

No. 7749

**GREECE
and
POLAND**

**Agreement for the exemption from taxation of income
derived from the business of sea and air transport.
Signed at Athens, on 21 January 1964**

Official text: French.

Registered by Greece on 10 May 1965.

**GRÈCE
et
POLOGNE**

**Accord concernant l'exonération des impôts sur les revenus
provenant de l'exercice de la navigation maritime et
aérienne. Signé à Athènes, le 21 janvier 1964**

Texte officiel français.

Enregistré par la Grèce le 10 mai 1965.

[TRANSLATION — TRADUCTION]

No. 7749. AGREEMENT¹ BETWEEN THE GOVERNMENT OF THE KINGDOM OF GREECE AND THE GOVERNMENT OF THE POLISH PEOPLE'S REPUBLIC FOR THE EXEMPTION FROM TAXATION OF INCOME DERIVED FROM THE BUSINESS OF SEA AND AIR TRANSPORT. SIGNED AT ATHENS, ON 21 JANUARY 1964

The Government of the Kingdom of Greece and the Government of the Polish People's Republic, desiring to exempt income derived from the business of sea and air transport from all duties, charges and taxes, have agreed on the following provisions :

Article I

The income derived from the operation, in international traffic, of ships registered in one of the Contracting Parties shall be exempt, in the territory of the other Contracting Party, from all duties, charges and taxes of whatever kind.

Article II

Income derived from the operation of aircraft in international traffic by the air transport enterprises of one Contracting Party shall be exempt, in the territory of the other Contracting Party, from all duties, charges and taxes of whatever kind.

Article III

This Agreement shall be ratified or approved in accordance with the constitutional requirements of each Contracting Party and shall enter into force on the date of the exchange of notes confirming that those requirements have been fulfilled. It shall be applicable in both States to taxes due as from the fiscal year commencing on 1 January 1957.

¹ Came into force on 24 November 1964, the date of the exchange of notes confirming that the constitutional formalities required for the entry into force of the Agreement had been completed by each of the Contracting Parties, in accordance with the provisions of article III.

This Agreement may be terminated by a written notification delivered not later than six months before the end of a calendar year ; in such event, the exemptions provided for in articles I and II shall remain applicable to income earned during that calendar year.

DONE at Athens on 21 January 1964, in duplicate in the French language.

For the Government
of the Kingdom of Greece :

(Signed) Chr. XANTHOPOULOS-PALAMAS

For the Government
of the Polish People's Republic :

(Signed) Zygmunt DWORAKOWSKI