

The Agreement was  
previously published  
as Jordan No. 1 (1978),  
Cmd. 7223.

JORDAN



Treaty Series No. 43 (1980)

## Exchange of Notes

between the Government of the  
United Kingdom of Great Britain and Northern Ireland  
and the Government of the Hashemite Kingdom  
of Jordan

for the Avoidance of Double Taxation  
on Profits derived from Shipping and  
Air Transport

Amman, 6 March 1978

[The Agreement entered into force on 7 February 1980]

*Presented to Parliament  
by the Secretary of State for Foreign and Commonwealth Affairs  
by Command of Her Majesty  
June 1980*

LONDON

HER MAJESTY'S STATIONERY OFFICE

Cmd. 7916

50p net

**EXCHANGE OF NOTES  
BETWEEN THE GOVERNMENT OF THE UNITED KINGDOM  
OF GREAT BRITAIN AND NORTHERN IRELAND AND THE  
GOVERNMENT OF THE HASHEMITE KINGDOM OF JORDAN  
FOR THE AVOIDANCE OF DOUBLE TAXATION ON PROFITS  
DERIVED FROM SHIPPING AND AIR TRANSPORT**

No. 1

*Her Majesty's Ambassador at Amman to the  
Minister of Transport of Jordan*

*British Embassy,  
Amman.*

Your Excellency

6 March, 1978

I have the honour to inform Your Excellency that, in order to avoid double taxation of profits derived from shipping and air transport, the Government of the United Kingdom of Great Britain and Northern Ireland propose an Agreement in the following terms:

- (1) The Government of the Hashemite Kingdom of Jordan shall exempt from any tax on profits or income which is, or may become, chargeable in Jordan all profits and income derived by United Kingdom undertakings from the business of shipping and air transport.
- (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 by Jordanian undertakings from the business of shipping and air transport.
- (3) The expression "the business of shipping and air transport" means the business of transporting persons, goods or mail carried on by the owner or charterer of ships or aircraft.
- (4) The expression "United Kingdom undertakings" means the Government of the United Kingdom, physical persons resident in the United Kingdom and not resident in Jordan and corporations and partnerships constituted under the laws in force in the United Kingdom and managed and controlled in the United Kingdom.
- (5) The expression "Jordanian undertakings" means the Government of the Hashemite Kingdom of Jordan, physical persons resident in Jordan and not resident in the United Kingdom and corporations and partnerships constituted under the laws in force in Jordan and managed and controlled in Jordan.
- (6) 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<sup>(1)</sup> and shall thereupon have effect as regards profits, income or capital gains arising on or after 1 April 1977.

<sup>(1)</sup> The Agreement entered into force on 7 February 1980.

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

If the foregoing proposals are acceptable to the Government of the Hashemite Kingdom of Jordan, I have the honour to suggest that the present Note and Your Excellency's reply to that effect shall be regarded as constituting an Agreement between the two Governments in this matter.

I avail myself of this opportunity to renew to your Excellency the assurances of my highest consideration.

J. C. MOBERLY

No. 2

*The Minister of Transport of Jordan to  
Her Majesty's Ambassador at Amman*

*Ministry of Transport,  
Amman.*

6 March, 1978

Your Excellency,

I have the honour to acknowledge receipt of your Excellency's letter of 6 March 1978 proposing an Agreement between the Government of the United Kingdom of Great Britain and Northern Ireland and the Government of the Hashemite Kingdom of Jordan for the purpose of avoiding double taxation of profits on shipping and aid transport.

The proposed Agreement in the terms as repeated below is entirely acceptable to the Government of the Hashemite Kingdom of Jordan:—

[As in No. 1]

I also have the honour to accept your Excellency's suggestion that your letter of 6 March 1978 and this reply thereto, being an exchange of letters, shall constitute a binding Agreement between our two Governments in the terms enumerated above.

Please accept your Excellency the assurances of my highest esteem.

A. SUHEIMAT

HER MAJESTY'S STATIONERY OFFICE

*Government Bookshops*

49 High Holborn, London WC1V 6HB

13a Castle Street, Edinburgh EH2 3AR

41 The Hayes, Cardiff CF1 1JW

Brazennose Street, Manchester M60 8AS

Southey House, Wine Street, Bristol BS1 2BQ

258 Broad Street, Birmingham B1 2HE

80 Chichester Street, Belfast BT1 4JY

*Government publications are also available  
through booksellers*