

N° 4584.

**GRANDE-BRETAGNE
ET IRLANDE DU NORD
ET FRANCE**

**Echange de notes comportant un accord relatif
à l'exonération réciproque, pour les aéronefs
militaires, des droits sur les carburants et
lubrifiants. Paris, le 8 novembre 1938.**

*Textes officiels anglais et français communiqués par le secrétaire d'Etat aux
Affaires étrangères de Sa Majesté en Grande-Bretagne. L'enregistrement
a eu lieu le 7 juin 1939.*

**GREAT BRITAIN
AND NORTHERN IRELAND
AND FRANCE**

**Exchange of Notes constituting an Agreement
for the Reciprocal Exemption of Military
Aircraft from Duties on Fuel and Lubri-
cants. Paris, November 8th, 1938.**

*English and French official texts communicated by His Majesty's Secretary
of State for Foreign Affairs in Great Britain. The registration took
place June 7th, 1939.*

No. 4584. — EXCHANGE OF NOTES¹ BETWEEN HIS MAJESTY'S GOVERNMENT IN THE UNITED KINGDOM AND THE FRENCH GOVERNMENT CONSTITUTING AN AGREEMENT FOR THE RECIPROCAL EXEMPTION OF MILITARY AIRCRAFT FROM DUTIES ON FUEL AND LUBRICANTS. PARIS, NOVEMBER 8TH, 1938.

N^o 4584. — ÉCHANGE DE NOTES¹ ENTRE LE GOUVERNEMENT DE SA MAJESTÉ DANS LE ROYAUME-UNI ET LE GOUVERNEMENT FRANÇAIS COMPORTANT UN ACCORD RELATIF A L'EXONÉRATION RÉCIPROQUE, POUR LES AÉRONEFS MILITAIRES, DES DROITS SUR LES CARBURANTS ET LUBRIFIANTS. PARIS, LE 8 NOVEMBRE 1938.

I. SIR E. PHIPPS TO M. BONNET.

BRITISH EMBASSY.

M. LE MINISTRE,

PARIS, *November 8th*, 1938.

I have the honour to inform you that His Majesty's Government in the United Kingdom of Great Britain and Northern Ireland are desirous of concluding with the Government of the Republic an Agreement in the following terms for the reciprocal exemption of military aircraft from the payment of Customs and other duties on fuel and lubricants :

(1) The Government of the United Kingdom will accord to French military aircraft in the United Kingdom exemption from Customs and other duties in respect of fuel and lubricants contained, on the arrival of the aircraft, in their tanks, it being understood, however, that no quantity of such fuel or lubricants may be removed from the aircraft without paying duty.

(2) The Government of the United Kingdom will accord to French military aircraft in the United Kingdom exemption from Customs and other duties in respect of fuel and lubricants taken on board in the United Kingdom for use on flights of French military aircraft in transit over the United Kingdom.

(3) The Government of the Republic will reciprocally accord to United Kingdom military aircraft in France exemption from Customs and other duties in respect of fuel and lubricants equivalent to those indicated above.

(4) The exemptions referred to in sub-paragraphs (2) and (3) above will be accorded in respect of supplies obtained from duty-paid stocks :

(a) By the Government of the United Kingdom, by way of drawback or repayment of duty on the quantity taken on board ;

(b) By the Government of the Republic, in accordance with the conditions prescribed by the laws and regulations of the Republic, which are set out in the annex to this note.

(5) The repayment of Customs and other duties on fuel and lubricants will be granted provided such fuel and lubricants are taken on board at :

(a) Recognised Customs aerodromes where outward clearance is obtained ; or

¹ Came into force November 8th, 1938.

¹ Entré en vigueur le 8 novembre 1938.

(b) A military aerodrome or sea-plane base provided that notice be given of the intention to claim drawback when permission for the flight is sought in the first instance.

(6) The Government of the United Kingdom may, at any time, by means of a notification to the Government of the Republic through the diplomatic channel, extend the present Agreement to any British colony, overseas territory, protectorate, or any mandated territory in respect of which the mandate is exercised by the Government of the United Kingdom, and on such notification being received :

(a) Military aircraft belonging to the territory or territories named in the notification shall, in France and in any other territory to which the Agreement shall have been, or shall thereafter be, extended under sub-paragraph (7) below, be entitled to the same benefits as are provided for in sub-paragraph (3) of this Agreement in respect of United Kingdom military aircraft in France ; and

(b) French military aircraft shall, in the territory or territories named in the notification, be entitled to the same benefits as are provided for in sub-paragraphs (1) and (2) of this Agreement in respect of French military aircraft in the United Kingdom.

(7) Similarly, the Government of the Republic may at any time, by means of a notification to the Government of the United Kingdom, extend the present Agreement to any French colony, protectorate or overseas territory or any mandated territory in respect of which the mandate is exercised by the Government of the Republic, and on the receipt of such notification :

(a) Military aircraft belonging to the territory or territories mentioned in the notification shall, in the United Kingdom, and in any territory to which the Agreement shall have been or shall thereafter be extended under sub-paragraph (6) above, be entitled to the same benefits as are provided for in sub-paragraphs (1) and (2) of this Agreement in respect of French military aircraft in the United Kingdom ; and

(b) Military aircraft belonging to the United Kingdom or to any territory or territories to which the present Agreement shall have been or shall thereafter be extended in accordance with sub-paragraph (6) shall, in the territory or territories mentioned in the notification, be entitled to the same privileges as are provided for in sub-paragraph (3) of this Agreement in respect of United Kingdom aircraft in France.

(8) Any extension of the present Agreement, by notification under sub-paragraphs (6) or (7) above, may be separately terminated by either Government by means of a notification to the other Government of their desire to terminate such extension. Any such notification shall take effect three months after the date thereof.

2. If the Government of the Republic agree to the foregoing provisions, I have the honour to suggest that the present note and your Excellency's reply in similar terms be regarded as constituting an Agreement between the two Governments which shall come into force immediately, and shall remain in force until three months after the date on which either Government shall have given to the other notice of the termination of the Agreement.

I have, etc.

ERIC PHIPPS.

ANNEX

Hydrocarbons intended for refuelling purposes may be drawn from duty-paid stocks. When fuel and lubricants from such stocks are taken on board the aircraft, a special certificate will be issued by the Customs authorities. This document, which is valid for a period of three months, and which is transferable by endorsement, allows the release for general consumption, free of duties and taxes, of an equal quantity of hydrocarbons of the same category.

In order to obtain the application of the foregoing provisions, proof of embarkation must be furnished in the form of a certificate of flight issued by the officer in charge of the aerodrome, base or landing place.