

The High Contracting Parties agree to conclude a convention on the subject of fiscal matters in relation to societies or companies and on the subject of double taxation.

ARTICLE 3

The nationals of either of the High Contracting Parties in the territory of the other shall be at full liberty to acquire, possess, rent, occupy every description of property, movable and immovable, rights and interests, to dispose of the same by sale, exchange, gift, marriage, testament, or in any other manner, to exercise business, industry, trade and profession, to the same extent as may be permitted by the laws of the other Party to the nationals of any other foreign State.

In matter of requisitions and prestations other than those provided for in Article 4, they shall enjoy the most favoured foreign nation treatment.

Moreover, each of the High Contracting Parties agrees not to impose upon persons, societies or companies, nationals of the other High Contracting Party, in respect of property, rights and interests which they legally possess, any measure of disposition, limitation, restriction or expropriation, for reasons of public utility or of general interest, which shall not be applicable under the same conditions to its own nationals or societies. The indemnities, to which these measures will give rise, shall be accorded upon the conditions prescribed either for the benefit of nationals, societies or companies of the country, or of nationals, societies or companies of the most favoured foreign nation, at the option of those interested.

ARTICLE 4

The nationals of each of the High Contracting Parties shall be exempted from all compulsory personal military service whatsoever and from all personal military prestations. They shall similarly be exempted from all taxes levied in lieu of such service and prestations. They shall be subject to military requisitions on their property, movable and immovable, under the same conditions as nationals of the other Party, or as the nationals of the most favoured foreign nation, at the option of those interested.

They shall similarly be exempted from all judicial, administrative and municipal functions other than those imposed by the laws relating to juries.

ARTICLE 5

The nationals of each of the High Contracting Parties in the territory of the other shall enjoy free access to the courts of justice, either as plaintiffs or as defendants in all jurisdictional processes established by law, without other conditions, restrictions or taxes than those imposed on nationals with the exception of the "cautio judicatum solvi", and, like them, they shall be at liberty in all cases to have recourse to the services of advocates, attorneys, solicitors or other agents selected from among the persons admitted to the exercise of those professions of legal order by the laws in force in the territory in question.

ARTICLE 6

Merchants and manufacturers, nationals of one of the High Contracting Parties, as well as merchants and manufacturers domiciled and exercising their commerce or industry in the territories of such High Contracting Party, may, in the territories of the other, either personally or by means of commercial travellers, make purchases and collect orders with or without samples, and such merchants, manufacturers and their commercial travellers, while so making purchases and collecting orders, shall, in the matter of taxation, and also in respect of all other facilities and charges, enjoy the most favoured foreign nation treatment.

Articles imported as samples for the purposes above-mentioned shall, in each country, be temporarily admitted free of duty with a reservation that they shall