

**No. 47224**

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**France  
and  
Ethiopia**

**Convention between the Government of the French Republic and the Government of the Federal Democratic Republic of Ethiopia for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income. Paris, 15 June 2006**

**Entry into force:** *17 July 2008 by notification, in accordance with article 30*

**Authentic texts:** *English and French*

**Registration with the Secretariat of the United Nations:** *France, 18 March 2010*

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**France  
et  
Éthiopie**

**Convention entre le Gouvernement de la République française et le Gouvernement de la République fédérale démocratique d'Éthiopie en vue d'éviter les doubles impositions et de prévenir l'évasion et la fraude fiscales en matière d'impôts sur le revenu. Paris, 15 juin 2006**

**Entrée en vigueur :** *17 juillet 2008 par notification, conformément à l'article 30*

**Textes authentiques :** *anglais et français*

**Enregistrement auprès du Secrétariat des Nations Unies :** *France, 18 mars 2010*

# **CONVENTION**

**BETWEEN THE GOVERNMENT OF THE FRENCH  
REPUBLIC AND THE GOVERNMENT OF THE  
FEDERAL DEMOCRATIC  
REPUBLIC OF ETHIOPIA**

**FOR THE AVOIDANCE OF DOUBLE TAXATION AND  
THE**

**PREVENTION OF FISCAL EVASION WITH RESPECT  
TO TAXES ON INCOME**

The Government of the French Republic and the Government of the Federal Democratic Republic of Ethiopia, desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, have agreed as follows:

## **Article 1**

### **PERSONAL SCOPE**

This Convention shall apply to persons who are residents of one or both of the Contracting States.

## **Article 2**

### **TAXES COVERED**

1. This Convention shall apply to taxes on income imposed on behalf of a Contracting State or of its political sub-divisions or territorial authorities, irrespective of the manner in which they are levied.
2. There shall be regarded as taxes on income all taxes imposed on total income or on elements of income, including taxes on gains from the alienation of movable or immovable property, as well as taxes on capital appreciation.
3. The existing taxes to which this Convention shall apply are in particular:
  - a) In the case of France:
    - (i) The income tax (“l’impôt sur le revenu”);
    - (ii) The corporation tax (“l’impôt sur les sociétés”);
    - (iii) The contributions on corporation tax (“les contributions sur l’impôt sur les sociétés”);
    - (iv) The tax on salaries (“la taxe sur les salaires”);
    - (iv) Widespread social security contributions (“contributions sociales généralisées”) and contributions for the reimbursement of the social debt (“contributions pour le remboursement de la dette sociale”);including any withholding tax, prepayment (précompte) or advance payment with respect to the aforesaid taxes;

(hereinafter referred to as “French tax”).

- b) In the case of Ethiopia:
  - (i) The tax on income imposed by the Income Tax Proclamation No. 286/2002; and
  - (ii) The tax on income from mining, petroleum and agricultural activities imposed by respective proclamations;

(hereinafter referred to as "Ethiopian tax").

- 4. The Convention shall apply also to any identical or substantially similar taxes, which are imposed after the date of signature of this Convention in addition to, or in place of, the existing taxes. The competent authorities of the Contracting States shall notify each other of any substantial changes, which have been made in their respective taxation laws.

### **Article 3**

#### **GENERAL DEFINITIONS**

- 1. For the purposes of this Convention:
  - a) The terms "a Contracting State" and "the other Contracting State" mean France or Ethiopia as the context requires;
  - b) The term "France" means the European and overseas departments of the French Republic including the territorial sea, and any area outside the territorial sea within which, in accordance with international law, the French Republic has sovereign rights for the purpose of exploring and exploiting the natural resources of the sea-bed and its subsoil and the superjacent waters;
  - c) The term "Ethiopia" means the Federal Democratic Republic of Ethiopia and, when used in a geographical sense, the territory within which Ethiopia exercises its sovereign rights or its jurisdiction in accordance with the international law;
  - d) The term "political subdivisions" means political subdivisions of Ethiopia;

- e) The term "person" includes an individual, a company and any other body of persons;
  - f) the term "company" means any body corporate or any entity that is treated as a body corporate for tax purposes;
  - g) the terms "enterprise of a Contracting State" and "enterprise of the other Contracting State" mean respectively an enterprise carried on by a resident of a Contracting State and an enterprise carried on by a resident of the other Contracting State;
  - h) the term "national" means:
    - (i) in the case of France any individual possessing the nationality of France and any legal person, body of persons and any other entity set up and deriving its status as such from the laws in force in France;
    - (ii) In the case of Ethiopia all individuals possessing the nationality of Ethiopia and all legal persons, partnerships and associations deriving their status as such from the law in force in Ethiopia;
  - i) the term "international traffic" means any transport by a ship or aircraft operated by an enterprise which has its place of effective management in a Contracting State, except when such transport is operated solely between places situated in the other Contracting State;
  - j) the term "competent authority" means:
    - (i) In the case of France, the Minister in Charge of the Budget or his authorized representative;
    - (ii) In the case of Ethiopia, the Minister of Finance and Economic Development or his authorized representative.
2. As regards the application of Convention at any time by a Contracting State, any term not defined therein shall, unless the context otherwise requires, have the meaning that it has at that time under the law of that State for the purposes of the taxes to which the Convention applies, any meaning under the applicable tax laws of that State prevailing over a meaning given to the term under other laws of that State.