

## DOUBLE TAXATION: SHIPPING PROFITS

*Exchange of notes at Washington February 28 and November 14, 1922*

*Entered into force November 14, 1922; operative from January 1, 1921*

*Superseded by exchange of notes of November 26, 1924, and January 23 and March 24, 1925<sup>1</sup>*

1923 For. Rel. (II) 635

*The Norwegian Minister to the Acting Secretary of State*

WASHINGTON, February 28, 1922

MR. ACTING SECRETARY OF STATE: With reference to my note of February 13, last, in which was stated that foreign shipping is in fact exempt from taxation in Norway I now have the honor to inform your Excellency that, according to information received from my Government, the Norwegian taxation acts of August 18, 1911, contain the following provision: "The question whether foreign steamship-companies are to be taxed for operating a service of liners on Norwegian ports and in case to what an extent such a taxation is to be imposed, is to be decided by the King". There has, however, not been issued any regulations under this provision about taxation of foreign steamship companies operating a service of liners on Norwegian ports. As to taxation of other foreign shipping trade on Norwegian ports no provision is contained in our taxation acts. Such shipping is therefore at present not taxed in Norway at all, and the exemption of foreign shipping from taxation in Norway has thus been effective even further back than January 1, 1917.

In connection herewith my Government has also informed me that specific statutes regarding the exemption from taxation of foreign shipowners are now being framed in Norway.

Under these circumstances I beg again to express the hope that necessary measures may be taken by the United States Government in order to secure that the tax-exemption for Norwegian shipowners in this country may be

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<sup>1</sup> EAS 15, *post*, p. 477.