

No. 8015

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**GREECE  
and  
ETHIOPIA**

**Exchange of notes constituting an agreement on reciprocal tax exemptions on income earned by Greek and Ethiopian air transport companies. Addis Ababa, 7 November 1962**

*Official text : English.*

*Registered by Greece on 29 December 1965.*

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**GRÈCE  
et  
ÉTHIOPIE**

**Échange de notes constituant une convention tendant à exonérer réciproquement d'impôt les revenus des entreprises grecques et éthiopiennes de transports aériens. Addis-Abéba, 7 novembre 1962**

*Texte officiel anglais.*

*Enregistré par la Grèce le 29 décembre 1965.*

No. 8015. EXCHANGE OF NOTES CONSTITUTING AN AGREEMENT<sup>1</sup> BETWEEN GREECE AND ETHIOPIA ON RECIPROCAL TAX EXEMPTIONS ON INCOME EARNED BY GREEK AND ETHIOPIAN AIR TRANSPORT COMPANIES. ADDIS ABABA, 7 NOVEMBER 1962

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I

IMPERIAL ETHIOPIAN GOVERNMENT  
MINISTRY OF FOREIGN AFFAIRS

November 7, 1962

The Ministry of Foreign Affairs of the Imperial Ethiopian Government present their compliments to the Royal Embassy of Greece and have the honour to inform the Embassy that, in order to avoid the double taxation of profits derived from air transport, and to encourage commercial aviation between the Kingdom of Greece and the Empire of Ethiopia, the Empire of Ethiopia is prepared to conclude with the Kingdom of Greece an Agreement on the following terms :

1. The Imperial Ethiopian Government, by virtue of the powers vested in them under Article 16 of the Personal and Business Tax Proclamation, 1949 (Proclamation No. 107 of 1949), Article 17 (*h*) of the Income Tax Decree, 1956 and Article 72 of the Income Tax Proclamation, 1961 (Proclamation No. 173 of 1961), shall exempt, on the basis of reciprocity, Greek air transport companies from the payment of tax due on profits resulting from the exploitation by these companies of the international airlines on which aircraft of such companies operate pursuant to air agreements between the two Governments.

2. The Government of the Kingdom of Greece shall exempt, on the basis of reciprocity, Ethiopian air transport companies from the payment of tax due on profits resulting from the exploitation by these companies of the international airlines on which aircraft of such companies operate pursuant to air agreements concluded between the two Governments.

3. (*a*) The expression " Greek air transport companies " used in paragraph 1 hereof shall mean air transport enterprises having their effective seat of management

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<sup>1</sup> Came into force on 7 November 1962 by the exchange of the said notes. The instrument of ratification of the agreement by Greece was communicated to the Ethiopian Government on 15 October 1965, in accordance with the penultimate paragraph of the first note.

in the Kingdom of Greece and exploited by Greek companies, by the Government itself or by Greek companies with Government participation.

(b) The expression “ Ethiopian air transport companies ” used in paragraph 1 hereof shall mean air transport enterprises having their effective seat of management in Ethiopia and exploited by Ethiopian companies, by the Government itself or by companies with Government participation.

(c) The expression “ exploitation of international airlines ” used in paragraphs 1 and 2 hereof shall mean the transport of passengers goods or mail between the territory of either Greece or Ethiopia or the territory of any other country pursuant to air agreements concluded between the two Governments.

4. This Agreement shall remain in force for an indefinite period of time and until either Government notifies the other Government of its intention to terminate said Agreement, in which case said Agreement shall terminate six (6) months following the date of receipt of the notice of termination ; provided, however, that said Agreement shall in any case remain in effect until the end of the fiscal year in force at the time of the effective date of termination.

5. The exemptions granted by this Agreement shall be retroactive to all income earned subsequent to 1 January 1954.

If the Government of the Kingdom of Greece is in agreement with the above, this Note, together with the reply Note of the Royal Embassy of Greece, shall constitute a valid and binding Agreement between the Imperial Ethiopian Government and the Government of the Kingdom of Greece.

The agreement contained in said Notes shall, if required by the constitution or laws of either the Empire of Ethiopia or the Kingdom of Greece, be ratified in accordance with such requirements, and instruments of ratification shall be exchanged at Addis Ababa promptly upon completion of such ratification procedures ; provided, however, that until such ratification, said agreement shall be deemed to be in full force and effect and shall be implemented as if such instruments of ratification had been already exchanged.

The Ministry of Foreign Affairs avail themselves of this opportunity to renew to the Royal Embassy of Greece the assurances of their high consideration.

Ketema YIFRU  
Minister of State for Foreign Affairs

## II

AMBASSADE ROYALE DE GRÈCE EN ÉTHIOPIE <sup>1</sup>

No. 1030

The Royal Greek Embassy presents its compliments to the Ministry of Foreign Affairs of the Imperial Ethiopian Government and has the honour to acknowledge receipt of their Note Verbale No. 275(4)55 under today's date, reading as follows :

[See note I]

The Royal Greek Embassy has the honour, on behalf of the Royal Greek Government to inform the Ministry for Foreign Affairs of the Imperial Ethiopian Government of their agreement.

The Royal Greek Embassy avails itself of this opportunity to renew to the Ministry of Foreign Affairs of the Imperial Ethiopian Government the assurances of its highest consideration.

Addis Ababa, November 7th, 1962

Demetre GIANNOPOULOS  
Chargé d'Affaires of Greece

To the Ministry of Foreign Affairs  
of the Imperial Ethiopian Government  
Addis Ababa

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<sup>1</sup> Royal Greek Embassy in Ethiopia.