



TREATY SERIES 2007
N° 13

**Convention concerning 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**

Done at Brussels on 21 December 1995

**Notification of completion of requirements for entry into force on 11
February 2004**

Entered into force with respect to Ireland on 1 May 2004

Presented to Dáil Éireann by the Minister for Foreign Affairs

**CONVENTION CONCERNING 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

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;

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;
— Koö rperschaftsteuer;”;

(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;
— yhteiso` jen tulovero/inkomstskatten fo` r samfund;
— kunnallisvero/kommunalskatten;
— kirkollisvero/kyrkoskatten;
— korkotulon la`hdevero/ka`llskatten a` ra`nteinkomst;
— rajoitetusti verovelvollisen la`hdevero/ka`llskatten fo` r begra`nsat 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 fu` r Finanzen or an authorised representative;
— in Finland:
Valtiovarainministerio` 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.