

No. 19481

**UNION OF SOVIET SOCIALIST REPUBLICS
and
GREECE**

**Agreement on the exemption from double taxation of
income from sea and air transport. Signed at Moscow
on 27 January 1976**

Authentic texts: Russian and Greek.

*Registered by the Union of Soviet Socialist Republics on 23 December
1980.*

**UNION DES RÉPUBLIQUES SOCIALISTES
SOVIÉTIQUES
et
GRÈCE**

**Accord tendant à éviter la double imposition des revenus
tirés d'activités de transport maritime et aérien. Signé
à Moscou le 27 janvier 1976**

Textes authentiques : russe et grec.

*Enregistré par l'Union des Républiques socialistes soviétiques le 23 dé-
cembre 1980.*

[TRANSLATION — TRADUCTION]

AGREEMENT¹ BETWEEN THE GOVERNMENT OF THE UNION OF SOVIET SOCIALIST REPUBLICS AND THE GOVERNMENT OF THE HELLENIC REPUBLIC ON THE EXEMPTION FROM DOUBLE TAXATION OF INCOME FROM SEA AND AIR TRANSPORT

The Government of the Union of Soviet Socialist Republics and the Government of the Hellenic Republic,

Desiring to conclude an Agreement on the exemption from double taxation of income from sea and air transport,

Have agreed as follows:

Article 1. Income acquired by enterprises from the operation in international maritime traffic of vessels registered in either Contracting Party, including income from the sale of the property of such enterprises, shall be exempt from income tax in the territory of the other Contracting Party.

Article 2. Income acquired by enterprises of either Contracting Party from the operation of aircraft in international air traffic, including income from the sale of the property of such enterprises, shall be exempt from income tax in the territory of the other Contracting Party.

Article 3. This Agreement is subject to ratification or approval in accordance with the constitutional procedures in force in each of the Contracting Parties and shall enter into force on the date of the exchange of notes attesting to the completion of the required constitutional formalities.

It shall be applied in the territory of each Contracting Party in respect of income acquired on or after 1 January 1973.

This Agreement is concluded for an indefinite period. It shall remain in force until one of the Contracting Parties gives the other Contracting Party notice in writing of its wish to terminate it, which must be delivered not later than six months before the end of the calendar year. In that event the provisions of articles 1 and 2 of this Agreement shall nevertheless apply in respect of income acquired during that calendar year.

¹ Came into force on 14 April 1977, the date of the exchange of the notes by which each Contracting Party informed the other of the fulfilment of the necessary constitutional procedures, in accordance with article 3.

DONE at Moscow on 27 January 1976, in duplicate in the Russian and Greek languages, both texts being equally authentic.

For the Government
of the Union of Soviet
Socialist Republics:

[B. BUGAÏEV]

For the Government
of the Hellenic Republic:

[A. DIMITROPOULOS]
