

UK/ZAIRE DOUBLE TAXATION CONVENTION
SIGNED 11 OCTOBER 1976

Entered into force 1 March 1978

Effective in United Kingdom from 11 October 1976

Effective in Zaire from 11 October 1976

The text of this Agreement has been reproduced
with the kind permission of

taxanalysts[®]

CONTENTS

	Page No
Article 1	4
Article 2	5
Article 3	6
Article 4	7

**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" mean the United Kingdom of Great Britain and Northern Ireland or the Republic of Zaire, as the context requires.
2. The term "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.

FOR THE UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND:

Anthony Crosland

FOR THE REPUBLIC OF ZAIRE:

Nguza