

No. 9615

**NORWAY
and
LEBANON**

Exchange of letters constituting an agreement relating to reciprocal exemption from taxation on income derived from shipping and air transport. Beirut, 10 December 1968

Authentic text : French.

Registered by Norway on 7 June 1969.

**NORVÈGE
et
LIBAN**

Échange de lettres constituant un accord relatif à l'exonération réciproque des impôts sur les revenus provenant de l'exercice de la navigation maritime et aérienne. Beyrouth, 10 décembre 1968

Texte authentique : français.

Enregistré par le Norvège le 7 juin 1969.

EXCHANGE OF LETTERS CONSTITUTING AN AGREEMENT¹ BETWEEN THE GOVERNMENT OF NORWAY AND THE GOVERNMENT OF LEBANON RELATING TO RECIPROCAL EXEMPTION FROM TAXATION ON INCOME DERIVED FROM SHIPPING AND AIR TRANSPORT

I

Beirut, 10 December 1968

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 transport and aviation between the Lebanese Republic and the Kingdom of Norway, the Royal Government of Norway is prepared to conclude with the Lebanese Government an Agreement in the following terms :

(1) The Norwegian Government shall exempt all income derived from the business of shipping and air transport between the Kingdom of Norway 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 Norway.

(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 Norwegian 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 referred to in paragraphs (1) and (2) shall apply to Norwegian or Lebanese shipping or air transport enterprises participating in pools of all kinds, within the limits of the income of such enterprises.

(4) For the purposes of this Agreement, the expression :

a. "Lebanese enterprises" means the Lebanese Government, natural persons resident in the Lebanese Republic and not domiciled in the Kingdom of Norway, and enterprises and companies constituted under the law in force in Lebanon, controlled in Lebanon and having their head office in Lebanon;

b. "Norwegian enterprises" means the Norwegian Government, natural persons resident in the Kingdom of Norway and not domiciled in the Lebanese Republic,

¹ Came into force on 10 December 1968 by the exchange of the said letters.

and enterprises and companies constituted under the laws in force in Norway, controlled in Norway and having their head office in Norway;

c. "The business of shipping and air transport" means the transportation of persons, goods or mail by the owner or charterer of ships or aircraft.

(5) This Agreement shall have effect in both countries in respect of income earned on or after 1 January 1968.

(6) Either Party may terminate this Agreement by giving six months' notice in writing. In such event, it shall cease to have effect as from the first day of January next following the expiry of the six-month period.

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

Accept, Sir, etc.

Peter Martin ANKER
Ambassador Extraordinary
and Plenipotentiary of Norway

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

II

Beirut, 10 December 1968

Sir,

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

[See letter I]

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

Accept, Sir, etc.

Mohamed SABRA
Director of Economic, Cultural
and Social Affairs

His Excellency Mr. Peter Martin Anker
Ambassador Extraordinary and Plenipotentiary
of Norway
Beirut