No. 2991

ISRAEL
and
UNITED STATES OF AMERICA

Exchange of notes constituting an agreement concerning exemption from excise, import taxes and customs duties of aircraft supplies. Tel Aviv and Hakirya, 28 February 1951

Official text: English.

Registered by Israel on 1 November 1955.

ISRAEL
et
ETATS-UNIS D'AMERIQUE

Echange de notes constituant un accord tendant à exempter des impôts indirects, des droits d'importation et des droits de douane les approvisionnements pour aéronefs. Tel-Aviv et Hakirya, 28 février 1951

Texte officiel anglais.

Enregistré par Israël le 1er novembre 1955.

No. 2991. EXCHANGE OF NOTES CONSTITUTING AN AGREEMENT[1] BETWEEN ISRAEL AND THE UNITED STATES OF AMERICA CONCERNING EXEMPTION FROM EXCISE, IMPORT TAXES AND CUSTOMS DUTIES OF AIRCRAFT SUPPLIES. TEL AVIV AND HAKIRYA, 28 FEBRUARY 1951

I

AMERICAN EMBASSY

Tel Aviv, February 28, 1951

No. 32

Excellency:

I have the honor to refer to the matter of the taxes paid by air transport companies of the United States on aviation gasoline, lubricants and other supplies purchased in Israel or imported into Israel for use by United States aircraft engaged in non-scheduled operations, and to invite your attention to certain provisions of United States law which may be of interest to your Government.

Section 3451 of the Internal Revenue Code of the United States provides for the exemption from excise and import taxes of articles sold in the United States for use as fuel supplies, ships' stores or legitimate equipment on civil aircraft engaged in foreign trade. The privileges granted under this section in respect of aircraft registered in a foreign country are allowed only if the Secretary of the Treasury has been advised by the Secretary of Commerce that he has found that such foreign country allows, or will allow, substantially reciprocal privileges in respect of aircraft registered in the United States. Such privileges are applicable both to scheduled and to non-scheduled air carriers.

Title 19 of the United States Code provides in Sections 1309 and 1317 for exemptions from customs duties for supplies imported into the United States for the use of aircraft engaged in foreign trade. As under Section 3451 of the Internal Revenue Code, the privileges granted by Sections 1309 and 1317 of Title 19 are granted in respect of aircraft registered in a foreign

[1] Came into force on 1 March 1951 in accordance with the terms of the said notes.