

DOUBLE TAXATION

*Exchange of notes at Washington May 6 and 31, 1946, modifying and
supplementing convention of July 25, 1939
Entered into force May 31, 1946
Terminated by convention of October 18, 1946¹*

Department of State files

The French Ambassador to the Secretary of State

[TRANSLATION]

EMBASSY OF FRANCE
IN THE UNITED STATES
AF/539.

WASHINGTON, May 6, 1946

MR. SECRETARY:

Upon the request of the Government of the United States of America, conversations were held in Paris between the 10th and the 18th of October 1945, between an American Delegation and Representatives of the Ministry of Foreign Affairs and the Ministry of Finance, with a view to modifying and supplementing certain provisions in the Convention of July 25, 1939² concerning income taxes, and to laying the bases of a new convention for the avoidance of double taxation in the matter of inheritance taxes and for the prevention of fiscal fraud.

In the course of these conversations the question of determining the field of application of the national solidarity tax on nationals of the United States was also examined.

These questions have been the subject, recently, at Washington of new exchanges of views between a French Delegation and an American Delegation.

I am happy to state that, as Your Excellency knows, the two delegations have agreed upon a new draft convention for the avoidance of double taxation as regards inheritance taxes, for the modification and supplementing of certain provisions of the Convention of July 25, 1939 and for the prevention of fiscal fraud.

Pending signature and ratification of the said Convention by our two Governments, I have the honor to inform Your Excellency at once, with a view to its immediate application, of the agreement of the French Government upon the following points:

¹ TIAS 1982, *post*, p. 1178.

² TS 988, *ante*, p. 1046.