
STATUTORY INSTRUMENTS

1977 No. 1297

INCOME TAX

**The Double Taxation Relief (Air
Transport Profits) (Ethiopia) Order 1977**

Laid before the House of Commons in draft

Made - - - - 29th July 1977

At the Court at Windsor Castle, the 29th day of July 1977

Present,

The Queen's Most Excellent Majesty in Council

Whereas a draft of this Order was laid before the House of Commons in accordance with the provisions of section 497(8) of the Income and Corporation Taxes Act 1970 and an Address has been presented to Her Majesty by that House praying that an Order may be made in the terms of this Order:

Now, therefore, Her Majesty, in exercise of the powers conferred upon Her by section 497 of the said Income and Corporation Taxes Act 1970 and section 39 of the Finance Act 1965, as amended, and of all other powers enabling Her in that behalf, is pleased, by and with the advice of Her Privy Council, to order, and it is hereby ordered, as follows:—

1. This Order may be cited as the Double Taxation Relief (Air Transport Profits) (Ethiopia) Order 1977.
2. It is hereby declared—
 - (a) that the arrangements specified in the Schedule to this Order have been made with the Provisional Military Government of Socialist Ethiopia with a view to affording relief from double taxation in relation to income tax, corporation tax, or capital gains tax and taxes of a similar character imposed by the laws of Ethiopia; and
 - (b) it is expedient that those arrangements should have effect.

N.E. Leigh
Clerk of the Privy Council

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SCHEDULE

(1) The Provisional Military Government of Socialist Ethiopia shall exempt from income tax and from any other tax on profits or income which is, or may become, chargeable in Ethiopia all profits and income derived from all air transport operations by a United Kingdom undertaking operating authorised scheduled air services between the United Kingdom and Ethiopia.

(2) The Government of the United Kingdom shall exempt from income tax, corporation tax, capital gains tax and from any other tax on profits or income which is, or may become, chargeable in the United Kingdom all profits and income derived from all air transport operations by an Ethiopian undertaking operating authorised scheduled air services between Ethiopia and the United Kingdom.

(3) The expression “air transport operations” means the transport of persons, animals, goods or mail by the owner or charterer of an aircraft including the sale of travel tickets and documents relating to such transport.

(4) The expression “authorised scheduled air services” means scheduled services authorised by the aeronautical authorities of Ethiopia and the United Kingdom.

(5) The expression “a United Kingdom undertaking” means the Government of the United Kingdom, physical persons resident in the United Kingdom and not resident in Ethiopia and corporations and partnerships constituted under the laws in force in the United Kingdom whose place of effective management is in the United Kingdom.

(6) The expression “an Ethiopian undertaking” means the Provisional Military Government of Socialist Ethiopia, physical persons resident in Ethiopia and not resident in the United Kingdom, and corporations and partnerships constituted under the laws in force in Ethiopia whose place of effective management is in Ethiopia.

(7) Each Government shall notify the other in writing through the diplomatic channel of the completion of the procedures required by its law to bring this Agreement into force. The Agreement shall enter into force on the date of the later of these notifications and shall thereupon have effect as regards profits, income or capital gains arising on or after 1 April 1973.

(8) This Agreement may be terminated by either Government by giving six months notice in writing to the other Government.

EXPLANATORY NOTE

The Schedule to this Order sets out the arrangements made with Ethiopia, in Notes exchanged between the Contracting Governments on 1 February 1977, under which the profits, income and capital gains derived from all air transport operations, by an undertaking of one of the countries operating authorised scheduled air services between that and the other country are to be exempt from tax in that other country.

The arrangements apply to profits, income or capital gains arising on or after 1 April 1973.