

No. 7459

**ISRAEL
and
FRANCE**

Exchange of notes constituting an agreement concerning exemption of death duties (charitable and cultural institutions). Paris, 1 July, 2 and 20 December 1963

Official text: French.

Registered by Israel on 18 November 1964.

**ISRAËL
et
FRANCE**

Échange de notes constituant un accord concernant l'exonération d'impôts en faveur de dons et legs consentis à des institutions charitables et culturelles. Paris, 1^{er} juillet, 2 et 20 décembre 1963

Texte officiel français.

Enregistré par Israël le 18 novembre 1964.

[TRANSLATION — TRADUCTION]

No. 7459. EXCHANGE OF NOTES CONSTITUTING AN AGREEMENT¹ BETWEEN ISRAEL AND FRANCE CONCERNING EXEMPTION OF DEATH DUTIES (CHARITABLE AND CULTURAL INSTITUTIONS). PARIS, 1 JULY, 2 AND 20 DECEMBER 1963

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Liberty — Equality — Fraternity

FRENCH REPUBLIC

MINISTRY OF FOREIGN AFFAIRS

Conventions

Reference : CA-T-42-F-a-1² legs.

Paris, 1 July 1963

The Ministry of Foreign Affairs has the honour to inform the Embassy of Israel that the tax exemptions granted under French fiscal legislation to certain French Institutions and Associations in respect of gifts made and legacies bequeathed to them may be extended to similar foreign organizations pursuant to the principle of reciprocity.

The French Government is prepared to grant these exemptions to Israel associations and institutions having cultural or charitable aims, provided, however, that it has the assurance that French associations and institutions having the same aims enjoy similar treatment in Israel.

The Ministry of Foreign Affairs would be very grateful if the Embassy would kindly give it such an assurance.

If this assurance is forthcoming, the Ministry of Foreign Affairs suggests that if the two Governments establish that the required conditions of reciprocity are fulfilled, the system of reciprocal tax exemption in this matter shall apply from the date of the Embassy's reply and shall remain in effect so long as no change is made in French or Israel law on this point.

The Ministry of Foreign Affairs takes this opportunity, etc.

(Signed) [illegible]

Embassy of Israel
Paris

¹ Came into force on 2 December 1963, in accordance with the provisions of the said notes.