
S T A T U T O R Y I N S T R U M E N T S

1979 No. 300

INCOME TAX

**The Double Taxation Relief (Shipping and Air Transport Profits)
(Jordan) Order 1979**

Laid before the House of Commons in draft

Made - - - 14th March 1979

At the Court at Buckingham Palace, the 14th day of March 1979

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(a) and an Address has been presented to Her Majesty by that House praying that an Order may be made in the terms of that draft:

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(b), 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) (Jordan) Order 1979.

2. It is hereby declared—

(a) that the arrangements specified in the Schedule to this Order have been made with the Government of the Hashemite Kingdom of Jordan 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 Jordan; and

(b) it is expedient that those arrangements should have effect.

N. E. Leigh,
Clerk of the Privy Council.

(a) 1970 c. 10.

(b) 1965 c. 25.

SCHEDULE

(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 and shall thereupon have effect as regards profits, income or capital gains arising on or after 1 April 1977.

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

EXPLANATORY NOTE

(This Note is not part of the Order.)

The Schedule to this Order sets out the arrangements made with Jordan, in Notes exchanged between the Contracting Governments on 6th March 1978, under which the profits, income and capital gains derived from all shipping and air transport operations, by an undertaking of one of the countries are to be exempt from tax in the other country.

The arrangements apply to profits, income or capital gains arising on or after 1st April 1977.

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