

**No. 9330**

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**FRANCE  
and  
UNION OF SOVIET SOCIALIST REPUBLICS**

**Exchange of letters constituting an agreement on the taxation  
of Soviet patents in France and vice versa. Paris,  
14 March 1967**

*Official texts : French and Russian.*

*Registered by France on 5 December 1968.*

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**FRANCE  
et  
UNION DES RÉPUBLIQUES SOCIALISTES  
SOVIÉTIQUES**

**Échange de lettres constituant un accord relatif au régime  
fiscal des brevets soviétiques en France et réciproque-  
ment. Paris, 14 mars 1967**

*Textes officiels français et russe.*

*Enregistré par la France le 5 décembre 1968.*

## [TRANSLATION — TRADUCTION]

No. 9330. EXCHANGE OF LETTERS CONSTITUTING AN AGREEMENT<sup>1</sup> BETWEEN FRANCE AND THE UNION OF SOVIET SOCIALIST REPUBLICS ON THE TAXATION OF SOVIET PATENTS IN FRANCE AND VICE VERSA. PARIS, 14 MARCH 1967

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## I

EMBASSY OF THE UNION OF SOVIET SOCIALIST REPUBLICS

Paris, 14 March 1967

Your Excellency,

Wishing to develop co-operation between the Union of Soviet Socialist Republics and the French Republic in the area of industrial property, I have the honour to propose to you that, as from 1 January 1966, royalties paid in consideration of the sale or granting of licences for the use of patents, trade marks, service marks, designs or models should be exempt from the established income taxes and turnover taxes and also from any taxes of a similar kind which may be introduced in addition to them or which may replace them. This exemption from tax shall apply, in particular, to royalties paid for the use of manufacturing processes and methods and for the use of industrial and scientific equipment, and also to royalties paid in consideration of technical assistance connected with the aforesaid sales or grants.

Regardless of whether the payment is made once or on several occasions, the tax exemption thus granted shall apply :

- in the USSR, to any payment made by Soviet foreign trade organizations to individuals or corporate bodies which have their domicile or head office in France, and
- in France, to any payments made to Soviet foreign trade organizations by individuals or corporate bodies which have their domicile or head office in France.

I should be grateful if you would inform me whether this proposal meets with the agreement of the French Government. If the answer is in the affirmative, I have the honour to suggest that this letter and Your Excellency's reply should be regarded as confirming the agreement reached on this matter

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<sup>1</sup> Came into force on 1 February 1968, i.e., the first day of the month following the exchange of the notifications stating that the constitutional procedures required to that effect had been accomplished by the two States, in accordance with the provisions of the said letters.

by the Government of the Union of Soviet Socialist Republics and the Government of the French Republic. This agreement could enter into force on the first day of the month following the exchange of communiqués stating that the necessary constitutional procedures for that purpose have been carried out in both States.

Please accept, etc.

Valerian ZORIN  
Ambassador of the Union of Soviet Socialist Republics  
in Paris

His Excellency Mr. Hervé Alphand  
Ambassador of France  
Secretary-General of the Ministry of Foreign Affairs  
of the French Republic

## II

Liberty–Equality–Fraternity  
FRENCH REPUBLIC  
MINISTRY OF FOREIGN AFFAIRS

Paris, 14 March 1967

Your Excellency,

In a letter of today's date you have informed me as follows :

[*See letter I*]

I have the honour to inform Your Excellency that my Government is in agreement with the foregoing.

Accept, Sir, etc.

Hervé ALPHAND

His Excellency Valerian Zorin  
Ambassador of the Union of Soviet Socialist Republics  
Paris