

No. 13681

---

**DENMARK**  
and  
**JORDAN**

**Exchange of notes constituting an agreement for the avoidance of double taxation of enterprises engaged in air and maritime traffic. Beirut, 23 May 1973 and Amman, 7 July 1974**

*Authentic text: English.*

*Registered by Denmark on 6 December 1974.*

---

**DANEMARK**  
et  
**JORDANIE**

**Échange de notes constituant un accord tendant à éviter la double imposition des revenus des entreprises de navigation aérienne et maritime. Beyrouth, 23 mai 1973, et Amman, 7 juillet 1974**

*Texte authentique : anglais.*

*Enregistré par le Danemark le 6 décembre 1974.*

EXCHANGE OF NOTES CONSTITUTING AN AGREEMENT<sup>1</sup> BETWEEN  
THE GOVERNMENT OF DENMARK AND THE GOVERNMENT OF  
THE HASHEMITE KINGDOM OF JORDAN FOR THE AVOIDANCE OF  
DOUBLE TAXATION OF ENTERPRISES ENGAGED IN AIR AND  
MARITIME TRAFFIC

---

I

AMBASSADE ROYALE DE DANEMARK  
BEIRUT

The Royal Danish Embassy presents its compliments to the Ministry of Foreign Affairs of the Hashemite Kingdom of Jordan and, acting upon instructions from its Government, has the honour to submit the following proposal:

1. The Royal Government of Denmark, in exercising the authorization conferred on it by Act No. 74 of March 31, 1953 on the Conclusion of Agreements with Foreign States with a View to Avoiding Double Taxation, declares under reservation of reciprocity, that Jordanian enterprises engaged in air and maritime traffic are exempt in Denmark from all income taxes and taxes on benefits derived from their engaging in such traffic; this exemption covers also taxes on movable property, including vessels and aircraft used by such enterprises.

2. The Government of the Hashemite Kingdom of Jordan, in exercising the authorization conferred on it under its Law on Taxes declares, under reservation of reciprocity, that Danish enterprises engaged in air and maritime traffic are exempt in Jordan from all income taxes and taxes on benefits derived from their engaging in air and maritime navigation; this exemption covers also taxes on movable property, including vessels and aircraft used by such enterprises.

3. The exemption under paragraphs 1 and 2 applies also to income derived by Danish and Jordanian civil aviation enterprises participating in a "pool", joint venture or in an international agency engaged in traffic.

4. The term "engaged in air and maritime traffic" relates to the professional transportation of persons or goods by the owner, charterer or leaseholder of aircraft and vessels.

5. The term "Danish enterprises" means enterprises engaged in air and maritime traffic whose head offices are located in Denmark and which are run either by physical persons residing in Denmark and not residing in Jordan, or by societies of persons or capital founded in conformity with Danish legislation, including societies in which the Danish Government holds shares.

The term "Jordanian enterprises" means enterprises engaged in air or maritime traffic whose head offices are located in Jordan and which are run by societies of persons or capital founded in conformity with Jordanian legislation having their seat in Jordan and not having their seat in Denmark, including such societies in which the Jordanian Government holds shares.

6. The exemption provided for under paragraphs 1, 2 and 3 applies to income derived by Danish and Jordanian enterprises for all calendar years commencing after December 31, 1970.

7. The Government of Denmark or the Government of Jordan reserves the right to withdraw this declaration at the end of a calendar year by written notice submitted not later than 6 months in advance; in that event the exemption shall apply for the last time to income derived by Danish and Jordanian enterprises for that calendar year.

---

<sup>1</sup> Came into force on 7 July 1974 by the exchange of the said notes.

If this proposal is acceptable to the Jordanian Government, this note together with the reply of the Jordanian Ministry of Foreign Affairs in confirmation thereof shall be regarded as constituting an agreement for the avoidance of double taxation of enterprises engaged in air and maritime traffic, concluded between the Kingdom of Denmark and the Hashemite Kingdom of Jordan.

The Royal Danish Embassy avails itself of this opportunity to renew to the Ministry of Foreign Affairs the assurances of its highest consideration.

Beirut, May 23, 1973.

The Ministry of Foreign Affairs of the Hashemite Kingdom  
of Jordan

## II

### THE HASHEMITE KINGDOM OF JORDAN

#### MINISTRY OF FOREIGN AFFAIRS

The Ministry of Foreign Affairs of the Hashemite Kingdom of Jordan presents its compliments to the Embassy of Denmark and has the honour to refer to the Embassy's note of May 23rd 1973, which reads as follows:

[See note I]

The Ministry of Foreign Affairs has the honour to confirm that the Government of the Hashemite Kingdom of Jordan is in agreement with the contents of the Embassy's note. Therefore, the Embassy's note and this reply shall constitute an agreement for the avoidance of double taxation of enterprises engaged in air and maritime traffic, concluded between the Government of the Hashemite Kingdom of Jordan and the Kingdom of Denmark.

The Ministry of Foreign Affairs avails itself of this opportunity to renew to the Embassy of Denmark the assurances of its highest consideration.

Amman, 7th July, 1974

The Embassy of the Kingdom of Denmark  
Beirut

---