

No. 2262

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**BELGIUM**  
**and**  
**UNITED STATES OF AMERICA**

**Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income. Signed at Washington, on 28 October 1948**

**Convention modifying and supplementing the above-mentioned Convention of 28 October 1948. Signed at Washington, on 9 September 1952**

*Official texts: English and French.*

*Registered by Belgium on 24 September 1953.*

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**BELGIQUE**  
**et**  
**ÉTATS-UNIS D'AMÉRIQUE**

**Convention pour éviter la double imposition et empêcher l'évasion fiscale en matière d'impôts sur le revenu. Signée à Washington, le 28 octobre 1948**

**Convention modifiant et complétant la Convention du 28 octobre 1948 susmentionnée. Signée à Washington, le 9 septembre 1952**

*Textes officiels anglais et français.*

*Enregistrées par la Belgique le 24 septembre 1953.*

No. 2262. CONVENTION<sup>1</sup> BETWEEN BELGIUM AND THE UNITED STATES OF AMERICA FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME. SIGNED AT WASHINGTON, ON 28 OCTOBER 1948

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The Government of Belgium and the Government of the United States of America, desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, have appointed for that purpose as their respective Plenipotentiaries :

The Government of Belgium :

Baron Silvercruys, Ambassador Extraordinary and Plenipotentiary of Belgium at Washington, and

The Government of the United States of America :

Robert A. Lovett, Acting Secretary of State of the United States of America,

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

*Article I*

(1) The taxes which are the subject of the present Convention are :

(a) In the case of the United States : The Federal income taxes;

(b) In the case of Belgium : The income taxes, the national crisis tax, and the personal complementary tax, including all additions to these taxes.

(2) The present Convention shall apply also to any other taxes of a substantially similar character imposed by either Contracting State subsequently to the date of signature of the present Convention or by the Government of any Territory to which the present Convention is extended under Article XXII.

(3) In the event of appreciable changes in the fiscal laws of either of the Contracting States the competent authorities of the Contracting States will consult together.

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<sup>1</sup> Came into force on 1 January 1953, in accordance with article 1 (g) of the Convention of 9 September 1952 (see p. 93 of this volume) modifying and supplementing the Convention of 28 October 1948, the instruments of ratification having been exchanged at Brussels on 9 September 1953. The Convention is applicable to the territory of the Belgian Congo, to the Territories of Alaska and Hawaii and to the District of Columbia.

*Article II*

(1) In the present Convention, unless the context otherwise requires :

(a) The term « United States » means the United States of America, and when used in a geographical sense means the States, the Territories of Alaska and of Hawaii, and the District of Columbia.

(b) The term « Belgium » when used in a geographical sense means the Kingdom of Belgium in Europe.

(c) The term « United States enterprise » means an industrial or commercial enterprise or undertaking carried on in the United States by a citizen or resident of the United States or by a corporation or other juridical person created or organized in the United States or under the laws of the United States or of any State or Territory of the United States.

(d) The term « Belgian enterprise » means an industrial or commercial enterprise or undertaking carried on in Belgium by a citizen or resident of Belgium or by a corporation or other juridical person created or organized in Belgium or under the laws of Belgium.

(e) The terms « Enterprise of one of the Contracting States » and « Enterprise of the other Contracting State » mean a United States enterprise or a Belgian enterprise, as the context requires.

(f) The term « permanent establishment », when used with respect to an enterprise of one of the Contracting States, means a branch, factory, mine, oilwell, plantation, workshop, warehouse, installation, or other fixed place of business, but does not include an agency unless the agent has, and habitually exercises, a general authority to negotiate and conclude contracts on behalf of such enterprise or has control over a stock of merchandise from which he regularly fills orders on behalf of such enterprise. An enterprise of one of the Contracting States shall not be deemed to have a permanent establishment in the other Contracting State merely because it carries on business dealings in such other Contracting State through a *bona fide* commission agent or broker acting in the ordinary course of his business as such. When a corporation of one Contracting State has a subsidiary corporation which is a corporation created or organized in the other Contracting State or which is engaged in trade or business in such other Contracting State, such subsidiary corporation shall not, merely because of that fact, be deemed to be a permanent establishment of its parent corporation.

(g) The term « industrial and commercial profits » shall not include the following :

- (i) Income from real property;
- (ii) Income from mortgages, from public funds, securities (including mortgage bonds), loans, deposits, and current accounts;
- (iii) Dividends and other income from shares in a corporation;

(iv) Rentals or royalties arising from leasing personal property or from any interest in such property, including rentals or royalties for the use of, or for the privilege of using, patents, copyrights, secret processes and formulae, good will, trade marks, trade brands, franchises, and other like property;

(v) Profit or loss from the sale or exchange of capital assets;

(vi) Compensation for labor or personal services.

Subject to the provisions of the present Convention, the income referred to in subparagraphs (i) to (vi) shall be taxed separately or together with industrial and commercial profits in accordance with the laws of the Contracting States.

(h) The term « competent authority » or « competent authorities » means, in the case of the United States, the Commissioner of Internal Revenue or his duly authorized representative; and in the case of Belgium, the Directeur Général de l'Administration des Contributions Directes or his duly authorized representative; and, in the case of any territory to which the present Convention is extended under Article XXII, the competent authority for the administration in such territory of the taxes to which the present Convention applies.

(2) In the application of the provision of the present Convention by either of the Contracting States, any term which is not otherwise defined shall, unless the context otherwise requires, have the meaning which that term has under the laws of such Contracting State relating to the taxes which are the subject of the present Convention.

### *Article III*

(1) An enterprise of one of the Contracting States is not subject to taxation by the other Contracting State in respect of its industrial and commercial profits except in respect of such profits allocable to its permanent establishment in such other State.

(2) However, an enterprise of one of the Contracting States is not subject to taxation by the other Contracting State if it maintains in the latter State only an establishment which confines itself to the purchasing of merchandise for the purpose of supplying establishments which such enterprise maintains in the former State.

### *Article IV*

(1) If an enterprise of one of the Contracting States has a permanent establishment in the other Contracting State, there shall be attributed to such

permanent establishment the net industrial and commercial profit which it might be expected to derive if it were an independent enterprise engaged in the same or similar activities under the same or similar conditions. Such net profit will, in principle, be determined on the basis of the separate accounts pertaining to such establishment.

(2) The competent authority of the taxing State may, when necessary, in execution of paragraph (1) of this Article, rectify the accounts produced, notably to correct errors and omissions or to re-establish the costs, prices or remuneration entered in the books at the value which would prevail between independent persons. If

(a) an establishment does not produce an accounting showing its own operations, or

(b) the accounting produced does not correspond to the normal usages of the trade in the country where the establishment is situated, or

(c) the rectifications provided for in this paragraph cannot be effected, the competent authority of the taxing State may determine the net industrial and commercial profit by applying to the operations of the establishment such methods or formulae as may be fair and reasonable.

(3) To facilitate the determination of industrial and commercial profits which are allocable to the permanent establishment, the competent authorities of the Contracting States may consult together with a view to the adoption of uniform rules of allocation with respect to such profits.

#### *Article V*

When an enterprise of one of the Contracting States, by reason of its participation in the management or financial structure of an enterprise of the other Contracting State, makes with or imposes on the latter enterprise, in their financial or commercial relations, conditions different from those which would be made with an independent enterprise, any profits which, but for those conditions, would have accrued to one of the enterprises may be included in the taxable profits of that enterprise, subject to applicable measures of appeal.

#### *Article VI*

Income of whatever nature derived from real property shall be taxable only in the Contracting State in which the real property is situated. This Article does not apply to income derived from mortgages or bonds secured by real property.

#### *Article VII*

(1) Income which an enterprise of one of the Contracting States derives from the operation of ships or aircraft registered in that State shall be exempt from taxation in the other Contracting State.

(2) The present Convention shall not be deemed to affect the provisions of the exchange of notes between Belgium and the United States, dated January 28, 1936, providing for relief from double income taxation on shipping profits.<sup>1</sup>

#### *Article VIII*

(1) The rate of United States tax on dividends derived from a United States corporation by a corporation created or organized in Belgium or under the laws of Belgium which is not engaged in trade or business in the United States through a permanent establishment therein shall not exceed five percent if the latter corporation controls, directly or indirectly, at least ninety-five percent of the entire voting power in the corporation paying the dividend, and not more than twenty-five percent of the gross income of such paying corporation is derived from interest and dividends, other than interest and dividends received from its own subsidiary corporations. Such reduction of the rate to five percent shall not apply if the relationship of the two corporations has been arranged or is maintained primarily with the intention of securing such reduced rate.

(2) Notwithstanding the provisions of Article XXIII of this Convention the provisions of this Article may be terminated by the United States provided prior notice is given to Belgium, such termination to become effective on the first day of the fourth calendar month following the calendar month in which such notice is given.

#### *Article IX*

(1) Rentals or royalties from real property or in respect of the operation of mines, quarries or other natural resources shall be taxable only in the Contracting State in which such property, mines, quarries or other natural resources are situated. A resident of Belgium, or a corporation or other juridical person created or organized in Belgium deriving such rentals or royalties from sources within the United States may elect for any taxable year to be subject to United States tax as if such resident, corporation or entity were engaged in trade or business within the United States through a permanent establishment therein in such taxable year.

(2) Royalties derived from within one of the Contracting States by a resident or by a corporation or other entity of the other Contracting State as consideration for the right to use copyrights, patents, secret processes and formulae, trade marks and other analogous rights, shall be exempt from taxation in the former State, provided such resident, corporation or other entity does not have a per-

<sup>1</sup> League of Nations, *Treaty Series*, Vol. CLXVI, p. 333.

manent establishment there. The term « royalties » as used in this paragraph shall be deemed to include rentals in respect of motion picture films.

#### Article X

(1) Wages, salaries and similar compensations, and pensions and annuities, paid by one of the Contracting States or by the political subdivisions or territories thereof to citizens of that State residing in the other State (whether or not also citizens of such other State) shall be exempt from taxation in the latter State.

(2) Private pensions and annuities derived from within one of the Contracting States and paid to individuals residing in the other Contracting State shall be exempt from taxation in the former State.

(3) The term « pensions » as used in this Article means periodic payments made in consideration for services rendered or by way of compensation for injuries received.

(4) The term « annuities » as used in this Article means a stated sum payable periodically at stated times, under an obligation to make the payments in consideration of money paid.

#### Article XI

(1) A resident of the United States shall be exempt from Belgian tax upon compensation for labor or personal services performed within Belgium if he falls within either of the following classifications :

(a) He is temporarily present within Belgium for a period or periods not exceeding a total of ninety days during the calendar year and the compensation received for such labor or personal services does not exceed \$ 3,000.00 in the aggregate, or its corresponding amount, except that the provisions of this subparagraph shall not apply to remuneration of *administrateurs, commissaires, or liquidateurs* of, or of other individuals exercising similar functions in corporations created or organized in Belgium;

(b) He is temporarily present within Belgium for a period or periods not exceeding a total of one hundred eighty-three days during the calendar year and his compensation is received for labor or personal services performed as a worker or employee of, or under contract with, a resident of, or corporation or other juridical person created or organized in, the United States which carries the actual burden of the remuneration.

In such cases the United States reserves the right to tax such income-

(2) A resident of Belgium shall be exempt from United States tax upon compensation for labor or personal services performed within the United States if he falls within either of the following classifications :

(a) He is temporarily present within the United States for a period or periods not exceeding a total of ninety days during the taxable year and the compensation received for such labor or personal services does not exceed \$ 3,000.00 in the aggregate, or its corresponding amount, except that the provisions of this subparagraph shall not apply to remuneration of officers and directors of corporations created or organized in the United States;

(b) He is temporarily present within the United States for a period or periods not exceeding a total of one hundred eighty-three days during the taxable year and his compensation is received for labor or personal services performed as a worker or employee of, or under contract with, a resident of, or a corporation or other juridical person created or organized in, Belgium which carries the actual burden of the remuneration.

In such cases Belgium reserves the right to tax such income.

(3) The provisions of this Article shall have no application to the income to which Article X relates.

### *Article XII*

(1) Notwithstanding any provisions of the present Convention (other than paragraph (1) of Article X) each of the two Contracting States, in determining the income taxes, including all surtaxes, of its citizens or residents or corporations or other juridical persons, may include in the basis upon which such taxes are imposed all items of income taxable under its own revenue laws as though this Convention had not come into effect.

(2) In accordance with the provisions of section 131 of the United States Internal Revenue Code as in effect on the day of the entry into force of the present Convention, the United States agrees to allow as a deduction from the income taxes imposed by the United States the appropriate amount of taxes paid to Belgium, whether paid directly by the taxpayer or by withholding.

(3) In order to take into account the Federal income taxes collected in the United States, Belgium agrees, in conformity with the provisions of Belgian



law relating to income taxes and the national crisis tax, as in effect on the day of the entry into force of the present Convention, to reduce

(a) to one-fourth, the professional tax and the national crisis tax which affect that part of the taxable income which is derived from sources within and taxed by the United States;

(b) to a maximum of 12 percent, the tax on income from personal and real property which has its source in the United States, and

(c) in derogation of the provisions of Belgian law, to one-fourth the personal complementary tax due by citizens or residents of the United States who are also residents of Belgium, in respect of income from sources within and taxed by the United States.

#### *Article XIII*

Professors or teachers, citizens of one of the Contracting States, who, within the framework of agreements between the Contracting States or between teaching establishments in the Contracting States for the sending of professors and teachers, visit within the territory of the other Contracting State to teach, for a maximum period of two years, in a university, college, school or other teaching establishment in the territory of such other Contracting State, shall not be taxed by such other State with respect to the remuneration which they receive for such teaching.

#### *Article XIV*

Students or apprentices, citizens of one of the Contracting States, residing in the other Contracting State exclusively for purposes of study or for acquiring experience, shall not be taxable by the latter State in respect of remittances received by them from abroad for the purposes of their maintenance or studies.

#### *Article XV*

(1) The competent authorities of the Contracting States shall exchange such information (being information available under the respective taxation laws of the Contracting States) as is necessary for carrying out the provisions of the present Convention or for the prevention of fraud or the administration of statutory provisions and regulations against legal avoidance in relation to the taxes which are the subject of the present Convention.

(2) Documents and information contained therein, transmitted under the provisions of the present Convention by one of the Contracting States to the other Contracting State shall not be published, revealed or disclosed to any person except to the extent permitted under the laws of the latter State with respect to similar documents or information.

*Article XVI*

The competent authority of each of the Contracting States shall furnish, upon request by the competent authority of the other Contracting State, particulars relative to the application in concrete cases of the taxes of the requesting State to which the present Convention relates.

*Article XVII*

(1) The Contracting States undertake to lend assistance and support to each other in the collection of the taxes to which the present Convention relates, together with additions, interest, costs, and fines not being of a penal character.

(2) In the case of an application for enforcement of taxes, revenue claims of each of the Contracting States which have been finally determined may be accepted for enforcement by the other Contracting State and collected in that State in accordance with the laws applicable to the collection of its own taxes. The State to which application is made shall not be required to enforce executory measures for which there is no provision in the law of the State making the application.

(3) An application for collection shall be accompanied by such documents as are required by the laws of the State making the application to establish that the taxes have been finally determined.

(4) The assistance provided for in this Article shall not be accorded with respect to the citizens, corporations, or other entities of the State to which application is made, except as is necessary to insure that the exemption or reduced rate of tax granted under the Convention to such citizens, corporations or other entities shall not be enjoyed by persons not entitled to such benefits.

*Article XVIII*

(1) In no case shall the provisions of Articles XV, XVI and XVII be construed so as to impose upon either of the Contracting States the obligation

(a) to carry out administrative measures at variance with the regulations and practice of either Contracting State, or

(b) to supply information or particulars which are not procurable under its own legislation or that of the State making the application.

(2) The State to which application is made for information or assistance shall comply as soon as possible with the request addressed to it. Nevertheless, such State may refuse to comply with the request for reasons of public policy or if compliance would involve violation of a business, industrial or trade secret. In such case it shall inform, as soon as possible, the State making the application.

*Article XIX*

Where a taxpayer shows proof that the action of the tax administrations of the Contracting States has resulted or will result in double taxation in his case in respect of any of the taxes to which the present Convention relates, he shall be entitled (within a period of two years from the date of the notification of the tax which has been last asserted or proposed, or of the payment of the tax if such payment has been made prior to notification) to lodge a claim with the State of which he is a citizen, or, if he is not a citizen of either of the Contracting States, with the State of which he is a resident or if the taxpayer is a corporation or other juridical person, with the State in which it is created or organized. Should the claim be upheld, the competent authorities of the two Contracting States shall come to an agreement with a view to equitable avoidance of the double taxation in question.

*Article XX*

(1) The provisions of the present Convention shall not be construed to restrict in any manner any exemption, deduction, credit or other allowance accorded by the laws of one of the Contracting States in the determination of the tax imposed by such State,

(2) Should any difficulty or doubt arise as to the interpretation or application of the present Convention, the competent authorities of the Contracting States shall settle the question by mutual agreement.

(3) Citizens or corporations or other juridical persons of one of the Contracting States within the other Contracting State shall not be subjected, as regards the taxes referred to in the present Convention, to the payment of higher taxes than are imposed upon the citizens or corporations or other juridical persons of such other Contracting State.

*Article XXI*

The competent authorities of the two Contracting States may (in the case of the United States, with the approval of the Secretary of the Treasury, and in the case of Belgium, with the approval of the Minister of Finance) prescribe regulations necessary to carry out the provisions of the present Convention. With respect to the provisions of the present Convention relating to exchange of information and mutual assistance in the collection of taxes, such authorities may, by common agreement, prescribe rules concerning matters of procedure, forms of application and replies thereto, conversion of currency, disposition of amounts collected, minimum amounts subject to collection, and related matters.

*Article XXII*

(1) Either of the Contracting States may, at the time of exchange of instruments of ratification or thereafter while the present Convention continues in force, by a written notification of extension given to the other Contracting State through diplomatic channels, declare its desire that the operation of the present Convention, either in whole or as to such provisions thereof as may be deemed to have special application, shall extend to any of its colonies or overseas territories which imposes taxes substantially similar in character to those which are the subject of the present Convention.

(2) In the event that a notification is given by one of the Contracting States in accordance with paragraph (1) of this Article, the present Convention, or such provisions thereof as may be specified in the notification, shall apply to any territory named in such notification on and after the first day of January following the date of a written communication through diplomatic channels addressed to such Contracting State by the other Contracting State, after such action by the latter State as may be necessary in accordance with its own procedures, stating that such notification is accepted in respect of such territory. In the absence of such acceptance, none of the provisions of the present Convention shall apply to such territory.

(3) At any time after the expiration of one year from the effective date of an extension made by virtue of paragraphs (1) and (2) of this Article, either of the Contracting States may, by a written notice of termination given to the other Contracting State through diplomatic channels, terminate the application of the present Convention to any territory to which the Convention, or any of its provisions, has been extended. In that case, the present Convention, or the provisions thereof specified in the notice of termination, shall cease to be applicable to any of the territories named in such notice of termination on and after the first day of January following the expiration of a period of six months after the date of such notice; provided, however, that this shall not affect the continued application of the Convention, or any of the provisions thereof, to the United States, to Belgium or to any territory (not named in the notice of termination) to which the Convention, or such provision thereof, applies.

(4) For the application of the present Convention to any territory to which it is extended by Belgium or by the United States, references to « Belgium » or to « the United States » or to one or the other Contracting State, as the case may be, shall be construed to refer to such territory.

(5) For the purposes of the present Convention, the Belgian Congo shall be considered to be a Belgian territory to which the provisions of this Article shall apply.

*Article XXIII*

(1) The present Convention shall be ratified and the instruments of ratification shall be exchanged at Washington as soon as possible.

(2) The present Convention shall become effective on the first day of January of the year in which the exchange of instruments of ratification takes place. It shall continue effective for a period of five years beginning with that date and indefinitely for a period of five years beginning with that date and indefinitely after that period, but may be terminated by either of the Contracting States at the end of the five-year period or at any time thereafter, provided that at least six months' prior notice of termination has been given, the termination to become effective on the first day of January following the expiration of the six-month period.

DONE in duplicate, in the French and English languages, the two texts having equal authenticity, at Washington this twenty-eighth day of October, 1948.

For the Government of Belgium :

(Signed) SILVERCRUYS

For the Government of the United States of America :

(Signed) Robert A. LOVETT

CONVENTION<sup>1</sup> BETWEEN BELGIUM AND THE UNITED STATES OF AMERICA MODIFYING AND SUPPLEMENTING THE CONVENTION OF 28 OCTOBER 1948<sup>2</sup> FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME. SIGNED AT WASHINGTON, ON 9 SEPTEMBER 1952

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The Government of Belgium and the Government of the United States of America, being desirous of modifying and supplementing in certain respects the Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, signed at Washington on October 28, 1948,<sup>2</sup> have decided to conclude a supplementary Convention for that purpose and have appointed as their respective Plenipotentiaries :

The Government of Belgium :

Baron Silvercruys, Ambassador Extraordinary and Plenipotentiary of Belgium at Washington, and

The Government of the United States of America :

Dean Acheson, Secretary of State of the United States of America, who, having communicated to one another their respective full powers, found in good and due form, have agreed as follows :

*Article I*

The provisions of the Convention between Belgium and the United States, signed at Washington on October 28, 1948, are hereby modified and supplemented as follows :

(a) By adding at the end of Article IV the following new paragraph :

(4) In the determination of the net industrial and commercial profits allocable to the permanent establishment there shall be allowed as deductions all expenses, wherever incurred, in so far as they are reasonably allocable to the permanent establishment, including executive and general administrative expenses so allocable.

(b) By striking out Article VIII and inserting in lieu thereof the following :

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<sup>1</sup> Came into force on 1 January 1953, in accordance with article II, the instruments of ratification having been exchanged at Brussels on 9 September 1953. The Convention is applicable to the territory of the Belgian Congo, to the territories of Alaska and Hawaii and to the District of Columbia.

<sup>2</sup> See. p. 69 of this volume.

*Article VIII*

(1) The rate of United States tax on dividends derived from sources within the United States by a resident or corporation or other entity of Belgium not having a permanent establishment within the United States shall not exceed 15 percent.

(2) Belgium shall not impose on dividends derived from sources within Belgium by a resident or corporation or other entity of the United States not having a permanent establishment within Belgium any tax in the nature of a personal complementary tax or surtax thereon, or any tax similar to that withheld at the source on dividends under United States law in the case of non-resident aliens and foreign corporations.

(c) By inserting immediately after Article VIII the following new Article :

*Article VIIIA*

The rate of tax imposed by each of the Contracting States upon interest (on bonds, notes, debentures, or on any other form of indebtedness) derived from sources within such State by a resident or corporation or other entity of the other State not having a permanent establishment within the former State shall not exceed 15 percent.

(d) By striking from Article XII, (3), (a), « one-fourth » and inserting in lieu thereof « one-fifth ».

(e) By striking out Article XVII and inserting in lieu thereof the following Article :

*Article XVII*

Each of the Contracting States shall collect taxes, which are the subject of this Convention, imposed by the other Contracting State (as though such tax were a tax imposed by the former State) as will ensure that the exemption, or reduced rate of tax, as the case may be, granted under the present Convention by such other State shall not be enjoyed by persons not entitled to such benefits.

(f) By striking from paragraph (1) of Article XXIII the word « Washington » and inserting in lieu thereof « Brussels ».

(g) By striking out paragraph (2) of Article XXIII and inserting in lieu thereof the following :

(2) The present Convention shall become effective with respect to income derived in taxable years beginning on or after the first day of January of the calendar year in which the exchange of the instruments of ratification

takes place, except that if such exchange takes place after the thirtieth day of September of such calendar year, Articles VIII and VIII A and Article IX (2) shall become effective only with respect to payments made after the thirty-first day of December of such calendar year. It shall continue effective for a period of five years beginning with the first day of January of the calendar year in which such exchange takes place and indefinitely after that period, but may be terminated by either of the Contracting States at the end of the five-year period or at any time thereafter, provided that at least six months' prior notice of termination has been given, the termination to become effective on the first day of January following the expiration of the six-month period.

#### ARTICLE II

(1) The present supplementary Convention shall be ratified and the instruments of ratification shall be exchanged at Brussels as soon as possible.

(2) This supplementary Convention shall be regarded as an integral part of the Convention of October 28, 1948, and shall become effective and continue effective in accordance with Article XXIII of that Convention as amended by Article I, (g), of this supplementary Convention and, in the event of termination of such Convention, shall terminate simultaneously with such Convention.

IN WITNESS WHEREOF the undersigned Plenipotentiaries, being authorized thereto by their respective Governments, have signed this supplementary Convention and have affixed thereto their seals.

DONE in duplicate, in the French and English languages, the two texts being equally authentic, at Washington this ninth day of September, 1952.

For the Government of Belgium :

(Signed) SILVERCRUYS

For the Government of the United States of America :

(Signed) Dean ACHESON