

No. 2392

---

**UNITED STATES OF AMERICA  
and  
LUXEMBOURG**

**Agreement (with annexed Property Requirements Plan) concerning the establishment of a permanent World War II cemetery in Luxembourg. Signed at Luxembourg, on 20 March 1951**

**Exchange of notes constituting an agreement relating to administration by the United States of America of a permanent military cemetery in Luxembourg, Luxembourg, 20 March 1951**

*Official texts: English and French.*

*Registered by the United States of America on 28 November 1953.*

---

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

**Accord (avec plan de situation annexé) concernant l'établissement d'un cimetière permanent de la deuxième guerre mondiale à Luxembourg. Signé à Luxembourg, le 20 mars 1951**

**Échange de notes constituant un accord relatif à l'administration par les États-Unis d'Amérique d'un cimetière militaire permanent à Luxembourg. Luxembourg, 20 mars 1951**

*Textes officiels anglais et français.*

*Enregistrés par les États-Unis d'Amérique le 28 novembre 1953.*

No. 2392. AGREEMENT<sup>1</sup> BETWEEN THE UNITED STATES OF AMERICA AND THE GRAND DUCHY OF LUXEMBOURG CONCERNING THE ESTABLISHMENT OF A PERMANENT WORLD WAR II CEMETERY IN LUXEMBOURG. SIGNED AT LUXEMBOURG, ON 20 MARCH 1951

---

WHEREAS the Government of the United States of America desires to establish in the Grand Duchy of Luxembourg a permanent United States Military Cemetery for the interment of the remains of deceased members of its Armed Forces and of other American citizens who died on the European continent while engaged in activities contributing to the prosecution of World War II, and;

WHEREAS the Government of the State of the Grand Duchy of Luxembourg in recognition of, and in appreciation of, the liberation by the United States Army of its country and citizens from the enemy, is disposed to grant to the Government of the United States of America the use of land necessary for the establishment of a permanent World War II Cemetery in Luxembourg;

Now, therefore, this Agreement made this twentieth day of March, one thousand nine hundred and fifty-one by and between the Government of the United States of America, represented by Her Excellency Mrs. Perle MESTA, Envoy Extraordinary and Minister Plenipotentiary of the United States of America, party of the first part, and the Government of the State of the Grand Duchy of Luxembourg, represented by His Excellency Mr. Joseph BECH, Minister of Foreign Affairs, party of the second part, witnesseth :

*Article I:* The State of the Grand Duchy of Luxembourg grants to the Government of the United States of America, and the Government of the United States of America accepts for the establishment of a permanent United States World War II Military Cemetery, the free use, in perpetuity and without taxation, of the following parcels of land consisting of nineteen hectares, sixty-nine ares, forty-two centiares, to wit :

No. 627/634. Wooded land : 5 hectares, 77 ares, 40 centiares;

No. 628/2078. Tillable land : 9 hectares, 70 ares, 80 centiares;

No. 628/324. Tillable land : 16 ares, 20 centiares;

No. 628/2079 and No. 629/638. Partly wooded 4 hectares, 05 ares, 02 centiares

all of which are contiguous and situated in the State of the Grand Duchy of Luxembourg in the commune of Hamm at a location known as "Scheid"

---

<sup>1</sup> Came into force on 11 June 1952 by the receipt by the Government of the United States of America of notice of approval thereof by the Luxembourg Legislature, in accordance with article III.

and which are more particularly designated by the area shown within the yellow border on a Property Requirements Plan which, after having been initialled "ne varietur" by the Contracting Parties, will be annexed to this Agreement.

*Article II:* It is understood and agreed that title to the land described in Article I will remain in the name of the State of the Grand Duchy of Luxembourg with full, free and perpetual use of the land by the Government of the United States of America; further, that the full, free and perpetual use of the land described in Article I permits the Government of the United States of America to proceed with all arrangements deemed by it necessary for the establishment of a permanent cemetery on this land, to include the installation thereon of memorials, grave markers and all structures, buildings, utilities, roads and horticultural plantings as may be desired for the embellishment and administration of the cemetery.

Further, that in case of litigation arising with respect to this land or the use thereof, the State of the Grand Duchy of Luxembourg will institute and pursue such litigation if requested by the Government of the United States of America, or will defend against and satisfy judgments or awards resulting from such litigation if instituted by third parties.

*Article III:* This Agreement shall come into force on the day on which notice of its approval by the Luxembourg Legislature is received from the Government of Luxembourg by the Government of the United States of America.

DONE at Luxembourg, in duplicate, in the English and French languages, both texts authentic, this twentieth day of March, one thousand nine hundred and fifty-one.

For the Government of the United States of America :  
Perle MESTA

For the Gouvernement of the Grand Duchy of Luxembourg :  
Jos. BECH

EXCHANGE OF NOTES CONSTITUTING AN AGREEMENT<sup>1</sup> BETWEEN THE UNITED STATES OF AMERICA AND LUXEMBOURG RELATING TO ADMINISTRATION BY THE UNITED STATES OF AMERICA OF A PERMANENT MILITARY CEMETERY IN LUXEMBOURG. LUXEMBOURG, 20 MARCH 1951

ÉCHANGE DE NOTES CONSTITUANT UN ACCORD<sup>1</sup> ENTRE LES ÉTATS-UNIS D'AMÉRIQUE ET LE LUXEMBOURG RELATIF À L'ADMINISTRATION PAR LES ÉTATS-UNIS D'AMÉRIQUE D'UN CIMETIÈRE MILITAIRE PERMANENT À LUXEMBOURG. LUXEMBOURG, 20 MARS 1951

I

*The American Minister to the Luxembourg Minister of Foreign Affairs*

No. 44

Excellency

I have the honor to propose to Your Excellency that, at the time of signing the Agreement concerning the establishment of a permanent World War II cemetery,<sup>2</sup> designated below by the term "military cemetery", the Plenipotentiaries agree to the following :

The Luxembourg Government agrees to grant the following concessions to the Government of the United States of America and the authorities which the Government of the United States has set up or will set up in the future for the administration of the cemetery, designated below by the term "cemetery administration".

1. The right to establish and maintain in the Grand Duchy of Luxembourg the permanent World War II cemetery designated in today's agreement and, as need may arise, to conduct exhumations and inhumations exempt from all taxes and from compliance with Luxembourg legislation with respect to interments, on condition that such operations are carried out in a manner not detrimental to public health. The same condition applies to all other work which might affect public health.

2. The right to import into the Grand Duchy of Luxembourg, from any country whatever, free of customs duties and all other taxes, duties, and charges, the materials, supplies, automotive vehicles, and equipment necessary for

<sup>1</sup> Came into force on 20 March 1951 by the exchange of the said notes.

<sup>2</sup> See p. 284 of this volume.

<sup>1</sup> Entré en vigueur le 20 mars 1951 par l'échange desdites notes.

accomplishing the program of establishment, maintenance, and administration of the military cemetery and its constructions. The same exemption shall be granted for the importation of fuels and lubricants for the contemplated number of vehicles.

3. Exemption from all taxes, duties, and charges, direct or indirect, which might be due on account of the establishment, maintenance, and administration of the military cemetery. This exemption concerns especially taxes, duties and charges, direct or indirect on :

(a) Materials, supplies, and equipment, whether purchased on the spot or elsewhere, and intended for the military cemetery, for its maintenance or administration;

(b) Contracts made for carrying out work or furnishing supplies to be executed for the same purpose.

4. The following exemptions in favor of personnel of American nationality employed in the work of establishment, maintenance, or administration of the military cemetery, for the duration of their employment, on condition that they do not engage in any other occupation and that they were not established in Luxembourg territory when they assumed their duties :

(a) The right to have their furniture, household utensils, and personal effects brought into the Grand Duchy duty-free;

(b) Exemption from all Luxembourg taxes on income, wages, and all other remuneration paid by the United States of America or the cemetery administration;

(c) With respect to the tax on income other than that specified above under (b), it shall be levied only on income from a Luxembourg source;

(d) The exemption from tax on property situated outside Luxembourg territory; with respect to property located on Luxembourg territory, the exemption shall be granted to the extent that the tax may affect the elements of movable property having the character of goods for the current use of the interested parties;

(e) Exemption from Luxembourg labor and social security legislation; it is understood that persons enjoying this exemption will not have a right to the benefits allowed, apart from any registration in social security institutions, by Luxembourg legislation itself.

5. Exemption from all taxes, duties, and charges on automotive vehicles which the Government of the United States or the cemetery administration needs to carry out the program of establishing, maintaining, and administering the military cemetery. It is understood that the vehicles designated above shall be subject to Luxembourg legislation governing compulsory insurance for automotive vehicles.

6. The right to employ personnel and labor recruited on the spot to the extent necessary for the construction and maintenance of the military cemetery, subject to compliance with Luxembourg labor and social security legislation and to payment of the wages fixed by Luxembourg legislation or by individual or collective contracts negotiated in accordance with the legislation in force. The introduction of foreign labor shall be arranged, in each case, in agreement with the appropriate Luxembourg authorities.

7. The American Legation in Luxembourg shall notify the Luxembourg Government of the authorities and persons who are authorized to perform the duties and enjoy the exemptions mentioned above.

The Luxembourg Government shall notify the authorities designated by the American Legation of the procedure to be followed in obtaining these exemptions.

8. The present concessions shall be granted by the Luxembourg Government on a provisional basis and to take effect immediately pending the entry into force of today's arrangements.

The Government of the United States of America agrees to consider this note, together with the reply which Your Excellency may wish to address to me, as constituting an agreement concluded in the matter between the two Governments.

I avail myself of this occasion to renew to Your Excellency the assurances of my highest consideration.

Perle MESTA  
American Minister

American Legation  
Luxembourg, March 20, 1951  
His Excellency Monsieur Joseph Bech  
Minister of Foreign Affairs  
Luxembourg

[TRADUCTION — TRANSLATION]

*Le Ministre des États-Unis d'Amérique au Ministre des affaires étrangères du  
Luxembourg*

N° 44  
Excellence,

[*Voir note II*]

(*Signé*) Perle MESTA  
American Minister

Son Excellence Monsieur Joseph Bech  
Ministre des affaires étrangères  
Luxembourg

Le Gouvernement luxembourgeois se déclare d'accord avec la note de Votre Excellence et il la considère, ensemble avec la présente réponse, comme constituant un accord passé entre les deux Gouvernements en la matière.

Je saisis cette occasion, Madame, pour exprimer à Votre Excellence les assurances de ma haute considération.

Jos. BECH

Son Excellence Mrs. Perle Mesta

Envoyé Extraordinaire et Ministre Plénipotentiaire des États-Unis d'Amérique  
Luxembourg

[TRANSLATION<sup>1</sup> — TRADUCTION<sup>2</sup>]

*The Luxembourg Minister of Foreign Affairs to the American Minister*

MINISTRY OF FOREIGN AFFAIRS

Luxembourg, March 20, 1951

Madam,

I have the honor to acknowledge the receipt of the following note which Your Excellency was good enough to send me today :

[*See note I*]

The Luxembourg Government declares itself to be in agreement with Your Excellency's note and considers it, together with this reply, as constituting an agreement in the matter concluded between the two Governments.

I avail myself of this opportunity to convey to Your Excellency the assurances of my high consideration.

Jos. BECH

Her Excellency Perle Mesta

Envoy Extraordinary and Minister Plenipotentiary of the United States of  
America  
Luxembourg

---

<sup>1</sup> Translation by the Government of the United States of America.

<sup>2</sup> Traduction du Gouvernement des États-Unis d'Amérique.