

No. 8973

**ISRAEL
and
CANADA**

**Exchange of notes constituting an agreement for the avoidance
of double taxation on income derived from the operation
of ships or aircraft. Ottawa, 30 November 1966**

Official texts: English and French.

Registered by Israel on 13 February 1968.

**ISRAËL
et
CANADA**

**Échange de notes constituant un accord tendant à éviter la
double imposition des revenus provenant de l'exploita-
tion de navires ou d'aéronefs. Ottawa, 30 novembre
1966**

Textes officiels anglais et français.

Enregistré par Israël le 13 février 1968.

No. 8973. EXCHANGE OF NOTES CONSTITUTING AN AGREEMENT¹ BETWEEN ISRAEL AND CANADA FOR THE AVOIDANCE OF DOUBLE TAXATION ON INCOME DERIVED FROM THE OPERATION OF SHIPS OR AIRCRAFT. OTTAWA, 30 NOVEMBER 1966

I

EMBASSY OF ISRAEL

November 30, 1966

Sir:

I have the honour to refer to discussions between representatives of our two Governments for the conclusion of an Agreement for the avoidance of double taxation of income derived from the operation of ships or aircraft.

On instructions from my Government, I have the honour to propose that an Agreement be concluded between the Government of Israel and the Government of Canada having the following terms:

(1) The Government of Israel shall exempt, from income tax and all other taxes on income imposed in Israel, all income derived by a Canadian enterprise from the operation by that enterprise of ships or aircraft in international traffic.

(2) The Government of Canada shall exempt, from income tax and all other taxes on income imposed by it, all income derived by an Israeli enterprise from the operation by that enterprise of ships or aircraft in international traffic.

(3) For the purpose of this Agreement, unless the context otherwise requires, the term:

- (a) "Canadian enterprise" shall mean the Government of Canada, a physical person ordinarily resident in Canada and not ordinarily resident in Israel, and a corporation or a partnership managed and controlled in Canada;
- (b) "Israeli enterprise" shall mean the Government of Israel, a physical person ordinarily resident in Israel and not ordinarily resident in Canada, and a body of persons managed and controlled in Israel;

¹ Came into force on 30 November 1966 by the exchange of the said notes.