No. 50588*

Brazil
and
United Arab Emirates

Exchange of notes constituting an agreement between the Federative Republic of Brazil and the Government of the United Arab Emirates regarding tax exemption for air carriers. Brasilia, 8 July 2009 and 14 July 2009

Entry into force: *14 July 2009 by the exchange of the said notes, in accordance with their provisions*

Authentic texts: *English and Portuguese*

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Brésil
et
Émirats arabes unis

Échange de notes constituant un accord entre la République fédérative du Brésil et le Gouvernement des Émirats arabes unis concernant l'exemption d'impôt pour les compagnies aériennes. Brasilia, 8 juillet 2009 et 14 juillet 2009

Entrée en vigueur : *14 juillet 2009 par l'échange desdites notes, conformément à leurs dispositions*

Textes authentiques : *anglais et portugais*

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[ENGLISH TEXT – TEXTE ANGLAIS]

Brasilia,08 July 2009.

Note Nº 3/1/5- 391

Excellency,

I have the honour to propose the following understanding between the Government of the United Arab Emirates and the Government of the Federative Republic of Brazil, aimed at promoting tourism and trade between both countries through the reciprocal exemption on income taxes for air transportation companies:

1. The Government of the United Arab Emirates shall exempt, on the basis of reciprocity, from the income tax, the corporation tax and all other taxes on income chargeable in the United Arab Emirates (hereinafter referred to as "United Arab Emirates tax"), including provincial taxes on income chargeable in each Emirate, an enterprise carried on by a resident of the Federative Republic of Brazil in respect of profits from the operation of aircraft in international traffic. This provision shall also apply to profits from the participation in a pool or in a joint business.

2. The Government of the Federative Republic of Brazil shall exempt, on the basis of reciprocity, from the corporate income tax ("imposto sobre a renda das pessoas jurídicas/IRPJ" in Portuguese, hereinafter referred to as "Brazilian tax"), an enterprise carried on by a resident of the United Arab Emirates in respect of profits from the operation of aircraft in international traffic. This provision shall also apply to profits from the participation in a pool or in a joint business.

3. The term "resident of the Federative Republic of Brazil" referred to in the preceding article means any individual who is a resident of the Federative Republic of Brazil for the purpose of the Brazilian income tax and not a resident of the United Arab Emirates for the purpose of the United Arab Emirates tax or any corporation (including any entity treated as a corporation for the purpose of the Brazilian income tax) which has its head office or main office in the Federative Republic of Brazil or is incorporated under the Brazilian law. Likewise, for the purpose of these arrangements, the term "resident of the United Arab Emirates" means any individual who is a resident of the United Arab Emirates for the purpose of the Brazilian income tax or any corporation (including any entity treated as a corporation for the purpose of the United Arab Emirates tax) which has its head office or main office in the United Arab Emirates or is incorporated under the law of the United Arab Emirates.

To His Excellency Mr.
Celso Amorim
Minister of External Relations
Federative Republic of Brazil

4. The present arrangements shall be implemented in accordance with the laws and regulations in force in the United Arab Emirates and in the Federative Republic of Brazil.

5. The tax authorities of the United Arab Emirates and of the Federative Republic of Brazil shall endeavour to resolve by mutual agreement any difficulties or doubts arising as to the interpretation or application of the provisions of these arrangements.

I have further the honour to propose that this Note and Your Excellency's Note in reply confirming the foregoing understanding on behalf of the Government of the Federative Republic of Brazil shall be regarded as constituting an agreement between the two Governments, which shall become effective on the date of Your Excellency's Note of reply.

I avail myself of this opportunity to renew to Your Excellency the assurance of my highest consideration.

Yousuf Ali Abdulrahman Al-Usaimi

Ambassador of the United Arab Emirates

[PORTUGUESE TEXT – TEXTE PORTUGAIS]

4. Os dispositivos presentes serão implementados de acordo com as leis e regulamentos em vigor nos Emirados Árabes Unidos e na República Federativa do Brasil.

5. As autoridades tributárias dos Emirados Árabes Unidos e da República Federativa do Brasil buscarão resolver mediante acordo mútuo quaisquer dificuldades ou dúvidas que se originem da interpretação ou aplicação dos dispositivos presentes.

Eu tenho igualmente a honra de propor que esta Nota e a Nota de resposta de Vossa Excelência confirmando o entendimento exposto em nome do Governo da República Federativa do Brasil sejam consideradas como um acordo entre os dois Governos, que entrará em vigor na data da Nota de resposta de Vossa Excelência.

Aproveito a oportunidade para renovar a Vossa Excelência meus protestos da mais elevada estima e consideração.

Yousuf Ali Abdulrahman Al-Usaimi
Embaixador dos Emirados Árabes Unidos

II

DAI/DOM II/DCF/ 01 /PAIN BRAS EAU

Brasília, 14 de julho de 2009.

Excelência,

Tenho a honra de acusar o recebimento da Nota N°3/1/5-391, datada de 8 de julho de 2009, de vossa Excelência, cujo teor é o seguinte:

[See Note I - Voir note I]

Em resposta, informo Vossa Excelência de que o artigo 30 do Decreto-Lei nº 5.844, de 23 de setembro de 1943, tal como regulamentado pelo artigo 176 do Decreto nº 3.000, de 26 de março de 1999, autoriza isenção específica do imposto sobre a renda das pessoas jurídicas (IRPJ) às companhias estrangeiras de navegação aérea relativamente aos rendimentos auferidos no tráfego internacional, mediante a condição de tratamento recíproco às companhias brasileiras equivalentes.

A Nota transcrita acima constitui prova de reciprocidade de tratamento e, portanto, condição suficiente para que as pessoas jurídicas representadas pelas companhias de navegação aérea dos Emirados Árabes Unidos se beneficiem da isenção estabelecida no artigo 176 do Regulamento do Imposto sobre a Renda, conforme mencionado acima, não se estendendo o benefício em questão às pessoas físicas.

Diante do exposto acima, o Governo da República Federativa do Brasil concorda com os termos da Nota de Vossa Excelência, a qual, juntamente com a presente, será considerada acordo formal sobre o assunto entre os nossos dois países, e entrará em vigor a partir desta data, produzindo efeitos imediatamente.

Aproveito a oportunidade para renovar a Vossa Excelência meus protestos da mais elevada estima e consideração.

Celso Amorim
Ministro das Relações Exteriores

A Sua Excelência o Senhor
Yousuf Ali Abdulrahman Al-Usaimi
Embaixador Plenipotenciário dos
Emirados Árabes Unidos