

No. 20182

**AUSTRALIA
and
GREECE**

**Agreement for the avoidance of double taxation of income
derived from international air transport. Signed at
Canberra on 5 May 1977**

Authentic texts: English and Greek.

Registered by Australia on 24 July 1981.

**AUSTRALIE
et
GRÈCE**

**Accord visant à éviter la double imposition des revenus
tirés des transports aériens internationaux. Signé à
Canberra le 5 mai 1977**

Textes authentiques : anglais et grec.

Enregistré par l'Australie le 24 juillet 1981.

**AGREEMENT¹ BETWEEN THE GOVERNMENT OF AUSTRALIA
AND THE GOVERNMENT OF THE HELLENIC REPUBLIC
FOR THE AVOIDANCE OF DOUBLE TAXATION OF INCOME
DERIVED FROM INTERNATIONAL AIR TRANSPORT**

The Government of Australia and the Government of the Hellenic Republic, desiring to conclude an Agreement for the avoidance of double taxation of income derived from international air transport,

Have agreed as follows:

Article 1. (1) The existing taxes to which this Agreement applies are—

- (a) The Australian income tax, including the additional tax upon the undistributed amount of the distributable income of a private company (hereinafter referred to as “Australian tax”);
- (b) The Greek income tax, including the income tax on legal entities as well as the contribution for Agricultural Insurance Organisation (hereinafter referred to as “Greek tax”).

(2) This Agreement shall also apply to any identical or substantially similar taxes which are imposed after the date of signature of this Agreement in addition to, or in place of, the existing taxes.

Article 2. (1) In this Agreement, unless the context otherwise requires—

- (a) The term “Australia” includes all Territories of or under the authority of Australia except the Territory of Papua New Guinea;
- (b) The term “Greece” means the territory of the Hellenic Republic;
- (c) The terms “Contracting State” and “other Contracting State” mean Australia or Greece, as the context requires;
- (d) The term “Australian enterprise” means an enterprise that has its place of effective management in Australia;
- (e) The term “Greek enterprise” means an enterprise that has its place of effective management in Greece;
- (f) The term “enterprise of a Contracting State” means an Australian enterprise or a Greek enterprise, as the context requires;
- (g) The term “tax” means Australian tax or Greek tax, as the context requires;
- (h) The term “operation of aircraft in international traffic” means the operation of aircraft in the carriage of persons, livestock, goods or mail between—
 - (i) Australia and Greece;
 - (ii) Australia and any other country;
 - (iii) Greece and any other country;
 - (iv) Countries other than Australia or Greece; and
 - (v) Places within a country other than Australia or Greece,

and, in relation to an enterprise engaged in the operation of aircraft for such carriage, includes the sale of tickets for such carriage and the provision of services

¹ Came into force on 7 April 1981, i.e., the fourteenth day after the date on which the Parties informed each other of the completion of the required constitutional procedures, in accordance with article 4.

in connection with the loading or unloading of aircraft engaged in such carriage, either for the enterprise itself or for any other enterprise engaged in the operation of aircraft for such carriage.

(2) In the application of the provisions of this Agreement by one of the Contracting States, any term used but not defined herein shall, unless the context otherwise requires, have the meaning which it has under the laws in force in that Contracting State relating to the taxes to which this Agreement applies.

Article 3. (1) Profits derived by an enterprise of a Contracting State from the operation of aircraft in international traffic or arising from the carriage by air of persons, livestock, goods or mail between places in that Contracting State, shall be exempt from tax in the other Contracting State.

(2) The exemption provided in paragraph (1) of this Article shall also apply to a share of the profits from the operation of aircraft in international traffic derived by an enterprise of a Contracting State through participation in a pooled service, in a joint air transport operation or in an international operating agency.

Article 4. This Agreement shall enter into force on the fourteenth day after the date on which each Contracting State shall have received from the other Contracting State written notification that it has complied with all statutory and constitutional requirements for the entry into force of the Agreement, and the provisions of the Agreement shall have effect—

- (a) As regards Australian tax, in respect of income derived from the first day of March 1972 and thereafter;
- (b) As regards Greek tax, in respect of income derived from the first day of April 1972 and thereafter.

Article 5. This Agreement shall continue in effect indefinitely but either Contracting State may, on or before the thirtieth day of June in any calendar year after the year 1978, give notice of termination to the other Contracting State and in that event this Agreement shall cease to be effective—

- (a) As regards Australian tax, in respect of income derived from the first day of March in the calendar year next following that in which the notice of termination is given and thereafter; and
- (b) As regards Greek tax, in respect of income derived from the first day of April in the calendar year next following the year in which notice of termination is given and thereafter.

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

DONE in duplicate at Canberra the fifth day of May, one thousand nine hundred and seventy-seven, in the English and Greek languages, both texts being equally authoritative.

For the Government
of Australia:

[Signed]¹

For the Government
of the Hellenic Republic:

[Signed]²

¹ Signed by Phillip Lynch — Signé par Phillip Lynch.

² Signed by C. Tricoupis — Signé par C. Tricoupis.