;

The President of the French Republic:
Mr Pierre de Boissieu
Ambassador,
Permanent Representative of the French Republic to the European Union;

The President of Ireland:
Mr Denis O'Leary
Ambassador,
Permanent Representative of Ireland to the European Union;

The President of the Italian Republic:
Mr Luigi Guidobono Cavalchini Garofoli
Ambassador,
Permanent Representative of the Italian Republic to the European Union;

His Royal Highness the Grand Duke of Luxembourg:
Mr Jean-Jacques Kasel
Ambassador,
Permanent Representative of Luxembourg to the European Union;

¹European Communities No. 27 (1991), Cm 1524.

Her Majesty the Queen of the Netherlands:
Mr Bernard R. Bot
Ambassador,
Permanent Representative of the Netherlands to the European Union;

The Federal President of the Republic of Austria:
Mr Manfred Scheich
Ambassador,
Permanent Representative of the Republic of Austria to the European Union;

The President of the Portuguese Republic:
Mr José Gregório Faria Quiteres
Ambassador,
Permanent Representative of the Portuguese Republic to the European Union;

The President of the Republic of Finland:
Mr Antti Satuli
Ambassador,
Permanent Representative of the Republic of Finland to the European Union;

The Government of the Kingdom of Sweden:
Mr Frank Belfrage
Ambassador,
Permanent Representative of Sweden to the European Union;

Her Majesty the Queen of the United Kingdom of Great Britain and Northern Ireland:
Mr J. S. Wall CMG, LVO
Ambassador,
Permanent Representative of the United Kingdom of Great Britain and Northern Ireland to the European Union;

Who, meeting within the Committee of Permanent Representatives of the Member States to the European Union and having exchanged their full powers, found in good and due form,

Have Agreed As Follows:

ARTICLE 1

The Republic of Austria, the Republic of Finland and the Kingdom of Sweden hereby accede to the Convention on the elimination of double taxation in connection with the adjustment of profits of associated enterprises, opened for signature in Brussels on 23 July 1990.

ARTICLE 2

The Convention on the elimination of double taxation in connection with the adjustment of profits of associated enterprises is hereby amended as follows:

- (1) In Article 2(2):
 - (a) subparagraph (k) shall become subparagraph (l);
 - (b) the following subparagraph (k) shall be added after subparagraph (j):

“(k) in Austria:
— Einkommensteuer;
— Körperschaftsteuer;”;
 - (c) subparagraph (l) shall become subparagraph (o);
 - (d) the following subparagraphs (m) and (n) shall be added after subparagraph (l):

“(m) in Finland:

- valtion tuloverot/de statliga inkomstskatterna;
- yhteisöjen tulovero/inkomstskatten för samfund;
- kunnallisvero/kommunalskatten;
- kirkollisvero/kyrkoskatten;
- korkotulon lähdevero/källskatten å ränteinkomst;
- rajoitetusti verovelvollisen lähdevero/källskatten för begränsat skattskyldig;

(n) in Sweden:

- statliga inkomstskatten;
- kupongskatten;
- kommunala inkomstskatten;
- lagen om expansionsmedel;”.

(2) The following shall be added to Article 3(1):

- “— in Austria:
Der Bundesminister für Finanzen or an authorised representative;
- in Finland:
Valtiovarainministeriö or an authorised representative;
Finansministeriet or an authorised representative;
- in Sweden:
Finansministern or an authorised representative;”.

ARTICLE 3

The Secretary-General of the Council of the European Union shall transmit a certified copy of the Convention on the elimination of double taxation in connection with the adjustment of profits of associated enterprises in the Danish, Dutch, English, French, German, Greek, Irish, Italian, Portuguese and Spanish languages to the Governments of the Republic of Austria, the Republic of Finland and the Kingdom of Sweden.

The text of the Convention on the elimination of double taxation in connection with /the adjustment of profits of associated enterprises in the Finnish and Swedish languages is set out in Annexes I and II to this Convention. The texts drawn up in the Finnish and Swedish languages shall be authentic under the same conditions as the other texts of the Convention on the elimination of double taxation in connection with the adjustment of profits of associated enterprises.

ARTICLE 4

This Convention shall be ratified by the Contracting States. The instruments of (ratification shall be deposited with the Secretary-General of the Council of the European Union.

ARTICLE 5

This Convention shall enter into force, as between the States which have ratified it, on the first day of the third month following the deposit of the last instrument of ratification by

the Republic of Austria or the Republic of Finland or the Kingdom of Sweden and by one State which has ratified the Convention on the elimination of double taxation in connection with the adjustment of profits of associated enterprises.

This Convention shall enter into force for each Contracting State which subsequently ratifies it on the first day of the third month following the deposit of its instrument of ratification.

ARTICLE 6

The Secretary-General of the Council of the European Union shall notify the Contracting States of:

- (a) the deposit of each instrument of ratification;
- (b) the dates of entry into force of this Convention.

ARTICLE 7

This Convention, drawn up in a single original in the Danish, Dutch, English, Finnish, French, German, Greek, Irish, Italian, Portuguese, Spanish and Swedish languages, all twelve texts being equally authentic, shall be deposited in the archives of the General Secretariat of the Council of the European Union. The Secretary-General shall transmit a certified copy to the Governments of each Contracting State.

In Witness Whereof the undersigned Plenipotentiaries have signed this Convention.

Done at Brussels on the twenty-first day of December in the year one thousand nine hundred and ninety-five.

[Here follow the signatures]

RATIFICATIONS, ACCESSIONS, EFFECTIVE DATES AND DECLARATIONS

<i>State</i>	<i>Action</i>	<i>Date</i>	<i>Effective Date</i>
Austria	Signature	21 Dec 1995	
	Ratification	20 Jul 1999	01 Oct 1999
Belgium	Signature	21 Dec 1995	
	Ratification	23 Jan 2002	01 Apr 2002
Denmark	Signature	21 Dec 1995	
	Ratification	03 Sep 1996	01 May 1999
Finland	Signature	21 Dec 1995	
	Ratification	08 Dec 1999	01 May 1999
France	Signature	21 Dec 1995	
	Ratification	29 Nov 2002	01 Feb 2003
Germany	Signature	21 Dec 1995	
	Ratification	07 Jul 2000	01 Oct 2000
Greece	Signature	21 Dec 1995	
	Ratification	17 Jan 2005	01 Apr 2005
Ireland	Signature	21 Dec 1995	
	Ratification	11 Feb 2004	01 May 2004
Italy	Signature	21 Dec 1995	
	Ratification	18 Dec 1997	01 May 1999
Luxembourg	Signature	21 Dec 1995	
	Ratification	10 Sep 1998	01 May 1999
Netherlands	Signature	21 Dec 1995	
	Ratification	30 May 1996	01 May 1999
Portugal	Signature	21 Dec 1995	
	Ratification	10 Oct 1997	01 May 1999
Spain	Signature	21 Dec 1995	
	Ratification	08 Oct 1999	01 Jan 2000
Sweden	Signature	21 Dec 1995	
	Ratification	24 Jan 2000	01 Apr 2000
United Kingdom	Signature	21 Dec 1995	
	Ratification	05 May 1998	01 May 1999



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