

DOUBLE TAXATION: ESTATE TAXES

Convention signed at Washington April 16, 1945

Ratified by the United Kingdom March 5, 1946

Senate advice and consent to ratification June 1, 1946

Ratified by the President of the United States June 26, 1946

Ratifications exchanged at Washington July 25, 1946

Entered into force July 25, 1946

Proclaimed by the President of the United States July 30, 1946

60 Stat. 1391; Treaties and Other
International Acts Series 1547

The Government of the United States of America and the Government of the United Kingdom of Great Britain and Northern Ireland,

Desiring to conclude a convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on the estates of deceased persons,

Have appointed for that purpose as their respective Plenipotentiaries:

The Government of the United States of America:

Mr. Edward R. Stettinius, Jr., Secretary of State, and

The Government of the United Kingdom of Great Britain and Northern Ireland:

The Right Honorable the Earl of Halifax, K.G., Ambassador Extraordinary and Plenipotentiary in Washington,

Who, having exhibited their respective full powers, found in good and due form, have agreed as follows:

ARTICLE I

(1) The taxes which are the subject of the present Convention are:

(a) In the United States of America, the Federal estate tax, and

(b) In the United Kingdom of Great Britain and Northern Ireland, the estate duty imposed in Great Britain.

(2) The present Convention shall also apply to any other taxes of a substantially similar character imposed by either Contracting Party subsequently