



ΕΦΗΜΕΡΙΣ ΤΗΣ ΚΥΒΕΡΝΗΣΕΩΣ

ΤΟΥ ΒΑΣΙΛΕΙΟΥ ΤΗΣ ΕΛΛΑΔΟΣ

ΕΝ ΑΘΗΝΑΙΣ
ΤΗ 9 ΝΟΕΜΒΡΙΟΥ 1966

ΤΕΥΧΟΣ ΠΡΩΤΟΝ

ΑΡΙΘΜΟΣ ΦΥΛΛΟΥ
238

ΝΟΜΟΘΕΤΙΚΟΝ ΔΙΑΤΑΓΜΑ ΥΠ' ΑΡΙΘ. 4580

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

ΚΩΝΣΤΑΝΤΙΝΟΣ
ΒΑΣΙΛΕΥΣ ΤΩΝ ΕΛΛΗΝΩΝ

Ἐχόντες ὑπ' ὄψει τὰς διατάξεις τοῦ ἀρθροῦ 35 τοῦ Συντάγματος καὶ τὴν ἀπὸ 28 Σεπτεμβρίου 1966 σύμφωνον γνώμην τῆς κατὰ τὴν παράγραφον 2 τοῦ αὐτοῦ ἀρθροῦ 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 καίμενον ἔπεται

εἰς τὴν Ἀγγλικὴν γλῶσσαν καὶ ἐν μεταφράσει εἰς τὴν Ἑλληνικὴν.

Ἐν Ἀθήναις τῇ 5 Νομβρίου 1966

ΚΩΝΣΤΑΝΤΙΝΟΣ

Β.

ΤΟ ΥΠΟΥΡΓΙΚΟΝ ΣΥΜΒΟΥΛΙΟΝ
Ο ΠΡΟΕΔΡΟΣ

ΣΤΕΦ. ΣΤΕΦΑΝΟΠΟΥΛΟΣ

ΤΑ ΜΕΛΗ

ΙΩΑΝ. ΤΣΟΥΔΕΡΟΣ, ΣΤ. ΚΩΣΤΟΠΟΥΛΟΣ, Κ. ΣΤΕΦΑΝΑΚΗΣ, ΦΩΚ. ΖΑΪΜΗΣ, ΧΡ. ΑΠΟΣΤΟΛΑΚΟΣ, ΣΤ. ΑΛΛΑΜΑΝΗΣ, ΙΩΑΝ. ΓΚΛΑΒΑΝΗΣ, ΚΩΝ. ΜΑΡΗΣ, ΧΡ. ΒΑΣΜΑΤΖΙΔΗΣ, ΑΘ. ΓΙΑΝΝΟΠΟΥΛΟΣ, ΙΣΙΔ. ΜΑΤΡΙΑΔΟΓΛΟΥ, Γ. ΜΠΑΚΑΤΣΕΛΟΣ, ΕΤΑΓΓ. ΣΑΒΒΟΠΟΥΛΟΣ, ΑΠ. ΠΑΓΚΟΤΤΕΟΣ, ΦΩΤ. ΠΙΤΟΤΑΗΣ, ΘΕΟΧ. ΡΕΝΤΗΣ, ΚΛ. ΠΙΛΟΓΛΟΥ, ΕΤΑΓΓ. ΔΕΝΔΡΙΝΟΣ, Δ. ΓΕΩΡΓΙΟΥ.

Ἐθεωρήθη καὶ εἰέθη ἡ μεγάλη τοῦ Κράτους σφραγίς.

Ἐν Ἀθήναις τῇ 9 Νομβρίου 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 Decrees 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 business is wholly managed and controlled in Greece ; a company shall be regarded as resident in India if it is incorporated in India or its business 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 enterprise 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 maintenance 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 negotiate 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 enterprise, or

3. he habitually secures orders in the first-mentioned territory wholly or almost wholly for the enterprise 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 a permanent establishment or otherwise) shall not, of itself constitute 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 compensation 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 authorized representative and in the case of Greece, the Ministry of Finance or its authorized 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 taxes which are the subject of this Agreement .

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 which 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 thereof 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 charges, charges, remuneration for labour or personal services or income from the operation 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 enterprise 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 % thereof, and the reduced amount 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 sub-clause (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) to (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 «Royalty» means any royalty or other like amount received as consideration for the right to use copyrights, 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 royalty or other like amount in respect of cooperation 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 extraction 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 paragraph (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 Telegraphic 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 resident of India shall not be taxed in Greece on profits or remuneration referred to in paragraph (1) if

(a) he is temporarily present in Greece for a period or periods not exceeding 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 profits 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 respect 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 remittances from abroad for the purposes of his maintenance, education or training in respect of a scholar-

ship, 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 accordance 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 which 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 with 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 which 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 exchanged 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 assessment, 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 on or after the 1st January next following such written notice of termination.

In witness 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 duplicate, in the English 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

Μεταξύ της Κυβερνήσεως της Ελλάδος και της Κυβερνήσεως της Ινδίας διά την αποφυγήν της διπλής φορολογίας του εισοδήματος.

Επειδή η Κυβέρνησις της Ελλάδος και η Κυβέρνησις της Ινδίας επιθυμούν να συνάψουν Συμφωνίαν διά την αποφυγήν της διπλής φορολογίας του εισοδήματος, συμφωνούσι, κατόπιν τούτου, ως ακόλουθως :

Άρθρον 1.

(1) Οί φόροι οί οποίοι αποτελούν αντικείμενον της παρούσης Συμφωνίας είναι :

(α) εις Ινδιαν :

Ο φόρος εισοδήματος,

Ο πρόσθετος φόρος (super-tax),

Η πρόσθετος επιβάρυνσις (surcharge),

Επιβαλλόμενοι διά του νόμου περί φορολογίας εισοδήματος του 1961 (43 του 1961) (εις τὸ ἐξῆς ἀναφερόμενος ὡς «Ινδικὸς Φόρος»).

(β) Εἰς Ἑλλάδα :

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

(2) Ἡ παρούσα 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.

Άρθρον II.

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

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

(β) Ὁ ὅρος «ἐν ἐκ τῶν ἐδαφῶν» καὶ «τὸ ἕτερον ἔδαφος», σημαίνουν ἢ Ἑλλάς ἢ ἢ Ἰνδία ὡς ἀπαιτεῖ ἢ ἔννοια τοῦ κειμένου.

(γ) Ὁ ὅρος «πρόσωπον» περιλαμβάνει φυσικὰ πρόσωπα, ἐταιρίας, 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 «ἐταιρία» σημαίνει πᾶσαν νομικὴν ὀντό-

τητα ἢ ὁποία θεωρεῖται ὡς νομικὸν πρόσωπον ἢ ἐταιρία διὰ φορολογικοὺς σκοποὺς.

(ε) Ὁ ὅρος «φόρος» σημαίνει τὸν ἑλληνικὸν φόρον τὸν ἰνδικὸν φόρον ὡς ἢ 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 ἐταιρία θὰ θεωρηθῇ ὡς ἔχουσα κατοικίαν ἐν Ἑλλάδι ἐὰν ἔχη συσταθῇ ἐν Ἑλλάδι ἢ αἱ ἐργασίαι τῆς διευθύνονται καὶ ἐλέγχονται ἐν συνόλῳ ἐν Ἑλλάδι· μία ἐταιρία θὰ θεωρηθῇ ὡς ἔχουσα κατοικίαν εἰς Ἰνδίαν ἐὰν ἔχη συσταθῇ εἰς τὴν Ἰνδίαν ἢ αἱ ἐργασίαι τῆς διευθύνονται καὶ ἐλέγχονται εἰς τὴν Ἰνδίαν.

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

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

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

(ββ) Ἐπιχειρήσεις ἐνὸς τῶν ἐδαφῶν θὰ θεωρῇται ὅτι ἔχει ὠρισμένον τόπον ἐργασίας εἰς τὸ ἕτερον ἔδαφος ἐὰν διεξάγῃ εἰς αὐτὸ ἐργασίαν κατασκευῆς, ἐγκαταστάσεως ἢ συναρμολογήσεως ἢ παρομίαν ἐργασίαν.

(γγ) Ἡ ἀπλὴ 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 ἐν ἐκ τῶν ἐδαφῶν διὰ τὴν διὰ λογαριασμὸν ἐπιχειρήσεως τοῦ ἑτέρου ἐδάφους θὰ θεωρῇται ὅτι εἶναι μόνιμος ἐγκατάστασις τῆς ἐπιχειρήσεως ταύτης εἰς τὸ πρῶτον ἔδαφος, μόνον ἐὰν :

1. ἔχῃ γενικὴν ἐξουσιοδότησιν καὶ συνήθως ἐνεργῇ δυνάμει ταύτης εἰς τὸ πρῶτον ἔδαφος, εἰς τὸ νὰ διαπραγματευθῇ καὶ συνάπτῃ συμβάσεις διὰ τὴν 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 τὴν 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 ἀπλῶς ὡς μεσάζων μετὰ μίαν ἐπιχειρήσεως τοῦ ἐνὸς τῶν ἐδαφῶν καὶ ἐνὸς ὑποψηφίου πελάτου εἰς τὸ ἕτερον ἔδαφος δὲν θὰ θεωρῇται ὅτι ἀποτελεῖ μόνιμον ἐγκατάστασιν τῆς ἐπιχειρήσεως εἰς τὸ τελευταῖον μνημονευθὲν ἔδαφος.

(στ στ) Τὸ γεγονός ὅτι μία ἐταιρία, κάτοικος τοῦ ἐνὸς τῶν ἐδαφῶν, ἔχει θυγατέρα ἐταιρίαν ἢ ὁποία εἴτε εἶναι κάτοικος τοῦ ἑτέρου ἐδάφους ἢ διεξάγει ἐμπόριον ἢ ἐργασίας εἰς τὸ ἕτερον τοῦτο ἔδαφος (εἴτε μέσω μόνιμου ἐγκαταστάσεως εἴτε ἄλλως πως) δὲν θὰ ἀποτελῇ, ἐκ μόνου τοῦ λόγου τούτου

ή έλεγχόμενη εταιρία μόνιμον εγκατάστασιν τῆς μητρὸς τῆς εταιρίας.

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

(ι) Ὁ ὅρος «περιοδικὴ παροχὴ» σημαίνει ἐν ὀρισμένον ποσὸν πληρωτέον περιοδικῶς καθ' ὀρισμένα χρονικὰ διαστήματα ἐφ' ὅρου ζωῆς ἢ κατὰ τὴν διάρκειαν ὀρισμένης ἢ ἐξακριβωτέας χρονικῆς περιόδου, συνεπείᾳ ἀναληφθείσης ὑποχρέωσεως περὶ πραγματοποιήσεως τῶν καταβολῶν τούτων, ἐναντι ἐπαρκoῦς καὶ πλήρους χρηματικοῦ ἀνταλλάγματος ἢ ἀνταλλάγματος δεκτικοῦ χρηματικῆς ἀποτιμῆσεως.

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

(2) Κατὰ τὴν ἐφαρμογὴν τῶν διατάξεων τῆς Συμφωνίας ταύτης εἰς ἕνα ἐκ τῶν ἐδαφῶν οἰοσδήποτε ὅρος μὴ καθοριζόμενος ἄλλως ἐν τῇ Συμφωνίᾳ ταύτῃ θὰ ἔχῃ, ἐκτὸς ἐὰν ἄλλως ἀπαιτῇ ἡ ἐννοια τοῦ κειμένου, τὴν ἐννοίαν ἢ 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.

Ἀρθρον III

(1) Τηρουμένων τῶν διατάξεων τῆς κατωτέρω παραγράφου 3, δὲν θὰ ἐπιβάλλεται φόρος εἰς ἕν ἐκ τῶν ἐδαφῶν ἐπὶ ἐμπορικῶν καὶ βιομηχανικῶν κερδῶν ἐπιχειρήσεως τοῦ ἐτέρου ἐδάφους, ἐκτὸς ἐὰν τὰ κέρδη προκύπτουν εἰς τὸ πρῶτον ἔδαφος μέσῳ μόνιμου εγκαταστάσεως 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 εγκατάστασιν.

(2) Θὰ θεωροῦνται ὅτι ἀνήκουν εἰς τὴν μόνιμον εγκατάστασιν ἐπιχειρήσεως ἐνὸς τῶν ἐδαφῶν εὐρισκομένης εἰς τὸ ἕτερον ἔδαφος, ἐκεῖνα ἐκ τῶν ἐμπορικῶν ἢ βιομηχανικῶν κερδῶν ἅτινα αὕτῃ θὰ ἀπεκρίμιζεν εἰς τὸ ἕτερον τοῦτο ἔδαφος ἐὰν ἦτο ἀνεξάρτητος ἐπιχειρήσις διεξάγουσα τὰς ἰδίας ἢ παρομοίας ἐργασίας ὑπὸ τὰς αὐτὰς ἢ παρομοίας συνθήκας καὶ ἄνευ ἐξαρτήσεως ἐκ τῆς ἐπιχειρήσεως τῆς ὁποίας ἀποτελεῖ μόνιμον εγκατάστασιν. Εἰς οἵανδήποτε περίπτωσιν, καθ' ἣν εἶναι ἀδύνατος ὁ καθορισμὸς τοῦ ἀκριβοῦς ποσοῦ κερδῶν τῶν ἀνηκόντων εἰς τὴν μόνιμον εγκατάστασιν ἢ ἡ ἐξακριβώσις τούτων παρουσιάζει ἐξαίρετικὰς δυσκολίας, τὰ ἀνήκοντα εἰς τὴν μόνιμον εγκατάστασιν κέρδη δυνατόν νὰ ὑπολογισθοῦν ἐπὶ μιᾷς 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.

Ἀρθρον IV

Ἐὰν

(α) ἐπιχειρήσις ἐνὸς τῶν ἐδαφῶν συμμετέχῃ ἀμέσως ἢ ἐμμέσως εἰς τὴν διοίκησιν, τὸν ἔλεγχον ἢ τὸ κεφάλαιον ἐπιχειρήσεως τοῦ ἐτέρου ἐδάφους, ἢ

(β) τὰ ἴδια πρόσωπα συμμετέχουν ἀμέσως ἢ ἐμμέσως εἰς τὴν διοίκησιν, τὸν ἔλεγχον ἢ τὸ κεφάλαιον ἐπιχειρήσεως ἐνὸς τῶν ἐδαφῶν καὶ ἐτέρας τοῦ ἄλλου ἐδάφους, καὶ εἰς ἑκατέραν τῶν περιπτώσεων τίθενται ἢ ἐπιβάλλονται ὅροι, μετὰ τῶν δύο ἐπιχειρήσεων, εἰς τὰς ἐμπορικὰς ἢ οἰκονομικὰς σχέσεις των, αἱ ὁποῖαι διαφέρουν ἐκείνων οἱ ὁποῖοι θὰ ἐτίθεντο μετὰ τῶν ἀνεξαρτήτων ἐπιχειρήσεων, τότε οἰαδήποτε 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 δύναται νὰ περιληφθοῦν εἰς τὰ κέρδη τῆς ἐπιχειρήσεως ταύτης καὶ κατ' ἀκολουθίαν νὰ φορολογηθοῦν.

Ἀρθρον V

(1) Εἰσόδημα ἐκ τῆς ἐκμεταλλεύσεως ἀεροσκαφῶν ὑπὸ ἐπιχειρήσεως ἐνὸς τῶν ἐδαφῶν δὲν θὰ φορολογηθῇ εἰς τὸ ἕτερον ἔδαφος, ἐκτὸς ἐὰν ἡ ἐκμετάλλευσις τοῦ ἀεροσκάφους γίνεται ἐξ ὁλοκλήρου ἢ κυρίως μετὰ τῶν τόπων κειμένων ἐντὸς τοῦ ἐτέρου ἐδάφους.

(2) Ἡ παράγραφος 1 θὰ ἐφαρμόζεται ὁμοίως καὶ ἐπὶ συμμετοχῆς εἰς παντὸς εἶδους κοινοπραξίας (pools) ὑπὸ ἐπιχειρήσεων διεξαχουσῶν ἀεροπορικὰς μεταφορὰς.

Ἀρθρον VI

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

(2) (α) Ἐὰν κάτοικος Ἰνδίας, ἐκμεταλλεούμενος πλοῖα, πραγματοποιῇ κέρδη ἐν Ἑλλάδι, μέσῳ τοιούτων ἐπιχειρήσεων διεξαγομένων ἐν Ἑλλάδι, τοιαῦτα κέρδη θέλουσι φορολογηθῇ τόσον εἰς τὴν Ἑλλάδα ὅσον καὶ εἰς τὴν Ἰνδιάν· ἀλλὰ ὁ οὕτω ἐπιβαλλόμενος ἐν Ἑλλάδι φόρος θὰ μειοῦται κατὰ ποσὸν ἴσον πρὸς τὸ 50 % αὐτοῦ καὶ τὸ μειωμένον ποσὸν τοῦ πληρωτέου ἐλληνικοῦ φόρου θὰ ἐκπίπτει ἐκ τοῦ Ἰνδικοῦ φόρου τοῦ ἐπιβαλλομένου ἐπὶ τοῦ τοιούτου εἰσοδήματος. Ἡ προαναφερθεῖσα ἐκπτώσις δὲν θὰ ὑπερβαίῃ τὸν Ἰνδικὸν φόρον τὸν ἐπιβαλλόμενον ἐπὶ τοῦ εἰσοδήματος τούτου.

(β) Ἐν τούτοις δὲν θὰ ἐφαρμόζονται τὸ ἔδαφον (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 ἐλληνικὸν ἔδαφος. Εἰς τοιαύτας περιπτώσεις, κέρδη ἀναφερόμενα εἰς τὸ ἔδαφον (α) τῆς παραγράφου 2 θέλουσι φορολογηθῇ μόνον εἰς τὴν Ἰνδιάν.

(3) Αἱ παράγραφοι (1) καὶ (2) δὲν θὰ ἐφαρμόζονται ἐπὶ κερδῶν προκύπτοντων λόγῳ ἀκτοπολικῆς ἐπικοινωνίας.

(4) Αἱ διατάξεις τῆς παραγράφου (1) δὲν θὰ ἐπηρεάσουν, εἰς τὴν περίπτωσιν τῆς Ἰνδίας, τὴν ἐφαρμογὴν τῶν ἐδαφῶν (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 προσαρμολογία συμφώνως πρὸς τὸ ἔδαφον 7 τοῦ προαναφερθέντος ἄρθρου τοῦ νόμου περὶ φορολογίας εἰσοδήματος τοῦ 1961.

Ἀρθρον VII

Δικαιώματα κτώμενα ὑπὸ κατοικοῦ ἐνὸς τῶν ἐδαφῶν ἐκ πηγῶν εὐρισκομένων εἰς τὸ ἕτερον ἔδαφος, θέλουσι φορολογηθῇ μόνον εἰς τὸ ἕτερον τοῦτο ἔδαφος.

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

Ἀρθρον VIII

Μερίσματα καταβαλλόμενα ὑπὸ εταιρίας κατοικοῦ τοῦ ἐνὸς τῶν ἐδαφῶν εἰς κάτοικον τοῦ ἐτέρου ἐδάφους θέλουσι φορολογηθῇ μόνον εἰς τὸ πρῶτον ἔδαφος.

Ἄρθρον ΙΧ

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

Ἄρθρον Χ

Εἰσόδημα ἐξ ἀκινήτου ἰδιοκτησίας θέλει φορολογηθῇ μόνον εἰς τὸ ἔδαφος εἰς τὸ ὅποιον ἡ ἰδιοκτησία καίται. Πρὸς τὸν σκοπὸν τοῦτον οἰονδήποτε μίσθωμα ἢ δικαίωμα ἢ ἄλλο εἰσόδημα κτώμενον ἐκ τῆς ἐκμεταλλεύσεως μεταλλείου, λατομείου ἢ οἰονδήποτε ἄλλου τόπου ἐξαγωγῆς φυσικῶν πόρων ὅα θεωρεῖται ὡς εἰσόδημα ἐξ ἀκινήτου ἰδιοκτησίας.

Ἄρθρον ΧΙ

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

Ἄρθρον ΧΙΙ

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

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

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

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

Ἄρθρον ΧΙΙΙ

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

Ἄρθρον ΧΙV

(1) Κέρδη ἢ ἀμοιβαί δι' ἐπαγγελματικὰς ὑπηρεσίας ἢ δι' ὑπηρεσίας ὑπαλλήλου (περιλαμβανόμεναι ὑπηρεσίας Διευθυντοῦ) παρεχομένης εἰς ἐν ἐκ τῶν ἐδαφῶν ὑπὸ ἀτόμου κατοίκου τοῦ ἑτέρου ἐδαφους θὰ φορολογούνται μόνον εἰς τὸ ἔδαφος εἰς τὸ ὅποιον αἱ τοιαῦται ὑπηρεσίαι παρέχονται.

(2) Ἄτομον τὸ ὅποιον εἶναι κάτοικος τῆς Ἰνδίας δὲν θὰ φορολογηθῇ 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 ὑπερβαίνουσας συνολικῶς τὰς 183 ἡμέρας κατὰ τὴν διάρκειαν τοῦ ἡμερολογιακοῦ ἔτους τοῦ ἀμέσως προηγούμενου τοῦ οἰκείου οἰκονομικοῦ ἔτους,

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

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

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

(3) Ἄτομον τὸ ὅποιον εἶναι κάτοικος Ἑλλάδος δὲν θὰ φορολογηθῇ 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 ὑπερβαίνουσας συνολικῶς τὰς 183 ἡμέρας, κατὰ τὸ οἰκτεῖον «προηγούμενον ἔτος».

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

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

(δ) τὰ κέρδη ἢ αἱ ἀμοιβαί 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 ἐκμεταλλεύόμενα ὑπὸ ἐπιχειρήσεως ἐνὸς τῶν ἐδαφῶν, κέρδη ἢ ἀμοιβαί ἐκ τοιούτων ὑπηρεσιῶν θέλουσι φορολογηθῇ μόνον ὑπὸ τῆς χώρας τῆς ὁποίας τὸ ἄτομον εἶναι κάτοικος.

Ἄρθρον ΧV

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

Ἄρθρον ΧVΙ

Ἄτομον ἐξ ἐνὸς τῶν ἐδαφῶν τὸ ὅποιον 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 δικαιούχος ἐπιχορηγήσεως, ἐπιδόματος ἢ βραβείου, διὰ τὸν πρωταρχικὸν σκοπὸν σπουδῆς ἢ ἐρεῦνης, ἀπὸ θρησκευτικῶν, φιλανθρωπικῶν, ἐπιστημονικῶν ἢ εκπαιδευτικῶν ὀργανισμῶν δὲν θὰ φορολογηθῇ εἰς τὸ ἕτερον ἔδαφος, ὅσον ἀφορᾷ τὰ ἐμβάσματα τὰ ὅποια λαμβάνει, λόγω ὑποτροφίας, ἐκ τοῦ ἐξωτερικοῦ, ἐπὶ σκοπῷ συντηρήσεώς του, ἐκπαιδεύσεως καὶ ἐξασκήσεώς του, καὶ καθ' ὅσον ἀφορᾷ οἰονδήποτε ποσὸν ἀντιπροσωπεῶν ἀμοιβὴν διὰ παρεχομένης 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 ΧVΙΙ

(1) Οἱ ἐν ἰσχύϊ νόμοι ἐκατέρου 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 εἰσόδημα ἐκ πηγῶν κειμένων ἐντὸς τῆς Ἑλλάδος τὸ ὅποιον 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 ὅποιον 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 ὑπολογίζονται, ὡς ἐὰν τὸ εἰσόδημα, τὸ ὅποιον κατὰ τὴν Συμφωνίαν ταύτην δὲν ὑπόκειται εἰς τὸν ἑλληνικὸν ἢ Ἰνδικὸν φόρον, ἀναλόγως τῆς περιπτώσεως, περιλαμβανέτο εἰς τὸ ποσὸν τοῦ συνολικοῦ εἰσοδήματος.

Ἄρθρον ΧVΙΙΙ

Αἱ ἀρμόδιαι ἀρχαί θὰ ἀνταλλάσσουν πληροφορίας (δς αὗται διαθέτουσι δυνάμει τῶν φορολογικῶν νόμων κατὰ τὴν

κανονικὴν διεξαγωγὴν τῆς ὑπηρεσίας) αἱ ὁποῖαι εἶναι ἀναγκαῖαι διὰ τὴν ἐκτέλεσιν τῶν διατάξεων τῆς παρούσης Συμφωνίας. Οἰαδήποτε οὕτω ἀνταλλασσόμενη πληροφορία θὰ θεωρῆται ὡς ἀπόρρητος καὶ δὲν θὰ ἀποκαλύπτεται εἰς οἰονδήποτε ἕτερον πρόσωπον, πλὴν τῶν ἐνδιαφερομένων διὰ τὴν βεβαίωσιν καὶ εἰσπραξιν τῶν φόρων τῶν ἀποτελούντων ἀντικείμενον τῆς παρούσης Συμφωνίας. Οὐδεμία ἐκ τῶν προαναφερθεισῶν πληροφοριῶν θὰ ἀνακοινοῦται ὑπὸ τῆς ἀρμοδίας ἀρχῆς τοῦ ἐνὸς τῶν ἐδαφῶν, ἡ ὁποία ἤθελεν ἀποκαλύψει οἰονδήποτε ἐμπορικόν, βιομηχανικόν ἢ ἐπαγγελματικόν μυστικόν ἢ ἐμπορικὴν μέθοδον, εἰς τὴν ἀρχὴν τοῦ ἐτέρου ἐδάφους.

Ἄρθρον XIX

Ἐὰν κάτοικος ἐνὸς τῶν ἐδαφῶν ἀποδεικνύῃ ὅτι ἡ ἐνέργεια τῶν φορολογικῶν ἀρχῶν τοῦ ἐτέρου ἐδάφους εἶχεν ἢ θὰ ἔχῃ ὡς ἀποτέλεσμα διπλὴν φορολογίαν κατὰ παράβασιν τῶν διατάξεων τῆς παρούσης Συμφωνίας, οὗτος δικαιούται νὰ παρουσιάσῃ τὴν ὑπόθεσιν του εἰς τὴν ἀρμοδίαν ἀρχὴν τοῦ ἐδάφους εἰς τὸ ὁποῖον κατοικεῖ. Ἐὰν τὸ αἴτημά του ἤθελε θεωρηθῇ ἄξιον προσοχῆς, ἡ ἀρμοδία ἀρχὴ πρὸς τὴν ὁποίαν ἐτέθη τὸ αἴτημα θὰ προσπαθῇ νὰ ἔλθῃ εἰς συμφωνίαν μετὰ τὴν ἀρμοδίαν ἀρχὴν τοῦ ἐτέρου 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) Ἀμα τῇ ἀνταλλαγῇ τῶν ἐγγράφων ἐπικυρώσεως ἡ παροῦσα Συμφωνία θὰ ἰσχύσῃ:

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

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

Ἄρθρον XXI

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

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

(β) εἰς τὴν Ἑλλάδα, δι' οἰονδήποτε οἰκονομικὸν ἔτος ἀρχόμενον κατὰ ἢ μετὰ τὴν 1ην Ἰανουαρίου τοῦ ἀμέσως ἐπομένου 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