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STATUTORY INSTRUMENTS

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**1977 No. 1298**

**INCOME TAX**

**The Double Taxation Relief (Shipping and  
Air Transport Profits) (Zaire) 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 (Shipping and Air Transport Profits) (Zaire) Order 1977.

2. It is hereby declared—

- (a) that the arrangements specified in the Schedule to this Order have been made with the Government of the Republic of Zaire 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 Zaire; and
- (b) it is expedient that those arrangements should have effect.

*Clerk of the Privy Council*

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## SCHEDULE

### “ AGREEMENT BETWEEN THE UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND AND THE REPUBLIC OF ZAIRE FOR THE AVOIDANCE OF DOUBLE TAXATION ON REVENUES ARISING FROM THE BUSINESS OF SHIPPING AND AIR TRANSPORT IN INTERNATIONAL TRAFFIC

The United Kingdom of Great Britain and Northern Ireland and the Republic of Zaire;

Anxious to strengthen their links of friendship and to conclude an agreement for the avoidance of double taxation on revenues arising from the business of shipping and air transport in international traffic;

Have agreed as follows:

**Article 1.**—(1) The terms “one of the Contracting States” and “the other Contracting State” means the United Kingdom of Great Britain and Northern Ireland or the Republic of Zaire, as the context requires.

(2) The terms “the business of shipping or air transport” means the business of transporting by air and/or sea persons, animals, goods or mail including the sale of travel tickets connected with such transport by sea and/or air transport undertakings.

(3) The term “international traffic” means any transport by a ship or aircraft operated by an undertaking of one of the Contracting States, except when the ship or aircraft is operated solely between places in the other Contracting State.

(4) The term “United Kingdom undertakings” means public, semi-public or private sea and/or air transport undertakings constituted under the laws in force in the United Kingdom and managed and controlled in the United Kingdom.

(5) The term “Zairian undertakings” means public, semi-public or private sea and/or air transport undertakings constituted under the laws in force in the Republic of Zaire and managed and controlled in the Republic of Zaire.

**Article 2.**—(1) The United Kingdom undertakes to exempt Zairian undertakings from all taxes on income, profits or capital gains arising from the business of shipping and/or air transport in international traffic carried on in the United Kingdom and taxable in the Republic of Zaire.

(2) The Republic of Zaire undertakes to exempt United Kingdom undertakings from all taxes on income, profits or capital gains arising from the business of shipping and/or air transport in international traffic carried on in the Republic of Zaire and taxable in the United Kingdom.

(3) The provisions of this Article shall likewise apply to income, profits or capital gains derived by such an undertaking from the participation in a pool, a joint business or an international operating agency.

**Article 3.** This Agreement shall continue in force indefinitely but may be terminated by either Contracting State by giving six months' notice in writing to the other Contracting State.

**Article 4.** This Agreement shall be approved in conformity with the constitutional procedures applicable in each of the two Contracting States. It shall enter into force on the first day of the month following the exchange of Notes through the diplomatic channel confirming that on both sides these constitutional procedures have been completed, and shall thereupon have effect as regards income, profits or capital gains arising on or after the date of signature.

Done in duplicate at London this 11th day of October 1976, in the English and French languages, both texts being equally authoritative.

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For the Government of the United Kingdom of Great Britain and Northern Ireland:

*ANTHONY CROSLAND*

For the Republic of Zaire:

*NGUZA”*

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#### **EXPLANATORY NOTE**

The arrangements with Zaire which are scheduled to this Order, provide that shipping and air transport profits derived from one country by a resident of the other country are (subject to certain conditions) to be exempt from tax in the former country.

The arrangements apply to profits, income or capital gains arising on or after 11 October 1976.