

N° 3849.

ÉTATS-UNIS D'AMÉRIQUE
ET BELGIQUE

Echange de notes comportant un arrangement en vue d'éviter la double imposition des revenus des entreprises maritimes des deux pays. Bruxelles, le 28 janvier 1936.

UNITED STATES OF AMERICA
AND BELGIUM

Exchange of Notes constituting an Arrangement for the Prevention of Double Taxation on Profits accruing from the Business of Shipping in Either Country. Brussels, January 28th, 1936.

No. 3849. — EXCHANGE OF NOTES BETWEEN THE GOVERNMENT OF THE UNITED STATES OF AMERICA AND THE BELGIAN GOVERNMENT CONSTITUTING AN ARRANGEMENT FOR THE PREVENTION OF DOUBLE TAXATION ON PROFITS ACCRUING FROM THE BUSINESS OF SHIPPING IN EITHER COUNTRY. BRUSSELS, JANUARY 28TH, 1936.

French and English official texts communicated by the Belgian Minister for Foreign Affairs and by the Envoy Extraordinary and Minister Plenipotentiary of the United States of America at Berne. The registration of this Exchange of Notes took place March 11th, 1936.

¹ TRADUCTION. — TRANSLATION.

I.

MINISTRY
OF FOREIGN AFFAIRS
AND FOREIGN COMMERCE.

BRUSSELS, *January 28th, 1936.*

MONSIEUR L'AMBASSADEUR,

I have the honour to inform you that, on condition of reciprocity, corporations, including maritime shipping companies, organised in the United States, the vessels of which, documented under the laws of the United States, call at Belgian ports, either to load or to unload cargo, or to embark or to land passengers, shall be exempted by the Belgian Government from the payment of taxes on income or profits derived exclusively from operation of such vessels.

This exemption shall apply even though an American corporation or company has an agency or a branch office in Belgium, provided that the activities of the agency or branch office be limited to the direct operation of vessels.

By "maritime shipping companies" shall be understood companies which are managed by an "owner" of vessels, the term "owner" including charterers.

The Belgian Government, on condition of reciprocity, shall likewise exempt from taxation the incomes of American citizens, not residents in Belgium, which consist exclusively of earnings derived from the operation of a vessel or vessels documented under the laws of the United States.

Income or profits derived from the operation of vessels shall also include income or profits derived from the sale in Belgium of steamship tickets issued by an American corporation or company.

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

¹ Translated by the Secretariat of the League of Nations, for information.

The exemption provided for above shall apply to profits or income received on or after January 1st, 1931. The Belgian Government will, however, refund to a claimant taxes collected by it since January 1st, 1931, subject to the statutory period of limitation against refunds.

This exemption may be terminated at any time by either Government on six months' notice given to the other Government.

I have the honour to be, etc.

(Signed) VAN ZEELAND.

His Excellency
Mr. Dave Hennen Morris,
Ambassador of the United States
of America,
Brussels.

II.

AMBASSADE
DES ETATS-UNIS D'AMÉRIQUE.

N° 624.

BRUXELLES, le 28 janvier 1936.

MONSIEUR LE MINISTRE,

Je désire informer Votre Excellence que, sous réserve de réciprocité, les entreprises en général, y compris les compagnies de navigation maritime, constituées en Belgique, dont les navires, enregistrés conformément aux lois belges, visitent les ports américains, soit pour y charger ou y décharger des marchandises, soit pour y embarquer ou y débarquer des passagers, seront exemptées par le Gouvernement des Etats-Unis du paiement de l'impôt sur les revenus ou bénéfices résultant exclusivement de l'exploitation de ces navires.

Cette exemption est acquise même si l'entreprise ou la compagnie belge possède aux Etats-Unis une agence ou une succursale, pourvu que l'activité de l'agence ou de la succursale ne s'écarte pas de l'exploitation directe des navires.

Par « entreprises de navigation maritime », il faut entendre celles qui sont dirigées par un « propriétaire » de navires, le terme « propriétaire » comprenant tout affréteur.

Le Gouvernement des Etats-Unis, sous réserve de réciprocité, exemptera de même de la taxation les revenus de citoyens belges ne résidant pas aux Etats-Unis, lorsque ces revenus consistent exclusivement en bénéfices provenant de l'exploitation d'un ou de plusieurs navires enregistrés conformément aux lois belges.

Les revenus ou bénéfices de l'exploitation des navires comprennent également ceux provenant de la vente aux Etats-Unis de billets de passage délivrés par des entreprises ou compagnies belges.

L'exemption prévue ci-dessus sera appliquée aux bénéfices ou revenus touchés le 1^{er} janvier 1931 ou après cette date. Le Gouvernement des Etats-Unis ne remboursera néanmoins aux requérants les impôts perçus par lui depuis le 1^{er} janvier 1931 que sous réserve des dispositions légales limitant la période pour laquelle des remboursements peuvent être effectués.

This exemption may be terminated at any time by either Government on six months' notice given to the other Government.

Accept, Excellency, the renewed assurances of my highest consideration.

(S.) Dave H. MORRIS.

His Excellency
Monsieur Paul van Zeeland,
Prime Minister
and Minister for Foreign Affairs
and Foreign Commerce.

Certified to be a true and complete textual copy of the original Arrangement in all the languages in which it was signed.

For the Secretary of State
of the United States of America :

C. E. MacEachran,
Chief Clerk and Administrative Assistant.