

No. 25774

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**FRANCE  
and  
DJIBOUTI**

**Exchange of letters constituting an agreement concerning  
certain tax and customs provisions. Djibouti, 26 Jan-  
uary 1978**

*Authentic text: French.*

*Registered by France on 16 March 1988.*

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**FRANCE  
et  
DJIBOUTI**

**Échange de lettres constituant un accord relatif à certaines  
dispositions fiscales et douanières. Djibouti, 26 janvier  
1978**

*Texte authentique : français.*

*Enregistré par la France le 16 mars 1988.*

[TRANSLATION — TRADUCTION]

EXCHANGE OF LETTERS CONSTITUTING AN AGREEMENT<sup>1</sup> BETWEEN THE GOVERNMENT OF THE FRENCH REPUBLIC AND THE GOVERNMENT OF THE REPUBLIC OF DJIBOUTI CONCERNING CERTAIN TAX AND CUSTOMS PROVISIONS

I

Djibouti, 26 January 1978

Sir,

The Agreement between our two Governments on co-operation in respect of economic and financial matters, signed on 27 June 1977,<sup>2</sup> provides in its article 2, last paragraph, that “the tax and customs provisions applicable to the financial operations and assistance of the French Republic in the Republic of Djibouti shall be laid down through a special exchange of letters”.

In implementation of these provisions, I have the honour to propose that instruments of all kinds drawn up for the purpose of carrying out operations financed out of French public monies shall be exempted from stamp-duty and registered free of charge and that no indirect tax shall be levied on such operations.

I should be grateful if you would confirm your Government's acceptance of this proposal, in which case this letter and your reply shall be regarded as constituting an agreement between our two Governments.

Accept, Sir, etc.

I. BASTOUIL

His Excellency Mr. Abdallah Mohamed Kamil  
Minister for Foreign Affairs of the Government  
of the Republic of Djibouti

<sup>1</sup> Came into force on 26 January 1978 by the exchange of the said letters.

<sup>2</sup> United Nations, *Treaty Series*, vol. 1493, No. I-25657.

## II

Djibouti, 26 January 1978

Sir,

You have addressed to me a letter dated [26 January 1978] which reads as follows:

[*See letter I*]

I have the honour to inform you that the Government of the Republic of Djibouti agrees to the proposals set forth therein.

Accept, Sir, etc.

[*Signed*]

ABDALLAH MOHAMED KAMIL  
Minister for Foreign Affairs  
of the Republic of Djibouti

His Excellency Mr. Ivan Bastouil  
Ambassador of France to the Republic of Djibouti

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