

No. 12330

**FINLAND
and
UNION OF SOVIET SOCIALIST REPUBLICS**

**Agreement on the reciprocal exemption of the airlines and
their personnel from taxes and social security payments.
Signed at Helsinki on 5 May 1972**

Authentic texts: Finnish and Russian.

Registered by Finland on 14 March 1973.

**FINLANDE
et
UNION DES RÉPUBLIQUES SOCIALISTES
SOVIÉTIQUES**

**Accord visant à exonérer réciproquement d'impôts et de coti-
sations à la sécurité sociale leurs compagnies aériennes
et le personnel de celles-ci. Signé à Helsinki le 5 mai 1972**

Textes authentiques : finnois et russe.

Enregistré par la Finlande le 14 mars 1973.

[TRANSLATION — TRADUCTION]

AGREEMENT¹ BETWEEN THE GOVERNMENT OF THE REPUBLIC OF FINLAND AND THE GOVERNMENT OF THE UNION OF SOVIET SOCIALIST REPUBLICS ON THE RECIPROCAL EXEMPTION OF THE AIRLINES AND THEIR PERSONNEL FROM TAXES AND SOCIAL SECURITY PAYMENTS

The Government of the Republic of Finland and the Government of the Union of Soviet Socialist Republics, for the purpose of providing for reciprocal exemption for airlines and their personnel from taxes and social security payments, have agreed as follows:

Article 1. For the purpose of this Agreement, the term “airlines” shall mean the airlines of Finland and the Soviet Union that have been designated for the operation of air services in accordance with the Agreement between the Government of the Republic of Finland and the Government of the Union of Soviet Socialist Republics concerning air services, signed at Helsinki on 5 May 1972.²

Article 2. 1. The Finnish airline shall be exempt in the Soviet Union from:

- (a) all taxes on income and profits from the sale of air transport and the operation of air services;
- (b) all taxes on its property in the Soviet Union.

2. The Soviet airline shall be exempt in Finland from:

- (a) all taxes on income and profits from the sale of air transport and the operation of air services;
- (b) all taxes on its property in Finland.

Article 3. 1. Finnish nationals shall be exempt in the Soviet Union from all taxes on the remuneration which they receive for their work for the Finnish airline.

2. Nationals of the Soviet Union shall be exempt in Finland from all taxes on the remuneration which they receive for their work for the Soviet airline.

Article 4. The airline of each Contracting Party and its personnel shall be exempt in the territory of the other Contracting Party from social security payments.

Article 5. This Agreement shall enter into force on the date of the exchange of diplomatic notes confirming that each Contracting Party has completed all the constitutional procedures required for its ratification.

The provisions of this Agreement shall apply to income and profits received during the calendar year 1971, and also to property held as of the end of 1971.

Article 6. This Agreement shall remain in force until such time as either Contracting Party notifies the other Contracting Party through the diplomatic channel of its desire to terminate the Agreement. Following such notification, the provisions of this Agreement shall apply to income and profits received during the calendar year in which the Agreement between the Government of the Republic of Finland and the Government

¹ Came into force on 1 November 1972, the date of the exchange of diplomatic notes confirming that each Contracting Party had completed all the constitutional procedures required for its ratification, in accordance with article 5.

² See p. 33 of this volume.

of the Union of Soviet Socialist Republics concerning air services of 5 May 1972 ceases to have effect, and also to property held as of the last day of the calendar year in which notification of the termination of the Agreement concerning air services has been transmitted.

DONE at Helsinki on 5 May 1972, in two original copies, each in the Finnish and Russian languages, both texts being equally authentic.

For the Government of the Republic of Finland:

VALDE NEVALAINEN

For the Government of the Union of Soviet
Socialist Republics:

B. P. BUGAJEV
