

DOUBLE TAXATION: TAXES ON INCOME

Convention signed at Washington April 29, 1948; protocol of exchange of ratifications signed December 1, 1948

*Senate advice and consent to ratification, with reservations, June 17, 1948*¹

Ratified by the Netherlands November 2, 1948

*Ratified by the President of the United States, with reservations, November 19, 1948*²

Ratifications exchanged at Washington December 1, 1948

Entered into force December 1, 1948; operative from January 1, 1947

Proclaimed by the President of the United States December 8, 1948

Modified and supplemented to facilitate extension to Netherlands Antilles by protocol of June 15, 1955;³ agreement of June 24 and August 7, 1952, and September 15 and November 4 and 10, 1955;⁴ and protocol of October 23, 1963⁵

Modified and supplemented by convention of December 30, 1965⁵

62 Stat. 1757; Treaties and Other
International Acts Series 1855

CONVENTION BETWEEN THE UNITED STATES OF AMERICA AND THE KINGDOM OF THE NETHERLANDS WITH RESPECT TO TAXES ON INCOME AND CERTAIN OTHER TAXES

The Government of the United States of America and the Government of the Kingdom of the Netherlands, desiring to conclude a convention for

¹ The Senate's resolution of advice and consent contains the following reservations:

"(1) The Government of the United States of America does not accept Article XI of the convention relating to gains from the sale or exchange of capital assets.

"(2) The Government of the United States of America does not accept Article XIII of the convention relating to United States taxation of the undistributed earnings, profits, income or surplus of a Netherlands corporation.

"(3) The Government of the United States of America does not accept Article XIV of the convention relating to settlement of unpaid United States income tax liability unless there be eliminated therefrom, (a) references now appearing therein to Article XIII and (b) any language which might prevent the taxation by the United States of capital gains, if any, taxable under the revenue laws of the United States for the respective years in which such gains were realized."

These reservations were communicated to the Netherlands Government and accepted by it. See protocol of exchange of ratifications, *post*, p. 238.

² 6 UST 3696; TIAS 3366.

³ 6 UST 3703; TIAS 3367.

⁴ 15 UST 1900; TIAS 5665.

⁵ 17 UST 896; TIAS 6051.