

No. 2638

**SWEDEN
and
FRANCE**

Additional Agreement to the Convention of 24 December 1936 for the avoidance of double taxation and the establishment of rules of reciprocal administrative assistance with respect to death duties. Signed at Paris, on 8 April 1949

Official text: French.

Registered by Sweden on 12 August 1954.

**SUÈDE
et
FRANCE**

Avenant à la Convention du 24 décembre 1936 tendant à éviter les doubles impositions et à établir des règles d'assistance en matière d'impôts sur les successions. Signé à Paris, le 8 avril 1949

Texte officiel français.

Enregistré par la Suède le 12 août 1954.

[TRANSLATION — TRADUCTION]

No. 2638. ADDITIONAL AGREEMENT¹ TO THE CONVENTION OF 24 DECEMBER 1936² BETWEEN SWEDEN AND FRANCE FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE ESTABLISHMENT OF RULES OF RECIPROCAL ADMINISTRATIVE ASSISTANCE WITH RESPECT TO DEATH DUTIES. SIGNED AT PARIS, ON 8 APRIL 1949

The President of the French Republic and His Majesty the King of Sweden, being desirous of extending to Algeria the application of the Convention of 24 December 1936 between Sweden and France for the Avoidance of Double Taxation and for the Establishment of Rules for Reciprocal Administrative Assistance with respect to Death Duties, have decided to conclude an agreement additional to the aforesaid Convention and have appointed for that purpose as their plenipotentiaries :

The President of the French Republic :

Mr. Pierre Schneiter, Minister of Foreign Affairs *ad interim*;

His Majesty the King of Sweden :

His Excellency Mr. K. I. Westman, Swedish Ambassador to Paris;

Who, having exchanged their full powers, found in good and due form, have agreed upon the following provisions :

Article 1

The aforesaid Convention of 24 December 1936 shall be supplemented by the following paragraph which shall be inserted after paragraph 3 of Article 9 of Section III, General Provisions, and shall be numbered 4.

“Paragraph 4

“The present Convention shall be applicable to French territory in Europe and to Algeria.”

Article 2

This Supplementary Agreement, done in duplicate in French, shall be ratified in the case of France by the President of the French Republic, and in the case of Sweden by His Majesty the King of Sweden. The ratifications shall be exchanged as soon as possible at Stockholm.

¹ Came into force on 9 February 1951, by the exchange of the instruments of ratification at Stockholm, in accordance with article 2.

² League of Nations, *Treaty Series*, Vol. CLXXXI, p. 315.

This Additional Agreement shall apply in all cases in which death occurs on or after the date on which the instruments of ratification are exchanged, whether the deceased died testate or intestate.

It shall form an integral part of the Convention of 24 December 1936 and the duration of its validity shall be governed by the conditions specified in Article 9 of the Convention.

IN FAITH WHEREOF the Plenipotentiaries of both States have signed this Supplementary Agreement and have thereto affixed their seals.

DONE in Paris, 8 April 1949.

The Ambassador of Sweden :

K. I. WESTMAN

[L.S.]

The Acting Minister of Foreign Affairs :

Pierre SCHNEITER

[L.S.]
