

No. 2742

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**NETHERLANDS**  
**and**  
**FRANCE**

**Agreement (with Additional Protocol and exchange of notes)  
for the avoidance of double taxation with respect to  
taxes on income and for the settlement of certain other  
fiscal questions. Signed at Paris, on 30 December 1949**

**Additional Agreement to the above-mentioned Agreement.  
Signed at Paris, on 24 July 1952**

*Official texts of the Agreement, Additional Protocol and Additional Agreement:  
French and Dutch.*

*Official texts of the Exchange of notes: French.*

*Registered by the Netherlands on 2 February 1955.*

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**PAYS-BAS**  
**et**  
**FRANCE**

**Convention (avec Protocole additionnel et échange de notes)  
pour éviter les doubles impositions en matière d'impôts  
sur les revenus et régler certaines autres questions en  
matière fiscale. Signée à Paris, le 30 décembre 1949**

**Avenant à la Convention susmentionnée. Signé à Paris, le  
24 juillet 1952**

*Textes officiels de la Convention, du Protocole additionnel et de l'Avenant à la  
Convention: français et néerlandais.*

*Texte officiel de l'échange de notes: français.*

*Enregistrés par les Pays-Bas le 2 février 1955.*

[TRANSLATION — TRADUCTION]

No. 2742. AGREEMENT<sup>1</sup> BETWEEN THE NETHERLANDS AND FRANCE FOR THE AVOIDANCE OF DOUBLE TAXATION WITH RESPECT TO TAXES ON INCOME AND FOR THE SETTLEMENT OF CERTAIN OTHER FISCAL QUESTIONS. SIGNED AT PARIS, ON 30 DECEMBER 1949

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The President of the French Republic and Her Majesty the Queen of the Netherlands, desiring to avoid double taxation with respect to taxes on income and to settle certain other fiscal questions, have resolved to conclude an agreement, and have for this purpose appointed as their respective plenipotentiaries :

The President of the French Republic :

Mr. Robert Schuman, Minister of Foreign Affairs,

Her Majesty the Queen of the Netherlands :

His Excellency Baron C. G. W. H. Van Boetzelaer Van Oosterhout, Ambassador Extraordinary and Plenipotentiary to the French Republic,

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

*Article I*

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

(a) In the case of the Netherlands :

1. The tax on income from real property ;
2. The tax on income ;
3. The tax on salaries, wages and pensions ;
4. The tax on dividends ;
5. The tax on the emoluments of company directors ;
6. The tax on property (*impôt sur la fortune*) ;
7. The tax on associations of persons.

(b) In the case of France :

1. The tax on the income of physical persons (proportional tax and progressive surtax) ;

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<sup>1</sup> Came into force on 21 May 1954, the date of the exchange of the instruments of ratification at The Hague, with retroactive effect from 1 January 1951, in accordance with the terms of article XXV of the Convention, as amended by article III of the Additional Agreement to the said Convention, p. 131 of this volume.

2. The tax on associations of persons.

The present Convention shall also apply to any other taxes or duties of a similar character which may be imposed by either contracting State subsequently to the signature of the present Convention or in any territory to which the present Convention is extended under article XXIV.

*Article II*

In the present Convention :

(1) The term "France" used in a geographical sense means only Metropolitan France excluding Algeria and the Overseas Territories.

The term "Netherlands" used in the same sense means only the Kingdom of the Netherlands in Europe.

(2) The word "person" means :

(a) Any physical person ;

(b) Any body corporate ;

(c) Any unincorporated body of physical persons.

(3) The term "permanent establishment" means the effective administrative headquarters, branch offices, factories or other permanent installations where the business of the undertaking is transacted wholly or partly. Where an undertaking of one of the contracting States carries on business dealings in the other State through an agent established in that State who is duly empowered to negotiate and conclude contracts or who regularly fills orders from a stock of merchandise in that State, the said undertaking shall be deemed to have a permanent establishment in that State.

On the other hand :

(i) The fact that an undertaking established in one of the contracting States carries on business dealings with the other country through a commission agent, broker or affiliated undertaking shall not of itself imply that that undertaking has a permanent establishment in the latter State ;

(ii) The fact that an undertaking of one of the contracting States maintains offices, even if they are permanent installations, in the other State exclusively for the purchase of merchandise to supply one or more selling or processing establishments which that undertaking maintains in the first State shall not be held to mean that that undertaking has a permanent establishment in the latter State ;

(iii) The fact that an insurance carrier has a representative in one of the two contracting States who has been approved by the authorities of that State or authorized to deliver receipts for premiums collected shall be deemed to constitute a permanent establishment.

(4) The fiscal domicile of physical persons is their habitual place of residence, that is to say, their permanent home or, failing that, their principal place of res-

idence. The fiscal domicile of corporate bodies or unincorporated bodies of physical persons is the place where they have their effective place of management.

Nevertheless, persons whose residence is on board a ship shall be deemed to have their fiscal domicile in the State in which the home port of the said ship is situated. If the operator of the ship is a national of one of the contracting States and has his habitual place of residence on board the ship, the home port shall be deemed to be in the State of which the said operator is a national, provided that the undertaking carries on business operations in the territory of that State.

(5) The term "competent authority" or "competent authorities" means, in the case of France, the Director-General of Taxes (*Directeur général des impôts*) or his duly authorized representative and in the case of the Netherlands, the Director-General of Taxes (*Directeur Generaal der Belastingen*) or his duly authorized representative.

### Article III

Taxes on income from immovable property, including income from agricultural undertakings shall be levied only in the State in which the said property is situated.

### Article IV

(1) Taxes on the income of industrial, mining, commercial or financial undertakings shall be levied only in the State in which a permanent establishment is situated.

(2) If an undertaking has permanent establishments in both contracting States, each State may tax only the income derived from the business carried on by the permanent establishments situated within its territory.

(3) The taxable income shall not exceed the amount of the industrial, mining, commercial or financial profits made by the permanent establishment including, if the occasion should arise, the profits or gains indirectly derived from that establishment or which may have been assigned or granted to third parties whether by an increase or reduction of purchase or sale prices or by any other means. A proportion of the overhead charges of the head office of the undertaking may be deducted from the profits of the various permanent establishments.

(4) In the absence of any regular accounts showing accurately and distinctly the profits accruing to the permanent establishments in each territory, the competent authorities of the two contracting States shall by a common accord lay down rules for the apportionment thereof, as may be required.

### Article V

(1) If an undertaking of one of the two States, in virtue of its participation in the management or capital of an undertaking in the other State, makes or

imposes conditions in the commercial or financial relations of the two undertakings different from those which would be applicable in the case of a third undertaking, any profits which would normally have been shown in the accounts of the former undertaking, but have been diverted in this manner to the latter undertaking, may be brought into account with the taxable profits of the former undertaking.

(2) An undertaking shall be deemed to participate in the management or capital of another undertaking *inter alia* when the same persons participate directly or indirectly in the management or capital of both undertakings.

#### Article VI

Notwithstanding the provisions of article IV of the present Convention, taxes on income from maritime or air transport undertakings shall be levied only in the State in which the effective headquarters of the undertaking is situated, provided always that the ships or the aircraft concerned fly the flag or have the nationality of the said State.

Taxes on income from undertakings engaged in inland navigation shall be levied in the State in which the effective headquarters is situated or if the headquarters are itinerant, and the operator is a national of one of the contracting States, in the State of which he is a national, provided always that the undertaking carries on business operations within the territory of that State.

#### Article VII

(1) A company having its fiscal domicile in the Netherlands shall not be liable in France to the proportional tax on income from movable capital under the conditions laid down in articles 39-II and 80 of Decree number 48-1986 of 9 December 1948 unless it possesses in France a permanent establishment within the meaning of article II, paragraph (3). Nevertheless, the income taxed shall not exceed the amount of the benefits or profits earned by the permanent establishment in France, as determined in accordance with the provisions of articles IV and V of the present Convention.

(2) A company having its fiscal domicile in the Netherlands shall not be liable in France to the proportional tax on income from movable capital on the ground of its participation in the management or capital of a society having its fiscal domicile in France or on the ground of any other relation with such a company; but profits distributed by the latter company and liable to the proportional tax on income from movable capital shall be increased, as may be required, for the purpose of the assessment of the tax, by all the profits or advantages which the former would have derived indirectly from the latter company under the conditions laid down in articles IV and V.

*Article VIII*

(1) Income derived from movable property shall be taxable in the State in whose territory the beneficiary has his fiscal domicile.

(2) Nevertheless, each contracting State reserves the right, in accordance with its own general law, to collect its tax on income from movable property issued by companies and other bodies having their fiscal domicile in its territory.

*Article IX*

(1) The tax on income from loans, deposits, deposit accounts and any other credits shall be levied only in the State where the creditor has his fiscal domicile.

(2) If the creditor possesses permanent establishments in both States and if one of these establishments gives a loan or makes a deposit, the tax shall be levied in that State in whose territory the said establishment is situated.

(3) Nevertheless, each contracting State reserves the right to collect, in accordance with its own general law, taxes retained at the source by companies and bodies corporate.

*Article X*

(1) Royalties from real property or in respect of the operation of mines, quarries, or other natural resources shall be taxable only in that of the two contracting States in which such property, mines, quarries or other natural resources are situated.

(2) Receipts from copyright as well as proceeds or royalties from the sale or grant of licences for the operation of patents, trademarks, secret processes and formulæ which are paid in one of the contracting States to a person having his fiscal domicile in the other State, shall be exempt from taxation in the former State, provided that the said person does not exercise his activities through the intermediary of a permanent establishment.

(3) The word "royalties" (*redevances*), as used in paragraph (2) of the present Article, shall be understood to include income from the renting of cinematographic films.

(4) If a royalty exceeds the intrinsic and normal value of the rights for which it is paid, the exemption provided for in paragraph (2) of the present article may only be applied to that portion of the royalty which corresponds to the said intrinsic and normal value.

*Article XI*

Directors' percentages, attendance fees and other emoluments received by members of the boards of joint stock companies shall be taxable in that one of

the two States in which the company has its fiscal domicile, provided always that article XIV below shall be applicable in respect of the amounts received by those concerned in their other effective capacities.

*Article XII*

Emoluments granted by the State, the departments, communes or other public corporations regularly constituted in accordance with the internal legislation of the contracting States, for present or past performance of services or labour, in the form of salaries, pensions, wages, and other emoluments, shall be taxable only in the State of the debtor.

*Article XIII*

Private pensions and life annuities derived from one of the contracting States and paid to persons having their fiscal domicile in the other State, shall be exempt from taxation in the former State.

*Article XIV*

(1) Except as provided under article XII above, salaries, wages and other similar emoluments shall be taxable only in the State in whose territory the personal activities from which the income is derived are exercised.

(2) Nevertheless, the remuneration of persons employed by the transport undertaking utilized for transportation between the two contracting States, shall be taxable only in the State in which the recipients of the remuneration have their fiscal domicile.

(3) For the purposes of paragraph (1) of the present article, if an employee of an establishment situated in the other State undertakes a temporary mission to the territory of the former State involving only a sojourn of short duration during which his remuneration continues to be borne and paid by the said establishment this shall not be deemed to be a personal activity in one of the two States.

*Article XV*

(1) Income derived from the exercise of a liberal profession and, in general, all income from labour, other than the income referred to in articles XI, XII, XIII, and XIV of the present Convention, shall be taxable only in the State in which the personal activity is exercised.

(2) For the purposes of paragraph (1) above, a personal activity shall only be deemed to be exercised in one of the two States if it emanates from a fixed point in the said State.

(3) Liberal professions within the meaning of the present article shall include scientific, artistic, literary, educational or pedagogic activities, as also the activities of physicians, lawyers, architects and engineers.

*Article XVI*

Professors and other members of the teaching staff of one of the two contracting States entering the territory of the other State in order to teach, for a period of two years or more, at a university, *lycée*, college, school or any other educational institution, shall be exempt from taxation in the latter State in respect of the remuneration which they received for such teaching during the said period.

*Article XVII*

Students and commercial apprentices of one of the contracting States who sojourn in the other State solely for the purpose of studying or occupational training, shall not be liable to taxation of any kind by the latter State in respect of any subsistence allowance which they may receive from a person having his fiscal domicile in the former State.

*Article XVIII*

Income not referred to in the preceding articles shall not be taxed except in the State in which the beneficiary has his fiscal domicile.

*Article XIX*

It is agreed that double taxation shall be avoided in the following manner:

A. In the case of the Netherlands :

Notwithstanding any other provision of the present Convention, the Netherlands may, in determining the tax on the income of persons having their fiscal domicile in the Netherlands, include in the basis of such tax all categories of income taxable under Netherlands fiscal legislation. Nevertheless, the Netherlands shall deduct from the tax so calculated that fraction of the tax relating to incomes the levying of which is, pursuant to the present Convention, exclusively reserved to France. Such deduction shall be determined in conformity with the provisions of Netherlands legislation for the avoidance of double taxation.

B. In the case of France :

(a) *Tax on the income of physical persons (proportional tax) and tax on associations of persons:*

Incomes affected by the present Convention shall be exempt from taxation in France if the levying thereof is, pursuant to the present Convention, exclusively reserved to the Netherlands.

(b) *Tax on the income of physical persons (graduated surtax):*

Notwithstanding any other provision of the present Convention, the graduated surtax referred to in paragraph (1) (b) 1 of article I above may be determined by taking into account all items of income taxable under French fiscal legislation.



Nevertheless, the provisions of paragraphs (1) and (2) of article 114 of the French Code of Direct Taxes establishing the manner of levying tax on aliens domiciled or residing in France, shall continue to be applied.

In cases where the provisions referred to in the preceding sub-paragraph are not applicable, incomes which are taxable only in the Netherlands under the present Convention shall be excluded from the basis of the graduated surtax. The said surtax shall, however, be calculated on the basis of the effective rate corresponding to the total income of the taxpayer.

#### *Article XX*

(1) The permanent taxes on property referred to in article I above shall not be levied except by the State upon which the provisions of the present Convention confer the right to tax incomes derived from such property.

(2) Property which by its nature generally does not yield income shall be taxable only in the State in which the owner is domiciled. Nevertheless, the value of movable property shall be taxable in the State of residence in which such movable property is situated.

#### *Article XXI*

(1) The nationals and companies or other bodies of one of the two contracting States shall not be subjected in the other State to dues other or higher than those imposed upon nationals and companies or other bodies of the latter State.

(2) In particular, nationals of either contracting State who are liable to taxation in the territory of the other State shall be entitled under the same conditions as the nationals of this latter State, to the exemptions, initial relief, deductions and reductions of taxes or charges of any kind allowed in respect of dependants.

Nevertheless, nationals of either State who have their fiscal domicile in an overseas territory of that State shall not be entitled to benefit under the provisions of the preceding paragraph unless nationals of the other State who have their fiscal domicile in that territory are entitled also in the said territory to enjoy relief in respect of dependants.

#### *Article XXII*

The contracting States shall exchange such information as they may have at their disposal and as may be of use to either State to ensure the normal assessment and collection of the taxes to which the present Convention relates and the enforcement with respect to such taxes of the statutory provisions concerning the prevention and punishment of tax evasion.

Any information so exchanged shall be treated as secret and shall not be disclosed to any persons other than those responsible for the assessment and collection of the taxes to which the present Convention relates.

The provisions of the present Article shall not in any case be construed as imposing upon either of the contracting States the obligation to communicate to the other State information other than that obtainable under the provisions of its own laws respecting taxation or information the production of which would involve violation of an industrial, commercial or professional secret.

The present provisions shall not, moreover, be construed as imposing upon either of the contracting States the obligation to carry out administrative measures at variance with the regulations and practices of either contracting State.

#### *Article XXIII*

(1) Where a taxpayer shows proof that the action of the revenue authorities of the two contracting States has resulted in double taxation in his case in respect of the taxes to which the present Convention relates, he shall be entitled to lodge a claim with the State of which he is a national or, if the taxpayer is a company or other entity, with the State in which that company or entity was created or organized. If the claim should be upheld, the revenue authorities of the latter State may come to an agreement with the revenue authorities of the other State with a view to equitable avoidance of the double taxation in question.

(2) The revenue authorities of the two contracting States may also come to an agreement with a view to avoidance of double taxation in cases not regulated by the present Convention and in cases in which interpretation or application of the present Convention gives rise to difficulties or doubts.

#### *Article XXIV*

(1) Either of the contracting States may, at the time of exchange of the instruments of ratification or thereafter while the present Convention continues in force and by notification given to the other contracting State through diplomatic channel, declare its desire or that of the Government of one of the overseas territories that the operation of the present Convention, either in full or subject to the amendments contained in the notification, shall extend to the territory concerned where that territory imposes taxes substantially similar in character to those which are the subject of article I.

The notification shall indicate the date or dates of application of the extension, such date or dates to be not less than sixty days from the date of the notification.

(2) The provisions of the present Convention shall apply in the territory or territories mentioned in the notification referred to in the paragraph last preceding subject to the conditions and reservations which may be specified in the said notification, as from the date or dates stated therein, unless, prior to the date fixed for a particular territory, the contracting State which received the notification

shall have informed the other contracting State in writing and through the diplomatic channel that it does not accept the notification with respect to that territory, in which case the provisions mentioned in the notification shall not apply to the said territory.

(3) At any time after the expiration of one year from the entry into force of an extension notified in accordance with the provisions of paragraph (1) of this article, either of the contracting States may, by a notice given to the other contracting State through the diplomatic channel, terminate the application of this Convention to any territory to which it has been extended. The Convention shall cease to apply in the territory or territories named in the above notice on the date or dates specified therein.

Nevertheless, it is agreed that such notice shall have effect on a date or dates occurring not earlier than six months reckoned from the date of the notice which shall not in any case affect the continued application of the present Convention to France, the Netherlands or to any other territory to which it has been extended under paragraph (1) of this article.

(4) For the purposes of the application of this Convention in any territory to which it has been extended, references to France or to the Netherlands shall be construed as references to that territory.

(5) The denunciation of this Convention under article XXVI shall, unless otherwise expressly agreed by both contracting States, terminate its application to any territory to which it has been extended under the conditions laid down in this article.

(6) For the purposes of the application of this Convention, the term "overseas territory" shall mean a colony, protectorate or any other overseas territory under the sovereignty or mandate of either of the two contracting States or linked to that State by constitutional law provided, however, that it shall not include territories which are not diplomatically represented either by France or the Netherlands.

#### Article XXV

(1) This Convention is drawn up in the French and Dutch languages and the two texts shall be equally authentic. It shall be ratified and the instruments of ratification shall be exchanged at The Hague as soon as possible.

(2) This Convention shall come into force on 1 January of the year following the year in which the exchange of instruments of ratification takes place, nevertheless it is agreed that it shall apply to all the taxes levied in respect of that year.

The information specified in article XXII, in so far as it is exchanged *ex officio* shall be furnished as it becomes available while the present Convention continues in force.

*Article XXVI*

The present Convention shall continue in force indefinitely.

Either of the contracting States may, however, on or after 1 January 1953 and during the first half of each year, give notice to the other contracting State, in writing and through the diplomatic channel, of its intention to terminate the present Convention. In this case, the Convention shall cease to be effective as from 1 January of the year following the date of the notice and it is agreed that with respect to annual taxes its effects shall be restricted to the taxes imposed in respect of the year in which the said notice is given.

IN FAITH WHEREOF, the Plenipotentiaries of both States have signed the present Convention and have thereto affixed their seals.

*(Signed)* SCHUMAN

*(Signed)* W. VAN BOETZELAER

## ADDITIONAL PROTOCOL

On proceeding to sign the present Convention for the avoidance of double taxation with respect to taxes on income and the regulation of certain other fiscal matters, the undersigned plenipotentiaries have made the following joint declaration which shall form an integral part of the Convention itself.

## I

*Ad article VII*

For the purposes of the application of article VII, where a company having its fiscal domicile in France acts as an agent or representative within the meaning of article II, paragraph 3, of a company having its fiscal domicile in the Netherlands, the latter shall be subject to the provisions of article VII, paragraph 1.

## II

*Ad article XXI*

The provisions of article XXI of the present Convention shall not apply to the exceptions made in the case of companies having their registered offices in France, particularly the exceptions provided for in articles 137, 143, 153 and 154 of the French consolidated law respecting securities.

## III

*Ad article XXII*

The exchange of information as provided in Article XXII of the present Convention shall not take place except to the extent to which the documents available to the administrative authorities of the two States are normally made use of by them.

DONE in duplicate at Paris, 30 December 1949.

(Signed) SCHUMAN

(Signed) W. VAN BOETZELAER

## EXCHANGE OF NOTES

## I

## MINISTRY OF FOREIGN AFFAIRS

Paris, 30 December 1949

Your Excellency,

I have the honour to inform you, on the occasion of the signing of the Agreement negotiated between France and the Netherlands for the avoidance of double taxation with respect to taxes on income and the regulation of certain other fiscal matters, that the French Government agrees, its agreement not to create any right to any refund of taxes, to give retroactive effect as from 1 January 1937 to the provisions of articles V and VII of the said Agreement, the foregoing not to apply in any case in which prior to the date of the entry into force of the said Agreement, an administrative decision not subject to appeal has been given or in which a final judicial decision has been rendered and no appellate proceedings for the review of that decision have been instituted.

I have the honour to state that this measure applies both to the tax on the income derived from movable property and the tax on the income of physical persons (proportional tax) which replaced the former with effect from 1 January 1949.

I have the honour to be, etc.

*(Signed)* SCHUMAN

H.E. Baron Van Boetzelaer Van Oosterhout  
Ambassador of the Netherlands  
Paris

## II

## NETHERLANDS EMBASSY

No. 17738

Paris, 30 December 1949

Your Excellency,

You have been good enough to send me the following letter in the name of the French Government :

*[See note I]*

I have the honour to acknowledge the receipt of the above letter, for which I thank you in the name of my Government.

I have the honour to be, etc.

*(Signed)* W. VAN BOETZELAER

H.E. M. Robert Schuman  
Minister of Foreign Affairs

ADDITIONAL AGREEMENT<sup>1</sup> TO THE AGREEMENT  
BETWEEN THE NETHERLANDS AND FRANCE SIGNED  
AT PARIS ON 30 DECEMBER 1949, FOR THE AVOIDANCE  
OF DOUBLE TAXATION WITH RESPECT TO TAXES  
ON INCOME AND FOR THE SETTLEMENT OF CERTAIN  
OTHER FISCAL QUESTIONS. SIGNED AT PARIS, ON  
24 JULY 1952

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Her Majesty the Queen of the Netherlands and the President of the French Republic, desiring to supplement the provisions of the Agreement between the Netherlands and France, signed at Paris on 30 December 1949, for the avoidance of double taxation with respect to taxes on income and for the settlement of certain other questions, and of the Additional Protocol, have resolved to conclude an additional agreement to the said Agreement, and have for this purpose appointed as their respective plenipotentiaries :

Her Majesty the Queen of the Netherlands :

His Excellency Baron C. G. W. H. Van Boetzelaer Van Oosterhout,  
Ambassador Extraordinary and Plenipotentiary to the French Republic ;

The President of the French Republic :

Mr. Robert Schuman, Minister of Foreign Affairs,

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

*Article I*

Article VIII of the Agreement of 30 December 1949 shall be replaced by the following provision :

“Income derived from movable property shall be taxable only in the State in whose territory the beneficiary has his fiscal domicile.”

*Article II*

Paragraph 3 of article IX of the Agreement of 30 December 1949 is hereby revoked.

*Article III*

Subject to the provisions of article VI below, the words :

“1 January of the year following the year in which the exchange of instruments of ratification takes place” in article XXV, paragraph 2, of the Agreement of

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<sup>1</sup> Came into force on 21 May 1954, the date of the exchange of the instruments of ratification at The Hague, with retroactive effect from 1 January 1951, in accordance with the terms of article VI of the Additional Agreement.

30 December 1949, shall be replaced by the words "the date on which the exchange of instruments of ratification takes place, with retroactive effect as from 1 January 1951".

*Article IV*

The date 1 January 1953 in the second paragraph of article XXVI shall be replaced by 1 January 1956.

*Article V*

The following text shall be added to the Additional Protocol to the Agreement of 30 December 1949 : "In implementation of Article VIII, it is hereby laid down that if the law of the State from which the income is derived provides for the taxation of such income at source, the application of the clause in the said Article providing for such taxation shall be subject to the condition that proof is furnished to the fiscal authorities of that State, under conditions drawn up jointly by the competent Administrations of the two States, of the fact that the beneficiary is domiciled in the other State and is subject to the control of the fiscal authorities of the latter State.

"If, owing to the absence of the proof prescribed above, the State from which the income is derived levies its tax at the time of the payment of the said income, the beneficiary of such payment cannot subsequently avail himself of the procedure referred to in the preceding paragraph to obtain reimbursement of the said tax."

*Article VI*

This Additional Agreement is drawn up in the French and Dutch languages and the two texts shall be equally authentic.

This Additional Agreement shall form an integral part of the Agreement of 30 December 1949 ; it shall be ratified and shall come into force on the same date as that Agreement.

It shall be applicable for the first time to the income derived from movable property referred to in article VIII of the said Agreement, paid as from 1 January 1951, but shall not entail the repayment of taxes already paid.

IN FAITH WHEREOF the above-mentioned Plenipotentiaries have signed the present Agreement and have thereto affixed their seals.

DONE at Paris, on 24 July 1952.

(Signed) W. VAN BOETZELAER  
(Signed) A. PARODI