

N° 3163.

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## BELGIQUE ET FRANCE

Convention pour éviter, à l'importation, les doubles impositions en matière de taxe de transmission et d'impôt sur le chiffre d'affaires, avec protocole final. Signés à Paris, le 18 juin 1932.

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## BELGIUM AND FRANCE

Convention to avoid, on Importation, Double Taxation in the matter of Transfer and Turnover Taxes, with Final Protocol. Signed at Paris, June 18, 1932.

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

No. 3163. — CONVENTION<sup>2</sup> BETWEEN BELGIUM AND FRANCE TO AVOID, ON IMPORTATION, DOUBLE TAXATION IN THE MATTER OF TRANSFER AND TURNOVER TAXES. SIGNED AT PARIS, JUNE 18, 1932.

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*French official text communicated by the Belgian Minister for Foreign Affairs. The registration of this Convention took place March 17, 1933.*

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HIS MAJESTY THE KING OF THE BELGIANS and THE PRESIDENT OF THE FRENCH REPUBLIC, being desirous, as regards transfer, invoice, import and luxury duties, turnover tax and single or substituted taxes, to prevent cases of double taxation from arising under the Belgian Law of June 16, 1932, and under the French Law of March 31, 1932 (Article 32), have decided to conclude a special Convention and have for that purpose appointed as their Plenipotentiaries :

HIS MAJESTY THE KING OF THE BELGIANS :

M. Fernand LAVERS, Director in the Ministry for Foreign Affairs; and  
M. René SYMOENS, Director in the Ministry of Finance.

THE PRESIDENT OF THE FRENCH REPUBLIC :

M. Marcel BORDUGE, Former Counsellor of State, Supernumerary Director-General in the Ministry of Finance ;  
M. Pierre CHAUDUN, Counsellor Of State, Director-General of Customs ;  
M. Erik HAGUENIN, Director-General of Indirect Taxation ; and  
M. Henri DEROY, Controller of Financial Administrations and Expenditure ;

Who, having communicated their full powers, found in good and due form, have agreed on the following provisions :

*Article 1.*

The present Convention applies :

A. As regards *Belgium*, to the transfer tax (ordinary or fixed) and to the invoice and luxury duties, in so far as these are collected at the time of import.

B. As regards *France*, to taxes collected at the time of import in respect of turnover tax and single or substituted duties.

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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 Brussels July 27, 1932.

*Article 2.*

§ 1. — In determining the transfer duty on semi-finished products or articles and on manufactured products or articles originating in France, the Belgian Government will take account of the successive taxation borne by such products or articles in France, before their export, in respect of turnover tax and single or substituted duties.

In determining the import duty on semi-finished products or articles and on manufactured products or articles originating in Belgium, the French Government will take account of the successive taxation borne by such products or articles in Belgium, before their export, in respect of transfer, invoice or luxury duties.

§ 2. — But in no case shall the amount of the tax collected on the import of goods into one of the countries be less than that payable within that country on the sale of national products of the same kind.

§ 3. — It is, however, understood that exemptions from transfer or turnover taxes enjoyed by national products within either of the two countries shall be extended to products of the same kind imported from the other country.

*Article 3.*

After consideration of the respective laws of the two countries, it has been recognised that, under the existing texts, semi-finished products or articles and manufactured products or articles have as a whole borne in the exporting country a burden equal to that borne by products or articles of the same nature in the other country. Each of the High Contracting Parties therefore declares its willingness to refrain from applying to products of the other High Contracting Party the increases of duty provided for in the laws mentioned in the preamble to the Convention.

*Article 4.*

§ 1. — The present Convention shall be ratified and the instruments of ratification shall be exchanged at Brussels at the earliest possible date.

§ 2. — The Convention shall come into force on the first day of the month following the date of exchange of ratifications.

§ 3. — It may cease to apply subject to not less than eight month's notice of denunciation having been given.

In faith whereof the above-mentioned Plenipotentiaries have signed the present Convention.

Done, at Paris, in duplicate, June the eighteenth, one thousand nine hundred and thirty-two.

F. LAVERS.  
R. SYMOENS.

M. BORDUGE.  
P. CHAUDUN.  
E. HAGUENIN.  
H. DERROY.

## FINAL PROTOCOL.

When about to sign the present Convention the undersigned Plenipotentiaries made the following joint declarations, which form an integral part of the Convention :

## I.

As regards the application of the provisions of paragraph 2 of Article 2, it is declared that if the turnover tax in France and the transfer tax in Belgium are collected as a single, a substituted or a fixed duty, or as a luxury tax, the sale to be considered shall be that which is liable to the highest tax.

## II.

§ 1. — Should one of the High Contracting Parties modify its fiscal laws, readjustments of the provisions of the present Convention would be made, in accordance with the spirit of the Convention, by agreement between the competent Administrations of the two States.

§ 2. — These amending or supplementary agreements would form the subject of an exchange of notes through the diplomatic channel.

## III.

The competent Administrations of the two States will take all necessary steps to avoid abuses and to ensure the strict application of the present Convention.

Done at Paris, in duplicate, June the eighteenth, one thousand nine hundred and thirty-two.

F. LAVERS.  
R. SYMOENS.

M. BORDUGE.  
P. CHAUDUN.  
E. HAGUENIN.  
H. DEROY.