

No. 13708

FRANCE
and
SYRIAN ARAB REPUBLIC

Agreement for the avoidance of double taxation on income derived from international air transport. Signed at Paris on 29 January 1973

Authentic texts: French and Arabic.

Registered by France on 23 December 1974.

FRANCE
et
RÉPUBLIQUE ARABE SYRIENNE

Accord pour éviter la double imposition des revenus provenant des transports internationaux aériens. Signé à Paris le 29 janvier 1973

Textes authentiques : français et arabe.

Enregistré par la France le 23 décembre 1974.

[TRANSLATION — TRADUCTION]

AGREEMENT¹ BETWEEN THE GOVERNMENT OF THE FRENCH REPUBLIC AND THE GOVERNMENT OF THE SYRIAN ARAB REPUBLIC FOR THE AVOIDANCE OF DOUBLE TAXATION ON INCOME DERIVED FROM INTERNATIONAL AIR TRANSPORT

The Government of the French Republic and the Government of the Syrian Arab Republic, desiring to conclude an agreement for the avoidance of double taxation on international air transport, have agreed upon the following provisions:

Article 1. 1. The taxes to which this Agreement shall apply are:

(a) In the case of France:

- the tax on the income of individuals (*l'impôt sur le revenu des personnes physiques*);
- the complementary tax (*la taxe complémentaire*);
- the tax on the profits of companies and other bodies corporate (*l'impôt sur le bénéfice des sociétés et autres personnes morales*), including any deductions at the source, prelevies (*précomptes*) or advances on the above-mentioned taxes.

(b) In the case of the Syrian Arab Republic:

- the tax on the income of individuals and bodies corporate.

This Agreement shall also apply to future identical or similar future taxes which may be added to or substituted for the present ones.

Article 2. The profits of French enterprises and Syrian enterprises derived from the operation of aircrafts in international traffic may be taxed only in the State in which the place of actual management of the enterprise is situated.

The term "French enterprises" means air-transport enterprises operated either by individuals resident in France for the purposes of the application of the French tax who are not residents of the Syrian Arab Republic for the purposes of the application of the Syrian tax, or by corporations or partnerships having their place of actual management in France, or by the French State or by companies in which the French State has a share.

The term "Syrian enterprises" means air-transport enterprises operated either by individuals resident in the Syrian Arab Republic for the purposes of the application of the Syrian tax who are not residents of France for the purposes of the application of the French tax, or by corporations or partnerships having their place of actual management in the Syrian Arab Republic, or by the Syrian State or by companies in which the Syrian State has a share.

The term "operation in international traffic" means the air transport of passengers, freight or mail between the territory of one of the two States and the territory of the other State or any other State, as well as the receipts accessory to such activity.

¹ Came into force on 8 August 1974, the date of the exchange of the notifications confirming its approval under the respective procedures of each of the two States, in accordance with article 4(1).

Article 3. This Agreement shall apply to the European and overseas departments of the French Republic and to the territory of the Syrian Arab Republic.

Article 4. 1. This Agreement shall be approved in accordance with the provisions in force in each of the two States. It shall enter into force upon the exchange of notifications that both Parties have complied with the said provisions, it being understood that it shall apply for the first time, both in respect of the French tax and in respect of the Syrian tax, to income received in the year 1964 and to income received in subsequent years.

2. This Agreement shall remain in force indefinitely, but, beginning in 1975, either State may, during the six first months of each calendar year notify the other State of its intention to terminate it, and in that case this Agreement shall cease to apply both in respect of the French tax and in respect of the Syrian tax, to income received in of the calendar year following the one in which notice is given and to income received in subsequent years.

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

DONE in Paris on 29 January 1973, in two original copies in the French and Arabic languages, both texts being equally authentic.

For the Government of the French Republic:

[Signed]

GILBERT DE CHAMBRUN

For the Government of the Syrian Arab Republic:

[Signed]

AHMAD ABDEL KARIM
