

DOUBLE TAXATION AND FISCAL ASSISTANCE

Protocol signed at Washington May 17, 1948, modifying and supplementing convention of July 25, 1939, and modifying convention of October 18, 1946

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

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

*Supplemented by convention of June 22, 1956*¹

*Provisions concerning taxes on income, capital and stock exchange transactions terminated by convention of July 28, 1967*²

64 Stat. (3) B 28; Treaties and Other
International Acts Series 1982

PROTOCOL

The Government of the United States of America and the Government of the French Republic, desiring to conclude a supplementary Protocol modifying in certain respects the Convention signed at Paris October 18, 1946,³ for the avoidance of double taxation and the prevention of fiscal evasion with respect to 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 agreed as follows:

ARTICLE I

(1) Article 12 of the Convention of October 18, 1946, is amended by adding thereto the following paragraph:

(5) The assistance provided for in this Article shall not be accorded with respect to citizens, corporations or other entities of the State to which application is made nor with respect to estates of such citizens.

¹ 8 UST 843; TIAS 3844.

² 19 UST 5280; TIAS 6518.

³ TIAS 1982, *ante*, p. 1178.

⁴ TS 988, *ante*, p. 1046.