

## DOUBLE TAXATION: ESTATE TAXES AND SUCCESSION DUTIES

*Convention signed at Ottawa June 8, 1944*

*Senate advice and consent to ratification December 6, 1944*

*Ratified by the President of the United States December 21, 1944*

*Ratified by Canada December 28, 1944*

*Ratifications exchanged at Washington February 6, 1945*

*Entered into force February 6, 1945; operative from June 14, 1941*

*Proclaimed by the President of the United States March 6, 1945*

*Modified and supplemented by convention of June 12, 1950<sup>1</sup>*

*Superseded January 1, 1959, by convention of February 17, 1961,<sup>2</sup>  
with respect to persons dying on or after January 1, 1959*

59 Stat. 915; Treaty Series 989

The Government of the United States of America and the Government of Canada, being desirous of avoiding double taxation and of preventing fiscal evasion in the case of estate taxes and succession duties, have decided to conclude a Convention and for that purpose have appointed as their Plenipotentiaries:

Ray Atherton, Ambassador Extraordinary and Plenipotentiary of the United States of America at Ottawa, for the United States of America; and

W. L. Mackenzie King, Secretary of State for External Affairs, and Colin W. G. Gibson, Minister of National Revenue, for Canada.

Who, having communicated to one another their full powers found in good and due form, have agreed upon the following Articles:

### ARTICLE I

1. The taxes referred to in this Convention are:

- (a) for the United States of America; the Federal estate taxes;
- (b) for Canada; the taxes imposed under the Dominion Succession Duty Act.

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<sup>1</sup> 2 UST 2247; TIAS 2348.

<sup>2</sup> 13 UST 382; TIAS 4995.