ΕΦΗΜΕΡΙΣ ΤΗΣ ΚΥΒΕΡΝΗΣΕΩΣ

ΤΟΥ ΒΑΣΙΛΕΙΟΥ ΤΗΣ ΕΛΛΑΔΟΣ

ΕΝ ΑΘΗΝΑΙΣ ΤΗ 9 ΝΟΕΜΒΡΙΟΥ 1966	ΤΕΥΧΟΣ ΠΡΩΤΟΝ	ΑΡΙΘΜΟΣ ΦΥΛΛΟΥ 235

ΝΟΜΟΘΕΤΙΚΟΝ ΔΙΑΤΑΓΜΑ ΥΠ' ΑΡΙΘ. 4580

Περὶ κυρώσεως τῆς μεταξὺ τοῦ Βασιλείου τῆς Ἑλλάδος καὶ τῆς Δημοκρατίας τῆς Ἰνδίας συμφωνίας περὶ ἀποφυγῆς τῆς διπλῆς φορολογίας, ἐν σχέσει πρὸς τοὺς φόρους ἐπὶ τοῦ εἰσοδήματος.

ΚΩΝΣΤΑΝΤΙΝΟΣ
ΒΑΣΙΛΕΥΣ ΤΩΝ ΕΛΛΗΝΩΝ

Ἔχοντες ὑπ' ὄψει τὰς διατάξεις τοῦ ἄρθρου 35 τοῦ Συντάγματος καὶ τὴν ἀπὸ 28 Σεπτεμβρίου 1966 σύμφωνον γνώμην τῆς κατὰ τὴν παράγραφον 2 τοῦ αὐτοῦ ἄρθρου 35 Εἰδικῆς Ἐπιτροπῆς ἐκ Βουλευτῶν, προτάσει τοῦ Ἡμετέρου Ὑπουργικοῦ Συμβουλίου, ἀπεφασίσαμεν καὶ διατάσσομεν:

Ἄρθρον μόνον.

Κυροῦται καὶ ἔχει ἰσχὺν νόμου ἡ ἐν Ν. Δελχὶ ὑπογραφεῖσα τὴν 11ην Φεβρουαρίου 1965 συμφωνία μεταξὺ τοῦ Βασιλείου τῆς Ἑλλάδος καὶ τῆς Δημοκρατίας τῆς Ἰνδίας, ἀποσκοποῦσα εἰς τὴν ἀποφυγὴν τῆς διπλῆς φορολογίας, ἐν σχέσει πρὸς τοὺς φόρους ἐπὶ τοῦ εἰσοδήματος, τῆς ὁποίας τὸ κείμενον ἕπεται εἰς τὴν Ἀγγλικὴν γλῶσσαν καὶ ἐν μεταφράσει εἰς τὴν Ἑλληνικήν.

Ἐν Ἀθήναις τῇ 5 Νοεμβρίου 1966

ΚΩΝΣΤΑΝΤΙΝΟΣ

Β.

ΤΟ ΥΠΟΥΡΓΙΚΟΝ ΣΥΜΒΟΥΛΙΟΝ
Ο ΠΡΟΕΔΡΟΣ
ΣΤΕΦ. ΣΤΕΦΑΝΟΠΟΥΛΟΣ
ΤΑ ΜΕΛΗ
ΙΩΑΝ. ΤΣΟΥΔΕΡΟΣ, ΣΤ. ΚΩΣΤΟΠΟΥΛΟΣ, Κ. ΣΤΕΦΑΝΑΚΗΣ, ΦΩΚ. ΖΑΪΜΗΣ, ΧΡ. ΑΠΟΣΤΟΛΑΚΟΣ, ΣΤ. ΑΛΑΜΑΝΗΣ, ΙΩΑΝ. ΓΚΛΑΒΑΝΗΣ, ΚΩΝ. ΜΑΡΗΣ, ΧΡ. ΒΑΣΜΑΤΖΙΔΗΣ, ΑΘ. ΓΙΑΝΝΟΠΟΥΛΟΣ, ΙΣΙΔ. ΜΑΤΡΙΔΟΓΛΟΥ, Γ. ΜΠΑΚΑΤΣΕΛΟΣ, ΕΥΑΓΓ. ΣΑΒΒΟΠΟΥΛΟΣ, ΑΠ. ΠΑΓΚΟΥΤΣΟΣ, ΦΩΤ. ΠΙΤΟΥΛΗΣ, ΘΕΟΧ. ΡΕΝΤΗΣ, ΚΛ. ΠΑΛΟΓΛΟΥ, ΕΥΑΓΓ. ΔΕΝΔΡΙΝΟΣ, Δ. ΓΕΩΡΓΙΟΥ.

Ἐθεωρήθη καὶ ἐτέθη ἡ μεγάλη τοῦ Κράτους σφραγίς.

Ἐν Ἀθήναις τῇ 9 Νοεμβρίου 1966

Ο ΕΠΙ ΤΗΣ ΔΙΚΑΙΟΣΥΝΗΣ ΥΠΟΥΡΓΟΣ
Κ. ΣΤΕΦΑΝΑΚΗΣ

AGREEMENT

between the Government of Greece and the Government of India for the Avoidance of Double Taxation of Income

Whereas the Government of Greece and the Government of India desire to conclude an Agreement for the avoidance of double taxation of income :

Now, therefore, it is hereby agreed as follows :

Article 1.

(1) The taxes which are the subject of the present Agreement are :

(a) in India :
the Income-tax,
the Super-tax,
the Surcharge,
imposed under the Income-tax Act, 1961 (43 of 1961) (hereinafter referred to as «Indian Tax») ;

(b) in Greece :

the tax on physical persons and the income-tax on legal entities, and any special tax levied in Greece with reference to freight earned by shipping enterprises by the carriage of passengers, live-stock or goods, imposed under the Royal Deccrees No 3323]1955 and 3843] 1958 and the Law No 1880]1951 (hereinafter referred to as «Greek Tax»).

(2) The present Agreement shall also apply to any other taxes of a substantially similar character imposed in India or Greece subsequent to the date of signature of the present Agreement.

Article 2.

(1) In the present Agreement, unless the context otherwise requires :

(a) The term «Greece» means the territory of the Kingdom of Greece ;

(b) the term «one of the territories» and «the other territory» mean Greece or India as the context requires;

(c) the term «person» includes natural persons, companies and all other entities which are treated as taxable units under the tax laws in force in the respective territories ;

(b) the term «company» means any entity which is treated as a body corporate or as a company for tax purposes ;

(e) the term «tax» means the Greek tax or Indian tax, as the context requires ;

(f) the terms «resident of Greece» and «resident of India» mean, respectively, a person who is resident in Greece for the purposes of Greek tax and not resident in India for the purposes of Indian tax, and a person who is resident in India for the purposes of Indian tax and not resident in Greece for the purposes of Greek tax. A company shall be regarded as resident in Greece if it is incorporated in Greece or its businees is wholly managed and controlled in Greece ; a company shall be regarded as resident in India if it is incorporated in India or its businees is wholly managed and controlled in India.

(g) the terms «Greek enterprise» and «Indian enterprise» mean, respectively, an industrial or commercial enterprise or undertaking carried on by a resident of Greece and an industrial or commercial entrprise or undertaking carried on by a resident of India ; and the terms «enterprise of one of the territories» and «enterprise of the other territories» mean a Greek enterprise or an Indian enterprise, as the context requires ;

(h) the term «permanent establishment» means a fixed place of business in which the business of the enterprise is wholly or partly carried on ;

(aa) The term «fixed place of business» shall include a place of management, a branch, an office, a factory, a workshop, a warehouse, a mine, quarry or other place of extraction of natural resources.

(bb) An enterprise of one of the territories shall be deemed to have a fixed place of business in the other territory if it carries on in that other territory a construction, installation or assembly project or the like.

(cc) The use of mere storage facilities or the maintenace of a place of business exclusively for the purchase of goods or merchandise and not for any processing of such goods or merchandise in the territory of purchase, shall not constitute a permanent establishment.

(dd) A person acting in one of the territories for or on behalf of an enterprise of the other territory shall be deemed to be a permanent establishment of that enterprise in the first-mentioned territory, only if

1. he has and habitually exercises in the first-mentioned territory a general authority to negatiate and enter into contracts for or on behalf of the enterprise, unless the activities of the person are limited exclusively to the purchase of goods or merchandise for the enterprise, or

2. he habitually maintains in the first- mentioned territory a stock of goods or merchandise belonging to the enterprise from which the person regularly delivers goods or merchandise for or on behalf of the entrerprise, or

3. he habitually secures orders in the first-mentirned territory wholly or almost wholly for the enteoprise itself or for the enterprise and other enterprise which are controlled by it or have a controlling interest in it.

(ee) A broker of genuinely independent status who merely acts as an intermediary between an enterprise of one of the territories and a prospective customer in the other territory shall not be deemed to be a permanent establishment of the enterprise in the last-mentioned territory.

(ff) The fact that a company, which is a resident of one of the territories, has a subsidiary company which either is a resident of the other territory or carries on a trade or business in that other territory (whether through ahermanent establishment or otherwise) shall not, of itself costitute that subsidiary company a permanent establishment of its parent company.

(i) The term «pension» means a periodic payment made in consideration of services rendered or by way of compesation for injuries received ;

(j) the term «annuity» means a stated sum payable periodically at stated times during life or during a specified or ascertainable period of time under an obligation to make the payments in return for adequate and full consideration in money or money's worth ;

(k) the term «competent authority» means in the case of India, the Central Government in the Ministry of Finance, Department of Revenue, or its authoried representative and in the case of Greece, the Ministry of Finance or its authorised representative.

(2) In the application of the provisions of this Agreement in one of the territories any term not otherwise defined in this Agreement shall, unless the context otherwise requires, have the meaning which it has under the laws in force in that territory relating to the taxer which are the subject of this Aggreement .

Article III.

(1) Subject to the provisions of paragraph (3) below, tax shall not be levied in one of the territories on the industrial or commercial profits of an enterprise of the other territory unless profits are derived in the first-mentioned territory through a permanent establishment

of the said enterprise situated in the firstmentioned territory. If profits are so derived, tax may be levied in the first-mentioned territory on the profits attributable to the said permanent establishment.

(2) There shall be attributed to the permanent establishment of an enterprise of one of the territories situated in the other territory the industrial or commercial profits which it might be expected to derive in that other territory if it were an independent enterprise engaged in the same or similar activities under the same or similar conditions and dealing at arm's length with the enterprise of whith it is a permanent establishment. In any case, where the correct amount of profits attributable to a permanent establishment is incapable of determination or the ascertainment there of presents exceptional difficulties, the profits attributable to the establishment may be estimated on a reasonable basis.

(3) For the purposes of this Agreement the term «industrial or commercial profits» shall not include income in the form of rents, royalties, interest, dividends, management chargement charges, remuneration for labour or personal services or income from the oferation of ships or aircraft.

Article IV.

Where

(a) an enterprise of one of the territories participates directly or indirectly in the management, control or capital of an enterprise of the other territory, or

(b) the same persons participate directly or indirectly in the management, control or capital of an enterprise of one of the territories and an enterprise of the other territory, and

in either case conditions are made or imposed between the two

Contd ...

enterprises, in their commercial or financial relations, which differ from those which would be made between independent enterprises, then any profits which but for those conditions would have accrued to one of the enterprises but by reason of those conditions have not so accrued may be included in the profits of that enterproise and taxed accordingly.

Article V.

(1) Income derived from the operation of aircraft by an enterprise of one of the territories shall not be taxed in the other territory, unless the aircraft is operated wholly or mainly between places within that other territory.

(2) Paragraph (1) shall likewise apply in respect of participations in pools of any kind by enterprises engaged in air transport.

Article VI.

(1) When a resident of Greece, operating ships, derives profits from India through such operations carried on in India, such profits may be taxed in Greece as well as in India; but the tax so charged in India shall be reduced by an amount equal to 50 % there of, and the reduced amoun of India tax payable on the profits shall be allowed as a credit against Greek tax charged in respect of such income. The credit aforesaid shall not exceed the Greek tax charged in respect of such income.

(2) (a) When a resident of India, operating ships, derives profits from Greece, through such operations carried on in Greece, such profits may be taxed in Greece as well as in India; but the tax so charged in Greece shall be reduced by an amount equal to 50 % thereof and the reduced amount of Greek tax payable shall be allowed as a credit against Indian tax charged in respect of such income. The credit aforesaid shall not exceed the Indian tax charged in respect of such income.

(b) Sub-clause (a) of clause 2 shall not, however, apply as long as the laws in Greece do not impose any tax on income derived from the operation of ships belonging to foreign enterprises operating in the Greek territory. In such cases, the profits referred to in subclause (a) of clause 2 may be taxed only in India.

(3) Paragraph (1) and (2) shall not apply to profits arising as a result of coastal traffic.

(4) The provisions of clause (1) shall not in case of India affect the application of sub-sections (1) tio (6) of section 172 of the Income-tax Act, 1961 for the assessment of profits from occasional shipping or tramp steamers; but the provisions of that clause will be applied, when an adjustment is to be made under sub-section (7) of the aforesaid section of the Income-tax Act, 1961 in such cases.

Article VII.

Royalties derived by a resident of one of the territories from sources in the other territory may be taxed only in that other territory.

In this article, the term «Royatly» means any royalty or other like amount received as consideration for the right to use copytrights, artistic or scientific works, cinematographic films, patents., models, designs, plans, secret processes or formulae, trade-marks and other like property or rights, but does not include any royalhy or other like amount in respect of coperation of mines, quarries or other natural resources.

Article VIII

Dividends paid by a company which is a resident of one of the territories to a resident of the other territory may be taxed only in the first-mentioned territory.

Article IX.

Interest, on bonds, securities, notes, debentures or any other form of indebtedness, derived by a resident of one of the territories from sources in the other territory may be taxed only in that other territory.

Article X.

Income from immovable property may be taxed only in the territory in which the property is situated. For this purpose any rent or royalty or other income derived from the operation of a mine, quarry or any other place of extarction of natural resources shall be regarded as income from immovable property.

Article XI.

Capital gains derived from the sale, exchange or transfer of a capital asset, whether movable or immovable, may be taxed only in the territory in which the capital asset is situated at the time of such sale, exchange or transfer.

Article XII.

(1) Remuneration other than pensions and annuities paid in Greece for services rendered therein out of public funds of India shall not be taxed in Greece unless the payment is made to a citizen of Greece.

(2) Remuneration other than pensions and annuities, paid in India for services rendered therein out of public funds of Greece shall not be taxed in India unless the payment is made to a citizen of India.

(3) The provisions of paragraphe (1) and (2) of this Article shall not apply to payments in respect of services in connection with any trade or business carried on by either of the Contracting Parties or political sub-divisions thereof for purposes of profit.

(4) The provisions of paragraphe (1) and (2) of this Article shall also apply to remuneration other than pensions and annuities paid by the Reserve Bank of India, the Public Railways Authorities and the Postal Administration of India and by the Bank of Greece, Greek State Railways and the Greek Postal and Telegrafic Administration.

Article XIII.

Any pension or annuity derived by a resident of one of the territories from sources in the other territory, may be taxed only in that other territory.

Article XIV.

(1) Profits or remuneration for professional services or for services as an employee (including services as a director) performed in one of the territories by an individual who is a resident of the other territory may be taxed only in the territory in which such services are performed.

(2) An individual who is a redisent of India shall not be taxed in Greece on profits or remunaration referred to in paragraph (1) if

(a) he is temporarily present in Greece for a period or periods not ecxeeding in the aggregate 183 days during the calendar year immediately preceding the relevant fiscal year,

(b) the services are performed for or on behalf of a resident of India.

(c) the profits or remuneration are subject to Indian tax and,

(d) the profits or remuneration are not deducted in computing the profits of an enterprise chargeable to Greek tax.

(3) An individual who is a resident of Greece shall not be taxed in India on the prifits or remuneration referred to in paragraph (1) if

(a) he is temporarily present in India for a period or periods not exceeding in the aggregate 183 days during the relevant «previous year»,

(b) the services are rendered for or on behalf of a resident of Greece,

(c) the profits or remuneration are subject to Greek tax and,

(d) the profits or remuneration are not deducted in computing the profits of an enterprise chargeable to Indian tax.

(4) Where an individual permanently or predominantly performs services on ships or aircraft in international traffic operated by an enterprise of one of the territories, profits or remuneration from such services may be taxed only by the country of which the individual is resident.

Article XV.

A professor or teacher from one of the territories, who receives remuneration for teaching, during a period of temporary residence not exceeding two years, at a University, College, School or other educational institution in the other territory, shall not be taxed in that other territory in trespect of that remuneration.

Article XVI

An individual from one of the territories who is temporarily present in the other territory solely

(a) as a student at a university, college or school in such other territory,

(b) as a business apprentice, or

(c) as the recipient of a grant, allowance or award for the primary purpose of study or research from a religious, charitable, scientific or educational organisation shall not be taxed in the other territory in respect of remitances from abroad for the purposes of his maintainance, education or training in respect of a scholarship, and in respect of any amount representing remuneration for services rendered in that other territory, provided that such services are in connection with his studies or training or are necessary for the purpose of his maintenance.

Article XVII.

(1) The laws in force in either of the territories will continue to govern the assessment and taxation of income in the respective territories except where express provision to the contrary is made in this Agreement.

(2) Subject to the provisions of Article VI income from sources within Greece which under the Laws of Greece and in arccodance with this Agreement is subject to tax in Greece either directly or by deduction shall not be subject to Indian tax.

(3) Subject to the provisions of Article VI income from sources within India which under the Laws of India and in accordance with this Agreement is subject to tax in India either directly or by deduction shall not be subject to Greek tax.

(4) The graduated rate of Greek tax to be imposed on residents of Greece and the graduated rate of Indian tax to be imposed on residents of India may be calculated as though income which under this Agreement is not subject to Greek or Indian tax, as the case may be, were included in the amount of the total income.

Article XVIII.

The competent authorities shall exchange such information (being information wich is at their disposal under their respective taxation laws in the normal course of administration) as is necessary for carrying out the provisions of the present Agreement. Any information so exchanged shall be treated as secret and shall not be disclosed to any persons other than those concerned whith the assessment and collection of the taxes which are the subject of the present Agreement. No information as aforesaid shall be exchanged by the competent authority of one of the territories wich would disclose any trade, business, industrial or professional secret or any trade process to the authority of the other territory.

Article XIX.

Where a resident of one of the territories shows proof that the action of the taxation authorities of the other territory has resulted or will result in double taxation contrary to the provisions of the present Agreement, he shall be entitled to present his case to the competent authority of the territory of which he is resident. Should his claim be deemed worthy of consideration, the competent authority to which the claim is made shall endeavour to come to an agreement with the competent authority of the other territory with a view to avoiding double taxation.

Article XX.

(1) The present Agreement shall be ratified and the instruments of ratification shall be excanged at New Delphi as soon as possible.

(2) Upon exchange of the instruments of ratification, the present Agreement shall have effect.

(a) in India, for any year of assesment, beginning on or after the 1st April, 1964,

(b) in Greece, for any fiscal year, beginning on or after the 1st January, 1964.

Article XXI.

This agreement shall continue in effect indefinitely but either of the Contracting Parties may on or before the 30th day of June in any calendar year after

1965 give to the other Contracting Party notice of termination, and in such event this Agreement shall cease to be effective.

(a) in India, for any year of assesment beginning on or after the 1st April in the calendar year next following such written notice of termination,

(b) in Greece, for any fiscal year beginning no or after the 1st January next following such written notice of termination.

In withness whereof the undersigned duly authorised thereto have signed this Agreement and have affixed thereto their seals.

Done at New Delhi on the 11th February 1965, in dublicate, in the Eglish language.

For the Royal Government of Greece :
(GEORGE WARSAMY)
Ambassador of Greece, New Delhi
For the Republic of India :
(RAMESHWAR SAHU)
Deputy Minister of Finance, Government of India.

ΣΥΜΦΩΝΙΑ

Μεταξὺ τῆς Κυβερνήσεως τῆς Ἑλλάδος καὶ τῆς Κυβερνήσεως τῆς Ἰνδίας διὰ τὴν ἀποφυγὴν τῆς διπλῆς φορολογίας τοῦ εἰσοδήματος.

Ἐπειδὴ ἡ Κυβέρνησις τῆς Ἑλλάδος καὶ ἡ Κυβέρνησις τῆς Ἰνδίας ἐπιθυμοῦν νὰ συνάψουν Συμφωνίαν διὰ τὴν ἀποφυγὴν τῆς διπλῆς φορολογίας τοῦ εἰσοδήματος, συμφωνοῦσι, κατόπιν τούτου, ὡς ἀκολούθως :

Ἄρθρον 1.

(1) Οἱ φόροι οἱ ὁποῖοι ἀποτελοῦν ἀντικείμενον τῆς παρούσης Συμφωνίας εἶναι :

(α) εἰς Ἰνδίαν :

Ὁ φόρος εἰσοδήματος,
Ὁ πρόσθετος φόρος (super-tax),
Ἡ πρόσθετος ἐπιβάρυνσις (surcharge),
Ἐπιβαλλόμενοι διὰ τοῦ νόμου περὶ φορολογίας εἰσοδήματος τοῦ 1961 (43 τοῦ 1961) (εἰς τὸ ἑξῆς ἀναφερόμενος ὡς «Ἰνδικὸς Φόρος»).

(β) Εἰς Ἑλλάδα :

Ὁ φόρος εἰσοδήματος ἐπὶ φυσικῶν καὶ νομικῶν προσώπων καὶ οἱοσδήποτε εἰδικὸς φόρος εἰσπραττόμενος ἐν Ἑλλάδι ἢ ἐν σχέσει πρὸς ναύλους κτωμένους ὑπὸ ναυτιλιακῶν ἐπιχειρήσεων ἐκ τῆς μεταφορᾶς ἐπιβατῶν, ζώων ἢ ἐμπορευμάτων, ἐπιβληθεὶς διὰ τῶν Νομοθετικῶν Διαταγμάτων 3323/1955 καὶ 3843/1958 καὶ τοῦ Νόμου 1880/1951 (εἰς τὸ ἑξῆς ἀναφερόμενος ὡς «Ἑλληνικὸς Φόρος»).

(2) Ἡ παροῦσα Συμφωνία θὰ ἐφαρμόζεται ἐπίσης ἐπὶ παντὸς ἄλλου φόρου οὐσιωδῶς ὁμοίου χαρακτῆρος ἐπιβαλλομένου εἰς τὴν Ἰνδίαν ἢ τὴν Ἑλλάδα μετὰ τὴν χρονολογίαν ὑπογραφῆς τῆς παρούσης Συμφωνίας.

Ἄρθρον ΙΙ.

(1) Εἰς τὴν παροῦσαν Συμφωνίαν, ἐκτὸς ἐὰν ἄλλως ἀπαιτῇ τὸ κείμενον :

(α) Ὁ ὅρος «Ἑλλὰς» σημαίνει τὸ ἔδαφος τοῦ Βασιλείου τῆς Ἑλλάδος.

(β) Ὁ ὅρος «ἕν ἐκ τῶν ἐδαφῶν» καὶ «τὸ ἕτερον ἔδαφος» σημαίνουν ἡ Ἑλλὰς ἢ ἡ Ἰνδία ὡς ἀπαιτεῖ ἡ ἔννοια τοῦ κειμένου.

(γ) Ὁ ὅρος «πρόσωπον» περιλαμβάνει φυσικὰ πρόσωπα, ἑταιρίας, καὶ ὅλα τὰ λοιπὰ νομικὰ πρόσωπα τὰ ὁποῖα θεωροῦνται ὡς ὑποκείμενα φόρου συμφώνως πρὸς τοὺς ἐν ἰσχύϊ φορολογικοὺς νόμους εἰς τὰ ἀντίστοιχα ἐδάφη.

(δ) Ὁ ὅρος «ἑταιρία» σημαίνει πᾶσαν νομικὴν ὀντότητα ἡ ὁποία θεωρεῖται ὡς νομικὸν πρόσωπον ἢ ἑταιρία διὰ φορολογικοὺς σκοπούς.

(ε) Ὁ ὅρος «φόρος» σημαίνει τὸν ἑλληνικὸν φόρον τὸν ἰνδικὸν φόρον ὡς ἡ ἔννοια τοῦ κειμένου ἀπαιτεῖ.

(στ) Ὁ ὅρος «κάτοικος Ἑλλάδος» καὶ «κάτοικος Ἰνδίας» σημαίνουν, ἀντιστοίχως, πρόσωπον τὸ ὁποῖον εἶναι κάτοικος ἐν Ἑλλάδι διὰ τοὺς σκοποὺς τοῦ Ἑλληνικοῦ φόρου καὶ ὄχι κάτοικος Ἰνδίας διὰ τοὺς σκοποὺς τοῦ Ἰνδικοῦ φόρου, καὶ πρόσωπον τὸ ὁποῖον εἶναι κάτοικος εἰς Ἰνδίαν διὰ τοὺς σκοποὺς τοῦ Ἰνδικοῦ φόρου καὶ ὄχι κάτοικος Ἑλλάδος διὰ τοὺς σκοποὺς τοῦ Ἑλληνικοῦ φόρου. Μία ἑταιρία θὰ θεωρηθῇ ὡς ἔχουσα κατοικίαν ἐν Ἑλλάδι ἐὰν ἔχῃ συσταθῇ ἐν Ἑλλάδι ἢ αἱ ἐργασίαι της διευθύνονται καὶ ἐλέγχονται ἐν συνόλῳ ἐν Ἑλλάδι· μία ἑταιρία θὰ θεωρηθῇ ὡς ἔχουσα κατοικίαν εἰς Ἰνδίαν ἐὰν ἔχῃ συσταθῇ εἰς τὴν Ἰνδίαν ἢ αἱ ἐργασίαι της διευθύνονται καὶ ἐλέγχονται εἰς τὴν Ἰνδίαν.

(ζ) Οἱ ὅροι «ἑλληνικὴ ἐπιχείρησις» καὶ «Ἰνδικὴ ἐπιχείρησις» σημαίνουν, ἀντιστοίχως, βιομηχανικὴν ἢ ἐμπορικὴν ἐπχείρησιν διεξαγομένην ὑπὸ κατοίκου Ἑλλάδος καὶ βιομηχανικὴν ἢ ἐμπορικὴν ἐπιχείρησιν διεξαγομένην ὑπὸ κατοίκου τῆς Ἰνδίας· καὶ οἱ ὅροι «ἐπιχείρησις ἑνὸς ἐκ τῶν ἐδαφῶν» καὶ «ἐπιχείρησις τοῦ ἑτέρου ἐδάφους» σημαίνουν ἑλληνικὴν ἐπιχείρησιν ἢ ἰνδικὴν ἐπιχείρησιν, ὡς ἀπαιτεῖ ἡ ἔννοια τοῦ κειμένου.

(η) Ὁ ὅρος «μόνιμος ἐγκατάστασις» σημαίνει ὡρισμένον τόπον ἐργασίας εἰς τὸν ὁποῖον διεξάγονται ἐργασίαι τῆς ἐπιχειρήσεως ἐν ὅλῳ ἢ ἐν μέρει.

(αα) Ὁ ὅρος «ὡρισμένος τόπος ἐργασίας» θὰ περιλαμβάνῃ τόπον διευθύνσεως, ὑποκατάστημα, γραφεῖον, ἐργοστάσιον, ἐργαστήριον, ἀποθήκην, μεταλλεῖον, λατομεῖον, ἢ ἕτερον τόπον ἐξαγωγῆς φυσικῶν πόρων.

(ββ) Ἐπιχείρησις ἑνὸς τῶν ἐδαφῶν θὰ θεωρῆται ὅτι ἔχει ὡρισμένον τόπον ἐργασίας εἰς τὸ ἕτερον ἔδαφος ἐὰν διεξάγῃ εἰς αὐτὸ ἐργασίαν κατασκευῆς, ἐγκαταστάσεως ἢ συναρμολογήσεως ἢ παρομίαν ἐργασίαν.

(γγ) Ἡ ἁπλῆ χρῆσις ἐγκαταστάσεων ἀποθηκεύσεως ἢ ἡ διατήρησις τόπου ἐργασίας ἀποκλειστικῶς διὰ τὴν ἀγορὰν ἀγαθῶν ἢ ἐμπορευμάτων καὶ οὐχὶ διὰ τὴν ἐνέργειαν ἐπεξεργασίας ἐπὶ τῶν ἀγαθῶν ἢ ἐμπορευμάτων τούτων εἰς τὸ ἔδαφος τῆς ἀγορᾶς, δὲν θὰ συνιστᾷ μόνιμον ἐγκατάστασιν.

(δδ) Πρόσωπον ἐνεργοῦν εἰς ἕν ἐκ τῶν ἐδαφῶν διὰ ἢ διὰ λογαριασμὸν ἐπιχειρήσεως τοῦ ἑτέρου ἐδάφους θὰ θεωρῆται ὅτι εἶναι μόνιμος ἐγκατάστασις τῆς ἐπιχειρήσεως ταύτης εἰς τὸ πρῶτον ἔδαφος, μόνον ἐάν :

1. ἔχῃ γενικὴν ἐξουσιοδότησιν καὶ συνήθως ἐνεργῇ δυνάμει ταύτης εἰς τὸ πρῶτον ἔδαφος, εἰς τὸ νὰ διαπραγματεύηται καὶ συνάπτῃ συμβάσεις διὰ ἢ διὰ λογαριασμὸν τῆς ἐπιχειρήσεως, ἐκτὸς ἐὰν αἱ ἐνέργειαι τοῦ προσώπου περιορίζωνται ἀποκλειστικῶς εἰς τὴν ἀγορὰν ἀγαθῶν ἢ ἐμπορευμάτων διὰ τὴν ἐπιχείρησιν, ἢ

2. διατηρῇ συνήθως εἰς τὸ πρῶτον ἔδαφος ἀπόθεμα ἀγαθῶν ἢ ἐμπορευμάτων ἀνηκόντων εἰς τὴν ἐπιχείρησιν ἀπὸ τὰ ὁποῖα τακτικῶς παραδίδει ἀγαθὰ ἢ ἐμπορεύματα διὰ ἢ διὰ λογαριασμὸν τῆς ἐπιχειρήσεως, ἢ

3. συνήθως ἐξασφαλίζῃ παραγγελίας εἰς τὸ πρῶτον μνημονευθὲν ἔδαφος ἐξ ὁλοκλήρου ἢ σχεδὸν ἐξ ὁλοκλήρου διὰ τὴν ἐπιχείρησιν ἢ διὰ τὴν ἐπιχείρησιν καὶ ἄλλας ἐπιχειρήσεις αἱ ὁποῖαι ἐλέγχονται ὑπ' αὐτῆς ἢ ἔχουν ἐνδιαφέρον ἐλέγχου ἐπ' αὐτῆς.

(εε) Μεσίτης ἐντελῶς ἀνεξάρτητος ὁ ὁποῖος ἐνεργεῖ ἁπλῶς ὡς μεσάζων μεταξὺ μιᾶς ἐπιχειρήσεως τοῦ ἑνὸς τῶν ἐδαφῶν καὶ ἑνὸς ὑποψηφίου πελάτου εἰς τὸ ἕτερον ἔδαφος δὲν θὰ θεωρῆται ὅτι ἀποτελεῖ μόνιμον ἐγκατάστασιν τῆς ἐπιχειρήσεως εἰς τὸ τελευταῖον μνημονευθὲν ἔδαφος.

(στ στ) Τὸ γεγονὸς ὅτι μία ἑταιρία, κάτοικος τοῦ ἑνὸς τῶν ἐδαφῶν, ἔχει θυγατέρα ἑταιρίαν ἡ ὁποία εἴτε εἶναι κάτοικος τοῦ ἑτέρου ἐδάφους ἢ διεξάγει ἐμπόριον ἢ ἐργασίας εἰς τὸ ἕτερον τοῦτο ἔδαφος (εἴτε μέσῳ μονίμου ἐγκαταστάσεως εἴτε ἄλλως πως) δὲν θὰ ἀποτελῇ, ἐκ μόνου τοῦ λόγου τούτου

ἡ ἐλεγχομένη ἑταιρία μόνιμον ἐγκατάστασιν τῆς μητρός της ἑταιρίας.

(θ) Ὁ ὅρος «σύνταξις» σημαίνει περιοδικὴν παροχὴν διὰ παρασχεθείσας ὑπηρεσίας ἢ ὑπὸ μορφὴν ἀποζημιώσεως διὰ σωματικὰς βλάβας.

(ι) Ὁ ὅρος «περιοδικὴ παροχὴ» σημαίνει ἓν ὡρισμένον ποσὸν πληρωτέον περιοδικῶς καθ' ὡρισμένα χρονικὰ διαστήματα ἐφ' ὅρου ζωῆς ἢ κατὰ τὴν διάρκειαν ὡρισμένης ἢ ἐξακριβωτέας χρονικῆς περιόδου, συνεπείᾳ ἀναληφθείσης ὑποχρεώσεως περὶ πραγματοποιήσεως τῶν καταβολῶν τούτων, ἔναντι ἐπαρκοῦς καὶ πλήρους χρηματικοῦ ἀνταλλάγματος ἢ ἀνταλλάγματος δεκτικοῦ χρηματικῆς ἀποτιμήσεως.

(κ) Ὁ ὅρος «ἁρμοδία ἀρχὴ» σημαίνει εἰς τὴν περίπτωσιν τῆς Ἰνδίας, τὴν Διεύθυνσιν τοῦ Εἰσοδήματος τοῦ Ὑπουργείου Οἰκονομικῶν τῆς Κεντρικῆς Κυβερνήσεως ἢ τὸν ἐξουσιοδοτημένον ἀντιπρόσωπόν του καὶ εἰς τὴν περίπτωσιν τῆς Ἑλλάδος, τὸ Ὑπουργεῖον Οἰκονομικῶν ἢ τὸν ἐξουσιοδοτημένον ἀντιπρόσωπόν του.

(2) Κατὰ τὴν ἐφαρμογὴν τῶν διατάξεων τῆς Συμφωνίας ταύτης εἰς ἕνα ἐκ τῶν ἐδαφῶν οἱοσδήποτε ὅρος μὴ καθοριζόμενος ἄλλως ἐν τῇ Συμφωνίᾳ ταύτῃ θὰ ἔχῃ, ἐκτὸς ἐὰν ἄλλως ἀπαιτῇ ἡ ἔννοια τοῦ κειμένου, τὴν ἔνοιαν ἡ ὁποία δίδεται εἰς τὸν ὅρον τοῦτον ὑπὸ τῶν ἐν ἰσχύϊ εἰς τὸ ἔδαφος ἐκεῖνο νόμων τῶν σχετικῶν πρὸς τοὺς φόρους οἱ ὁποῖοι ἀποτελοῦν τὸ ἀντικείμενον τῆς Συμφωνίας ταύτης.

Ἄρθρον III

(1) Τηρουμένων τῶν διατάξεων τῆς κατωτέρω παραγράφου 3, δὲν θὰ ἐπιβάλλεται φόρος εἰς ἓν ἐκ τῶν ἐδαφῶν ἐπὶ ἐμπορικῶν καὶ βιομηχανικῶν κερδῶν ἐπιχειρήσεως τοῦ ἑτέρου ἐδάφους, ἐκτὸς ἐὰν τὰ κέρδη προκύπτουν εἰς τὸ πρῶτον ἔδαφος μέσῳ μονίμου ἐγκαταστάσεως τῆς ἀναφερθείσης ἐπιχειρήσεως κειμένης εἰς τὸ πρῶτον ἔδαφος. Ἐὰν κέρδη προκύπτουν οὕτω, δύναται νὰ ἐπιβληθῇ φόρος εἰς τὸ πρῶτον ἔδαφος ἐπὶ τῶν κερδῶν τῶν ἀνηκόντων εἰς τὴν ἀναφερθεῖσαν μόνιμον ἐγκατάστασιν.

(2) Θὰ θεωροῦνται ὅτι ἀνήκουν εἰς τὴν μόνιμον ἐγκατάστασιν ἐπιχειρήσεως ἑνὸς τῶν ἐδαφῶν εὑρισκομένης εἰς τὸ ἕτερον ἔδαφος, ἐκεῖνα ἐκ τῶν ἐμπορικῶν ἢ βιομηχανικῶν κερδῶν ἅτινα αὕτη θὰ ἀπεκόμιζεν εἰς τὸ ἕτερον τοῦτο ἔδαφος ἐὰν ἦτο ἀνεξάρτητος ἐπιχείρησις διεξάγουσα τὰς ἰδίας ἢ παρομοίας ἐργασίας ὑπὸ τὰς αὐτὰς ἢ παρομοίας συνθήκας καὶ ἄνευ ἐξαρτήσεως ἐκ τῆς ἐπιχειρήσεως τῆς ὁποίας ἀποτελεῖ μόνιμον ἐγκατάστασιν. Εἰς οἱανδήποτε περίπτωσιν, καθ' ἣν εἶναι ἀδύνατος ὁ καθορισμὸς τοῦ ἀκριβοῦς ποσοῦ κερδῶν τῶν ἀνηκόντων εἰς τὴν μόνιμον ἐγκατάστασιν ἢ ἡ ἐξακρίβωσις τούτων παρουσιάζει ἐξαιρετικὰς δυσκολίας, τὰ ἀνήκοντα εἰς τὴν μόνιμον ἐγκατάστασιν κέρδη δυνατὸν νὰ ὑπολογισθοῦν ἐπὶ μιᾶς λογικῆς βάσεως.

(3) Διὰ τοὺς σκοποὺς τῆς Συμφωνίας ταύτης ὁ ὅρος «ἐμπορικὰ καὶ βιομηχανικὰ κέρδη» δὲν θὰ περιλαμβάνῃ εἰσόδημα ἐξ ἐνοικίων, δικαιωμάτων, τόκων, μερισμάτων, ἀμοιβῶν διοικήσεως, ἀμοιβῶν ἐργασίας ἢ προσωπικῶν ὑπηρεσιῶν ἢ εἰσόδημα ἐκ τῆς ἐκμεταλλεύσεως πλοίων καὶ ἀεροσκαφῶν.

Ἄρθρον IV

Ἐὰν

(α) ἐπιχείρησις ἑνὸς τῶν ἐδαφῶν συμμετέχῃ ἀμέσως ἢ ἐμμέσως εἰς τὴν διοίκησιν, τὸν ἔλεγχον ἢ τὸ κεφάλαιον ἐπιχειρήσεως τοῦ ἑτέρου ἐδάφους, ἢ

(β) τὰ ἴδια πρόσωπα συμμετέχουν ἀμέσως ἢ ἐμμέσως εἰς τὴν διοίκησιν, τὸν ἔλεγχον ἢ τὸ κεφάλαιον ἐπιχειρήσεως ἑνὸς τῶν ἐδαφῶν καὶ ἑτέρας τοῦ ἄλλου ἐδάφους, καὶ εἰς ἑκατέραν τῶν περιπτώσεων τίθενται ἢ ἐπιβάλλονται ὅροι, μεταξὺ τῶν δύο ἐπιχειρήσεων, εἰς τὰς ἐμπορικὰς ἢ οἰκονομικὰς σχέσεις των, αἱ ὁποῖαι διαφέρουν ἐκείνων οἱ ὁποῖοι θὰ ἐτίθεντο μεταξὺ ἀνεξαρτήτων ἐπιχειρήσεων, τότε οἱαδήποτε κέρδη, ἅτινα ἤθελον προκύψῃ ἐὰν δὲν ἐτίθεντο οἱ ὅροι οὗτοι διὰ μίαν τῶν ἐπιχειρήσεων τούτων, καὶ τὰ ὁποῖα δὲν προέκυψαν λόγῳ τῶν ὅρων τούτων θὰ δύνανται νὰ περιληφθοῦν εἰς τὰ κέρδη τῆς ἐπιχειρήσεως ταύτης καὶ κατ' ἀκολουθίαν νὰ φορολογηθοῦν.

Ἄρθρον V

(1) Εἰσόδημα ἐκ τῆς ἐκμεταλλεύσεως ἀεροσκάφους ὑπὸ ἐπιχειρήσεως ἑνὸς τῶν ἐδαφῶν δὲν θὰ φορολογῆται εἰς τὸ ἕτερον ἔδαφος, ἐκτὸς ἐὰν ἡ ἐκμετάλλευσις τοῦ ἀεροσκάφους γίνεται ἐξ ὁλοκλήρου ἢ κυρίως μεταξὺ τόπων κειμένων ἐντὸς τοῦ ἑτέρου ἐδάφους.

(2) Ἡ παράγραφος 1 θὰ ἐφαρμόζεται ὁμοίως καὶ ἐπὶ συμμετοχῆς εἰς παντὸς εἴδους κοινοπραξίας (pools) ὑπὸ ἐπιχειρήσεων διεξαγουσῶν ἀεροπορικὰς μεταφοράς.

Ἄρθρον VI

(1) Ἐὰν κάτοικος Ἑλλάδος, ἐκμεταλλευόμενος πλοῖα, πραγματοποιῇ κέρδη ἐξ Ἰνδίας μέσῳ τοιούτων ἐπιχειρήσεων διεξαγομένων εἰς Ἰνδίαν, τοιαῦτα κέρδη θέλουσι φορολογηθῇ τόσον εἰς τὴν Ἑλλάδα ὅσον καὶ εἰς τὴν Ἰνδίαν· ἀλλὰ ὁ οὕτω ἐπιβαλλόμενος εἰς τὴν Ἰνδίαν φόρος θὰ μειωθῇ κατὰ ποσὸν ἴσον πρὸς τὸ 50 % αὐτοῦ καὶ τὸ μειωμένον ποσὸν τοῦ Ἰνδικοῦ φόρου τοῦ πληρωτέου ἐπὶ τῶν κερδῶν θὰ ἐκπίπτεται ἐκ τοῦ Ἑλληνικοῦ φόρου τοῦ ἐπιβαλλομένου ἐπὶ τοῦ τοιούτου εἰσοδήματος. Ἡ προαναφερθεῖσα ἔκπτωσις δὲν θὰ ὑπερβαίνῃ τὸν ἑλληνικὸν φόρον τὸν ἐπιβαλλόμενον ἐπὶ τοῦ εἰσοδήματος τούτου.

(2) (α) Ἐὰν κάτοικος Ἰνδίας, ἐκμεταλλευόμενος πλοῖα, πραγματοποιῇ κέρδη ἐν Ἑλλάδι, μέσῳ τοιούτων ἐπιχειρήσεων διεξαγομένων ἐν Ἑλλάδι, τοιαῦτα κέρδη θέλουσι φορολογηθῇ τόσον εἰς τὴν Ἑλλάδα ὅσον καὶ εἰς τὴν Ἰνδίαν· ἀλλὰ ὁ οὕτω ἐπιβαλλόμενος ἐν Ἑλλάδι φόρος θὰ μειοῦται κατὰ ποσὸν ἴσον πρὸς τὸ 50 % αὐτοῦ καὶ τὸ μειωμένον ποσὸν τοῦ πληρωτέου ἑλληνικοῦ φόρου θὰ ἐκπίπτεται ἐκ τοῦ ἰνδικοῦ φόρου τοῦ ἐπιβαλλομένου ἐπὶ τοῦ τοιούτου εἰσοδήματος. Ἡ προαναφερθεῖσα ἔκπτωσις δὲν θὰ ὑπερβαίνῃ τὸν ἰνδικὸν φόρον τὸν ἐπιβαλλόμενον ἐπὶ τοῦ εἰσοδήματος τούτου.

(β) Ἐν τούτοις δὲν θὰ ἐφαρμόζηται τὸ ἐδάφιον (α) τῆς παραγράφου 2 ἐφ' ὅσον οἱ νόμοι ἐν Ἑλλάδι δὲν ἐπιβάλλουν φόρον ἐπὶ εἰσοδήματος προκύπτοντος ἐκ τῆς ἐκμεταλλεύσεως πλοίων ἀνηκόντων εἰς ἀλλοδαπὰς ἐπιχειρήσεις λειτουργούσας εἰς τὸ ἑλληνικὸν ἔδαφος. Εἰς τοιαύτας περιπτώσεις, κέρδη ἀναφερόμενα εἰς τὸ ἐδάφιον (α) τῆς παραγράφου 2 θέλουσι φορολογηθῇ μόνον εἰς τὴν Ἰνδίαν.

(3) Αἱ παράγραφοι (1) καὶ (2) δὲν θὰ ἐφαρμόζωνται ἐπὶ κερδῶν προκυπτόντων λόγῳ ἀκτοπλοϊκῆς ἐπικοινωνίας.

(4) Αἱ διατάξεις τῆς παραγράφου (1) δὲν θὰ ἐπηρεάσουν, εἰς τὴν περίπτωσιν τῆς Ἰνδίας, τὴν ἐφαρμογὴν τῶν ἐδαφίων (1) ἕως (6) τοῦ ἄρθρου 172 τοῦ νόμου περὶ φορολογίας εἰσοδήματος, 1961, διὰ τὸν προσδιορισμὸν κερδῶν ἐκ πλοίων μὴ δρομολογημένων ἢ ἐκ μεμονωμένων ταξειδίων, ἀλλὰ αἱ διατάξεις τῆς παραγράφου ταύτης θὰ ἐφαρμοσθοῦν, ὅταν πρόκειται νὰ γίνῃ εἰς τὰς περιπτώσεις ταύτας προσαρμογὴ συμφώνως πρὸς τὸ ἐδάφιον 7 τοῦ προαναφερθέντος ἄρθρου τοῦ νόμου περὶ φορολογίας εἰσοδήματος τοῦ 1961.

Ἄρθρον VII

Δικαιώματα κτώμενα ὑπὸ κατοίκου ἑνὸς τῶν ἐδαφῶν ἐκ πηγῶν εὑρισκομένων εἰς τὸ ἕτερον ἔδαφος, θέλουσι φορολογηθῇ μόνον εἰς τὸ ἕτερον τοῦτο ἔδαφος.

Εἰς τὸ ἄρθρον τοῦτο ὁ ὅρος «δικαίωμα» σημαίνει οἱονδήποτε δικαίωμα ἢ ἄλλο παρόμοιο ποσόν, λαμβανόμενον ὡς ἀντάλλαγμα διὰ τὸ δικαίωμα χρήσεως πνευματικῆς ἰδιοκτησίας, καλλιτεχνικῶν ἢ ἐπιστημονικῶν ἐργασιῶν, κινηματογραφικῶν ταινιῶν, εὑρεσιτεχνίας, ὑποδειγμάτων, σχεδίων, διαγραμμάτων, μυστικῶν βιομηχανικῶν μεθόδων ἢ τύπων, ἐμπορικῶν καὶ βιομηχανικῶν σημάτων ἢ ἄλλης ἀναλόγου περιουσίας ἢ δικαιωμάτων, ἀλλὰ δὲν περιλαμβάνει οἱονδήποτε δικαίωμα ἢ ἄλλο παρόμοιον ποσὸν σχετικὸν πρὸς τὴν ἐκμετάλλευσιν μεταλλείων, λατομείων ἢ ἄλλων φυσικῶν πόρων.

Ἄρθρον VIII

Μερίσματα καταβαλλόμενα ὑπὸ ἑταιρίας κατοίκου τοῦ ἑνὸς τῶν ἐδαφῶν εἰς κάτοικον τοῦ ἑτέρου ἐδάφους θέλουσι φορολογηθῇ μόνον εἰς τὸ πρῶτον ἔδαφος.

Ἄρθρον IX

Τόκοι ἐκ κρατικῶν ὁμολόγων, χρεωγράφων, γραμματίων, ὁμολογιῶν ἢ ἐξ οἱασδήποτε ἄλλης μορφῆς χρέους, κτώμενοι ὑπὸ κατοίκου ἑνὸς τῶν ἐδαφῶν ἐκ πηγῶν κειμένων εἰς τὸ ἕτερον ἔδαφος θέλουσι φορολογηθῇ μόνον εἰς τὸ ἕτερον τοῦτο ἔδαφος.

Ἄρθρον X

Εἰσόδημα ἐξ ἀκινήτου ἰδιοκτησίας θέλει φορολογηθῇ μόνον εἰς τὸ ἔδαφος εἰς τὸ ὁποῖον ἡ ἰδιοκτησία κεῖται. Πρὸς τὸν σκοπὸν τοῦτον οἱονδήποτε μίσθωμα ἢ δικαίωμα ἢ ἄλλο εἰσόδημα κτώμενον ἐκ τῆς ἐκμεταλλεύσεως μεταλλείου, λατομείου ἢ οἱουδήποτε ἄλλου τόπου ἐξαγωγῆς φυσικῶν πόρων θὰ θεωρῆται ὡς εἰσόδημα ἐξ ἀκινήτου ἰδιοκτησίας.

Ἄρθρον XI

Κέρδη κεφαλαίου κτώμενα ἐκ τῆς πωλήσεως, ἀνταλλαγῆς ἢ μεταβιβάσεως στοιχείου παγίου κεφαλαίου, εἴτε κινητοῦ ἢ ἀκινήτου, θέλουσι φορολογηθῇ μόνον εἰς τὸ ἔδαφος εἰς τὸ ὁποῖον τὸ στοιχεῖον τοῦτο εὑρίσκεται κατὰ τὸν χρόνον τῆς τοιαύτης πωλήσεως, ἀνταλλαγῆς ἢ μεταβιβάσεως.

Ἄρθρον XII

(1) Ἀμοιβαί, πλὴν τῶν συντάξεων καὶ περιοδικῶν παροχῶν, καταβαλλόμεναι εἰς τὴν Ἑλλάδα δι' ὑπηρεσίας παρεχομένας ἐντὸς αὐτῆς ἐκ τοῦ Δημοσίου Ταμείου τῆς Ἰνδίας δὲν θὰ φορολογοῦνται εἰς τὴν Ἑλλάδα ἐκτὸς ἐὰν ἡ πληρωμὴ γίνεται πρὸς πολίτην Ἑλλάδος.

(2) Ἀμοιβαί, πλὴν συντάξεων καὶ περιοδικῶν παροχῶν, καταβαλλόμεναι εἰς Ἰνδίαν, δι' ὑπηρεσίας παρεχομένας ἐντὸς αὐτῆς, ἐκ τοῦ Δημοσίου Ταμείου τῆς Ἑλλάδος δὲν θὰ φορολογοῦνται εἰς τὴν Ἰνδίαν ἐκτὸς ἐὰν ἡ καταβολὴ γίνεται πρὸς πολίτην Ἰνδίας.

(3) Αἱ διατάξεις τῶν παραγράφων (1) καὶ (2) τοῦ παρόντος ἄρθρου δὲν θὰ ἐφαρμόζωνται ἐπὶ πληρωμῶν, ἀναφερομένων εἰς ὑπηρεσίας σχετικὰς μὲ ἐμπόριον ἢ ἐργασίας διεξαγομένας ὑπὸ οἱουδήποτε ἐκ τῶν Συμβαλλομένων Μερῶν ἢ ὑπὸ πολιτικῆς ὑποδιαιρέσεως τούτου, ἐπὶ σκοπῷ κέρδους.

(4) Αἱ διατάξεις τῶν παραγράφων (1) καὶ (2) τοῦ παρόντος ἄρθρου θὰ ἐφαρμόζωνται ἐπίσης ἐπὶ ἀμοιβῶν, πλὴν συντάξεων καὶ περιοδικῶν παροχῶν, καταβαλλομένων ὑπὸ τῆς Ἐκδοτικῆς Τραπέζης τῆς Ἰνδίας, τῶν Ἀρχῶν τῶν Δημοσίων Σιδηροδρόμων καὶ τῆς Ταχυδρομικῆς Διοικήσεως τῆς Ἰνδίας καὶ ὑπὸ τῆς Τραπέζης τῆς Ἑλλάδος, τῶν Ἑλληνικῶν Κρατικῶν Σιδηροδρόμων καὶ τῆς Διοικήσεως Ἑλληνικῶν Ταχυδρομείων καὶ Τηλεγραφείων.

Ἄρθρον XIII

Οἱαδήποτε σύνταξις ἢ περιοδικὴ παροχὴ κτωμένη ὑπὸ κατοίκου ἑνὸς τῶν ἐδαφῶν ἐκ πηγῶν κειμένων εἰς τὸ ἕτερον ἔδαφος θέλει φορολογηθῇ μόνον εἰς τὸ ἕτερον τοῦτο ἔδαφος.

Ἄρθρον XIV

(1) Κέρδη ἢ ἀμοιβαὶ δι' ἐπαγγελματικὰς ὑπηρεσίας ἢ δι' ὑπηρεσίας ὑπαλλήλου (περιλαμβάνουσαι ὑπηρεσίας Διευθυντοῦ) παρεχομένας εἰς ἕν ἐκ τῶν ἐδαφῶν ὑπὸ ἀτόμου κατοίκου τοῦ ἑτέρου ἐδάφους θὰ φορολογοῦνται μόνον εἰς τὸ ἔδαφος εἰς τὸ ὁποῖον αἱ τοιαῦται ὑπηρεσίαι παρέχονται.

(2) Ἄτομον τὸ ὁποῖον εἶναι κάτοικος τῆς Ἰνδίας δὲν θὰ φορολογῆται εἰς τὴν Ἑλλάδα διὰ τὰ κέρδη ἢ τὰς ἀμοιβὰς τὰς ἀναφερομένας εἰς τὴν παράγραφον (1) ἐὰν

(α) εὑρίσκεται προσωρινῶς εἰς Ἑλλάδα διὰ περίοδον ἢ περιόδους μὴ ὑπερβαινούσας συνολικῶς τὰς 183 ἡμέρας κατὰ τὴν διάρκειαν τοῦ ἡμερολογιακοῦ ἔτους τοῦ ἀμέσως προηγουμένου τοῦ οἰκείου οἰκονομικοῦ ἔτους,

(β) αἱ ὑπηρεσίαι παρέχονται διὰ ἢ διὰ λογαριασμὸν κατοίκου τῆς Ἰνδίας,

(γ) τὰ κέρδη ἢ αἱ ἀμοιβαὶ ὑπόκεινται εἰς τὸν Ἰνδικὸν φόρον, καὶ

(δ) τὰ κέρδη ἢ αἱ ἀμοιβαὶ δὲν ἀφαιροῦνται κατὰ τὸν ὑπολογισμὸν τῶν κερδῶν ἐπιχειρήσεως ὑποκειμένης εἰς τὸν ἰνδικὸν φόρον.

(3) Ἄτομον τὸ ὁποῖον εἶναι κάτοικος Ἑλλάδος δὲν θὰ φορολογῆται εἰς τὴν Ἰνδίαν διὰ τὰ κέρδη ἢ τὰς ἀμοιβὰς τὰς ἀναφερομένας εἰς τὴν παράγραφον (1) ἐὰν

(α) τοῦτο παραμένῃ προσωρινῶς εἰς τὴν Ἰνδίαν διὰ μίαν περίοδον ἢ περιόδους, μὴ ὑπερβαινούσας συνολικῶς τὰς 183 ἡμέρας, κατὰ τὸ οἰκεῖον «προηγούμενον ἔτος».

(β) αἱ ὑπηρεσίαι παρέχονται διὰ ἢ διὰ λογαριασμὸν κατοίκου τῆς Ἑλλάδος,

(γ) τὰ κέρδη ἢ αἱ ἀμοιβαὶ ὑπόκεινται εἰς τὸν ἑλληνικὸν φόρον, καὶ

(δ) τὰ κέρδη ἢ αἱ ἀμοιβαὶ δὲν ἀφαιροῦνται κατὰ τὸν ὑπολογισμὸν τῶν κερδῶν ἐπιχειρήσεως ὑποκειμένης εἰς τὸν ἰνδικὸν φόρον.

(4) Ἐὰν ἄτομον μονίμως ἢ κυρίως παρέχῃ ὑπηρεσίας εἰς πλοῖα ἢ ἀεροσκάφη ἐνεργοῦντα διεθνεῖς μεταφορὰς καὶ ἐκμεταλλευόμενα ὑπὸ ἐπιχειρήσεως ἑνὸς τῶν ἐδαφῶν, κέρδη ἢ ἀμοιβαὶ ἐκ τοιούτων ὑπηρεσιῶν θέλουσι φορολογηθῇ μόνον ὑπὸ τῆς χώρας τῆς ὁποίας τὸ ἄτομον εἶναι κάτοικος.

Ἄρθρον XV

Καθηγητὴς ἢ διδάσκαλος ἐξ ἑνὸς τῶν ἐδαφῶν, λαμβάνων ἀμοιβὴν διὰ διδασκαλίαν, κατὰ τὴν διάρκειαν προσωρινῆς διαμονῆς μὴ ὑπερβαινούσης τὰ δύο ἔτη, εἰς Πανεπιστήμιον, Κολλέγιον, Σχολεῖον ἢ ἕτερον ἐκπαιδευτικὸν ἵδρυμα λειτουργοῦν εἰς τὸ ἕτερον ἔδαφος δὲν θὰ φορολογῆται εἰς τὸ ἕτερον τοῦτο ἔδαφος διὰ τὴν ἀμοιβὴν ταύτην.

Ἄρθρον XVI

Ἄτομον ἐξ ἑνὸς τῶν ἐδαφῶν τὸ ὁποῖον εὑρίσκεται προσωρινῶς εἰς τὸ ἕτερον ἔδαφος ἀποκλειστικῶς.

(α) ὡς σπουδαστὴς εἰς Πανεπιστήμιον, Κολλέγιον ἢ σχολεῖον εἰς τὸ ἕτερον τοῦτο ἔδαφος,

(β) ὡς μαθητευόμενος εἰς ἐργασίαν, ἢ

(γ) ὡς δικαιοῦχος ἐπιχορηγήσεως, ἐπιδόματος ἢ βραβείου, διὰ τὸν πρωταρχικὸν σκοπὸν σπουδῆς ἢ ἐρεύνης, ἀπὸ θρησκευτικόν, φιλανθρωπικόν, ἐπιστημονικὸν ἢ ἐκπαιδευτικὸν ὀργανισμὸν δὲν θὰ φορογογῆται εἰς τὸ ἕτερον ἔδαφος, ὅσον ἀφορᾷ τὰ ἐμβάσματα τὰ ὁποῖα λαμβάνει, λόγῳ ὑποτροφίας, ἐκ τοῦ ἐξωτερικοῦ, ἐπὶ σκοπῷ συντηρήσεώς του, ἐκπαιδεύσεως καὶ ἐξασκήσεώς του, καὶ καθ' ὅσον ἀφορᾷ οἱονδήποτε ποσὸν ἀντιπροσωπεῦον ἀμοιβὴν διὰ παρεχομένας ὑπηρεσίας εἰς τὸ ἕτερον τοῦτο ἔδαφος, ὑπὸ τὴν προϋπόθεσιν ὅτι αἱ ὑπηρεσίαι αὗται ἔχουν σχέσιν πρὸς τὰς σπουδὰς του ἢ τὴν ἐξάσκησιν ἢ εἶναι ἀναγκαῖαι διὰ τὴν συντήρησίν του.

Ἄρθρον XVII

(1) Οἱ ἐν ἰσχύϊ νόμοι ἑκατέρου τῶν ἐδαφῶν θὰ ἐξακολουθήσουν νὰ ρυθμίζουν τὸν προσδιορισμὸν καὶ τὴν φορολογίαν τοῦ εἰσοδήματος εἰς τὰ ἀντίστοιχα ἐδάφη, ἐκτὸς ἐὰν ρητὴ διάταξις περὶ τοῦ ἀντιθέτου ὑπάρχει εἰς τὴν Συμφωνίαν ταύτην.

(2) Τηρουμένων τῶν διατάξεων τοῦ ἄρθρου VI εἰρόδημα ἐκ πηγῶν κειμένων ἐντὸς τῆς Ἑλλάδος τὸ ὁποῖον κατὰ τοὺς Ἑλληνικοὺς νόμους καὶ συμφώνως πρὸς τὴν Συμφωνίαν ταύτην ὑπόκειται εἰς φόρον ἐν Ἑλλάδι εἴτε ἀμέσως εἴτε διὰ παρακρατήσεως δὲν θὰ ὑπόκειται εἰς τὸν Ἰνδικὸν φόρον.

(3) Τηρουμένων τῶν διατάξεων τοῦ ἄρθρου VI, εἰσόδημα ἐκ πηγῶν κειμένων εἰς τὴν Ἰνδίαν τὸ ὁποῖον κατὰ τοὺς νόμους τῆς Ἰνδίας καὶ συμφώνως πρὸς τὴν Συμφωνίαν ταύτην ὑπόκειται εἰς φόρον εἰς τὴν Ἰνδίαν εἴτε ἀμέσως εἴτε διὰ παρακρατήσεως δὲν θὰ ὑπόκειται εἰς τὸν ἑλληνικὸν φόρον.

(4) Ὁ προοδευτικὸς συντελεστὴς τοῦ ἑλληνικοῦ φόρου τοῦ ἐπιβληθησομένου ἐπὶ κατοίκων Ἑλλάδος καὶ ὁ προοδευτικὸς συντελεστὴς τοῦ Ἰνδικοῦ φόρου τοῦ ἐπιβληθησομένου ἐπὶ κατοίκων Ἰνδίας θὰ ὑπολογίζηται, ὡς ἐὰν τὸ εἰσόδημα, τὸ ὁποῖον κατὰ τὴν Συμφωνίαν ταύτην δὲν ὑπόκειται εἰς τὸν ἑλληνικὸν ἢ ἰνδικὸν φόρον, ἀναλόγως τῆς περιπτώσεως, περιελαμβάνετο εἰς τὸ ποσὸν τοῦ συνολικοῦ εἰσοδήματος.

Ἄρθρον XVIII

Αἱ ἁρμόδιαι ἀρχαὶ θὰ ἀνταλλάσσουν πληροφορίας (ἃς αὗται διαθέτουσι δυνάμει τῶν φορολογικῶν νόμων κατὰ τὴν

κανονικὴν διεξαγωγὴν τῆς ὑπηρεσίας) αἱ ὁποῖαι εἶναι ἀναγκαῖαι διὰ τὴν ἐκτέλεσιν τῶν διατάξεων τῆς παρούσης Συμφωνίας. Οἱαδήποτε οὕτω ἀνταλλασσομένη πληροφορία θὰ θεωρῆται ὡς ἀπόρρητος καὶ δὲν θὰ ἀποκαλύπτεται εἰς οἱονδήποτε ἕτερον πρόσωπον, πλὴν τῶν ἐνδιαφερομένων διὰ τὴν βεβαίωσιν καὶ εἴσπραξιν τῶν φόρων τῶν ἀποτελούντων ἀντικείμενον τῆς παρούσης Συμφωνίας. Οὐδεμία ἐκ τῶν προαναφερθεισῶν πληροφοριῶν θὰ ἀνακοινοῦται ὑπὸ τῆς ἁρμοδίας ἀρχῆς τοῦ ἑνὸς τῶν ἐδαφῶν, ἡ ὁποία ἤθελεν ἀποκαλύψει οἱονδήποτε ἐμπορικόν, βιομηχανικὸν ἢ ἐπαγγελματικὸν μυστικὸν ἢ ἐμπορικὴν μέθοδον, εἰς τὴν ἀρχὴν τοῦ ἑτέρου ἐδάφους.

Ἄρθρον XIX

Ἐὰν κάτοικος ἑνὸς τῶν ἐδαφῶν ἀποδεικνύῃ ὅτι ἡ ἐνέργεια τῶν φορολογικῶν ἀρχῶν τοῦ ἑτέρου ἐδάφους εἶχεν ἢ θὰ ἔχῃ ὡς ἀποτέλεσμα διπλῆν φορολογίαν κατὰ παράβασιν τῶν διατάξεων τῆς παρούσης Συμφωνίας, οὗτος δικαιοῦται νὰ παρουσιάσῃ τὴν ὑπόθεσίν του εἰς τὴν ἁρμοδίαν ἀρχὴν τοῦ ἐδάφους εἰς τὸ ὁποῖον κατοικεῖ. Ἐὰν τὸ αἴτημά του ἤθελε θεωρηθῇ ἄξιον προσοχῆς, ἡ ἁρμοδία ἀρχὴ πρὸς τὴν ὁποίαν ἐτέθη τὸ αἴτημα θὰ προσπαθήσῃ νὰ ἔλθῃ εἰς συμφωνίαν μὲ τὴν ἁρμοδίαν ἀρχὴν τοῦ ἑτέρου ἐδάφους ἐπὶ σκοπῷ ἀποφυγῆς τῆς διπλῆς φορολογίας.

Ἄρθρον XX

(1) Ἡ παροῦσα σύμβασις θὰ ἐπικυρωθῇ καὶ τὰ ἔγγραφα ἐπικυρώσεως θὰ ἀνταλλαγοῦν εἰς τὸ Νέον Δελχὶ τὸ ταχύτερον δυνατόν.

(2) Ἅμα τῇ ἀνταλλαγῇ τῶν ἐγγράφων ἐπικυρώσεως ἡ παροῦσα Συμφωνία θὰ ἰσχύσῃ:

(α) Εἰς Ἰνδίαν, δι' οἱονδήποτε ἔτος βεβαιώσεως, ἀρχόμενον κατὰ ἢ μετὰ τὴν 1ην Ἀπριλίου 1964,

(β) εἰς τὴν Ἑλλάδα, δι' οἱονδήποτε οἰκονομικὸν ἔτος, ἀρχόμενον κατὰ ἢ μετὰ τὴν 1ην Ἰανουαρίου 1964.

Ἄρθρον XXI

Ἡ Συμφωνία αὕτη θὰ ἐξακολουθήσῃ νὰ ἰσχύῃ ἀπεριορίστως ἀλλ' ἑκάτερον τῶν Συμβαλλομένων Μερῶν δύναται κατὰ ἢ μετὰ τὴν 30ὴν Ἰουνίου οἱουδήποτε ἡμερολογιακοῦ ἔτους μετὰ τὸ 1965 νὰ δώσῃ εἰς τὸ ἕτερον Συμβαλλόμενον Μέρος προειδοποίησιν, ὁπότε ἐν τῇ περιπτώσει ταύτῃ ἡ Συμφωνία αὕτη θὰ παύσῃ νὰ ἰσχύῃ:

(α) εἰς τὴν Ἰνδίαν, δι' οἱονδήποτε ἔτος βεβαιώσεως ἀρχόμενον κατὰ ἢ μετὰ τὴν πρώτην Ἀπριλίου τοῦ ἡμερολογιακοῦ ἔτους τοῦ ἀμέσως ἑπομένου ἐκείνου τῆς ἐγγράφου εἰδοποιήσεως,

(β) εἰς τὴν Ἑλλάδα, δι' οἱονδήποτε οἰκονομικὸν ἔτος ἀρχόμενον κατὰ ἢ μετὰ τὴν 1ην Ἰανουαρίου τοῦ ἀμέσως ἑπομένου ἐκείνου τῆς τοιαύτης ἐγγράφου εἰδοποιήσεως.

Εἰς πίστωσιν τῶν ἀνωτέρω οἱ ὑπογεγραμμένοι, δεόντως ἐξουσιοδοτημένοι πρὸς τοῦτο, ὑπέγραψαν τὴν Συμφωνίαν ταύτην καὶ ἔθεσαν ἐπ' αὐτῆς τὰς σφραγίδας των.

Ἐγένετο εἰς Νέον Δελχὶ τὴν 11ην Φεβρουαρίου 1965, εἰς διπλοῦν, εἰς τὴν Ἀγγλικὴν γλῶσσαν.

Διὰ τὴν Βασιλικὴν Κυβέρνησιν τῆς Ἑλλάδος
ΓΕΩΡΓΙΟΣ ΒΑΡΣΑΜΗΣ
Πρεσβευτὴς Ἑλλάδος εἰς Ν. Δελχὶ

Διὰ τὴν Δημοκρατίαν τῆς Ἰνδίας
ΡΑΣΜΕΒΑΡ ΣΑΧΟΥ
Ἀναπληρωτὴς Ὑπουργὸς Οἰκονομικῶν τῆς Κυβερνήσεως τῆς Ἰνδίας

ΕΚ ΤΟΥ ΕΘΝΙΚΟΥ ΤΥΠΟΓΡΑΦΕΙΟΥ