

No. 7838

**UNITED KINGDOM OF GREAT BRITAIN
AND NORTHERN IRELAND
(IN RESPECT OF JERSEY)
and
FRANCE**

**Exchange of notes constituting an agreement concerning
the avoidance of double taxation on income derived
from sea and air transport. Paris, 5 November 1963**

Official texts: English and French.

*Registered by the United Kingdom of Great Britain and Northern Ireland on
18 June 1965.*

**ROYAUME-UNI DE GRANDE-BRETAGNE
ET D'IRLANDE DU NORD
(À L'ÉGARD DE JERSEY)
et
FRANCE**

**Échange de notes constituant un accord tendant à éviter
la double imposition du revenu provenant des transports
maritimes et aériens. Paris, 5 novembre 1963**

Textes officiels anglais et français.

*Enregistré par le Royaume-Uni de Grande-Bretagne et d'Irlande du Nord le
18 juin 1965.*

No. 7838. EXCHANGE OF NOTES CONSTITUTING AN AGREEMENT¹ BETWEEN THE GOVERNMENT OF THE UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND (IN RESPECT OF JERSEY) AND THE GOVERNMENT OF THE FRENCH REPUBLIC CONCERNING THE AVOIDANCE OF DOUBLE TAXATION ON INCOME DERIVED FROM SEA AND AIR TRANSPORT. PARIS, 5 NOVEMBER 1963

N° 7838. ÉCHANGE DE NOTES CONSTITUANT UN ACCORD¹ ENTRE LE GOUVERNEMENT DU ROYAUME-UNI DE GRANDE-BRETAGNE ET D'IRLANDE DU NORD (À L'ÉGARD DE JERSEY) ET LE GOUVERNEMENT DE LA RÉPUBLIQUE FRANÇAISE TENDANT À ÉVITER LA DOUBLE IMPOSITION DU REVENU PROVENANT DES TRANSPORTS MARITIMES ET AÉRIENS. PARIS, 5 NOVEMBRE 1963

I

Her Majesty's Ambassador at Paris to the Minister for Foreign Affairs of the French Republic

L'Ambassadeur de Sa Majesté britannique à Paris au Ministre des affaires étrangères de la République française

BRITISH EMBASSY

Paris, November 5, 1963

Monsieur le Ministre,

I have the honour to inform Your Excellency that the Government of the United Kingdom of Great Britain and Northern Ireland, in respect of Jersey, being desirous to avoid the double taxation of income derived from sea and air transport, are prepared to conclude an agreement with the Government of the French Republic in the following terms :

(1) (a) The States of Jersey shall exempt from Jersey tax all profits and income derived by French undertakings from operating ships or aircraft, whether owned or chartered by the undertaking.

(b) The French Government shall exempt from French tax all profits and income derived by Jersey undertakings from operating ships or aircraft, whether owned or chartered by the undertaking.

(2) In this Agreement :

(a) the expression "Jersey tax" means income tax and all other taxes on profits and income which are or may become chargeable in Jersey;

(b) the expression "French tax" means the tax on the income of individuals, the complementary tax, the tax on the income of companies and other bodies corporate,

¹ Came into force on 1 July 1964, the first day of the month following an exchange of notifications provided for in paragraph (3).

¹ Entré en vigueur le 1^{er} juillet 1964, le premier jour du mois qui a suivi l'échange de notifications prévu au paragraphe 3.

- and all other taxes on profits and income which are or may become chargeable in France;
- (c) the term "France" means Metropolitan France and the Overseas Departments, namely Guadeloupe, Martinique, [French] Guiana and Reunion;
 - (d) the expression "Jersey undertakings" means the States of Jersey, individuals resident in Jersey and not resident in France, and companies and partnerships managed and controlled in Jersey;
 - (e) the expression "French undertakings" means the French Government, individuals resident in France and not resident in Jersey, and companies and partnerships (including *sociétés en nom collectif*, *sociétés en commandite simple* and *sociétés civiles*) managed and controlled in France.

(3) The present agreement shall be approved by each of the Contracting Parties in accordance with the procedure required by its law. It shall enter into force on the first day of the month following an exchange of notifications confirming that these procedures have been completed and it shall thereupon have effect in relation to all profits and income earned as from the 1st of January, 1961.

(4) This Agreement shall continue in force indefinitely but may be terminated by either Contracting Party by giving six months' notice in writing to the other Contracting Party.

If the foregoing proposals are acceptable to the French Government, I have the honour to suggest that the present Note and Your Excellency's reply to that effect should be regarded as constituting an Agreement between the two Governments.

I avail myself of this opportunity to renew to Your Excellency the assurances of my highest consideration.

Pierson DIXON

[TRADUCTION — TRANSLATION]

AMBASSADE DE GRANDE-BRETAGNE

Paris, le 5 novembre 1963

Monsieur le Ministre

[Voir note II]

Veillez agréer, etc.

Pierson DIXON

N° 7838

IV. Le présent accord restera en vigueur sans limitation de durée mais il pourra être dénoncé par l'une ou l'autre des Parties Contractantes, moyennant un préavis de six mois adressé par écrit à l'autre Partie Contractante.

Si le texte qui précède recueille l'agrément du Gouvernement français, je suggère que la présente lettre et la réponse de Votre Excellence constituent l'accord recherché par nos deux Gouvernements ».

J'ai l'honneur de porter à la connaissance de Votre Excellence que les termes de la lettre qui précède rencontrent l'agrément du Gouvernement français. Celle-ci et la présente réponse constituent l'accord recherché par nos deux Gouvernements.

Veillez agréer Monsieur l'Ambassadeur les assurances de ma très haute considération.

Fr. LEDUC

[TRANSLATION¹ — TRADUCTION²]

Paris, November 5, 1963

Monsieur l'Ambassadeur,

By a letter of today's date, the translation of which is given below, you have informed me as follows.

[*See note I*]

I have the honour to inform Your Excellency that the terms of the preceding letter are acceptable to the French Government and together with this reply constitute an Agreement between our two Governments.

Please accept Monsieur l'Ambassadeur the assurances of my highest consideration,

Fr. LEDUC

¹ Translation by the Government of the United Kingdom of Great Britain and Northern Ireland.

² Traduction du Gouvernement du Royaume-Uni de Grande-Bretagne et d'Irlande du Nord.