

No. 25975

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**UNITED KINGDOM OF GREAT BRITAIN  
AND NORTHERN IRELAND  
and  
CAMEROON**

**Agreement for the avoidance of double taxation on revenues  
arising from the business of air transport. Signed at  
London on 22 April 1982**

*Authentic texts: English and French.*

*Registered by the United Kingdom of Great Britain and Northern Ireland  
on 21 June 1988.*

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**ROYAUME-UNI DE GRANDE-BRETAGNE  
ET D'IRLANDE DU NORD  
et  
CAMEROUN**

**Accord tendant à éviter la double imposition des revenus  
de l'activité commerciale du transport aérien. Signé à  
Londres le 22 avril 1982**

*Textes authentiques : anglais et français.*

*Enregistré par le Royaume-Uni de Grande-Bretagne et d'Irlande du Nord  
le 21 juin 1988.*

AGREEMENT<sup>1</sup> BETWEEN THE GOVERNMENT OF THE UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND AND THE GOVERNMENT OF THE UNITED REPUBLIC OF CAMEROON FOR THE AVOIDANCE OF DOUBLE TAXATION ON REVENUES ARISING FROM THE BUSINESS OF AIR TRANSPORT

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The Government of the United Kingdom of Great Britain and Northern Ireland and the Government of the United Republic of Cameroon;

Desiring to strengthen their friendly ties and to conclude an Agreement for the avoidance of double taxation on revenues arising from the business of air transport carried on in accordance with the Air Services Agreement signed in Yaoundé on 11 September 1981;<sup>2</sup>

Have agreed as follows:

*Article 1*

(1) The term “Contracting State” means the United Kingdom of Great Britain and Northern Ireland or the United Republic of Cameroon, as the context requires.

(2) The term “the business of air transport” means the business of transporting persons, animals, goods or mail, including the sale of travel tickets and documents relating to such transport, carried on by the two air transport enterprises designated in accordance with the Air Services Agreement between both Contracting States.

(3) The term “enterprise of the United Kingdom” means an enterprise having its place of effective management in the United Kingdom and designated in accordance with the Air Services Agreement to operate air services between the United Kingdom and Cameroon.

(4) The term “enterprise of Cameroon” means an enterprise having its place of effective management in the United Republic of Cameroon and designated in accordance with the Air Services Agreement to operate air services between Cameroon and the United Kingdom.

*Article 2*

(1) The Government of the United Republic of Cameroon shall exempt from any tax on profits, distributed profits, income or capital gains which is, or may become, chargeable in the United Republic of Cameroon all profits, income and capital gains derived by the enterprise of the United Kingdom from the business of air transport.

(2) The Government of the United Kingdom of Great Britain and Northern Ireland shall exempt from any tax on profits, distributed profits, income or capital gains which is, or may become, chargeable in the United Kingdom all profits, income

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<sup>1</sup> Came into force on 31 March 1986, the date of the last of the notifications by which the Contracting Parties informed each other of the completion of the required procedures, in accordance with article 3.

<sup>2</sup> United Nations, *Treaty Series*, vol. 1381, p. 59.

and capital gains derived by the enterprise of Cameroon from the business of air transport.

(3) All elements of capital of an enterprise of a Contracting State shall be taxable only in that State.

(4) The provisions of paragraphs (1) and (2) of this Article shall also apply to profits, income or capital gains derived from participation in a pool or a joint air transport business.

### *Article 3*

Each Contracting State shall notify the other through the diplomatic channel of the completion of the procedures required by its law to bring this Agreement into force. The Agreement shall enter into force on the date of the later of these notifications and shall thereupon have effect as regards profits, income or capital gains arising on or after 1 November 1981.

### *Article 4*

The Agreement shall remain in force indefinitely but either Contracting State may give six months' notice of termination. Such notice shall be communicated through the diplomatic channel and the termination shall have effect from 1 January of the following calendar year.

IN WITNESS WHEREOF the undersigned, duly authorised thereto by their respective Governments, have signed this Agreement.

DONE in duplicate at London this 22nd day of April 1982, in the English and French languages, both texts being equally authoritative.

For the Government of the United Kingdom of Great Britain  
and Northern Ireland:

CRANLEY ONSLOW

For the Government of the United Republic of Cameroon:

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