

No. 2960

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**UNITED KINGDOM OF GREAT BRITAIN  
AND NORTHERN IRELAND  
and  
FEDERAL REPUBLIC OF GERMANY**

**Convention for the avoidance of double taxation and the  
prevention of fiscal evasion with respect to taxes on  
income. Signed at London, on 18 August 1954**

*Official texts: English and German.*

*Registered by the United Kingdom of Great Britain and Northern Ireland  
on 6 October 1955.*

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**ROYAUME-UNI DE GRANDE-BRETAGNE  
ET D'IRLANDE DU NORD  
et  
RÉPUBLIQUE FÉDÉRALE D'ALLEMAGNE**

**Convention tendant à éviter les doubles impositions et à  
prévenir l'évasion fiscale en matière d'impôts sur le  
revenu. Signée à Londres, le 18 août 1954**

*Textes officiels anglais et allemand.*

*Enregistrée par le Royaume-Uni de Grande-Bretagne et d'Irlande du Nord le  
6 octobre 1955.*

No. 2960. CONVENTION<sup>1</sup> BETWEEN THE UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND AND THE FEDERAL REPUBLIC OF GERMANY FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME. SIGNED AT LONDON, ON 18 AUGUST 1954

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The United Kingdom of Great Britain and Northern Ireland and the Federal Republic of Germany,

Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,

Have agreed as follows :—

*Article I*

- (1) The taxes which are the subject of the present Convention are :—
- (a) in the Federal Republic :
- the Einkommensteuer (income tax),
  - the Körperschaftsteuer (corporation tax),
  - the Notopfer Berlin (Berlin emergency aid tax), (hereinafter referred to as “Federal Republic tax”);
- (b) in the United Kingdom of Great Britain and Northern Ireland :
- income tax (including surtax),
  - profits tax, and
  - the excess profits levy, (hereinafter referred to as “United Kingdom tax”).

(2) The present Convention shall also apply to any other taxes of a substantially similar character imposed in the Federal Republic or the United Kingdom subsequently to the date of signature of the present Convention.

*Article II*

(1) In the present Convention, unless the context otherwise requires :

- (a) The term “United Kingdom” means Great Britain and Northern Ireland excluding the Channel Islands and the Isle of Man ;

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<sup>1</sup> Came into force on 13 June 1955, by the exchange of the instruments of ratification, at Bonn in accordance with article XXI.

- (b) The term “the Federal Republic” means the territory in which the Basic Law for the Federal Republic of Germany is in force ;
- (c) The terms “one of the territories” and “the other territory” mean the United Kingdom or the Federal Republic, as the context requires ;
- (d) The term “taxation authorities” means, in the case of the United Kingdom, the Commissioners of Inland Revenue or their authorised representatives, in the case of the Federal Republic, the Federal Minister of Finance, and, in the case of any territory to which the present Convention is extended under Article XIX, the competent authority for the administration in such territory of the taxes to which the present Convention applies ;
- (e) The term “tax” means United Kingdom tax or Federal Republic tax, as the context requires ;
- (f) The term “person” includes any body of persons, corporate or not corporate ;
- (g) The term “company” means any body corporate and any entity which is treated as a body corporate for tax purposes ;
- (h) The terms “resident of the United Kingdom” and “resident of the Federal Republic” mean respectively any person who is resident in the United Kingdom for the purposes of United Kingdom tax and not resident in the Federal Republic for the purposes of Federal Republic tax, and any person who is resident in the Federal Republic for the purposes of Federal Republic tax and not resident in the United Kingdom for the purposes of United Kingdom tax ; a company shall be regarded as resident in the United Kingdom if it is managed and controlled in the United Kingdom, and as resident in the Federal Republic if it is managed and controlled in the Federal Republic ;
- (i) The terms “resident of one of the territories” and “resident of the other territory” mean a person who is a resident of the United Kingdom or a person who is a resident of the Federal Republic, as the context requires ;
- (j) The terms “United Kingdom enterprise” and “Federal Republic enterprise” mean respectively an industrial or commercial enterprise or undertaking carried on by a resident of the United Kingdom and an industrial or commercial enterprise or undertaking carried on by a resident of the Federal Republic, and the terms “enterprise of one of the territories” and “enterprise of the other territory” mean a United Kingdom enterprise or a Federal Republic enterprise, as the context requires ;
- (k) The term “industrial or commercial profits” includes rents or royalties in respect of cinematograph films ;
- (l) (aa) The term “permanent establishment” means a branch, management, factory, office or other fixed place of business, such as a mine, quarry

or other place of natural resources subject to exploitation, a permanent sales exhibition, or a construction project, assembly project or the like, the duration of which has exceeded or is likely to exceed 12 months.

The term shall also be deemed to include an employee who is permanently retained by an enterprise of one of the territories to work in the other territory, whether or not that enterprise has a fixed place of business in the other territory, if he is engaged in activities carried on with a view to obtaining profits for the enterprise in that other territory, and in the United Kingdom an agent, in the Federal Republic a *Handelsvertreter* or other *selbständiger Vertreter*, who has and habitually exercises a general authority to negotiate and conclude contracts on behalf of an enterprise of the other territory, or maintains a stock of merchandise belonging to that enterprise from which he regularly fills orders on its behalf.

In this connexion—

- (bb) A United Kingdom enterprise shall not be deemed to have a permanent establishment in the Federal Republic merely because it carries on business dealings in the Federal Republic through a *Handelsmakler*, *Handelsvertreter* (unless he is a *Handelsvertreter* of the type described in sub-paragraph (aa) above), or a *Kommissionär*, where such persons are acting in the ordinary course of their business as such ;  
A Federal Republic enterprise shall not be deemed to have a permanent establishment in the United Kingdom merely because it carries on business dealings in the United Kingdom through a *bona fide* broker or general commission agent, where such persons are acting in the ordinary course of their business as such ;
- (cc) The fact that an enterprise of one of the territories maintains in the other territory a fixed place of business exclusively for the purchase of goods or merchandise shall not of itself constitute that fixed place of business a permanent establishment of the enterprise ;
- (dd) The fact that an enterprise of one of the territories maintains in the other territory a warehouse or storage room exclusively for the purpose of delivery, and not for the purpose of display, of goods or merchandise shall not of itself constitute that warehouse or storage room a permanent establishment of the enterprise ;
- (ee) The fact that a company which is a resident of one of the territories has a subsidiary company which is a resident of the other territory or which carries on a trade or business in that other territory (whether through a permanent establishment or otherwise) shall not of itself constitute that subsidiary company a permanent establishment of its parent company.

(2) Where the present Convention provides (with or without other conditions) that income from a source in one of the territories shall be exempt from tax in that territory if it is subject to tax in the other territory, and, under the law in force in that other territory, the said income is subject to tax by reference to the amount thereof which is remitted to or received in that other territory and not by reference to the full amount thereof, then the exemption to be allowed under this Convention in the first-mentioned territory shall apply only to so much of the income as is remitted to or received in the other territory.

(3) In the application of the provisions of the present Convention by one of the Contracting Parties any term not otherwise defined in the present Convention shall, unless the context otherwise requires, have the meaning which it has under the laws in force in the territory of that Party relating to the taxes which are the subject of the present Convention.

### *Article III*

(1) The industrial or commercial profits of an enterprise of one of the territories shall not be subject to tax in the other territory unless the enterprise carries on a trade or business in the other territory through a permanent establishment situated therein. If it carries on a trade or business in that other territory through a permanent establishment situated therein, tax may be imposed on those profits in the other territory but only on so much of them as is attributable to that permanent establishment.

(2) The share of the industrial or commercial profits of an undertaking accruing to a partner therein who is a resident of one of the territories shall likewise not be subject to tax in the other territory unless the undertaking carries on a trade or business in that other territory through a permanent establishment situated therein. If it carries on a trade or business in that other territory through a permanent establishment situated therein tax may be imposed in the other territory on the share of the profits accruing to that partner, but only on so much as represents his share of the profits attributable to the permanent establishment.

(3) Where an enterprise of one of the territories carries on a trade or business in the other territory through a permanent establishment situated therein, there shall be attributed to that permanent establishment the industrial or commercial profits which it might be expected to derive in that other territory if it were an independent enterprise engaged in the same or similar activities under the same or similar conditions and dealing at arm's length with the enterprise of which it is a permanent establishment.

(4) No portion of any profits arising to an enterprise of one of the territories shall be attributed to a permanent establishment situated in the other territory by reason of the mere purchase of goods or merchandise within that other territory by the enterprise.

*Article IV*

Where

- (a) the person carrying on an enterprise of one of the territories participates directly or indirectly in the management, control or capital of an enterprise of the other territory, or
- (b) the same person participates directly or indirectly in the management, control or capital of an enterprise of one of the territories and an enterprise of the other territory,

and, in either case, conditions are made or imposed between the two enterprises, in their commercial or financial relations, which differ from those which would be made between independent enterprises, then any profits which would but for those conditions have accrued to one of the enterprises but by reason of those conditions have not so accrued may be included in the profits of that enterprise and taxed accordingly.

*Article V*

Profits which an enterprise of one of the territories derives from operating ships or aircraft, whether owned or chartered by the enterprise, shall be exempt from tax in the other territory.

*Article VI*

(1) Dividends paid by a company resident in one of the territories to a resident of the other territory may also be taxed in the former territory. Tax shall not, however, be charged in the Federal Republic at a rate in excess of 15 per cent. on dividends paid by a company resident in the Federal Republic to a resident of the United Kingdom who is subject to United Kingdom tax thereon. Dividends paid by a company resident in the United Kingdom to a resident of the Federal Republic who is subject to Federal Republic tax thereon shall be exempted from United Kingdom surtax.

(2) Where a company which is a resident of one of the territories derives profits or income from sources within the other territory, there shall not be imposed in that other territory any form of taxation on dividends paid by the company to persons not resident in that other territory, or any tax in the nature of an undistributed profits tax on undistributed profits of the company, whether or not those profits represent, in whole or in part, profits or income so derived.

(3) In this Article the term “dividends” includes income arising from participation in the capital and profits of a company resident in the Federal Republic and the income derived by a sleeping partner from his participation as such.

(4) If any of the rates of tax on the profits of companies are altered in either territory, the taxation authorities of the two Contracting Parties may consult each other in order to determine whether it is necessary for this reason to amend this Article and Article XV. If as a result of a change in the Federal Republic law the rate of *Körperschaftsteuer* on distributed profits is no longer lower by one-third than the rate of tax on undistributed profits then the tax authorities of the two Contracting Parties shall consult each other in order to determine whether it is necessary for this reason to amend this Article and Article XV. In the circumstances envisaged in the first and second sentences of this paragraph either of the Contracting Parties may, not earlier than the 30th June, 1955, give to the other Contracting Party through diplomatic channels written notice of termination of the provisions of paragraph (1) of this Article and of Article XV and in such event paragraph (1) of this Article and Article XV in so far as it relates to dividends shall cease to be effective in accordance with the provisions of Article XXII (a) and (b).

#### Article VII

(1) Any interest or royalty, derived from sources within one of the territories by a resident of the other territory who is subject to tax in that other territory in respect thereof, shall be exempt from tax in the first-mentioned territory, unless such interest or royalty arises in connexion with a trade or business carried on by that resident through a permanent establishment situated in that first-mentioned territory. Where such a resident carries on a trade or business through a permanent establishment situated in that first-mentioned territory, the interest or royalty shall, unless he shows the contrary, be presumed to have arisen in connexion with that trade or business.

(2) In this Article—

- (a) the term “interest” includes interest on bonds, securities, notes, debentures or on any other form of indebtedness except in so far as the indebtedness is secured in the United Kingdom by way of mortgage, or in the Federal Republic by way of mortgage or other *Grundpfandrechte* on immovable property ;
- (b) the term “royalty” means any royalty or other amount paid as consideration for the use of, or for the privilege of using, any copyright, patent, design, secret process or formula, trade mark or other like property, but does not include any royalty or other amount paid in respect of the operation of a mine or quarry or of any other extraction of natural resources or a rent or royalty paid in respect of cinematograph films.

(3) Where any interest or royalty exceeds a fair and reasonable consideration in respect of the indebtedness or rights for which it is paid, the exemption provided by the present Article shall apply only to so much of the interest or royalty as represents such fair and reasonable consideration.

(4) Any capital sum derived from sources within one of the territories from the sale of patent rights by a resident of the other territory, who does not carry on a trade or business in the first-mentioned territory through a permanent establishment situated therein, shall be exempt from tax in that first-mentioned territory.

#### *Article VIII*

A resident of one of the territories who does not carry on a trade or business in the other territory through a permanent establishment situated therein shall be exempt in that other territory from any tax on gains from the sale, transfer or exchange of capital assets.

#### *Article IX*

(1) Remuneration, including pensions, paid, in respect of present or past services or work, out of public funds of one of the Contracting Parties shall be exempt from tax in the territory of the other Contracting Party, unless the individual concerned is a national of that other Party without being also a national of the first-mentioned Party.

(2) The provisions of paragraph (1) shall not apply to payments in respect of services rendered in connexion with any trade or business carried on by either of the Contracting Parties for purposes of profit.

#### *Article X*

(1) Any pension (other than a pension of the kind referred to in paragraph (1) of Article IX) and any annuity, derived from sources within the Federal Republic by an individual who is a resident of the United Kingdom and subject to United Kingdom tax in respect thereof, shall be exempt from Federal Republic tax.

(2) Any pension (other than a pension of the kind referred to in paragraph (1) of Article IX) and any annuity, derived from sources within the United Kingdom by an individual who is a resident of the Federal Republic and subject to Federal Republic tax in respect thereof, shall be exempt from United Kingdom tax.

(3) The term "annuity" means a stated sum payable periodically at stated times, during life or during a specified or ascertainable period of time, under an

obligation to make the payments in return for adequate and full consideration in money or money's worth.

*Article XI*

(1) Profits from a profession exercised in one of the territories by an individual who is a resident of the other territory may be subjected to taxation in the first-mentioned territory if, but only if

- (a) the individual has a fixed base in that territory from which to carry on his professional activity, or
- (b) in the case of an individual exercising in that territory the profession of a public entertainer such as a theatre, motion picture, radio or variety artiste, musician or athlete, he is present in that territory for the purpose of exercising that profession for more than sixty consecutive days ignoring short absences.

Notwithstanding the preceding provisions of this paragraph, the profits from such a profession may be taxed in the first-mentioned territory if they are not subject to tax in the other territory.

(2) Remuneration from an employment exercised in one of the territories by an individual who is a resident of the other territory may be subjected to taxation in that first-mentioned territory.

(3) Notwithstanding the provisions of paragraphs (1) and (2) of this Article, an individual who is a resident of the United Kingdom shall be exempt from Federal Republic tax on profits or remuneration arising from the exercise of a profession or employment within the Federal Republic in any taxable year, if

- (a) he is present within the Federal Republic for not longer than a total of 183 days during that year, and
- (b) he exercises the profession or employment for or on behalf of a resident of the United Kingdom and is paid for it by that resident, and
- (c) the profits or remuneration are subject to United Kingdom tax.

(4) Notwithstanding the provisions of paragraphs (1) and (2) of this Article, an individual who is a resident of the Federal Republic shall be exempt from United Kingdom tax on profits or remuneration arising from the exercise of a profession or employment within the United Kingdom in any year of assessment, if

- (a) he is present within the United Kingdom for not longer than a total of 183 days during that year, and
- (b) he exercises the profession or employment for or on behalf of a resident of the Federal Republic and is paid for it by that resident, and
- (c) the profits or remuneration are subject to Federal Republic tax.

*Article XII*

Income from immovable property may be subjected to tax in the territory in which the property is situated. Income derived in the United Kingdom from mortgages, or in the Federal Republic from mortgages and other *Grundpfandrechte* on immovable property, and royalties or other amounts paid in respect of the operation of a mine, quarry or any other extraction of natural resources shall be regarded as income derived from immovable property.

*Article XIII*

A professor or teacher from one of the territories, who receives remuneration for teaching, during a period of temporary residence not exceeding two years, at a university, college, school or other educational institution in the other territory, shall be exempt from tax in that other territory in respect of that remuneration.

*Article XIV*

A student or business apprentice (including, in the Federal Republic, a *Volontär* or a *Praktikant*) from one of the territories, who is receiving fulltime education or training in the other territory, shall be exempt from tax in that other territory on payments made to him by persons in the first-mentioned territory for the purposes of his maintenance, education or training.

*Article XV*

(1) Individuals who are residents of the Federal Republic shall be entitled to the same personal allowances, reliefs and reductions for the purposes of United Kingdom income tax as British subjects not resident in the United Kingdom.

(2) Individuals who are residents of the United Kingdom shall be entitled to the same personal allowances, reliefs and reductions for the purposes of Federal Republic income tax as German nationals not resident in the Federal Republic.

*Article XVI*

(1) The laws of the Contracting Parties shall continue to govern the taxation of income arising in either of the territories, except where express provision to the contrary is made in this Convention. Where income is subject to tax in both territories (for example, where a person is a resident of one of the territories and, in cases within the scope of Articles III, VI, XI or XII, has income from sources in the other territory or where a person is a resident of both territories) relief from double taxation shall be given in accordance with the following paragraphs.

(2) Subject to the provisions of the law of the United Kingdom regarding the allowance as a credit against United Kingdom tax of tax payable in a territory outside the United Kingdom, Federal Republic tax payable under the laws of the Federal Republic and in accordance with this Convention, whether directly or by deduction, in respect of income from sources within the Federal Republic shall be allowed as a credit against the United Kingdom tax payable in respect of that income. Where such income is an ordinary dividend paid by a company resident in the Federal Republic the credit shall take into account (in addition to any Federal Republic tax payable in respect of the dividend) the Federal Republic tax payable by the company in respect of its profits, and, where it is a dividend paid on participating preference shares and representing both a dividend at the fixed rate to which the shares are entitled and an additional participation in profits, the Federal Republic tax so payable by the company shall likewise be taken into account in so far as the dividend exceeds that fixed rate.

(3) Income from sources in the United Kingdom which is, under the laws of the United Kingdom and in accordance with the present Convention, subject to tax in the United Kingdom either directly or by deduction, shall be exempt from Federal Republic tax, provided that the tax rate of Federal Republic tax to be imposed on a resident of the Federal Republic may be calculated as though income exempted under the Convention were included in the total income of that resident.

(4) For the purposes of this Article, profits or remuneration arising from the exercise of a profession or employment in one of the territories shall be deemed to be income from sources within that territory, and the services of an individual whose services are wholly or mainly performed in ships or aircraft operated by a resident of one of the territories shall be deemed to be performed in that territory.

#### *Article XVII*

(1) The taxation authorities of the Contracting Parties shall exchange such information (being information which is at their disposal under their respective taxation laws in the normal course of administration) as is necessary for carrying out the provisions of the present Convention or for the prevention of fraud or for the administration of statutory provisions against legal avoidance in relation to the taxes which are the subject of the present Convention. Any information so exchanged shall be treated as secret and shall not be disclosed to any persons other than those concerned with the assessment and collection of the taxes which are the subject of the present Convention. No information as aforesaid shall be exchanged which would disclose any trade, business, industrial or professional secret or trade process.

(2) The taxation authorities of the Contracting Parties shall consult each other at the earliest time possible in cases where this is necessary for the interpretation of the present Convention or the implementation of its provisions, in particular those contained in Articles III and IV.

*Article XVIII*

(1) The nationals of one of the Contracting Parties shall not be subjected in the territory of the other Contracting Party to any taxation or any requirement connected therewith which is other, higher, or more burdensome than the taxation and connected requirements to which the nationals of the latter Party are or may be subjected.

(2) Such profits or capital of an enterprise of one of the territories as are attributable to a permanent establishment in the other territory shall not be subjected in the other territory to any taxation which is other, higher, or more burdensome than the taxation to which the like profits or capital of enterprises of that other territory similarly carried on are or may be subjected.

(3) Income, profits or capital of an enterprise of one of the territories, the capital of which is wholly or partly owned or controlled, directly or indirectly, by a resident or residents of the other territory, shall not be subjected in the first-mentioned territory to any taxation which is other, higher, or more burdensome than the taxation to which the like income, profits or capital of other enterprises of the first-mentioned territories are or may be subjected.

(4) Nothing in the preceding paragraphs of this Article shall be construed as obliging one of the Contracting Parties to grant to nationals of the other Contracting Party who are not resident in the territory of the former Party the same personal allowances, reliefs and reductions for tax purposes as are granted to its own nationals.

(5) In this Article, the term "nationals" means

(a) in relation to the Federal Republic, all German nationals and all persons of equal status under Article 116 of the Basic Law, and all legal persons, partnerships, associations and other entities deriving their status as such from the law in force in the Federal Republic ;

(b) in relation to the United Kingdom, all British subjects and British-protected persons

(aa) residing in the United Kingdom or any territory to which the present Convention is extended under Article XIX or

(bb) deriving their status as such from connexion with the United Kingdom or any territory to which the present Convention is extended under Article XIX.

and all legal persons, partnerships, associations and other entities deriving their status as such from the law in force in the United Kingdom or in any territory to which the Convention is extended under Article XIX.

(6) In this Article the term "taxation" means taxes of every kind and description levied on behalf of any authority whatsoever.

#### Article XIX

(1) The present Convention may be extended, either in its entirety or with modifications, to any territory for whose international relations the United Kingdom is responsible and which imposes taxes substantially similar in character to those which are the subject of the present Convention, and any such extension shall take effect from such date and subject to such modifications and conditions (including conditions as to termination) as may be specified and agreed between the Contracting Parties in notes to be exchanged for this purpose.

(2) The termination in respect of the Federal Republic or the United Kingdom of the present Convention under Article XXII shall, unless otherwise expressly agreed by both Contracting Parties, terminate the application of the present Convention to any territory to which the Convention has been extended under this Article.

#### Article XX

(1) This Convention shall apply to Land Berlin provided that the Government of the Federal Republic of Germany has not delivered a contrary declaration to the Government of the United Kingdom of Great Britain and Northern Ireland within three months from the date of entry into force of the Convention.

(2) Upon the application of this Convention to Berlin, references in the Convention to the Federal Republic shall be deemed also to be references to Land Berlin and the term "Federal Republic tax" shall be deemed to include the *Währungsnotopfer in Berlin* (Currency emergency aid tax).

#### Article XXI

(1) The present Convention shall be ratified and the instruments of ratification shall be exchanged at Bonn as soon as possible.

(2) The present Convention shall enter into force on the day of the exchange of ratifications.

(3) Upon the entry into force of the present Convention in accordance with paragraphs (1) and (2) of this Article the foregoing provisions of the Convention shall have effect—

(a) in the United Kingdom :

as respects income tax for any year of assessment beginning on or after the 6th April, 1953 ;

as respects surtax for any year of assessment beginning on or after the 6th April, 1952 ; and

as respects profits tax and the excess profits levy in respect of the following profits :—

(aa) profits arising in any chargeable accounting period beginning on or after the 1st April, 1953 ;

(bb) profits attributable to so much of any chargeable accounting period falling partly before and partly after that date as falls after that date ;

(cc) profits not so arising or attributable by reference to which income tax is, or but for the present Convention would be, chargeable for any year of assessment beginning on or after the 6th April, 1953 ;

(b) In the Federal Republic :

for the assessment period 1953, and for subsequent assessment periods.

#### *Article XXII*

The present Convention shall continue in force indefinitely but either of the Contracting Parties may, on or before the 30th June in any calendar year not earlier than the year 1957, give to the other Contracting Party, through diplomatic channels, written notice of termination and, in such event, the present Convention shall cease to be effective :

(a) in the United Kingdom :

as respects income tax for any year of assessment beginning on or after the 6th April in the calendar year next following that in which the notice is given ;

as respects surtax for any year of assessment beginning on or after the 6th April in the calendar year in which the notice is given ; and

as respects profits tax and the excess profits levy in respect of the following profits :—

(aa) profits arising in any chargeable accounting period beginning on or after the 1st April in the calendar year next following that in which the notice is given ;

- (bb) profits attributable to so much of any chargeable accounting period falling partly before and partly after that date as falls after that date ;
- (cc) profits not so arising or attributable by reference to which income tax is chargeable for any year of assessment beginning on or after the 6th April in the next following calendar year ;
- (b) In the Federal Republic :
- for any period of assessment following the year in which notice of termination is given.

IN WITNESS WHEREOF the undersigned, duly authorised thereto, have signed the present Convention.

DONE in duplicate at London the 18th day of August one thousand nine hundred and fifty-four in the English and German languages, both texts being equally authoritative.

Ivone KIRKPATRICK  
SCHLANGE-SCHÖNINGEN