

nævnte Stat af det af ham oppebaarne Vederlag for saadan Undervisning i det nævnte Tidsrum.

Artikel XV.

Der er Enighed om, at Dobbeltbeskatning skal undgaaes paa følgende Maade:

(a) Uanset hvad der iøvrigt er fastsat i denne Aftale, kan De Forenede Stater ved Fastsættelsen af Indkomstskatten med Tillægsskatter for sine Statsborgere, i De Forenede Stater bosatte, fysiske Personer og der hjemmehørende juridiske Personer i det Beløb, paa Grundlag af hvilket saadan Skat paalignes, medregne enhver Art af Indkomst, der er skattepligtig efter De Forenede Staters Indkomstskattelovgivning, som om denne Aftale ikke havde været gældende. De Forenede Stater skal imidlertid i Henhold til Bestemmelserne i Section 131 i Internal Revenue Code i dets Skatter fradrage det Beløb, som de i Danmark paalignede Skatter af den i denne Aftales Artikel I nævnte Art udgør.

(b) Uanset hvad der iøvrigt er fastsat i denne Aftale, kan Danmark ved Fastsættelsen af sine i denne Aftales Artikel I nævnte Skatter i det Beløb, paa Grundlag af hvilket saadanne Skatter er paalignet, medregne enhver Art af Indkomst, der efter den danske Skattelovgivning er undergivet saadan Beskatning. Danmark skal imidlertid i de saaledes beregnede Skatter fradrage den Skat, der i De Forenede Stater er paalignet Indkomst, der omfattes af Bestemmelserne i denne Aftales Artikler III, IX, X (1), XIII og XIV samt Lønindtægt, indtjent i De Forenede Stater, dog ikke med et større Beløb end den Del af den samlede danske Skat, som forholdsmaessigt svarer til, hvad Indkomsterne af fornævnte udgør af den samlede i Danmark skattepligtige Indkomst. Danmark vil fremdeles i den der beregnede Skat indrømme et Fradrag svarende til 15

on his remuneration for such teaching for such period.

Article XV.

It is agreed that double taxation shall be avoided in the following manner:

(a) The United States in determining the income taxes, including surtaxes, of its citizens, residents or corporations may, regardless of any other provision of this Convention, include in the basis upon which such taxes are imposed all items of income taxable under the revenue laws of the United States as if this convention had not come into effect. The United States shall, however, subject to the provisions of section 131, Internal Revenue Code, deduct from its taxes the amount of Danish taxes specified in Article I of this Convention.

(b) Denmark, in determining its taxes specified in Article I of this Convention, may, regardless of any other provision of this Convention, include in the basis upon which such taxes are imposed all items of income subject to such taxes under the taxation laws of Denmark. Denmark shall, however, deduct from the taxes so calculated the United States tax on income coming within the provisions of Articles III, IX, X (1), XIII and XIV of this Convention and on earned income earned within the United States, but in an amount not exceeding that proportion of the Danish taxes which such income bears to the entire income subject to tax by Denmark. Denmark will also allow as a deduction from its taxes an amount equal to 15 percent (five percent in the case of dividend covered by Article VI (3)) of the gross