

**No. 2988**

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**ISRAEL  
and  
FRANCE**

**Agreement (with exchange of letters) for the avoidance of double taxation of income derived from sea and air transport undertakings. Signed at Tel Aviv, on 24 January 1952**

*Official texts of the Agreement: French and Hebrew.*

*Official text of the exchange of letters: French.*

*Registered by Israel on 1 November 1955.*

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**ISRAEL  
et  
FRANCE**

**Accord (avec échange de lettres) pour l'exonération réciproque de la double imposition en faveur des entreprises de navigation maritime et aérienne. Signé à Tel-Aviv, le 24 janvier 1952**

*Textes officiels de l'Accord: français et hébreu.*

*Texte officiel de l'échange de lettres: français.*

*Enregistré par Israël le 1er novembre 1955.*

[TRANSLATION — TRADUCTION]

No. 2988. AGREEMENT<sup>1</sup> BETWEEN ISRAEL AND FRANCE FOR THE AVOIDANCE OF DOUBLE TAXATION OF INCOME DERIVED FROM SEA AND AIR TRANSPORT UNDERTAKINGS. SIGNED AT TEL AVIV, ON 24 JANUARY 1952

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The Government of the French Republic and the Government of the State of Israel being desirous of avoiding the double taxation of sea and air transport undertakings operating between the two countries, the undersigned, being duly authorized thereto, have agreed as follows:

*Article I*

Sea and air transport undertakings the head offices and effective management of which are situated in the territory of either Contracting Party and the vessels or aircraft of which fly the national flag and call at the ports and airfields of the other State shall be exempted in the territory of that State from taxation in respect of income derived from the operation of the said undertakings.

*Article II*

The reciprocal exemption provided for in article I applies:

In Israel:

to the company tax (Mas Rivchei Hevroth),  
to the individual and corporate income tax (Mas Hachnassa),

to the absorption tax (Mas Klita).

In France:

to the company tax,  
to the personal income tax.

*Article III*

In the event of the imposition of additional taxes, the fiscal authorities of the two States shall consult each other to determine whether such taxes may be included within the scope of this Agreement.

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<sup>1</sup> Came into force on 24 January 1952, as from the date of signature, in accordance with article IV.

*Article IV*

The present Agreement shall come into force as from the date of signature. It may be denounced at any time subject to six months' notice.

DONE at Tel Aviv, this 24th day of January 1952, 26 Tevet 5712, in duplicate, in the French and Hebrew languages.

For the Government of the State of Israel:

(Signed) M. SHARETT

Minister of Foreign Affairs

For the Government of the French Republic:

(Signed) F. GUYON

Envoy Extraordinary and Minister Plenipotentiary of France

## EXCHANGE OF LETTERS

## I

FRENCH LEGATION IN ISRAEL

FRENCH REPUBLIC

Tel Aviv, 24 January 1952

No. 47

Your Excellency,

I have the honour to refer to the Agreement for the avoidance of double taxation of income derived from sea and air transport undertakings concluded between the Government of the French Republic and the Government of the State of Israel on this date, and to confirm hereby that the two Contracting Parties do not claim payment of tax arrears.

I should be grateful if you would be so good as to confirm that you agree to the foregoing.

I have the honour to be, etc.

(Signed) F. GUYON

To His Excellency Mr. M. Sharett  
Minister of Foreign Affairs of Israel  
Hakiryá

## II

## MINISTRY OF FOREIGN AFFAIRS

Hakirya, 24 January 1952  
26 Tevet 5712

Your Excellency,

I have the honour to acknowledge receipt of your letter of today's date addressed to me in the following terms:

[*See letter I*]

I have pleasure in confirming that I am in agreement with the foregoing.

I have the honour to be, etc.

(*Signed*) M. SHARETT  
Minister of Foreign Affairs

To His Excellency Monsieur Edouard-Félix Guyon  
French Minister  
Tel Aviv

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