

**No. 22127**

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**BELGIUM  
and  
ALGERIA**

**Agreement for the avoidance of double taxation on income  
derived from the operation of international air services.  
Signed at Algiers on 30 May 1981**

*Authentic texts: French, Dutch and Arabic.*

*Registered by Belgium on 30 July 1983.*

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**BELGIQUE  
et  
ALGÉRIE**

**Accord tendant à éviter la double imposition des revenus  
provenant de l'exploitation des services aériens interna-  
tionaux. Signé à Alger le 30 mai 1981**

*Textes authentiques : français, néerlandais et arabe.*

*Enregistré par la Belgique le 30 juillet 1983.*

## [TRANSLATION — TRADUCTION]

AGREEMENT<sup>1</sup> BETWEEN THE GOVERNMENT OF THE KINGDOM OF BELGIUM AND THE GOVERNMENT OF THE PEOPLE'S DEMOCRATIC REPUBLIC OF ALGERIA FOR THE AVOIDANCE OF DOUBLE TAXATION OF INCOME DERIVED FROM THE OPERATION OF INTERNATIONAL AIR SERVICES

The Government of the Kingdom of Belgium and the Government of the People's Democratic Republic of Algeria,

Desiring to conclude an Agreement for the avoidance of double taxation of income derived from the operation of international air services, have agreed as follows:

*Article 1.* For the purposes of this Agreement:

(1) The term "Contracting State" means the Kingdom of Belgium or the People's Democratic Republic of Algeria as the case may be.

(2) The term "operation in international traffic" means the business of transporting by air persons, livestock, goods and mail, including the sale of air tickets and the like, between the territories of each of the Contracting States.

(3) The term "air transport enterprises" means the private or public corporations of the Contracting States operating, in international traffic, aircraft belonging to them or chartered by them.

(4) The word "territory" in relation to a Contracting State means the land areas and territorial waters adjacent thereto under the sovereignty of that State.

*Article 2.* This Agreement shall apply to the following air transport enterprises:

In the case of the Belgian State:

The Société Anonyme Belge d'Exploitation de la Navigation Aérienne "SABENA" or any other company authorized to take its place or acting in the same capacity as that company.

In the case of the Algerian State:

The national air transport and air services company "AIR-ALGÉRIE" or any other company authorized to take its place or acting in the same capacity as it.

*Article 3.* Each Contracting State shall, on a basis of reciprocity and with respect to income derived from operations in international traffic, exempt the transport enterprise of the other Contracting State, specified in article 2, from the following taxes and charges:

In the case of the Belgian State:

- The non-residents' tax;
- Extraordinary and temporary solidarity contribution.

<sup>1</sup> Came into force on 25 September 1981, the date of the last of the notifications by which the Contracting Parties informed each other of the completion of their legal procedures, with retroactive effect from 1 January 1975, in accordance with article 6.

In the case of the Algerian State:

- Assessed income taxes, namely the industrial and commercial profits tax (ICP);
- Charges similar to the assessed income tax, namely the lump-sum payment (LSP) and the industrial and commercial activity tax (ICAT).

*Article 4.* This Agreement shall also apply to any identical or similar taxes which may subsequently be imposed in addition to, or in place of the taxes and charges referred to in article 3.

The competent authorities of the Contracting States shall, when required, notify each other of any changes which have been made in their respective tax laws at the time of promulgation.

*Article 5.* The competent authorities of each of the Contracting States shall, when required, confer in order to determine by mutual agreement and to the extent necessary the procedures for implementing the provisions of the foregoing articles and for any amendment of this Agreement deemed necessary by both sides.

*Article 6.* This Agreement shall enter into force as soon as the Contracting States have notified each other, through the diplomatic channel, of the completion of the procedures required by their respective laws. It shall apply to taxes on income from operations in international traffic accruing as from 1 January 1975.

*Article 7.* The Agreement shall remain in force for an indefinite period, but either Government may denounce it provided that six months' notice is given through the diplomatic channel. In that event, the Agreement shall cease to apply to all taxes on income from operations in international traffic accruing as from 1 January of the year immediately following the expiry of such notice.

IN WITNESS WHEREOF the undersigned, duly authorized thereto by their respective Governments, have signed this Agreement in duplicate, in the French, Dutch and Arabic languages, all texts being equally authentic.

DONE at Algiers on 30 May 1981.

For the Government  
of the Kingdom of Belgium:

[Signed]  
WILLY CLAES  
Deputy Prime Minister  
and Minister of Economic Affairs

[Signed]  
ROBERT URBAIN  
Minister of External Trade

For the Government  
of the People's Democratic Republic  
of Algeria:

[Signed]  
SALAH GOUDJIL  
Member of the Central Committee  
Minister of Transport and Fisheries