

No. 7518

**BELGIUM
and
AUSTRIA**

**Exchange of letters constituting an agreement for the
avoidance of double taxation on income from air trans-
port. Brussels, 11 June 1964**

Official text: French.

Registered by Belgium on 17 December 1964.

**BELGIQUE
et
AUTRICHE**

**Échange de lettres constituant un accord en vue d'éviter la
double imposition des revenus provenant de l'exploita-
tion d'aéronefs. Bruxelles, 11 juin 1964**

Texte officiel français.

Enregistré par la Belgique le 17 décembre 1964.

[TRANSLATION — TRADUCTION]

No. 7518. EXCHANGE OF LETTERS CONSTITUTING AN AGREEMENT¹ BETWEEN BELGIUM AND AUSTRIA FOR THE AVOIDANCE OF DOUBLE TAXATION ON INCOME FROM AIR TRANSPORT. BRUSSELS, 11 JUNE 1964

I

THE DEPUTY MINISTER FOR FOREIGN AFFAIRS

Brussels, 11 June 1964

Sir,

I have the honour to inform you that the Belgian Government is ready to conclude as soon as possible with the Austrian Federal Government a general agreement on the double taxation of income and capital.

Subject to reciprocity, it is in the meantime prepared to take the necessary measures to exempt Austrian air transport companies from taxation on the profits derived from the operation of aircraft.

I wish further to point out that the Belgian Government does not at present levy any tax on fortune or capital, or any tax comparable to the Austrian pay-roll tax (*Lohnsummensteuer*).

I should be grateful if you would inform me of your Government's agreement with the foregoing proposals.

Accept, Sir, the assurances of my highest consideration.

H. FAYAT

His Excellency Mr. Wilhelm Goertz
Ambassador of Austria
Brussels

¹ Came into force on 11 June 1964, by the exchange of the said letters.

II

THE AMBASSADOR OF AUSTRIA

Brussels, 11 June 1964

Sir,

I have the honour to acknowledge receipt of your letter of 11 June 1964, reading as follows :

[See letter I]

I further have the honour to inform you that the Austrian Federal Government is ready to conclude as soon as possible with the Belgian Government a general agreement on the double taxation of income and capital.

Subject to reciprocity, it is in the meantime prepared to take the necessary measures to exempt Belgian air transport companies from taxation on income, capital and profits, including the pay-roll tax (*Lohnsummensteuer*).

Accept, Sir, the assurances of my highest consideration.

W. GOERTZ

His Excellency Mr. H. Fayat
Deputy Minister for Foreign Affairs
Brussels