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No. 9882

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**INDIA  
and  
ROMANIA**

**Agreement for the avoidance of double taxation of income of enterprises operating aircraft and ships in international traffic.  
Signed at New Delhi on 25 September 1968**

*Authentic text: English.*

*Registered by India on 10 September 1969.*

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**INDE  
et  
ROUMANIE**

**Convention tendant à éviter la double imposition des revenus tirés par des entreprises de l'exploitation d'aéronefs ou de navires en trafic international. Signée à New Delhi le 25 septembre 1968**

*Texte authentique: anglais.*

*Enregistré par l'Inde le 10 septembre 1969.*

AGREEMENT <sup>1</sup> BETWEEN THE GOVERNMENT OF INDIA  
AND THE GOVERNMENT OF SOCIALIST REPUBLIC  
OF ROMANIA FOR THE AVOIDANCE OF DOUBLE  
TAXATION OF INCOME OF ENTERPRISES OPERATING  
AIRCRAFT AND SHIPS IN INTERNATIONAL TRAFFIC

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Whereas the Government of India and the Government of Socialist Republic of Romania desire to conclude an Agreement for the avoidance of double taxation of income of enterprises operating aircraft and ships in international traffic:

Now, therefore, the said two Governments do hereby agree as follows:

*Article I*

(1) The taxes to which this Agreement shall apply are:

(a) in the case of India:

- (i) the income-tax including any surcharge on income-tax imposed under the Income-tax Act, 1961 (43 of 1961) as amended; and
- (ii) the surtax imposed under the Companies (Profits) Surtax Act, 1964 (7 of 1964) as amended (hereinafter referred to as "Indian tax");

(b) in the case of Romania:

the income-tax imposed under the Income-tax Decree, 1954 (153 of April 28, 1954) as amended (hereinafter referred to as "Romanian Tax").

(2) This Agreement shall also apply to any identical or substantially similar taxes which are imposed after the date of the signature of this Agreement in addition to, or in place of, the existing taxes.

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<sup>1</sup> Came into force on 20 December 1968, the date of the exchange of the diplomatic notes certifying that the proper approval procedure had been fulfilled in each State, in accordance with article VIII (1).

*Article II*

(1) In this Agreement, unless the context otherwise requires:

- (a) the term “India” shall have the meaning assigned to it in Article 1 of the Constitution of India;
- (b) the term “Romania” shall have the meaning assigned to it in the Constitution of the Socialist Republic of Romania;
- (c) the terms “a Contracting State” and the “other Contracting State” mean India or Romania, as the context requires;
- (d) the term “tax” means “Indian tax” or “Romanian tax”, as the context requires;
- (e) the terms “Indian enterprise” and “Romanian enterprise” mean, respectively, an industrial or commercial enterprise or undertaking carried on by a resident of India, and an industrial or commercial enterprise or undertaking carried on by a resident of Romania, and the terms “enterprise of one of the Contracting States” and “enterprise of the other Contracting State” mean an Indian enterprise or a Romanian enterprise, as the context requires;
- (f) the terms “resident of India” and “resident of Romania”, mean, respectively, a person who is resident in India for the purposes of Indian tax and not resident in Romania for the purposes of Romanian tax, and a person who is resident in Romania for the purposes of Romanian tax and not resident in India for the purposes of Indian tax;
- (g) the term “person” includes individuals, companies, societies and all other entities which are treated as taxable units under the tax laws in force in either Contracting State;
- (h) the term “competent authority” means in the case of India, the Central Government in the Ministry of Finance (Department of Revenue and Insurance); and in the case of the Socialist Republic of Romania, the Ministry of Finance.

(2) In the application of the provisions of this Agreement by one of the Contracting States, any term used but not defined herein shall, unless the context otherwise requires, have the meaning which it has under the laws in force in that State relating to the taxes to which this Agreement applies.