

No. 3369

**UNITED STATES OF AMERICA
and
FEDERAL REPUBLIC OF GERMANY**

**Convention for the avoidance of double taxation with
respect to taxes on income (with exchange of notes).
Signed at Washington, on 22 July 1954**

Official texts: English and German.

Registered by the United States of America on 8 May 1956.

**ÉTATS-UNIS D'AMÉRIQUE
et
RÉPUBLIQUE FÉDÉRALE D'ALLEMAGNE**

**Convention tendant à éviter la double imposition en ma-
tière d'impôts sur le revenu (avec échange de notes).
Signée à Washington, le 22 juillet 1954**

Textes officiels anglais et allemand.

Enregistrée par les États-Unis d'Amérique le 8 mai 1956.

No. 3369. CONVENTION¹ BETWEEN THE UNITED STATES OF AMERICA AND THE FEDERAL REPUBLIC OF GERMANY FOR THE AVOIDANCE OF DOUBLE TAXATION WITH RESPECT TO TAXES ON INCOME. SIGNED AT WASHINGTON, ON 22 JULY 1954

The President of the United States of America and the President of the Federal Republic of Germany, desiring to conclude a convention for the avoidance of double taxation with respect to taxes on income, have appointed for that purpose as their Plenipotentiaries :

The President of the United States of America :

John Foster Dulles, Secretary of State of the United States of America,

The President of the Federal Republic of Germany :

Minister Albrecht von Kessel, Acting Chargé d'Affaires of the Federal Republic of Germany at Washington,

who, having communicated to one another their full powers, found in good and due form, have agreed as follows :

Article I

(1) The taxes referred to in this Convention are :

(a) In the case of the United States of America :

The Federal income taxes, including surtaxes and excess profits taxes;

(b) In the case of the Federal Republic :

The income tax, the corporation tax and the Berlin emergency contribution (*Notopfer*).

(2) The present Convention shall also apply to any other income or profits tax of a substantially similar character which may be imposed by one of the contracting States after the date of signature of the present Convention.

Article II

(1) As used in this Convention :

(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 Hawaii, and the District of Columbia;

¹ Came into force on 20 December 1954, with retroactive effect for taxable years beginning on or after 1 January 1954, by the exchange of the instruments of ratification at Bonn, in accordance with article XXI.

(b) The term “ Federal Republic ” means the Federal Republic of Germany and when used in a geographical sense means the territory over which the Basic Law for the Federal Republic of Germany is in effect;

(c) The term “ permanent establishment ” means a branch, office, factory, workshop, warehouse, mine, stone quarry or other place of exploitation of the ground or soil, permanent display and sales office, or a construction or assembly project or the like the duration of which exceeds or will likely exceed twelve months, or other fixed place of business; but does not include the casual and temporary use of mere storage facilities, nor does it include an agent or employee unless the agent or employee has full power for the negotiation and concluding of contracts on behalf of the enterprise and also habitually exercises this power, or has a stock of merchandise from which he regularly fills orders on behalf of the enterprise. An enterprise of one of the contracting States shall not be deemed to have a permanent establishment in the other State merely because it carries on business dealings in such other State through a commission agent, broker, custodian or other independent agent, acting in the ordinary course of his business as such. The fact that an enterprise of one of the contracting States maintains in the other State a fixed place of business exclusively for the purchase of goods and merchandise shall not of itself constitute such fixed place of business a permanent establishment of the enterprise. The fact that a corporation of one contracting State has a subsidiary corporation which is a corporation of the other State or which is engaged in trade or business in the other State shall not of itself constitute that subsidiary corporation a permanent establishment of its parent corporation. The maintenance within the territory of one of the contracting States by an enterprise of the other contracting State of a warehouse for convenience of delivery and not for purposes of display shall not of itself constitute a permanent establishment within that territory;

(d) The term “ enterprise of one of the contracting States ” means, as the case may be, “ United States enterprise ” or “ German enterprise ”;

(e) The term “ United States enterprise ” means an industrial or commercial enterprise or undertaking carried on in the United States by a resident (including an individual in his individual capacity or as a member of a partnership) or a fiduciary of the United States or by a United States corporation or other entity; the term “ United States corporation or other entity ” means a corporation or other entity created or organized under the law of the United States or of any State or Territory of the United States;

(f) The term “ German enterprise ” means an industrial or commercial enterprise or undertaking carried on in the Federal Republic by a natural person

(including an individual in his individual capacity or as a member of a partnership) resident in the Federal Republic or by a German company; the term "German company" means juridical persons together with entities treated as juridical persons for tax purposes under the laws of the Federal Republic; and

(g) The term "competent authorities" means, in the case of the United States, the Commissioner of Internal Revenue as authorized by the Secretary of the Treasury; and in the case of the Federal Republic, the Federal Ministry of Finance.

(2) In the application of the provisions of this Convention by one of the contracting States any term not otherwise defined shall, unless the context otherwise requires, have the meaning which the term has under its own applicable laws. For the purposes of this Convention "residence" in the Federal Republic shall include the customary place of abode therein.

Article III

(1) Industrial or commercial profits of an enterprise of one of the contracting States shall not be subject to tax by the other State unless the enterprise is engaged in trade or business in such other State through a permanent establishment situated therein. If it is so engaged, such other State may impose its tax upon the entire income of such enterprise from sources within such State and will limit its taxation of the enterprise to income from such sources.

(2) No account shall be taken in determining the tax in one of the contracting States of the mere purchase of merchandise therein by an enterprise of the other State.

(3) Where an enterprise of one of the contracting States is engaged in trade or business in the territory of the other contracting State through a permanent establishment situated therein, there shall be attributed to such permanent establishment the industrial or commercial profits 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 and dealing at arm's length with the enterprise of which it is a permanent establishment.

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

(5) The competent authorities of the two contracting States may lay down rules by agreement for the apportionment of industrial or commercial profits.

Article IV

Where an enterprise of one of the contracting States, by reason of its participation in the management or the financial structure of an enterprise of the other contracting State, agrees to, or imposes on the latter enterprise, commercial or financial conditions differing from those which would be made with an independent enterprise, any profits which would normally have accrued to one of the enterprises, but by reason of those conditions have not so accrued, may be included in the profits of that enterprise and taxed accordingly.

Article V

Profits derived by an enterprise of one of the contracting States from the operation of ships or aircraft, shall be exempt from tax by the other State.

Article VI

(1) The rate of tax imposed by the United States shall not exceed 15 percent in the case of dividends from sources within the United States derived by a German company not having a permanent establishment in the United States and owning at least 10 percent of the voting stock of the corporation paying such dividend.

(2) The rate of tax imposed by the Federal Republic shall not exceed 15 percent in the case of dividends from sources within the Federal Republic derived by a United States corporation not having a permanent establishment in the Federal Republic and owning at least 10 percent of the voting stock of the German company paying such dividend.

(3) If, subsequent to the date of signature of this Convention, the percentage of stock ownership provided in section 131 (f) (1) of the Internal Revenue Code is reduced, the percentage of stock ownership provided in paragraphs (1) and (2) of this Article shall likewise be deemed to be simultaneously reduced.

Article VII

Interest on bonds, notes, debentures, securities or on any other form of indebtedness (exclusive of interest on debts secured by mortgages on farms, timberlands or real property used wholly or partly for housing purposes) derived, *bona fide* as interest,

(A) by a natural person resident in the Federal Republic, or by a German company, not having a permanent establishment in the United States, shall be exempt from tax by the United States; or

- (B) by a resident, or corporation or other entity of the United States, not having a permanent establishment in the Federal Republic, shall be exempt from tax by the Federal Republic.

Article VIII

Royalties and other amounts derived as *bona fide* consideration for the right to use copyrights, artistic and scientific works, patents, designs, plans, secret processes and formulæ, trade-marks and other like property and rights (including rentals and like payments in respect to motion picture films or for the use of industrial, commercial or scientific equipment), derived

- (A) by a natural person resident in the Federal Republic, or by a German company, not having a permanent establishment in the United States, shall be exempt from tax by the United States; or
- (B) by a resident, or corporation or other entity of the United States, not having a permanent establishment in the Federal Republic, shall be exempt from tax by the Federal Republic.

Article IX

(1) Income from real property situated in one of the contracting States (including gains derived from the sale or exchange of such property and interest on debts secured by mortgages on farms, timberlands, or real property used wholly or partly for housing purposes) and royalties in respect of the operation of mines, stone quarries or other natural resources derived by a resident or corporation or other entity or company of the other contracting State, shall be taxable only by the former State.

(2) (a) A natural person resident in the Federal Republic or a German company deriving from sources within the United States any item of income coming within the scope of paragraph (1) of this Article, may, for any taxable year, elect to be subject to tax by the United States on a net income basis as if such resident or company were engaged in trade or business within the United States through a permanent establishment therein.

(b) A resident or corporation or other entity of the United States deriving from sources in the Federal Republic any item of income coming within the scope of paragraph (1) of this Article, may, for any taxable year, elect to be

subject to tax by the Federal Republic on a net income basis as if such resident or corporation or other entity were engaged in trade or business within the Federal Republic through a permanent establishment therein.

Article X

(1) An individual resident of the Federal Republic shall be exempt from United States tax upon compensation for labor or personal services performed in the United States (including the practice of the liberal professions and rendition of services as director) if he is temporarily present in the United States for a period or periods not exceeding a total of 183 days during the taxable year and either of the following conditions is met :

- (a) his compensation is received for such labor or personal services performed as an employee of, or under contract with, a natural person resident in the Federal Republic, or a German company and such compensation is borne by such resident or company, or
- (b) his compensation received for such labor or personal services does not exceed \$3,000.

(2) The provisions of paragraph (1) of this Article shall apply, *mutatis mutandis*, to an individual resident of the United States with respect to compensation for such labor or personal services performed in the Federal Republic.

Article XI

(1) (a) Wages, salaries and similar compensation and pensions paid by the United States or by its states, territories or political subdivisions, to an individual (other than a German citizen) shall be exempt from tax by the Federal Republic.

(b) Wages, salaries and similar compensation and pensions paid by the Federal Republic, *Laender* or municipalities, or by a public pension fund, to an individual (other than a citizen of the United States and other than an individual who has been admitted to the United States for permanent residence therein) shall be exempt from tax by the United States.

(c) For the purposes of this paragraph the term "pensions" shall be deemed to include annuities paid to a retired civilian government employee.

(2) Private pensions and private life annuities which are from sources within one of the contracting States and are paid to individuals residing in the other contracting State shall be exempt from taxation by 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 “life annuities”, as used in this Article, means a stated sum payable periodically at stated times during life, or during a specified number of years, under an obligation to make the payments in return for adequate and full consideration in money or money's worth.

Article XII

A professor or teacher, a resident of one of the contracting States, who temporarily visits the other contracting State for the purpose of teaching for a period not exceeding two years at a university, college, school or other educational institution in the other contracting State, shall be exempted by the other contracting State from tax on his remuneration for such teaching during that period.

Article XIII

(1) A resident of one of the contracting States who is temporarily present in the other contracting State solely as a student at a university, college, school or other educational institution in the other contracting State, shall be exempt from tax by the latter State with respect to remittances from abroad for study and maintenance.

(2) An apprentice (inclusive of *Volontaere* and *Praktikanten* in the Federal Republic), a resident of one of the contracting States, who is temporarily present in the other contracting State exclusively for the purposes of acquiring business or technical experience shall be exempt from tax by the latter State in respect of remittances from abroad for study and maintenance.

(3) A resident of one of the contracting States who is a recipient of a grant, allowance or award from a nonprofit religious, charitable, scientific, literary or educational organization, shall be exempt from tax by the other State on such payments from such organization (other than compensation for personal services).

(4) A resident of one of the contracting States who is an employee of an enterprise of such State or an organization described in paragraph (3) of this Article, and who is temporarily present in the other contracting State for a period not exceeding one year solely to acquire technical, professional or business experience from any person other than such enterprise or organization, shall be exempt from tax by such other State on compensation from abroad paid by

such enterprise or organization if his annual compensation for services wherever performed does not exceed \$10,000.

Article XIV

(1) Dividends and interest paid by a German company (other than a United States corporation) shall be exempt from United States tax where the recipient is a nonresident alien or a foreign corporation.

(2) Dividends and interest paid by a United States corporation shall be exempt from tax by the Federal Republic where the recipient is not a resident or company of the Federal Republic.

Article XV

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

(a) The United States, in determining its taxes specified in Article I of this Convention in the case of its citizens, residents or corporations, may, regardless of any other provision of this Convention, include in the basis upon which such taxes are imposed all items of income taxable under the revenue laws of the United States as if this Convention had not come into effect. The United States shall, however, subject to the provisions of section 131, Internal Revenue Code, as in effect on the date of the entry into force of this Convention, deduct from its taxes the amount of Federal Republic taxes specified in Article I of this Convention. It is agreed that by virtue of the provisions of subparagraph (b) of this paragraph the Federal Republic satisfies the similar credit requirement set forth in section 131 (a) (3), Internal Revenue Code.

(b) The Federal Republic, in determining its taxes specified in Article I of this Convention in the case of residents of the Federal Republic or German companies, shall exclude from the basis upon which its taxes are imposed such items of income as are dealt with in this Convention, derived from the United States and not exempt from United States tax; but in the case of a citizen of the United States resident in the Federal Republic there shall be excluded from the tax base all items of income derived from the United States provided that the items are taxed by the United States. The Federal Republic, however,

reserves the right to take into account in the determination of the rate of its taxes the income excluded as provided in this subparagraph.

(2) The provisions of this Article shall not disturb the exemptions from tax of the United States or of the Federal Republic granted by Article XI (1) of the present Convention.

Article XVI

(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 like in relation to the taxes which are the subject of the present Convention. Any information so exchanged shall be treated as secret and shall not be disclosed to any persons other than those concerned with the assessment and collection of the taxes which are the subject of the present Convention. No information shall be exchanged which would disclose any trade, business, industrial or professional secret or any trade process.

(2) Each of the contracting States may collect such taxes imposed by the other contracting State as though such taxes were the taxes of the former State as will ensure that any exemption or reduced rate of tax granted under the present Convention by such other State shall not be enjoyed by persons not entitled to such benefits.

(3) In no case shall the provisions of this Article be construed so as to impose upon either of the contracting States the obligation to carry out administrative measures at variance with the regulations and practice of either contracting State or which would be contrary to its sovereignty, security or public policy or to supply particulars which are not procurable under its own legislation or that of the State making application.

Article XVII

(1) Where a taxpayer shows proof that the action of the tax authorities of the contracting States has resulted or will result in double taxation contrary to the provisions of the present Convention, he shall be entitled to present his case to the State of which he is a citizen or a resident, or, if the taxpayer is a company or a corporation of one of the contracting States, to that State. Should the taxpayer's claim be deemed worthy of consideration, the competent authority

of the State to which the claim is made shall endeavor to come to an agreement with the competent authority of the other State with a view to avoidance of double taxation.

(2) For the settlement of difficulties or doubts in the interpretation or application of the present Convention or in respect of its relation to Conventions of the contracting States with third States the competent authorities of the contracting States shall reach a mutual agreement as quickly as possible.

Article XVIII

(1) The provisions of this Convention shall not be construed to deny or affect in any manner the right of diplomatic and consular officers to other or additional exemptions now enjoyed or which may hereafter be granted to such officers.

(2) The provisions of the present Convention shall not be construed to restrict in any manner any exemption, deduction, credit or other allowance now or hereafter accorded, by the laws of one of the contracting States in the determination of the tax imposed by such State, or by any other agreement between the contracting States.

(3) The citizens of one of the contracting States shall not, while resident in the other contracting State, be subject therein to other or more burdensome taxes than are the citizens of such other contracting State residing in its territory. The term "citizens" as used in this Article includes all juridical persons, partnerships and associations created or organized under the laws in force in the respective contracting States. In this Article the word "taxes" means taxes of every kind or description, whether Federal, State, *Laender* or municipal.

Article XIX

(1) The competent authorities of the two contracting States may prescribe regulations necessary to carry into effect the present Convention within the respective States.

(2) The competent authorities of the two contracting States may communicate with each other directly for the purpose of giving effect to the provisions of this Convention.

Article XX

(1) The present Convention shall also apply from the date specified in paragraph (1) of Article XXI to *Land* Berlin which for the purposes of this Convention comprises those areas over which the Berlin Senate exercises jurisdiction.

(2) It is a condition to the application of this Convention to Berlin in accordance with the preceding paragraph that the Government of the Federal Republic shall previously have furnished to the Government of the United States of America a notification¹ that all legal procedures in Berlin necessary for the application of this Convention therein have been complied with.

(3) After application of this Convention to *Land* Berlin in accordance with paragraphs (1) and (2) of this Article, references in this Convention to the Federal Republic shall also be considered references to *Land* Berlin.

Article XXI

(1) The present Convention shall be ratified and the instruments of ratification shall be exchanged at Bonn as soon as possible. It shall have effect for the taxable years beginning on or after the first day of January of the year in which such exchange takes place.

(2) The present Convention shall continue effective for a period of five years beginning with the calendar year in which the exchange of the instruments of ratification 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 and, in such event, the present Convention shall cease to be effective for the taxable years beginning on or after the first day of January next following the expiration of the six-month period.

DONE at Washington, in duplicate, in the English and German languages, each text having equal authenticity, this twenty-second day of July, 1954.

For the United States of America :

John Foster DULLES

[SEAL]

For the Federal Republic of Germany :

Albrecht VON KESSEL

[SEAL]

¹ Dated May 12, 1955; received May 17, 1955.

EXCHANGE OF NOTES

I

*The United States High Commissioner for Germany to the Chancellor
of the Federal Republic of Germany*

BAD GODESBERG

November 16, 1954

Excellency :

I have the honor to refer to the Convention between the United States and the Federal Republic of Germany for the Avoidance of Double Taxation with Respect to Taxes on Income, signed at Washington on July 22, 1954.¹

Since the date of signature of the Convention there has been enacted into law in the United States the Internal Revenue Code of 1954, revising and replacing the Internal Revenue Code of 1939 in force at the time the above mentioned Convention was signed. In view of the enactment of the Internal Revenue Code of 1954, my Government has instructed me to record its understanding that, for the purpose of applying the Convention, reference in Article VI and XV of the Convention to provisions of the Internal Revenue Code of 1939 are considered as being references to the corresponding provisions of the Internal Revenue Code of 1954.

Specifically, Section 131 of the Internal Revenue Code of 1939 corresponds to Sections 901-905, both inclusive, of the Internal Revenue Code of 1954; Section 131 (f) (1) to Section 902 (a) and (c); and Section 131 (a) (3) to Section 901 (b) (3).

Accept, Excellency, the renewed assurance of my most distinguished consideration.

James B. CONANT

His Excellency the Chancellor of the Federal Republic of Germany
Palais Schaumburg
Bonn

¹ See p. 4 of this volume.

II

*The Chancellor of the Federal Republic of Germany to the United States
High Commissioner for Germany*

[GERMAN TEXT — TEXTE ALLEMAND]

[TRANSLATION¹ — TRADUCTION²]

DER BUNDESKANZLER
UND BUNDESMINISTER
DES AUSWÄRTIGEN

THE FEDERAL CHANCELLOR
AND FEDERAL MINISTER
OF FOREIGN AFFAIRS

Bonn, den 20. Dezember 1954

Bonn, December 20, 1954

Seiner Exzellenz dem Hohen Kom-
missar der Vereinigten Staaten von
Nordamerika

Herrn Botschafter Dr. J. B. Conant
Bad Godesberg-Mehlem

Herr Botschafter !

Ich beehre mich, Eurer Exzellenz
den Eingang des Schreibens vom 16.
November 1954 zu bestätigen, und
Ihnen mitzuteilen, dass die Bundesre-
gierung mit den von Ihnen unterbrei-
teten Vorschlägen einverstanden ist.

Genehmigen Sie, Herr Botschafter,
den Ausdruck meiner ausgezeichneten
Hochachtung.

ADENAUER

H. E. Ambassador J. B. Conant
High Commissioner of the United
States of America

Bad Godesberg-Mehlem

Mr. Ambassador :

I have the honor to confirm to Your
Excellency the receipt of your note of
November 16, 1954, and to inform you
that the Federal Government is in
agreement with the proposals trans-
mitted by you.

Accept, Mr. Ambassador, the ex-
pression of my distinguished considera-
tion.

ADENAUER

¹ Translation by the Government of the United States of America.

² Traduction du Gouvernement des États-Unis d'Amérique.

III

The Diplomatic Mission of the Federal Republic of Germany to the Department of State

DIPLOMATIC MISSION OF THE FEDERAL REPUBLIC OF GERMANY

WASHINGTON 9, D.C.

The Diplomatic Mission of the Federal Republic of Germany presents its compliments to the Department of State of the United States of America and has the honor to refer to the convention between the Federal Republic of Germany and the United States of America for the avoidance of double taxation with respect to taxes on income, which was signed at Washington on July 22, 1954.

It has been noted that, in respect of certain words or clauses, the English text in either or both of the duplicate originals of the convention does not fully correspond to the German text, as follows :

1. In Article I, paragraph (1) (b) of the German text, after “ *Notopfer Berlin* ”, the following clause appears : “ *(im folgenden Steuern der Bundesrepublik genannt)* ”. The corresponding clause in English, namely, “ (hereinafter referred to as Federal Republic taxes) ”, does not appear in the English text after “ *(Notopfer)* ” in Article I, paragraph (1) (b).
2. In Article II, paragraph (1) (f) of the German text, immediately preceding the final semicolon, the following clause appears : “ *wenn die Gesellschaft ihre Geschäftsleitung oder ihren Sitz in der Bundesrepublik hat* ”. The corresponding clause in English, namely, “ if the company has its business management or seat in the Federal Republic ”, does not appear in the English text, immediately preceding the final semicolon, in Article II, paragraph (1) (f). The English text agreed upon prior to signature contained that clause. Since the intent of the provision in this respect is expressed accurately in the German text, the omission of this clause from the English text seems inadvertent.
3. In Article II, paragraph (1) (g) of the German text, reference is made to “ *Bundesminister der Finanzen* ” whereas the corresponding English text refers to “ Federal Ministry of Finance ” in Article II, Paragraph (1) (g). The correct translation of the German text is “ Federal Minister of Finance ”.
4. In Article XV, paragraph (1) (b) of the English text, the word “ or ” is understood to be the correct word immediately preceding “ German companies ” so that the opening clause reads as follows : “ (b) The Federal Republic, in determining its taxes specified in Article I of this Convention in the case of residents of the Federal Republic or German companies,” et cetera. This is in conformity with the German text.

5. In Article XX, paragraph (2) of the German text, the word “*Land*” immediately precedes “*Berlin*” where it first appears in that paragraph. It was omitted from the corresponding English text. It seems obvious that Article XX pertains to the application of the convention to *Land Berlin*. Accordingly, the pertinent portion of the English text is understood as though it read: “(2) It is a condition to the application of this Convention to *Land Berlin*”, et cetera.

It will be observed that the final paragraph of the convention provides that both the German and English texts have equal authenticity. In harmony with Article XVII (2) of the convention and in order to avoid any question in connection with the administration of the convention, it is desirable that there be documentary evidence of the concurrence of the two Governments that the German text is accurate in respect of the words and clauses above-mentioned and that the English text is intended to correspond in these respects to the German text.

The Government of the Federal Republic of Germany will consider this note, together with a concurring note from the Government of the United States of America, as adequate evidence of the concurrence of the two Governments with respect to this matter.

Washington, the fourth of January, 1955

(*Initialed*) [illegible]

IV

The Department of State to the Diplomatic Mission of the Federal Republic of Germany

The Department of State acknowledges the receipt of the note dated January 4, 1955 from the Diplomatic Mission of the Federal Republic of Germany relating to certain variations between the English and German texts of the convention between the United States of America and the Federal Republic of Germany for the avoidance of double taxation with respect to taxes on income signed at Washington on July 22, 1954.

It is hereby confirmed that, in respect of the words and clauses cited in the note above-mentioned, the German text is understood to be accurate and that the English text is intended to correspond in these respects to the German text.

The note above-mentioned and this reply are considered to be adequate evidence of the concurrence of the two Governments with respect to this matter.

C. I. B.

Department of State, Washington, January 17 1955