

DOUBLE TAXATION AND FISCAL ASSISTANCE

Convention signed at Paris October 18, 1946, modifying and supplementing convention and protocol of July 25, 1939

*Modified by protocol of May 17, 1948*¹

Senate advice and consent to ratification June 2, 1948

Ratified by the President of the United States June 18, 1948

Ratified by France September 5, 1949

Ratifications exchanged at Washington October 17, 1949

Entered into force October 17, 1949, and January 1, 1950, in accordance with terms of article 18

Proclaimed by the President of the United States October 27, 1949

*Supplemented by convention of June 22, 1956*²

*Provisions concerning taxes on income, capital, and stock exchange transactions terminated by convention of July 28, 1967*³

64 Stat. (3) B3; Treaties and Other
International Acts Series 1982

CONVENTION BETWEEN FRANCE AND THE UNITED STATES OF AMERICA ABOUT DOUBLE TAXATION AND FISCAL ASSISTANCE

The Government of the United States of America and the Provisional Government of the French Republic,

Desiring to conclude a Convention for the avoidance of double taxation and the prevention of evasion in the case of taxes on estates and inheritances, and for the purpose of modifying and supplementing certain provisions of the Convention between the two Governments relating to income taxation signed at Paris on July 25, 1939,⁴

Have designated for this purpose as their respective Plenipotentiaries:

The Government of the United States of America: Mr. Jefferson Caffery, Ambassador Extraordinary and Plenipotentiary of the United States of America in France,

The Provisional Government of the French Republic: Mr. Georges Bidault, President of the Provisional Government of the French Republic,

¹ TIAS 1982, *post*, p. 1251.

² 8 UST 843; TIAS 3844.

³ 19 UST 5280; TIAS 6518.

⁴ TS 988, *ante*, p. 1046.