

DOUBLE TAXATION

Taxes on Income

**Protocol Between the
UNITED STATES OF AMERICA
and FINLAND**

Amending the Convention of September 21, 1989

Signed at Helsinki May 31, 2006



NOTE BY THE DEPARTMENT OF STATE

Pursuant to Public Law 89—497, approved July 8, 1966
(80 Stat. 271; 1 U.S.C. 113)—

“ . . .the Treaties and Other International Acts Series issued under the authority of the Secretary of State shall be competent evidence . . . of the treaties, international agreements other than treaties, and proclamations by the President of such treaties and international agreements other than treaties, as the case may be, therein contained, in all the courts of law and equity and of maritime jurisdiction, and in all the tribunals and public offices of the United States, and of the several States, without any further proof or authentication thereof.”

FINLAND

Double Taxation: Taxes on Income

*Protocol amending the convention of September 21, 1989.
Signed at Helsinki May 31, 2006;
Transmitted by the President of the United States of America
to the Senate September 29, 2006 (Treaty Doc. 109-18,
109th Congress, 2d Session);
Reported favorably by the Senate Committee on Foreign Relations
October 31, 2007 (Senate Executive Report No. 110-4,
110th Congress, 1st Session);
Advice and consent to ratification by the Senate
November 16, 2007;
Ratified by the President December 21, 2007;
Ratifications exchanged at Washington December 28, 2007;
Entered into force December 28, 2007.*