

N° 2757.

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**BELGIQUE  
ET GRAND-DUCHÉ DE  
LUXEMBOURG**

Convention établissant une communauté de recettes en ce qui concerne les droits d'accise perçus sur les alcools, avec protocole de clôture. Signés à Bruxelles, le 18 mai 1929.

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**BELGIUM  
AND GRAND DUCHY OF  
LUXEMBURG**

Convention with regard to the Pooling of the Proceeds of the Excise Duties on Alcohols, with Final Protocol. Signed at Brussels, May 18, 1929.

<sup>1</sup> TRADUCTION. — TRANSLATION.

No. 2757. — CONVENTION<sup>2</sup> BETWEEN BELGIUM AND THE GRAND DUCHY OF LUXEMBURG WITH REGARD TO THE POOLING OF THE PROCEEDS OF THE EXCISE DUTIES ON ALCOHOLS. SIGNED AT BRUSSELS, MAY 18, 1929.

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*French official text communicated by the Belgian Minister for Foreign Affairs. The registration of this Convention took place July 11, 1931.*

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HIS MAJESTY THE KING OF THE BELGIANS and HER ROYAL HIGHNESS THE GRAND DUCHESS OF LUXEMBURG, being desirous of removing the difficulties in the way of the circulation of alcohols between one of the territories of the Economic Union and the other, have resolved to conclude a special Convention for that purpose and have appointed as their Plenipotentiaries :

HIS MAJESTY THE KING OF THE BELGIANS :

Baron Maurice HOUTART, His Minister of Finance ;

HER ROYAL HIGHNESS THE GRAND DUCHESS OF LUXEMBURG :

M. DUPONG, Her Director-General of Finance, Social Welfare and Labour ;

Who, having communicated to each other their full powers, found in good and due form, have agreed upon the following Articles :

*Article 1.*

As from January 1, 1929, the net proceeds of the excise duties levied in Belgium and the Grand Duchy of Luxemburg on distillery wash, alcohols and spirits, shall be pooled and shall be distributed, at the end of each year, between Belgium and the Grand Duchy in the proportions of eight-ninths of the total and one-ninth respectively.

By net receipts should be understood the duties actually collected on the quantities of distillery wash, alcohols or spirits produced in each of the two countries : that is to say after deduction of the regular exemptions and reimbursements.

*Article 2.*

Before February 15 of each year, the High Contracting Parties shall communicate to one another the data necessary for establishing the joint receipts taken on alcohols during the past year and for fixing the share accruing to each country. The accounts shall be settled and the payments made before April 1st following.

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<sup>1</sup> Traduit par le Secrétariat de la Société des Nations, à titre d'information.

<sup>1</sup> Translated by the Secretariat of the League of Nations, for information.

<sup>2</sup> The exchange of ratifications took place at Luxemburg, May 28, 1931.

*Article 3.*

During the period of validity of the present Convention, the circulation of distillery wash, alcohols and spirits between the two territories of the Union shall not be restricted in any way as regards quantity.

*Article 4.*

The present Convention is concluded for a period of five years from January 1, 1929. It may be denounced by either of the High Contracting Parties not later than six months before the expiry of the fifth year.

If it is not denounced within the period of six months fixed above, the present Convention shall remain in force for further successive periods of five years, each subsequent extension being for five years.

The Grand-Ducal Government reserves the right to denounce the present Convention in the event of the share due to it under the above provisions no longer amounting to 30,000,000 francs.

The High Contracting Parties agree to negotiate a fresh agreement in this event.

*Article 5.*

The present Convention, after approval by the Belgian Chambers and by the Luxemburg Chamber, shall be ratified, and the ratifications shall be exchanged at Brussels as soon as possible.

In faith whereof the respective Plenipotentiaries have signed the present Convention and have affixed thereto their seals.

Done in duplicate at Brussels, May the eighteenth, one thousand nine hundred and twenty-nine.

(L. S.) (Signed) BARON HOUTART.

(L. S.) (Signed) P. DUPONG.

## FINAL PROTOCOL.

On signing the Convention of to-day's date between Belgium and the Grand Duchy of Luxemburg with regard to the pooling of the proceeds of the excise duties levied on alcohols, the undersigned Plenipotentiaries have agreed on the following provisions, which shall form an integral part of the Convention :

## I.

The Grand Ducal Government shall take any supplementary measures of control which may be necessary to ensure the efficacy of the general supervision of the distilleries.

## II.

It is understood that the special régime provided for by Luxemburg law in favour of the agricultural distilleries shall only apply to undertakings which really serve the interests of agriculture.

As regards any new agricultural distilleries set up in the Grand Duchy, the provisions now governing agricultural distilleries in Belgium shall be observed in full.

The rebate in the duty, which in the Grand Duchy is at present 1.80 fr. per litre at 100°, shall henceforth only be applicable to distilleries the annual output of which does not exceed 275,000 litres of 100° alcohol.

As regards any quantity exceeding the limit of 275,000 litres, the rebate shall not exceed the rate fixed by Belgian law.

In faith whereof, the Plenipotentiaries have drawn up the present Protocol and have affixed their signatures thereto.

Done at Brussels in duplicate, May the eighteenth, one thousand nine hundred and twenty-nine.

(Signed) Baron HOUTART.

(Signed) P. DUPONG.