

No. 2990

**ISRAEL
and
NORWAY**

Exchange of notes constituting an agreement for the reciprocal exemption from income tax and all other taxes on income derived from the exercise of shipping activities and the operation of aircraft services. Athens, 1 February 1955, and Jerusalem, 24 May 1955

Official text: English.

Registered by Israel on 1 November 1955.

**ISRAEL
et
NORVEGE**

Echange de notes constituant un accord tendant à exonérer réciproquement de l'impôt sur le revenu et de toutes autres impositions frappant ~~les revenus~~ les bénéfices provenant de l'exploitation d'entreprises de transports maritimes et aériens. Athènes, 1er février 1955, et Jérusalem, 24 mai 1955

Texte officiel anglais.

Enregistré par Israël le 1er novembre 1955.

No. 2990. EXCHANGE OF NOTES CONSTITUTING AN AGREEMENT¹ BETWEEN ~~THE GOVERNMENT OF ISRAEL~~ AND ~~THE GOVERNMENT OF NORWAY~~ FOR THE RECIPROCAL EXEMPTION FROM INCOME TAX AND ALL OTHER TAXES ON INCOME DERIVED FROM THE EXERCISE OF SHIPPING ACTIVITIES AND THE OPERATION OF AIRCRAFT SERVICES. ATHENS, 1 FEBRUARY 1955, AND JERUSALEM, 24 MAY 1955

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ROYAL NORWEGIAN LEGATION

Tel Aviv, p.t. Athens, February 1, 1955

29/6295/5

Mr. Minister,

As the Government of Norway and the Government of Israel desire to conclude an agreement for reciprocal exemption from income tax and all other taxes on income derived from the exercise of shipping activities and the operation of aircraft services, I have the honour to inform Your Excellency that the Government of Norway are prepared to conclude an agreement with the Government of Israel in the following terms:

Article 1

The Government of Norway shall exempt all income derived from the business of sea or air transport by Israel enterprises engaged in such business from income tax and all other taxes on income imposed in Norway.

Article 2

The Government of Israel shall exempt all income derived from the business of sea or air transport by Norwegian enterprises engaged in such business from income tax and all other taxes on income imposed in Israel.

Article 3

For the purpose of this agreement, the expression: "Israel enterprise" means the Government of Israel, a physical person ordinarily resident in Israel and a corporation or a partnership constituted under the Laws of and managed and controlled in Israel;

¹ Came into force on 24 May 1955, with retroactive effect from 1 January 1953, in accordance with the terms of the said notes.