



01.01.20

I. Agreements regarding the taxation of shipping companies and airlines

Bahrain	9.11.2004
Brazil	22.6.1956
Democratic Republic of Congo ¹⁾	29.6.1959
Kenya *	26.2./30.10.1973
Lebanon	26.6./11.9.1957
Malta	30.3.1987
Saudi Arabia *	20.2.1999
Ex Soviet Union ²⁾	18.1.1968
Togo *	3.12.1980

* Only for airlines

1) Also applicable for Burundi and Rwanda

2) Applicability for CIS states to be clarified on an individual basis

II. Agreements regarding the taxation of shipping companies and airlines that are suspended so long as the double taxation agreement is in effect

Algeria *	17.3.1972
Argentina	13.1.1950
Turkey *	29.6.1990
Uruguay	30.12.1965

* Only for airlines

III. Other agreements regarding the taxation of shipping companies and airlines with countries with which a double taxation agreement with a provision on the taxation of shipping companies and airlines was concluded

Poland	13.6.1961
Venezuela *	7.11.1985
Yugoslavia ¹⁾	4.11./19.12.1964

* Only for airlines

1) Also applicable for Croatia