

DOUBLE TAXATION: TAXES ON INCOME

Convention and protocol signed at Paris July 25, 1939
Senate advice and consent to ratification December 6, 1944
Ratified by the President of the United States December 15, 1944
Ratified by France December 29, 1944
Ratifications exchanged at Paris December 30, 1944
Entered into force January 1, 1945
Proclaimed by the President of the United States January 5, 1945
Modified and supplemented by agreement of May 6 and 31, 1946;¹
convention of October 18, 1946;² protocol of May 17, 1948;³ and
convention of June 22, 1956⁴
Superseded August 11, 1968, by convention of July 28, 1967⁵

59 Stat. 893; Treaty Series 988

CONVENTION FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE ESTABLISHMENT OF RULES OF RECIPROCAL ADMINISTRATIVE ASSISTANCE IN THE CASE OF INCOME AND OTHER TAXES

THE PRESIDENT OF THE UNITED STATES OF AMERICA AND THE PRESIDENT OF THE FRENCH REPUBLIC, being desirous of avoiding double taxation and of establishing rules of reciprocal administrative assistance in the case of income and other taxes, have decided to conclude a Convention and for that purpose have appointed as their respective plenipotentiaries:

THE PRESIDENT OF THE UNITED STATES OF AMERICA:

MR. WILLIAM CHRISTIAN BULLITT, Ambassador Extraordinary and Plenipotentiary of the United States of America to France;

THE PRESIDENT OF THE FRENCH REPUBLIC:

M. GEORGES BONNET, Member of the Chamber of Deputies, Minister for Foreign Affairs,

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

¹ *Post*, p. 1166.

² TIAS 1982, *post*, p. 1178.

³ TIAS 1982, *post*, p. 1251.

⁴ 8 UST 843; TIAS 3844.

⁵ 19 UST 5280; TIAS 6518.