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DOUBLE TAXATION CONVENTION WITH THE KINGDOM OF SWEDEN – 1979

PART I – INTRODUCTION

A new Double Taxation Convention has been concluded between New Zealand and Sweden to replace the 1956 Convention between the two countries. The text of the new Convention has been published as a schedule to an Order-in-Council (S.R. 1980/214) which has been distributed to district offices and is also available from Government Bookshops.

The new Convention has come into force and its provisions apply in New Zealand for any income year commencing on or after 1 April 1981. In Sweden it takes effect for the calendar years commencing on or after 1 January 1981.

Consequently the provisions of the 1956 Convention ceased to have effect in New Zealand in respect of income derived during any income year commencing on or after 1 April 1981. In Sweden the 1956 Convention ceased to have effect in respect of income derived on or after 1 January 1981.

PART II – NOTES ON THE CONVENTION ARTICLE BY ARTICLE

Article 1 – Taxes Covered

In Sweden the Convention covers the State income tax (including the sailor's tax and the coupon tax), the tax on the undistributed profits of companies, the tax on public entertainers and the communal tax. In New Zealand the Convention covers the income tax and excess retention tax. Paragraph 3 confirms that the New Zealand bonus issue tax is not subject to the Convention.

Article 2 – General Definitions

(1) **"Industrial or Commercial Profits": Paragraph 1(j)**

The primary concept of the definition is that industrial or commercial profits are profits derived from the conduct of a trade or business. As in all double tax conventions the definition is most important because under Article 5 such profits will be exempt in the country of origin unless the recipient has a permanent establishment in that country.

(2) **Undefined Terms: Paragraph 2**

This is a standard provision. Where a term is not defined it has the meaning applicable under the domestic law of the country applying the Convention.

Article 3 – Resident

(1) This Article takes positive steps to solve problems that arise when a taxpayer is a resident of both countries by virtue of the domestic law of each country. The terms "resident in New Zealand" and "resident of Sweden" are defined in paragraph 1 and will apply wherever used in the Convention. The definition of these terms is in the first instance a reference to the domestic law of each country. However, where the domestic laws of each country clash so that the taxpayer is a resident of both countries the tests set out in paragraphs 2 and 3 of Article 3 apply.

(2) Paragraph 2 sets out the tests to be applied to solve the problem of a dual resident **individual**. Dual residence arises when a taxpayer is resident in both countries by virtue of the domestic law of each country. The paragraph gives preference to the country in which the individual has a permanent home available to him. This criterion will frequently be sufficient to solve the conflict, e.g., where the individual has a permanent home in one country and has only stayed a certain length of time in the other country.

(3) Paragraph 3 sets out the rule to determine the case of a company or other legal person which is resident in both countries. These cases will be decided by the competent authorities (defined in Article 2(1)(d)) under the mutual agreement procedure (refer Article 25). Generally, competent authority intervention will not be necessary as residence will be where the place of administrative or practical management of the enterprise is situated. In this respect New Zealand views the term "administrative or practical management" as meaning the practical day to day management, irrespective of where the overriding control is exercised.

(4) In applying the tests to dual residents it should be remembered that these tests apply only for the purposes of the tax Convention. If the person **resident in New Zealand** (domestic law test) becomes for the purposes of the Convention a "Resident of Sweden" after the tests have been applied, this does **not** mean that he is a non-resident for all purposes of New Zealand tax law. For example he can never be subject to non-resident withholding tax, the reason being that although he is treated as a non-resident for certain purposes of the Convention, he is still a resident under the New Zealand Income Tax Act. What it does mean is that he is entitled to any benefits granted by the Convention to a "Resident of Sweden". Thus, although not subject to withholding tax on, for example, New Zealand royalty income, the royalty income would be subject to New Zealand income tax and he would still qualify for the 10 percent limitation in the Convention.

Article 4 – Permanent Establishment

This Article defines the term "permanent establishment". This concept determines the right of a Contracting State to tax the profits of an "enterprise of the other Contracting State". Due to the inclusion of the words "include especially" in paragraph 2, the examples cited as constituting a permanent establishment are by no means exhaustive.

The definition of "permanent establishment" is fairly standard but the following points should be noted:

- A building site or construction, installation or assembly project constitutes a permanent establishment if it lasts for more than 6 months.
- An enterprise shall be deemed to have a permanent establishment if it carries on supervisory activities for more than 6 months in connection with a construction, installation or assembly project.
- The term permanent establishment includes the use or installation of substantial equipment or machinery for more than 6 months.

Article 5 – Business Profits

(1) This Article is in many respects a continuation of, and a corollary to, Article 4 on the definition of the concept of permanent establishment. Under Article 5 a Contracting State cannot tax the profits of an enterprise of the other Contracting State unless it carries on its business through a permanent establishment situated therein. If a permanent establishment exists the Article goes on to lay down a set of rules by reference to which the profits of the permanent establishment are to be calculated.

(2) Before dealing with the salient features of the Article it should be noted that reference to this Article and Article 4 will not always be necessary to determine the liability of specific types of income. This Article will only be applicable to business profits which do not belong to the categories of income covered by the special Articles, nor to dividends, royalties and interest which **specifically** come within the **circumstances** detailed in paragraphs 4 of Articles 8 and 10 and paragraph 3 of Article 9, and consequently fall within Article 5.

(3) Paragraph 1 expresses the general rule that profits of a Swedish enterprise are exempt from New Zealand tax unless the enterprise is engaged in trade or business in New Zealand through a permanent establishment, in which case New Zealand may tax the profits of the permanent establishment.

It is important to note that only income attributable **directly** to the permanent establishment's operations can form part of the establishment's operations. This does not mean that income which is not directly attributable to the establishment's operations escapes liability for tax (see paragraph 2 above). For example, the restriction on the rate of tax imposed by paragraph 2 of Articles 8, 9 and 10, which concern dividend, interest and royalty payments respectively, would apply if such income did not arise from the permanent establishment's operations.

(4) Paragraph 2 deals with the converse situation of a New Zealand enterprise engaged in trade or business in Sweden.

(5) Paragraph 3 contains the normal provisions enabling arm's-length profits to be attributed to the permanent establishment if necessary. Where there is inadequate information the paragraph allows the taxation authorities of each State to apply its domestic law in determining the profits to be attributed to the permanent establishment whether by the exercise of a discretion or making an estimate, provided the arm's-length principle is adhered to.

(6) Paragraph 4 merely expresses the taxpayer's right to deduct from the profits of the permanent establishment the expenses incurred for the purposes of the permanent establishment even if those expenses are incurred outside the country where the permanent establishment is situated.

(7) Paragraph 5 precludes the attribution of profits to a permanent establishment by reason of merely purchasing activities carried on by the permanent establishment for the enterprise.

(8) In terms of paragraph 6 income from the business of any form of insurance is not subject to the provisions of this Article. Such income may be taxed in accordance with the domestic law of each country.

(9) Paragraph 7 is intended to cover the situation where a New Zealand enterprise manufactures or processes goods for export on behalf of a Swedish enterprise which has a permanent establishment in New Zealand and the Swedish and New Zealand enterprises are not at arm's-length. In this situation the goods are manufactured or processed virtually entirely for export at cost, with selling a minor part of total activities in New Zealand, leaving little or no profit that can be attributed to the New Zealand permanent establishment of the Swedish enterprise. Under paragraph 7 the major part of the profit from the eventual sale of the goods is related to the manufacturing or processing of the goods and is attributed to the permanent establishment of the Swedish enterprise in New Zealand thus being subject to New Zealand tax.

Article 6 – Associated Enterprises

This is a standard Article enabling arm's-length profit to be attributed to associated enterprises.

Article 7 – Shipping and Air Transport

(1) Under this Article profits from operating ships or aircraft in "international traffic" – defined in Article 2(1)(k) – are to be taxed only in the country of residence of the enterprise. International shipping and aircraft profits include income from:

(a) carriage of passengers and cargo;

(b) sale of passenger tickets on behalf of other enterprises;

(c) commercial advertising;

(d) charter fees (but refer paragraph (3) below).

(2) Due to the definition of "international traffic" exemption does not extend to profits derived from coastal traffic. Further, investment income of shipping and air transport enterprises is subject to the treatment ordinarily applied to that class of income, e.g., dividends derived would be subject to Article 8.

(3) Profits obtained from leasing a ship or aircraft on charter fully equipped, manned and supplied, whether or not the enterprise providing the ship or aircraft actually owns them, would be treated as profits from the operation of a ship or aircraft. However, the Article does not extend to profits from leasing a ship or aircraft on a bare boat charter basis **except** when it is an occasional source of income for an enterprise engaged in the international operation of ships or aircraft. Apart from this one exception, bare boat charter fees would normally be classified as business profits and consequently dealt with under Article 5.

Article 8 – Dividends

(1) Paragraph 1 simply states that dividends may be taxed in the State of the recipient's residence.

(2) Paragraph 2 provides that the Contracting State from which the dividends are paid also has the right to tax, but the maximum tax that can be imposed is not to exceed 15 percent of the gross amount of the dividends. Therefore, in terms of the Convention New Zealand's taxing rights will be restricted to 15 percent of the gross dividend even though the rate under domestic law is 30 percent from 1 April 1982.

In Sweden, dividends paid to non-residents are subject to withholding tax of 30 percent, this tax being known as the coupon tax. Under this Article the tax is reduced to 15 percent. Generally, with regard to the larger Swedish companies which are registered at the Securities Register Centre, the reduction of the coupon tax under the Convention will be observed automatically at the time of payment of the dividends. However, in respect of dividends paid by many smaller Swedish companies the reduction is not made automatically. Where a resident of New Zealand receives dividends from such a company, reduction of the coupon tax will be observed at the time of payment of the dividends upon presentation of a special form "18b". On this form a New Zealand authority or bank has to certify that the recipient of the dividends is a resident of New Zealand. Copies of the form 18b will be available in district offices.

The paragraph also allows the Contracting States to settle the mode of application of the limitation in paragraph 2.

(3) Paragraph 3 provides that any exemption on domestic inter-company dividends allowable under Swedish tax laws is to be extended to dividends received by a Swedish company from a New Zealand company. For the exemption to apply the New Zealand company must be actively engaged in trade or business in New Zealand and not merely deriving investment income.

(4) Paragraph 4 concerns shares which are effectively connected with a permanent establishment. The paragraph merely provides that in the State of source the dividends are taxable as part of the profits of the permanent establishment there owned by the recipient which is a resident of the other State, **provided** they are paid in respect of holdings forming part of the assets of the permanent establishment or otherwise effectively connected with that establishment. In effect this relieves the State of source of the dividends from any limitations under the Article.

The rules set out above also apply where the recipient of the dividends has in the other State, for the purpose of performing any of the kinds of independent personal services mentioned in Article 15, a fixed base with which the holding in respect of which the dividends are paid is effectively connected.

Up until 1 April 1982 these qualifications had no effect on the New Zealand tax position because our domestic law provided for a 15 percent final withholding tax in all cases on the gross payment and no convention or agreement can extend the taxing rights under domestic law. However, in view of the change in the New Zealand domestic law from 1 April 1982 the New Zealand tax on dividends paid in respect of shares effectively connected with a permanent establishment will be 30 percent.

(5) Paragraph 5 prevents extra-territorial taxation of dividends, i.e., the practice by which a State taxes dividends distributed by a non-resident company solely because the corporate profits from which the distribution is made originated from sources in that State (for example, realised through a permanent establishment situated therein). In practice this provision has no application in New Zealand as New Zealand does not impose tax on distributions made by non-resident companies.

Article 9 – Interest

(1) Paragraph 1 affirms the taxing right of the State in which the recipient of the interest is a resident.

(2) Paragraph 2 also affirms the taxing right of the State in which the interest arises, but the maximum tax that can be imposed is not to exceed 10 percent of the gross amount of the interest. New Zealand's tax is therefore limited to 10 percent on gross interest paid to residents of Sweden instead of the usual 15 percent. Interest paid from Sweden to a non-resident recipient is normally not subject to Swedish tax.

The paragraph also allows the competent authorities to settle the mode of application of the limitation in paragraph 2.

(3) Paragraph 3 provides that in the State of source interest is taxable as part of the profits of the permanent establishment there owned by a resident of the other State, **provided** the interest is paid in respect of debt-claims forming part of the assets of the permanent establishment or otherwise effectively connected with that establishment. In effect this paragraph relieves the State of source of the interest from any limitation under the Article.

This qualification ties in with the New Zealand domestic law which provides that if a non-resident has a fixed establishment in New Zealand, then interest derived is not subject to non-resident withholding tax but is to be assessed on an annual basis. (See section 310 Income Tax Act 1976.)

The rules set out above also apply where the recipient of the interest has in the other State, for the purpose of performing any of the kinds of independent personal services mentioned in Article 15, a fixed base with which the debt-claim in respect of which the interest is paid is effectively connected.

(4) Paragraph 4 is a source rule and precludes argument as to the source of the interest.

The paragraph also deals with interest arising through a permanent establishment or fixed base. Where a loan was contracted for the requirements of that establishment and the interest is borne by the latter, the paragraph determines that the source of the interest is in the Contracting State in which the permanent establishment is situated, leaving aside the place of residence of the owner of that establishment or base.

(5) Paragraph 5 is an anti-avoidance provision to ensure that only a reasonable interest payment is taxed at the reduced rate specified in the Convention.

(6) Paragraph 6 excludes from the term "interest" income which would be classified as a dividend under a State's domestic law. Therefore, in New Zealand for example, interest received by debenture holders from debentures to which section 192 or 195 of the Income Tax Act 1976 apply would be dealt with under the Dividend Article.

Article 10 – Royalties

(1) Paragraph 1 affirms the taxing right of the State in which the recipient of the royalties is a resident.

(2) Paragraph 2 also affirms the taxing right of the State in which the royalty arises but the maximum tax that can be imposed is not to exceed 10 percent of the gross amount of the royalty. Again New Zealand's domestic law is restricted as our non-resident withholding tax rate is 15 percent. The convention supercedes the New Zealand domestic law.
Claims for reduction of Swedish tax under this Article should be made by way of a tax return filed in Sweden as, under Swedish domestic law, royalties paid to non-resident recipients are considered to be income from business carried on in Sweden and tax is levied after an ordinary assessment procedure.

The paragraph also allows the competent authorities to settle the mode of application of the limitation in paragraph 2.

(3) Paragraph 3 defines "royalties" for the purposes of the Article. The term includes lump sum payments and certain rents. However, variable or fixed payments for the working of mineral deposits or other natural resources do not fall within the defined term as they are governed by Article 11.

It should be noted that if a payment is made in the form of rent rather than on a royalty basis and the payment comes within the term "royalties", as defined in the Convention, then the 10 percent maximum rate on gross applies. However, rental payments do not constitute royalties under our domestic law and there is, therefore, no non-resident withholding tax applicable. Payments of this nature will be subject to an annual assessment on the net amount after expenses and if the tax so levied exceeds 10 percent of the gross rental, a rebate will be given by virtue of the Convention to bring the tax down to 10 percent of gross.

(4) Paragraph 4: The comments relating to paragraph 4 of the Dividend Article apply equally here, except that New Zealand's domestic law in relation to royalties provides for a withholding tax rate of 15 percent final on cultural royalties or where the aggregate annual royalty payment does not exceed $1,000, and minimum final in all other cases.

(5) Paragraphs 5 and 6: The comments relating to paragraphs 4 and 5 respectively of the Interest Article apply equally here.

(6) Paragraph 7 exempts from tax in the State of source income derived therefrom by a resident of the other State from the sale of patent rights provided the recipient does not have a permanent establishment in the State of source with which the patent rights are effectively connected.

Article 11 – Income from Real Property

This Article recognises the internationally accepted practice in relation to income from land and the exploitation of land or landed property. The Article also applies to such items as rents, natural resource royalties, farming profits, etc. The principle of the Article is that income from "real property" may be taxed in the country where the property is situated. "Real property" is not defined in our general law but the Article provides an extensive definition. Ships and aircraft are specifically excluded from the term "real property".

The Article involves no change in current practice in relation to the income covered, i.e., our domestic law applies.

Article 12 – Gains from the Alienation of Property

This Article mainly concerns income or gains derived from the alienation of real property. Income from such alienation may be taxed in the State where the property is situated. For example if a resident of Sweden sells at a profit a real property situated in New Zealand the profit can be taxed in New Zealand if the New Zealand domestic law permits that taxation. The Article also extends to income or gains from the alienation of shares of a company.

Article 13 – Government Service

(1) This Article deals with remuneration paid to an individual in respect of services rendered to a Contracting State.

(2) Under paragraph 1 remuneration (other than pensions) paid by a State in respect of services rendered to it shall be taxable only by that State, i.e., country of origin or source of the payment.

(3) Paragraph 2 provides that such remuneration may also be taxed in the other State if the services are rendered in that State by an individual who is a citizen of that State **or** who is a resident of that State and did not become a resident of that State solely for the purpose of rendering those services.

This situation can be illustrated as follows.

Remuneration paid by the Swedish Government for services rendered in New Zealand by an individual who is a resident or citizen of New Zealand may be taxed in New Zealand. This is still the position even though the individual, although a citizen of New Zealand, did become a resident of New Zealand for the purposes of rendering those services for the Swedish Government.

(4) Paragraph 3 is a source rule for the purpose of allowing credit under Article 23. Its effect is that the State paying the remuneration has the first right to tax with the other State being required to allow the credit.

(5) Paragraphs 1 and 2 do not apply if the services are performed in connection with trade or business carried on by either State.

Article 14 – Pensions and Annuities

This Article gives the State of residence exclusive right to tax pensions and annuities. However, Government pensions and pensions paid under a social security system may be taxed in the State paying the pensions, i.e., State of source.

Article 15 – Independent Personal Services

(1) This Article concerns income from professional services (i.e., independent personal services) as distinct from income from dependent personal services (e.g., remuneration such as salary or wages) which is dealt with separately under Article 16. Income from independent personal services is to be taxed only in the country of residence unless the services are performed in the other State. If the services are performed in the other State they may be taxed in that State but only if:

- the recipient is present in that State for a period or periods exceeding in the aggregate 183 days in the income year, or
- the recipient maintains a fixed base in that other State for a period or periods exceeding in the aggregate 183 days in that income year.

The term "fixed base" is intended to cover a centre of activity of a fixed or permanent character, for instance, a doctor's consulting room or the office of an architect or lawyer.

(2) The Article does not apply to public entertainers or athletes who are dealt with under Article 18.

Article 16 – Dependent Personal Services

(1) Paragraph 1 states the general rule that personal services performed by a resident of one of the Contracting States may be taxed in that other Contracting State, only if the services are performed in that other Contracting State.

(2) Paragraph 2 states the case where exemption will be given by the State visited. The main requirements are that:

- the visit does not exceed 183 days in the aggregate in the income year,
- the remuneration is paid by an employer not resident in that State, and
- the remuneration is not borne by a permanent establishment or fixed base which the employer has in that State.

When a visitor from Sweden undertakes employment in New Zealand, New Zealand PAYE tax will be required to be deducted from the remuneration paid but will be refunded at the time of departure provided the requirements of the Article are fully met. In this respect a certificate must be obtained, by the person seeking exemption, from the Swedish tax authorities which certifies that that person is a resident of Sweden for the purposes of Swedish tax.

(3) Paragraph 3 provides that remuneration derived from employment aboard a ship or aircraft operating in international traffic may be taxed in the State of residence of the shipping or airline enterprise. This means that if the enterprise is a resident of Sweden then Sweden has the right to tax the remuneration derived by the employee. New Zealand would allow credit for any Swedish tax on such remuneration if derived by a New Zealand resident.

Article 17 – Directors' Fees

This Article allows the State in which the company paying the fees or other similar payments is resident to have the right to tax such income. The income may also be taxed in the country of residence of the director which would therefore, have to allow credit for tax paid in the country of source.

Article 18 – Public Entertainers and Athletes

(1) Paragraph 1 enables the State in which the entertainer or athlete is performing the services to tax the income derived from these personal activities.

(2) Paragraph 2 deals with the situation where income for the performance of an entertainer or athlete is not paid or not paid in full to the entertainer or athlete himself but to another person. The paragraph permits the State in which the performance is given to impose a tax on the profits diverted from the income of the entertainer or athlete to the enterprise where for instance the entertainer or athlete has control over or rights to the income thus diverted or has obtained or will obtain some benefit directly or indirectly from that income. Without this paragraph the State where the services are being performed would in such cases, be unable to tax:

(a) because it would not be personal service income to the entertainer, and

(b) in the absence of a permanent establishment the payments could not be taxed as business profits in the hands of the other person.

Article 19 – Professors and Teachers

Under this Article a Swedish teacher is exempt from New Zealand tax on his income from teaching in New Zealand if:

- the teaching income is subject to tax in Sweden;
- he visits New Zealand for not more than two years;
- he is a resident of Sweden;
- his visit is for the purpose of teaching at a university, college, school or other educational institution.

The same rules apply conversely to residents of New Zealand visiting Sweden.

Article 20 – Students

This Article exempts from New Zealand tax maintenance, education or training payments received here from overseas by a student or a business or trade apprentice from Sweden. Note:

- The student or apprentice must have been a resident of Sweden immediately before he comes to New Zealand.
- He must be in New Zealand **solely** for the purpose of his education or training.
- The payments must be made from sources outside New Zealand.
- There is no time limit on the period spent in New Zealand.
- The exemption is restricted to the payments mentioned, i.e., for maintenance.

The converse applies to a New Zealand student or apprentice going to Sweden.

Article 21 – Dual Residents Receiving Income

(1) This Article provides a general rule relating to income not dealt with in the other Articles of the Convention. The effect of the Article is that income derived by a resident of New Zealand is taxed exclusively in New Zealand unless the income is derived from sources in Sweden. If the income is derived from sources in Sweden it may also be taxed there and a credit for the Swedish tax is given in New Zealand should that income be liable for New Zealand tax. The converse will apply in the case of a resident of Sweden. Cases of conflict as to residence are to be determined by reference to Article 3.

(2) A secondary effect of the Article is to clarify the situation of income derived from a third country by a person who could be "resident in" both Sweden and New Zealand under the general laws of each country. Under the Convention that person can be a "resident of" only one country. In such a situation the taxing rights as to the third country income are allocated to the country "of" which he is a resident for the purposes of the Convention.

Article 22 – Swedish Undivided Estates

Undivided estates in Sweden are taxed as separate entities at progressive rates whilst the beneficiaries are not taxed on distributions. Under this Article Sweden gives exemption or relief to the estate from tax on a New Zealand resident's share of such estate income similar to exemption or relief provided to New Zealand residents under any of the provisions of the Convention. For example, Sweden will tax a New Zealand resident beneficiary's share of interest derived from Swedish sources by the estate at the rate of 10 percent in accordance with Article 9. New Zealand will allow credit for the tax so paid by the estate.

Article 23 – Credits

(1) This Article contains the normal rules whereby each State gives credit for the other State's tax when assessing its residents on income derived from sources in the other State. It should be noted that the credit provisions in the Article are subject to the domestic law of each country. Under the 1956 Convention Sweden granted exemption by way of deduction from income rather than allowing credit for tax.

(2) Paragraph 3 contains source rules for the purposes of the Article in order to solve any dual source cases which may arise thus facilitating the allowance of a tax credit. Where there is conflict of source rules the paragraph allows the country of origin to tax income under its own source rule and the country of residence will allow credit while retaining the right to tax under its own source rule.

(3) Paragraph 4 provides for a credit to be allowed in respect of the extra tax chargeable where an arm's-length profit has been attributed to an associated enterprise and consequently has been taxed in both States.

(4) Under paragraphs 5 and 6 income exempted from tax in the hands of recipients under the Convention may be included in the amount of total income for rate purposes when calculating the amount of tax credit allowable. In practice in New Zealand the only case where paragraph 6 is applicable is that of remuneration in respect of Government Service. In no other case can a New Zealand resident be exempted by the Convention from tax in the country of residence, i.e., New Zealand.

Article 24 – Exchange of Information
Article 25 – Mutual Agreement Procedure
Article 26 – Territorial Extension

These are standard Articles and require no additional comment.

Article 27 – Entry Into Force

(1) This Article provides that the Convention shall enter into force on the date of exchange of instruments of ratification and shall have effect in New Zealand in respect of income derived during any income year commencing on or after 1 April in the calendar year next following that in which the instruments of ratification are exchanged. As the instruments of ratification were exchanged on 14 November 1980 the Convention will take effect in New Zealand for any income year commencing on or after 1 April 1981. In Sweden the Convention takes effect in respect of income derived on or after 1 January 1981.

(2) Under paragraph 3 the 1956 Convention between the two countries is terminated and its provisions ceased to have effect in New Zealand in respect of income derived during any income year commencing on or after 1 April 1981. In Sweden the 1956 Convention ceased to have effect in respect of income derived on or after 1 January 1981.

Article 28 – Termination

This Article sets out the procedure if either State wishes to terminate the Convention. Unless notice of termination is given in accordance with the Article the Convention continues indefinitely.

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