

Bilag.

Hans Majestæt Kongen af Danmark og Præsidenten for Amerikas Forenede Stater har ønsket at afslutte en Overenskomst til Undgaaelse af Dobbeltbeskatning og til Forhindring af Beskatningsunddragelse for saa vidt angaar Indkomstskat og har i dette Øjemed som deres respektive Befuldmægtigede udnævnt:

Hans Majestæt Kongen af Danmark:

Hr. Henrik Kauffmann, Danmarks overordentlige og befuldmægtigede Ambassadør i Amerikas Forenede Stater, og

Præsidenten for Amerikas Forenede Stater:

Hr. George C. Marshall, Amerikas Forenede Staters Udenrigsminister, som efter at have meddelt hinandens Fuldmagter, der er befundet i god og gyldig Form, er blevet enige om følgende Bestemmelser:

Artikel I.

(1) De Skatter, som omhandles i denne Aftale er:

(a) For saa vidt angaar Amerikas Forenede Stater:

The Federal income tax med Tillægsskatter.

(b) For saa vidt angaar Danmark:

Indkomstskat til Staten indbefattet Krigskonjunkturkat.
Den fælleskommunale Indkomstskat.

Den kommunale Indkomstskat.

(2) Nærværende Aftale skal ogsaa komme til Anvendelse paa enhver anden Skat af væsentlig lignende Karakter, der

His Majesty the King of Denmark and the President of the United States of America, desiring to conclude a convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, have appointed for that purpose as their respective Plenipotentiaries:

His Majesty the King of Denmark:

Mr. Henrik Kauffmann, Ambassador Extraordinary and Plenipotentiary of Denmark to the United States of America, and

The President of the United States of America:

Mr. George C. Marshall, Secretary of State of the United States of America, who, having communicated to one another their full powers, found in good and due form, have agreed upon the following Articles:

Article I.

(1) The taxes referred to in this Convention are:

(a) In the case of the United States of America:

The Federal income tax, including surtaxes.

(b) In the case of Denmark:

The national income tax, including the war profits tax.

The intercommunal income tax.

The communal income tax.

(2) The present Convention shall also apply to any other taxes of a substantially similar character imposed by either