

## DOUBLE TAXATION: TAXES ON INCOME

*Convention signed at Washington May 6, 1948*

*Senate advice and consent to ratification, with a reservation, June 17, 1948<sup>1</sup>*

*Ratified by Denmark, with the exception of article XII, November 23, 1948*

*Ratified by the President of the United States, with a reservation, November 24, 1948<sup>1</sup>*

*Ratifications exchanged at Washington December 1, 1948*

*Entered into force December 1, 1948; operative from January 1, 1948, for United States tax and April 1, 1948, for Danish tax*

*Proclaimed by the President of the United States December 8, 1948*

62 Stat. 1730; Treaties and Other  
International Acts Series 1854

The President of the United States of America and His Majesty the King of Denmark, 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:

The President of the United States of America:

Mr. George C. Marshall, Secretary of State of the United States of America, and

His Majesty the King of Denmark:

Mr. Henrik Kauffmann, Ambassador Extraordinary and Plenipotentiary of Denmark to 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.

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<sup>1</sup> The U.S. reservation reads as follows:

"The Government of the United States of America does not accept Article XII of the convention relating to gains from the sale or exchange of capital assets."