

**No. 8717**

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**DENMARK  
and  
LEBANON**

**Exchange of notes constituting an agreement for the avoidance of double taxation on profits derived from shipping and air transport. Beirut, 29 March 1967**

*Official text: French.*

*Registered by Denmark on 4 August 1967.*

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**DANEMARK  
et  
LIBAN**

**Échange de notes constituant un accord tendant à éviter la double imposition des bénéfices provenant de l'exercice de la navigation maritime et aérienne. Beyrouth, 29 mars 1967**

*Texte officiel français.*

*Enregistré par le Danemark le 4 août 1967.*

[TRANSLATION — TRADUCTION]

No. 8717. EXCHANGE OF NOTES CONSTITUTING AN AGREEMENT<sup>1</sup> BETWEEN DENMARK AND LEBANON FOR THE AVOIDANCE OF DOUBLE TAXATION ON PROFITS DERIVED FROM SHIPPING AND AIR TRANSPORT. BEIRUT, 29 MARCH 1967

I

ROYAL EMBASSY OF DENMARK  
BEIRUT

29 March 1967

Sir,

I have the honour to inform you that, in order to avoid double taxation of income derived from the business of shipping and air transport and to encourage maritime and air transport between the Lebanese Republic and the Kingdom of Denmark, the Danish Government is prepared to conclude with the Lebanese Government an agreement in the following terms :

(1) The Danish Government shall exempt all income derived from the business of shipping and air transport between the Kingdom of Denmark and other countries by Lebanese undertakings engaged in such business from income tax and all other taxes on income or profits which are or may become chargeable in the Kingdom of Denmark.

(2) The Lebanese Government shall exempt all income derived from the business of shipping and air transport between the Lebanese Republic and other countries by Danish undertakings engaged in such business from income tax and all other taxes on income or profits which are or may become chargeable in the Lebanese Republic;

(3) The exemptions mentioned in paragraphs (1) and (2) shall apply to Danish or Lebanese air transport undertakings participating in pools of any kind.

(4) For the purpose of this Agreement,

(a) The expression "Lebanese undertakings" means the Lebanese Government, physical persons resident in the Lebanese Republic and not domiciled in the Kingdom of Denmark, and undertakings and companies constituted under the laws in force in Lebanon, controlled in Lebanon and having their head office in Lebanon.

<sup>1</sup> Came into force on 29 March 1967 upon the exchange of the said notes with retroactive effect from 1 January 1965, in accordance with paragraph 5.

(b) The expression “Danish undertakings” means the Danish Government, physical persons resident in the Kingdom of Denmark and not domiciled in the Lebanese Republic, and undertakings and companies constituted under the laws in force in Denmark, controlled in Denmark and having their head office in Denmark.

(c) The expression “the business of shipping and air transport” means the business of transporting persons, goods or mail carried on by the owner or charterer of ships or aircraft.

(5) This Agreement shall have effect in the two countries in respect of income earned after 31 December 1964.

(6) This Agreement may be denounced in writing by either party on six months' notice.

If the Lebanese Government is prepared to accept the foregoing provisions, I have the honour to propose that this note and your reply in similar terms should be regarded as constituting an Agreement between the two Governments in this matter which shall take effect on the date specified in paragraph (5) above.

Accept, Sir, the assurances of my highest consideration.

Troels MUNK  
Chargé d'affaires a.i.

His Excellency Mr. Mohamed Sabra  
Director of Economic, Cultural and Social Affairs  
Ministry of Foreign Affairs  
Beirut

## II

LEBANESE REPUBLIC  
MINISTRY OF FOREIGN AFFAIRS

Sir,

I have the honour to acknowledge receipt of your note of today's date which reads as follows :

[*See note I*]

In reply, I have the honour to inform you that the Lebanese Government accepts the above proposals and regards your note and this reply as constituting an Agreement between the two Governments in this matter which shall take effect in accordance with the provisions of paragraph (5) above.

Accept, Sir, the assurances of my highest consideration.

Beirut, 29 March 1967

Mohamed SABRA

Mr. Troels Munk  
Chargé d'affaires a.i. of Denmark  
Royal Embassy of Denmark  
Beirut