

**No. 11382**

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**FRANCE**  
**and**  
**UNION OF SOVIET SOCIALIST REPUBLICS**

**Agreement for the avoidance of double taxation in the field of air  
and sea transport. Signed at Moscow on 4 March 1970**

*Authentic texts: French and Russian.*

*Registered by France on 3 November 1971.*

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**FRANCE**  
**et**  
**UNION DES RÉPUBLIQUES SOCIALISTES SOVIÉTIQUES**

**Accord en vue d'éviter les doubles impositions dans le domaine des  
transports aériens et maritimes. Signé à Moscou le 4 mars 1970**

*Textes authentiques: français et russe.*

*Enregistré par la France le 3 novembre 1971.*

[TRANSLATION — TRADUCTION]

AGREEMENT<sup>1</sup> FOR THE AVOIDANCE OF DOUBLE TAXATION IN THE FIELD OF AIR AND SEA TRANSPORT BETWEEN FRANCE AND THE UNION OF SOVIET SOCIALIST REPUBLICS

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The Government of the French Republic and the Government of the Union of Soviet Socialist Republics, desiring to avoid double taxation in the field of air and sea transport, have agreed on the following provisions:

*Article 1*

1. Soviet air and sea transport enterprises shall be exempt in France:
- (a) from all taxes on profits and income derived from the operation of aircraft or ships;
  - (b) from the business tax on installations used by these enterprises.

2. French air and sea transport enterprises shall be exempt in the Union of Soviet Socialist Republics from all taxes on profits and income derived from the operation of aircraft or ships.

*Article 2*

1. Soviet nationals who are in France for the purpose of pursuing an activity there on behalf of the Soviet enterprises referred to in article 1 shall be exempt from all French taxes on the income they receive in connexion with that activity.

The amount of that income shall not be taken into account in the assessment of the duties and taxes payable by employers on the salaries they pay.

2. French nationals who are in the Union of Soviet Socialist Republics for the purpose of pursuing an activity there on behalf of the French enterprises referred to in article 1 shall be exempt from all Soviet taxes on the income they receive in connexion with that activity.

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<sup>1</sup> Came into force on 1 July 1971, the first day of the month following the exchange of the notifications, effected on 17 June 1971, confirming that the required constitutional procedures had been completed in the two States, in accordance with article 3.

*Article 3*

This Agreement shall enter into force on the first day of the month following an exchange of notifications confirming that the required constitutional procedures have been completed in the two States.

It shall have effect in relation to profits and income earned as from 1 January 1967.

*Article 4*

This Agreement shall continue in force indefinitely. It may be terminated by either Contracting Party by giving six month' notice in writing to the other Party.

IN WITNESS WHEREOF the undersigned, duly authorized, have signed this Agreement.

DONE at Moscow on 4 March 1970, in duplicate in French and Russian, both texts being equally authentic.

For the Government  
of the French Republic:

SEYDOUX

For the Government  
of the Union of Soviet  
Socialist Republics:

S. KOZYREV