



Treaty Series No. 54 (1960)

Exchange of Notes

between the Government of the
United Kingdom of Great Britain and Northern Ireland
and the Government of Iran

concerning the Avoidance of Double Taxation on Income derived from Air Transport Services

Tehran, April 9, 1960

*Presented to Parliament by the Secretary of State for Foreign Affairs
by Command of Her Majesty
September 1960*

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TREATY SERIES No. 54 (1960). EXCHANGE OF NOTES
BETWEEN THE GOVERNMENT OF THE UNITED
KINGDOM OF GREAT BRITAIN AND NORTHERN
IRELAND AND THE GOVERNMENT OF IRAN
CONCERNING THE AVOIDANCE OF DOUBLE
TAXATION ON INCOME DERIVED FROM AIR
TRANSPORT SERVICES

Cmd. 1143

CORRIGENDUM

On page 5 the words "in Iran and not resident" should be inserted between the words "resident" and "in" in the second line of paragraph (5).

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(57793)

EXCHANGE OF NOTES BETWEEN THE GOVERNMENT OF THE UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND AND THE GOVERNMENT OF IRAN CONCERNING THE AVOIDANCE OF DOUBLE TAXATION ON INCOME DERIVED FROM AIR TRANSPORT SERVICES

No. 1

The Iranian Minister for Foreign Affairs to Her Majesty's Ambassador at Tehran

اداره عهود و امور حقوقی

شماره ۶۸۳/۱۱۹/۱۸

وزارت امور خارجه

تاریخ ۱۳۳۹/۱/۲۰

پیوست

جناب آقای سفیر کبیر

مفتخرم باطلاع انجناب برسانم که بمنظور جلوگیری از اخذ مالیات مضاعف نسبت بمنافع که از حمل و نقل هوایی تحصیل میگردد و از لحاظ تشویق سرمایههای هوایی بازرگانی بین ایران و کشور متحده بریتانیای کبیر و ایرلند شمالی دولت ایران حاضر است قرارداد ای با دولت کشور متحده انگلیس طبق شرایط زیر امضا نماید .

۱- دولت ایران (در اجرای تبصره ۱۰ ماده ۸ قانون مالیات بردرآمد مصوب ۱۶ فروردین ۱۳۳۵) کلیه درآمد هائی را که مؤسسات کشور متحده انگلیس که باین نوع کارها اشتغال دارند از مشاغل مربوط بحمل و نقل هوایی بین ایران و کشورهای دیگر تحصیل مینمایند از مالیات بردرآمد و کلیه مالیاتهای دیگری که بدرآمد یا منافع در ایران تعلق میگردد یا ممکن است تعلق بگیرد معاف خواهد نمود .

۲- دولت کشور متحده انگلیس کلیه درآمد هائی را که مؤسسات ایرانی که باین نوع کارها اشتغال دارند و از کار حمل و نقل هوایی بین کشور متحده انگلیس و کشورهای دیگر تحصیل مینمایند از مالیات بردرآمد و مالیات منافع و کلیه مالیاتهای دیگری که بدرآمد یا منافع در کشور متحده انگلیس تعلق میگردد و یا خواهد گرفت معاف مینماید و طبق قانون پارلمان کشور متحده انگلیس فصل ۳۴۷ معروف بقانون مالیات بردرآمد مورخه ۱۹۵۲ از نقطه نظر اجرای قانون نسبت بمعافیت مزبور اقدام لازم بعمل خواهد آورد .

۳- منظور از عبارت " اشخاص و فنن هوایی " حمل و نقل مسافر - بار یا پست است که بوسیله مالک یا اجاره کننده هواپیما حمل میگردد .

۴- منظور از عبارت " مؤسسات کشور متحده انگلیس " دولت کشور متحده انگلیس و یا اشخاص طبیعی هستند که ساکن کشور متحده انگلیس میباشدند نه ساکن کشور ایران و نگاهها و شرکتهاى است که طبق قوانین کشور متحده انگلیس تشکیل شده و در انگلستان اداره نظارت میشوند .

۵- منظور از عبارت "مؤسسات ایرانی" دولت ایران و یا اشخاص طبیعی هستند که ساکن ایران میباشند نه ساکن کشورهای دیگر. انگلیس و نگاهها و شرکتهاست که طبق قوانین ایران تشکیل شده و در ایران اداره و نظارت میشوند.

۶- معافیتی که در بند (۱) و (۲) فوق تدریج گردیده شامل کلیه درآمدهای که از این قانونیه ۱۹۵۷ تحصیل شده است نیز میباشد.

چنانچه دولت کشور متحده انگلیس حاضر بقبول شرایط مزبور باشند محترماً پیشنهاد مینمایم که یادداشت فعلی و پاسخ انجناب با شرایط مشابه بعنوان برقراری يك قرارداد بین دو دولت که فوراً اجرا میشود و ممکن است با اعلام کتبی قبلی ۶ ماه بوسیله هر یک از دولتین بطرف دیگر فسخ گردد تلقی شود.

موقع را مغتنم شمرده احترامات فائمه خود را تجذید مینماید.

آرام

جناب آقای سر جفری وجود هریمن
 سفیر کبیر علیا حضرت ملکه انگلستان - تهران

[Translation of No. 1]

Treaties & Legal Affairs Department
 No. 683/119/18
 Dated April 9, 1960
 Enclosure

Your Excellency

Ministry of Foreign Affairs

I have the honour to inform Your Excellency that with a view to the prevention of double taxation on the income realised on air transport and in order to promote commercial air services between Iran and the United Kingdom of Great Britain and Northern Ireland, the Iranian Government are prepared to sign an agreement with the United Kingdom on the following terms:

1. The Government of Iran, in exercise of the powers conferred on them by Note 10 to Article 8 of the Income Tax Law approved on 5th April 1956, shall exempt all income derived from the business of air transport between Iran and other countries by United Kingdom undertakings engaged in such business from income tax and all other taxes on income or profits which are or may become chargeable in Iran.

2. The Government of the United Kingdom shall exempt all income derived from the business of air transport between the United Kingdom and other countries by Iranian undertakings engaged in such business from income tax and profits tax and all other taxes on income or profits which are or may become chargeable in the United Kingdom and shall take the necessary action under Section 347 of the Act of Parliament of the United Kingdom known as the Income Tax Act, 1952, with a view to giving the force of law to the exemption aforesaid.
3. The expression "the business of air transport" means the business of transporting passengers, cargo or mail carried on by the owner or charterer of aircraft.
4. The expression "United Kingdom undertakings" means the Government of the United Kingdom, or physical persons resident in the United Kingdom and not resident in the Kingdom of Iran, and corporations and companies constituted under the laws of the United Kingdom and managed and controlled in the United Kingdom.
5. The expression "Iranian undertakings" means the Government of Iran, or physical persons resident in Iran and not resident in the United Kingdom, and corporations and companies constituted under the laws of Iran and managed and controlled in Iran.
6. The exemption provided for in paragraphs (1) and (2) above shall also apply to all income earned as from 1st January 1957.

Should the Government of the United Kingdom accept the said provisions I have the honour to propose that the present Note and Your Excellency's reply in similar terms may be regarded as constituting an agreement between the two Governments which shall take effect immediately and may be terminated by either Government giving six months' notice in writing to the other.

I avail myself of the opportunity to renew the assurance of my highest consideration.

ARAM

His Excellency
Sir Geoffrey Wedgwood Harrison
Her Britannic Majesty's Ambassador
Tehran.

No. 2

*Her Majesty's Ambassador at Tehran to the Iranian Minister for
Foreign Affairs*

*British Embassy,
Tehran, April 9, 1960.*

Your Excellency,

I have the honour to acknowledge receipt of Your Excellency's Note of today's date in which you inform me that the Government of Iran are

prepared to conclude with the Government of the United Kingdom of Great Britain and Northern Ireland an agreement in the following terms:

- "(1) The Government of Iran, in exercise of the powers conferred on them by Note 10 to Article 8 of the Income Tax Law approved on 5th April 1956, shall exempt all income derived from the business of air transport between Iran and other countries by United Kingdom undertakings engaged in such business from income tax and all other taxes on income or profits which are or may become chargeable in Iran.
- (2) The Government of the United Kingdom shall exempt all income derived from the business of air transport between the United Kingdom and other countries by Iranian undertakings engaged in such business from income tax and profits tax and all other taxes on income or profits which are or may become chargeable in the United Kingdom and shall take necessary action under Section 347 of the Act of Parliament of the United Kingdom known as the Income Tax Act, 1952, with a view to giving the force of law to the exemption aforesaid.
- (3) The expression 'the business of air transport' means the business of transporting passengers, cargo or mail carried on by the owner or charterer of aircraft.
- (4) The expression 'United Kingdom undertakings' means the Government of the United Kingdom, or physical persons resident in the United Kingdom and not resident in the Kingdom of Iran, and corporations and companies constituted under the laws of the United Kingdom and managed and controlled in the United Kingdom.
- (5) The expression 'Iranian undertakings' means the Government of Iran, or physical persons resident in the United Kingdom, and corporations and companies constituted under the laws of Iran and managed and controlled in Iran.
- (6) The exemption provided for in paragraphs (1) and (2) above shall also apply to all income earned as from 1st January 1957."

I have the honour to inform you that the Government of the United Kingdom accept the foregoing provisions and that your Note and the present reply shall be regarded as constituting an agreement between the two Governments which shall take effect immediately and may be terminated by either Government giving six months' notice in writing to the other.

I avail. &c.
G. W. HARRISON.

in Iran and not resident

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