

No. 7838

**UNITED KINGDOM OF GREAT BRITAIN
AND NORTHERN IRELAND
(IN RESPECT OF JERSEY)
and
FRANCE**

**Exchange of notes constituting an agreement concerning
the avoidance of double taxation on income derived
from sea and air transport. Paris, 5 November 1963**

Official texts: English and French.

*Registered by the United Kingdom of Great Britain and Northern Ireland on
18 June 1965.*

**ROYAUME-UNI DE GRANDE-BRETAGNE
ET D'IRLANDE DU NORD
(À L'ÉGARD DE JERSEY)
et
FRANCE**

**Échange de notes constituant un accord tendant à éviter
la double imposition du revenu provenant des transports
maritimes et aériens. Paris, 5 novembre 1963**

Textes officiels anglais et français.

*Enregistré par le Royaume-Uni de Grande-Bretagne et d'Irlande du Nord le
18 juin 1965.*

No. 7838. EXCHANGE OF NOTES CONSTITUTING AN AGREEMENT¹ BETWEEN THE GOVERNMENT OF THE UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND (IN RESPECT OF JERSEY) AND THE GOVERNMENT OF THE FRENCH REPUBLIC CONCERNING THE AVOIDANCE OF DOUBLE TAXATION ON INCOME DERIVED FROM SEA AND AIR TRANSPORT. PARIS, 5 NOVEMBER 1963

Nº 7838. ÉCHANGE DE NOTES CONSTITUANT UN ACCORD¹ ENTRE LE GOUVERNEMENT DU ROYAUME-UNI DE GRANDE-BRETAGNE ET D'IRLANDE DU NORD (À L'ÉGARD DE JERSEY) ET LE GOUVERNEMENT DE LA RÉPUBLIQUE FRANÇAISE TENDANT À ÉVITER LA DOUBLE IMPOSITION DU REVENU PROVENANT DES TRANSPORTS MARITIMES ET AÉRIENS. PARIS, 5 NOVEMBRE 1963

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Her Majesty's Ambassador at Paris to the Minister for Foreign Affairs of the French Republic

L'Ambassadeur de Sa Majesté britannique à Paris au Ministre des affaires étrangères de la République française

BRITISH EMBASSY

Paris, November 5, 1963

Monsieur le Ministre,

I have the honour to inform Your Excellency that the Government of the United Kingdom of Great Britain and Northern Ireland, in respect of Jersey, being desirous to avoid the double taxation of income derived from sea and air transport, are prepared to conclude an agreement with the Government of the French Republic in the following terms :

(1) (a) The States of Jersey shall exempt from Jersey tax all profits and income derived by French undertakings from operating ships or aircraft, whether owned or chartered by the undertaking.

(b) The French Government shall exempt from French tax all profits and income derived by Jersey undertakings from operating ships or aircraft, whether owned or chartered by the undertaking.

(2) In this Agreement :

(a) the expression "Jersey tax" means income tax and all other taxes on profits and income which are or may become chargeable in Jersey;

(b) the expression "French tax" means the tax on the income of individuals, the complementary tax, the tax on the income of companies and other bodies corporate,

¹ Came into force on 1 July 1964, the first day of the month following an exchange of notifications provided for in paragraph (3).

¹ Entré en vigueur le 1^{er} juillet 1964, le premier jour du mois qui a suivi l'échange de notifications prévu au paragraphe 3.