



Treaty Series No. 30 (1936)

## AGREEMENT

between His Majesty's Government in the United Kingdom  
and the Government of Greece

for the

### RECIPROCAL EXEMPTION FROM INCOME TAX ON CERTAIN PROFITS OR GAINS ARISING FROM AN AGENCY

Athens, September 17, 1936

*Presented by the Secretary of State for Foreign Affairs  
to Parliament by Command of His Majesty*

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AGREEMENT BETWEEN HIS MAJESTY'S GOVERNMENT IN THE  
UNITED KINGDOM AND THE GOVERNMENT OF GREECE FOR  
THE RECIPROCAL EXEMPTION FROM INCOME TAX ON  
CERTAIN PROFITS OR GAINS ARISING FROM AN AGENCY.

*Athens, September 17, 1936.*

THE Government of the United Kingdom of Great Britain and Northern Ireland and the Government of the Kingdom of Greece, being desirous of concluding an Agreement for reciprocal exemption from Income Tax in certain cases of profits or gains arising through an agency, have appointed to that end as their plenipotentiaries :—

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

His Excellency Sir Sydney Waterlow, K.C.M.G., C.B.E.,  
Envoy Extraordinary and Minister Plenipotentiary of His  
Britannic Majesty.

The Government of the Kingdom of Greece :

His Excellency M. Nicolas Mavroudis, Permanent Under-  
Secretary of State for Foreign Affairs.

Who, having communicated to each other their full powers, found to be in due form, have agreed as follows :—

ARTICLE 1.

The Government of the United Kingdom of Great Britain and Northern Ireland undertake that the profits or gains to which this article relates shall, so long as the exemption specified in Article 2 hereof remains effective, be exempted from Income Tax (including Surtax) chargeable in the United Kingdom for the year of assessment commencing on the sixth day of April, nineteen hundred and thirty-six, and for every subsequent year of assessment, and will take the necessary action under section 17 of the Act of Parliament of the

## ΣΥΜΦΩΝΙΑ

ΜΕΤΑΞΥ ΤΗΣ ΚΥΒΕΡΝΗΣΕΩΣ ΤΟΥ ΗΝΩΜΕΝΟΥ  
ΒΑΣΙΛΕΙΟΥ ΤΗΣ ΜΕΓΑΛΗΣ ΒΡΕΤΤΑΝΙΑΣ ΚΑΙ  
ΒΟΡΕΙΟΥ ΙΡΛΑΝΔΙΑΣ ΚΑΙ ΤΗΣ ΚΥΒΕΡΝΗΣΕΩΣ  
ΤΟΥ ΒΑΣΙΛΕΙΟΥ ΤΗΣ ΕΛΛΑΔΟΣ.

Ἡ Κυβέρνησις τοῦ Ἠνωμένου Βασιλείου τῆς Μεγάλης Βρεττανίας καὶ Βορείου Ἰρλανδίας καὶ ἡ Κυβέρνησις τοῦ Βασιλείου τῆς Ἑλλάδος, ἐπιθυμοῦσαι ὅπως συνάψωσι συμφωνίαν περὶ ἀμοιβαίας ἀπαλλαγῆς ἀπὸ τοῦ φόρου εἰσοδήματος ἐπὶ ὠρισμένων περιπτώσεων κερδῶν καὶ ὠφελημάτων προκυπτόντων μέσῳ ἀντιπροσωπείας διώρισαν ἐπὶ τούτῳ ὡς πληρεξουσίους αὐτῶν :

Ἡ Κυβέρνησις τοῦ Ἠνωμένου Βασιλείου τῆς Μεγάλης Βρεττανίας καὶ Βορείου Ἰρλανδίας :

Τὴν Αὐτοῦ Ἐξοχότητα τὸν Sir Sydney Waterlow, K.C.M.G., C.B.E., Ἐκτακτὸν Ἀπεσταλμένον καὶ Πληρεξούσιον Ὑπουργὸν τῆς Αὐτοῦ Βρεττανικῆς Μεγαλειότητος.

Ἡ Κυβέρνησις τοῦ Βασιλείου τῆς Ἑλλάδος :

Τὴν Αὐτοῦ Ἐξοχότητα τὸν Κύριον Νικόλαον Μαυρουδῆν, Μόνιμον Ὑφυπουργὸν ἐπὶ τῶν Ἐξωτερικῶν.

Οἷτινες κοινοποίησαντες ἀλλήλοις τὰ πληρεξούσια αὐτῶν ἔγγραφα εὐρεθέντα ἐν τάξει συνεφώνησαν τὰ κάτωθι :

## Ἄρθρον 1.

Ἡ Κυβέρνησις τοῦ Ἠνωμένου Βασιλείου τῆς Μεγάλης Βρεττανίας καὶ Βορείου Ἰρλανδίας ἀναλαμβάνει τὴν ὑποχρέωσιν ὅπως ἐφ' ὅσον ἡ ἀπαλλαγὴ φόρου ἢ ἀναφερομένη ἐν τῷ ἄρθρῳ 2 διατελῇ ἐν ἰσχύϊ, ἀπαλλάξῃ τὰ κέρδη καὶ ὠφελήματα, περὶ ὧν πραγματεύεται τὸ παρὸν ἄρθρον, τοῦ φόρου εἰσοδήματος (καὶ τῶν προσθέτων φόρων) ὅστις ἐπιβάλλεται ἐν τῷ Ἠνωμένῳ Βασιλείῳ, τόσον κατὰ τὴν οἰκονομικὴν χρῆσιν τὴν ἀρχομένην τὴν ἕκτην ἡμέραν τοῦ

United Kingdom, known as the Finance Act, 1930, with a view giving the force of law to the exemption aforesaid.

The profits or gains to which this article relates are any profits or gains arising, whether directly or indirectly, through an agency in the United Kingdom to a person who is resident in the territory of the Kingdom of Greece and is not resident in the United Kingdom, unless the profits or gains either—

- (1) Arise from the sale of goods from a stock in the United Kingdom; or
- (2) Accrue, directly or indirectly, through any branch or management in the United Kingdom or through an agency in the United Kingdom where the agent has and habitually exercises a general authority to negotiate and conclude contracts.

#### ARTICLE 2.

The Government of the Kingdom of Greece undertake that the profits or gains to which this article relates shall, so long as the exemption specified in Article 1 hereof remains effective, be exempted from trading tax and income tax chargeable in Greece as from the sixth day of April, nineteen hundred and thirty-six, and thereafter, and will take the necessary steps with a view to giving the force of law to the exemption aforesaid.

The profits or gains to which this article relates are any profits or gains arising, whether directly or indirectly, through an agency in the territory of the Kingdom of Greece to a person who is resident

Ἀπριλίου τοῦ χιλιοστοῦ ἑνεακοσιοστοῦ τριακοστοῦ ἔκτου ἔτους ὅσον καὶ δι' ἐκάστην ἐπομένην χρῆσιν, λάβη δέ, συμφώνως πρὸς τὸ Κεφ. 17 τοῦ Νόμου τοῦ Ἑνωμένου Βασιλείου Finance Act 1930, τὰ ἀναγκαῖα μέτρα ὅπως ἡ εἰρημένη ἀπαλλαγὴ περιβληθῇ τὴν ἰσχὺν νόμου.

Τὰ κέρδη καὶ ὠφελήματα περὶ ὧν πραγματεύεται τὸ παρὸν ἄρθρον εἶναι πάντα τὰ κέρδη καὶ ὠφελήματα προκύπτοντα εἴτε ἀμέσως εἴτε ἐμμέσως μέσῳ ἀντιπροσωπείας ἐν τῷ Ἑνωμένῳ Βασιλείῳ ὑπὲρ προσώπου κατοικοῦντος ἐπὶ τοῦ ἐδάφους τοῦ Βασιλείου τῆς Ἑλλάδος οὐχὶ δὲ κατοίκου τοῦ Ἑνωμένου Βασιλείου, ἐκτὸς ἐὰν τὰ κέρδη ἢ τὰ ὠφελήματα προέρχωνται :

- (1) Ἐκ τῆς πωλήσεως ἐμπορευμάτων ἀποθηκευμένων ἐν τῷ Ἑνωμένῳ Βασιλείῳ,
- (2) Ἐπραγματοποιήθησαν ἀμέσως ἢ ἐμμέσως ὑπὸ ὑποκαταστήματος ἢ διευθύνσεως ἐν τῷ Ἑνωμένῳ Βασιλείῳ ἢ ἀκόμη μέσῳ ἀντιπροσωπείας ἐν τῷ Ἑνωμένῳ Βασιλείῳ ὅπου ὁ ἀντιπρόσωπος ἔχει, καὶ συνήθως ἀσκει, γενικὴν ἐξουσίαν παρέχουσαν αὐτῷ τὸ δικαίωμα ὅπως διαπραγματεύηται καὶ συνάπτῃ συμβόλαια.

## Ἄρθρον 2.

Ἡ Κυβέρνησις τοῦ Βασιλείου τῆς Ἑλλάδος ἀναλαμβάνει τὴν ὑποχρέωσιν ὅπως, ἐφ' ὅσον ἡ ἀπαλλαγὴ ἢ ἀναφερομένη ἐν τῷ ἀνωτέρῳ ἄρθρῳ 1 διατελεῖ ἐν ἰσχύϊ, ἀπαλλάξῃ ἀπὸ τῆς ἑκτῆς ἡμέρας τοῦ Ἀπριλίου τοῦ χιλιοστοῦ ἑνεακοσιοστοῦ τριακοστοῦ ἔκτου ἔτους καὶ ἐφεξῆς τὰ κέρδη καὶ ὠφελήματα περὶ ὧν πραγματεύεται τὸ παρὸν ἄρθρον τοῦ φόρου ἐπιτηδείου καὶ φόρου εἰσοδήματος ἐπιβαλλομένων ἐν Ἑλλάδι, καὶ θὰ λάθῃ τὰ ἀναγκαῖα μέτρα ἐπὶ τῷ τέλει ὅπως ἡ εἰρημένη ἀπαλλαγὴ περιβληθῇ τὴν ἰσχὺν νόμου.

Τὰ κέρδη καὶ ὠφελήματα περὶ ὧν πραγματεύεται τὸ παρὸν ἄρθρον εἶναι πάντα τὰ κέρδη καὶ ὠφελήματα τὰ προκύπτοντα εἴτε ἀμέσως εἴτε ἐμμέσως μέσῳ ἀντιπροσωπείας ἐπὶ τοῦ ἐδάφους τοῦ Βασιλείου τῆς Ἑλλάδος ὑπὲρ

in the United Kingdom and is not resident in the territory of the Kingdom of Greece, unless the profits or gains either—

- (1) Arise from the sale of goods from a stock in the Kingdom of Greece; or
- (2) Accrue, directly or indirectly, through any branch or management in the territory of the Kingdom of Greece or through an agency in the territory of the Kingdom of Greece where the agent has and habitually exercises a general authority to negotiate and conclude contracts.

#### ARTICLE 3.

For the purposes of this Agreement the word "person" includes any body of persons, corporate or not corporate, and a body corporate shall be regarded as resident in the United Kingdom if its business is managed and controlled in the United Kingdom, and shall be regarded as resident in the territory of the Kingdom of Greece if its business is managed and controlled in the territory of the Kingdom of Greece.

#### ARTICLE 4.

This Agreement shall come into force on the date of signature and may be denounced at any time upon six months' notice being given by one Contracting Party to the other.

In witness whereof the above-named plenipotentiaries have signed the present Agreement and affixed thereto their seals.

\*Done at Athens in duplicate, in the English and Greek languages, the 17th day of September, 1936.

(L.S.) SYDNEY WATERLOW.  
 (L.S.) N. MAVROUDIS.

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πρόσωπου κατοικοῦντος ἐν τῷ Ἠνωμένῳ Βασιλείῳ οὐχὶ δὲ κατοίκου τοῦ ἐδάφους τοῦ Βασιλείου τῆς Ἑλλάδος ἐκτὸς ἐὰν τὰ κέρδη ἢ τὰ ὠφελήματα :

- (1) Προέρχωνται ἐκ τῆς πωλήσεως ἐμπορευμάτων ἀποθηκευμένων ἐν τῷ ἐδάφει τοῦ Βασιλείου τῆς Ἑλλάδος.
- (2) Ἐπραγματοποιήθησαν ἀμέσως ἢ ἐμμέσως ὑπὸ ὑποκαταστήματος ἢ διευθύνσεως ἐν τῷ ἐδάφει τοῦ Βασιλείου τῆς Ἑλλάδος ἢ ἀκόμη μέσῳ ἀντιπροσωπείας ἐν τῷ ἐδάφει τοῦ Βασιλείου τῆς Ἑλλάδος ὅπου ὁ πράκτωρ ἔχει καὶ συνήθως ἀσκει γενικὴν ἐξουσίαν ὅπως διαπραγματεύηται καὶ συνάπτῃ συμβόλαια.

### Ἄρθρον 3.

Κατὰ τὴν ἔννοιαν τῆς παρούσης συμφωνίας ἡ λέξις "πρόσωπον" περιλαμβάνει οἰονδήποτε πρόσωπον, νομικὸν ἢ φυσικόν, πᾶν δὲ νομικὸν πρόσωπον θὰ θεωρῆται ὡς ἐδρεῦον ἐν τῷ Ἠνωμένῳ Βασιλείῳ ἐφ'ὅσον αἱ ἐργασίαι διευθύνονται καὶ διαχειρίζονται ἐκ τοῦ Ἠνωμένου Βασιλείου, καὶ θὰ θεωρῆται ὡς ἐδρεῦον ἐν τῷ ἐδάφει τοῦ Βασιλείου τῆς Ἑλλάδος ἐφ'ὅσον αἱ ἐργασίαι του διευθύνονται καὶ διαχειρίζονται ἐκ τοῦ ἐδάφους τοῦ Βασιλείου τῆς Ἑλλάδος.

### Ἄρθρον 4.

Ἡ παρούσα Συμφωνία θὰ τεθῆ ἐν ἰσχύϊ ἀπὸ τὴν ἡμέραν τῆς ὑπογραφῆς της καὶ δύναται νὰ καταγγελθῆ ἀνὰ πᾶσαν στιγμὴν παρ' ἐκάστου τῶν Συμβαλλομένων Μερῶν κατόπιν προειδοποιήσεως ἕξ μηνῶν.

Εἰς πίστῳσιν τῶν ἀνωτέρω οἱ προαναφερόμενοι Πληρεξούσιοι ὑπέγραψαν τὴν παρούσαν συμφωνίαν καὶ ἐπέθεσαν τὰς ἑαυτῶν σφραγίδας.

Ἐγένετο ἐν Ἀθήναις εἰς διπλοῦν εἰς τὴν Ἀγγλικὴν καὶ τὴν Ἑλληνικὴν γλῶσσαν τῇ 17 ἡμέρᾳ τοῦ μηνὸς Σεπτεμβρίου τοῦ ἔτους 1936.

(L.S.) SYDNEY WATERLOW.

(L.S.) N. MAVROUDIS.