
STATUTORY INSTRUMENTS

1982 No. 1841

INCOME TAX

**The Double Taxation Relief (Air
Transport Profits) (Cameroon) Order 1982**

Laid before the House of Commons in draft

22nd December

Made - - - - 1982

At the Court at Buckingham Palace, the 22nd day of December 1982

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⁽¹⁾, 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 Income and Corporation Taxes Act 1970, 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 (Air Transport Profits) (Cameroon) Order 1982.
2. It is hereby declared—
 - (a) that the arrangements specified in the Agreement set out in the Schedule to this Order have been made with the Government of the United Republic of Cameroon 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 Cameroon; and
 - (b) that it is expedient that those arrangements should have effect.

N. E. Leigh
Clerk of the Privy Council

(1) section 497 was amended and extended by section 98(2) and 100(1) of the Finance Act 1972 (c. 41) and section 10 of the Capital Gains Tax Act 1979 (c. 14).

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SCHEDULE

“ AGREEMENT BETWEEN THE GOVERNMENT OF THE UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND AND THE GOVERNMENT OF THE UNITED REPUBLIC OF CAMEROON FOR THE AVOIDANCE OF DOUBLE TAXATION ON REVENUES ARISING FROM THE BUSINESS OF AIR TRANSPORT

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

Desiring to strengthen their friendly ties and to conclude an Agreement for the avoidance of double taxation on revenues arising from the business of air transport carried on in accordance with the Air Services Agreement⁽²⁾ signed in Yaoundé on 11 September 1981;

Have agreed as follows:

ARTICLE 1.—(1) The term “Contracting State” means the United Kingdom of Great Britain and Northern Ireland or the United Republic of Cameroon, as the context requires.

(2) The term “the business of air transport” means the business of transporting persons, animals, goods or mail, including the sale of travel tickets and documents relating to such transport, carried on by the two air transport enterprises designated in accordance with the Air Services Agreement between both Contracting States.

(3) The term “enterprise of the United Kingdom” means an enterprise having its place of effective management in the United Kingdom and designated in accordance with the Air Services Agreement to operate air services between the United Kingdom and Cameroon.

(4) The term “enterprise of Cameroon” means an enterprise having its place of effective management in the United Republic of Cameroon and designated in accordance with the Air Services Agreement to operate air services between Cameroon and the United Kingdom.

ARTICLE 2.—(1) The Government of the United Republic of Cameroon shall exempt from any tax on profits, distributed profits, income or capital gains which is, or may become, chargeable in the United Republic of Cameroon all profits, income and capital gains derived by the enterprise of the United Kingdom from the business of air transport.

(2) The Government of the United Kingdom of Great Britain and Northern Ireland shall exempt from any tax on profits, distributed profits, income or capital gains which is, or may become, chargeable in the United Kingdom all profits, income and capital gains derived by the enterprise of Cameroon from the business of air transport.

(3) All elements of capital of an enterprise of a Contracting State shall be taxable only in that State.

(4) The provisions of paragraphs (1) and (2) of this Article shall also apply to profits, income or capital gains derived from participation in a pool or a joint air transport business.

ARTICLE 3. Each Contracting State shall notify the other 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 November 1981.

ARTICLE 4. The Agreement shall remain in force indefinitely but either Contracting State may give six months' notice of termination. Such notice shall be communicated through the diplomatic channel and the termination shall have effect from 1 January of the following calendar year.

(2) Cameroon No.1 (1981), Cmnd. 8428

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In witness whereof the undersigned, duly authorised thereto by their respective Governments, have signed this Agreement.

Done in duplicate at London this 22nd day of April 1982, in the English and French languages, both texts being equally authoritative.

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

CRANLEY ONSLOW

For the Government of the United Republic of Cameroon:

BOUBA B. M''

EXPLANATORY NOTE

Under the Agreement with Cameroon scheduled to this Order profits, income or capital gains derived from the business of air transport by an enterprise of the United Kingdom or Cameroon are exempt from tax in the other country.

The Agreement applies to profits, income or capital gains arising on or after 1 November 1981.