

**No. 5221**

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**UNITED STATES OF AMERICA  
and  
BELGIUM**

**Agreement (with annex and related note of 24 December  
1959) concerning American military cemeteries. Signed  
at Brussels, on 27 November 1959**

*Official texts of the Agreement and of the annex: English and French.*

*Official text of the note: French.*

*Registered by the United States of America on 11 July 1960.*

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

**Accord (avec annexe et note connexe du 24 décembre 1959)  
concernant les sépultures militaires américaines. Signé  
à Bruxelles, le 27 novembre 1959**

*Textes officiels de l'Accord et de l'annexe: anglais et français.*

*Texte officiel de la note: anglais.*

*Enregistré par les États-Unis d'Amérique le 11 juillet 1960.*

No. 5221. AGREEMENT<sup>1</sup> BETWEEN THE GOVERNMENT OF THE UNITED STATES OF AMERICA AND THE GOVERNMENT OF BELGIUM CONCERNING AMERICAN MILITARY CEMETERIES. SIGNED AT BRUSSELS, ON 27 NOVEMBER 1959

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The Government of the United States of America and the Government of Belgium, desiring to amplify and give permanent character to the arrangements which have been mutually agreed upon concerning the establishing and maintenance of the graves of personnel of the United States of America who died during the World Wars 1914-1918 and 1939-1945 and who are buried in Belgium, have agreed as follows :

*Article 1*

(1) The present Agreement applies to American military cemeteries, graves, and monuments on Belgian territory in Europe established in honor of personnel of the United States of America who died in the World Wars of 1914-1918 and 1939-1945.

(2) The term "personnel of the United States of America" includes any person who died as a result of either of the World Wars of 1914-1918 and 1939-1945 and who was a member of the United States Armed Forces.

*Article 2*

(1) The Government of Belgium grants the Government of the United States of America in perpetuity and free of charge or compensation, the right to use for the establishment and maintenance of American monuments and military cemeteries, the plots of ground, including access roads to these plots, which are designated by mutual agreement of the two Governments. The areas already designated are described in the Annex<sup>2</sup> to the present Agreement.

(2) The cemetery plots referred to in (1) shall include sufficient ground for burial space, proper beautification, required approach roads and the construction of such buildings as are essential for the reception of visitors, the housing of caretakers and maintenance purposes.

(3) The right to use such lands and access roads includes, subject to the prior approval of the appropriate Belgian authorities, the right to plan, design, lay out and improve permanent cemeteries ; to construct memorials, monuments and buildings thereon ; to beautify the grounds ; and to provide for the perpetual custody and maintenance of such cemeteries and structures. No construction, including the erection

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<sup>1</sup> Came into force on 27 November 1959, upon signature, in accordance with article 8.

<sup>2</sup> See p. 340 of this volume.

of simple enclosures, may be undertaken within 10 meters of foreign territory or within 5 meters of any road, the center of which constitutes an international boundary line at that point.

### *Article 3*

The Government of the United States of America will bear the expense of such layout, construction, landscaping and maintenance authorized by Article 2 as it undertakes.

### *Article 4*

- (1) The Government of the United States of America alone is empowered to have the bodies of personnel of the United States of America buried, exhumed or transported. These burials, disinterments and movements of bodies shall be exempt from all Belgian taxes.
- (2) The Government of the United States of America shall not be subject to Belgian regulations concerning the movement of bodies within Belgium. However, the movement of bodies to or from foreign countries shall be subject to the prior authorization of the Government of Belgium.
- (3) The Government of the United States of America will take all necessary measures to prevent the operations authorized in this Article from endangering public health.

### *Article 5*

- (1) Nationals of the United States of America designated by the Government of the United States of America to carry out the measures provided for in Articles 2 and 4 of the present Agreement shall be permitted free entry into and departure from Belgium, provided they are in possession of an official United States document describing their identity, nationality and official position.
- (2) The Government of the United States of America shall be permitted to employ the necessary Belgian labor, subject only to conforming to the Belgian Social Security laws and payment of rates of compensation fixed by Belgian legislation or by collective agreements prepared by joint labor-management commissions.

### *Article 6*

- (1) The immovable property referred to in Article 2, including the land, buildings and other improvements belonging to the Government of the United States and utilized by it as authorized by Article 2, shall be exempt from all Belgian taxes, including real estate taxes and the national crisis tax.
- (2) The Government of the United States of America may import, reexport, acquire or use in Belgium, exempt from all taxes (customs duties, excise taxes and taxes assimilated to stamp taxes), the equipment and supplies necessary for its official

needs in carrying out the purpose of this Agreement. The Government of the United States of America shall have the same exemption in all undertakings and services which it may order or contract for in carrying out the purposes of this Agreement. The Government of the United States of America shall take the necessary measures to insure that none of the merchandise imported or acquired tax free shall be transferred in Belgium without the prior approval of the Government of Belgium.

(3) Motor vehicles imported by the Government of the United States of America intended for its use or that of its citizens occupied in the measures provided for by the present Agreement shall be allowed temporary exemption from customs taxes and the transmission or luxury tax. The motor vehicles belonging to the Government of the United States of America and assigned exclusively to the operations described in the present Agreement are exempt from the Circulation Tax on Motor Vehicles. The Government of the United States of America will certify that a particular motor vehicle is for the official use of the Government of the United States of America in carrying out the purposes of this Agreement.

(4) The wages, salaries, and other remunerations paid by the Government of the United States of America to nationals of the United States of America residing in Belgium and employed in undertakings envisaged in the present Agreement are exempt from Belgian income tax in conformity with Article X (1) of the Convention of October 28, 1948,<sup>1</sup> between the Government of Belgium and the United States of America on the Avoidance of Double Taxation and the Prevention of Income Tax Evasion. The remunerations paid to nationals of the United States of America mentioned above are exempt from all other direct or indirect taxes.

(5) The means of applying the exemptions provided by this Article shall be determined by agreement between the appropriate authorities of the Government of Belgium and of the Government of the United States of America.

#### *Article 7*

(1) The Government of the United States of America may designate one or more of its agencies to carry out the terms of this Agreement and will inform the Government of Belgium of the agency or agencies so designated.

(2) Any agency designated in accordance with Article 7 (1) above shall enjoy in Belgium immunity from civil suit for acts carried out in execution of the present Agreement.

#### *Article 8*

The present Agreement shall enter into force upon signature by both parties and shall supersede the Agreement signed in Paris, October 4, 1929,<sup>2</sup> as well as the Agree-

<sup>1</sup> United Nations, *Treaty Series*, Vol. 173, p. 67, and Vol. 356.

<sup>2</sup> League of Nations, *Treaty Series*, Vol. CV, p. 189.

ment concluded by exchange of notes on June, 6, and July 23, 1947<sup>1</sup> as amended on January 17 and 31, 1949,<sup>2</sup> and December 28, 1954 and January 7, 1955.<sup>3</sup>

IN WITNESS WHEREOF, the undersigned, duly authorized by their respective Governments, have signed the present Agreement.

DONE at Brussels, in duplicate in the English and French languages, this 27th day of November, 1959.

For the United States of America :

William A. M. BURDEN

For Belgium :

P. WIGNY

[SEAL]

<sup>1</sup> United Nations, *Treaty Series*, Vol. 33, p. 33.

<sup>2</sup> United Nations, *Treaty Series*, Vol. 149, p. 390.

<sup>3</sup> United Nations, *Treaty Series*, Vol. 263, p. 400.

## ANNEX

CADASTRAL LOCATION OF AMERICAN  
MILITARY CEMETERIES IN BELGIUM

## ANNEXE

SITUATION CADASTRALE DES CIMETIÈRES  
MILITAIRES AMÉRICAINS EN BELGIQUE*Commune of Waregem — Commune de Waregem*

<i>Section</i>	<i>No.</i>	<i>Area—Superficie</i>
B	836 i	2 ha 50 a 70 ca

*Commune of Hombourg — Commune de Hombourg*

<i>Section</i>	<i>No.</i>	<i>Area—Superficie</i>
B	21 E	1 ha 14 a 72 ca
B	581 a	4 a 78 ca
B	582 a	7 a 60 ca
B	602 d	77 a 23 ca
B	604 c	10 a 33 ca
B	587 d	17 ha 27 a 20 ca

*Commune of Neuville en Condroz — Commune de Neuville-en-Condroz*

<i>Section</i>	<i>No.</i>	<i>Area—Superficie</i>
B	3 g	2 ha 01 a 64 ca
C	371 h	32 a 31 ca
C	371 L	22 a 90 ca
C	371 N	32 a 48 ca
C	371 P	1 ha 39 a 99 ca
C	371 Q	8 a 18 ca
C	371 R	1 a 28 ca
C	371 S	20 a 08 ca
C	371 T	1 a 00
C	409 a	2 ha 47 a 18 ca
C	409 B	18 ha 02 a 35 ca
C	409 E	3 ha 67 a 53 ca
C	411 g	21 a 56 ca
C	411 H	68 a 23 ca
C	411 i	31 a 48 ca
C	411 k	4 a 89 ca
C	412 d	54 a 61 ca
C	412 E	6 a 10 ca
C	416 B	12 a 04 ca
C	417 B	93 a 00
C	418 c	1 a 16 ca
C	419	2 ha 66 a 30 ca
C	420	7 ha 35 a 38 ca
C	422 B	4 a 76 ca
C	423 C	2 ha 81 a 06 ca
C	424 B	55 a 61 ca
C	437 i	2 a 53 ca
C	461 c	42 ca
C	461 d	48 a 64 ca
C	462 B	8 a 53 ca

LOCATION OF AMERICAN COMMEMORATIVE  
MONUMENTS IN BELGIUMSITUATION DES MONUMENTS COMMÉMO-  
RATIFS AMÉRICAINS EN BELGIQUE

*Commune of Kemmel — Commune de Kemmel*  
(Property of the State — Domaine de l'État)

<i>Section</i>	<i>No.</i>	<i>Area—Superficie</i>
C	25 c	2 a 55 ca

*City of Audenaerde — Ville d'Audenaerde*  
(Property of the State — Domaine de l'État)  
Monument located Tacambaroplaats (no cadastral location)  
Monument situé Tacambaroplaats (non cadastré)

## RELATED NOTE — NOTE CONNEXE

*Le Ministre des affaires étrangères de  
Belgique à l'Ambassadeur des États-Unis  
d'Amérique*

*The Belgian Minister of Foreign Affairs  
to the American Ambassador*

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

MINISTÈRE DES AFFAIRES ÉTRANGÈRES  
ET DU COMMERCE EXTÉRIEUR

Direction Générale C.  
2<sup>e</sup> bureau

N° 241/10

Bruxelles, le 24-12-1959

Monsieur l'Ambassadeur,

J'ai l'honneur de porter à la connaissance de Votre Excellence que les droits d'entrée, le droit d'accise et les taxes assimilées au timbre constituent, à l'heure actuelle, les seuls impôts susceptibles de s'appliquer aux opérations vi-

MINISTRY OF FOREIGN AFFAIRS  
AND FOREIGN COMMERCE

Division C.  
Office Two

No. 241/10

Brussels, December 24, 1959

Mr. Ambassador :

I have the honor to inform Your Excellency that customs duties, the excise tax, and taxes assimilated to stamp taxes now constitute the only taxes that may be imposed on the operations referred to in Article 6 (2) of the Agree-

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

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

sées à l'article 6 (2) de l'Accord conclu le 27 novembre écoulé entre le Gouvernement belge et le Gouvernement des États-Unis d'Amérique concernant les sépultures militaires américaines<sup>1</sup>.

Il est bien entendu que si l'État belge était amené à créer une nouvelle taxe éventuellement applicable à ces opérations, il aurait soin d'en exempter le Gouvernement américain aux fins de l'Accord précité.

Il résulte de ce qui précède que l'énumération des impôts dont il s'agit à l'article 6 (2) de l'Accord doit être considérée comme ne revêtant pas un caractère limitatif.

Je saisis cette occasion, Monsieur l'Ambassadeur, de renouveler à Votre Excellence, l'assurance de ma très haute considération.

P. WIGNY

Son Excellence  
Monsieur William A. M. Burden  
Ambassadeur des États-Unis d'Amérique  
à Bruxelles

ment concluded on November 27, 1959, between the Belgian Government and the Government of the United States of America concerning American military cemeteries.<sup>1</sup>

It is understood that, if the Belgian State should decide to establish any new tax applicable to such operations, it would see that the American Government is exempted therefrom for the purposes of the aforesaid agreement.

It follows from the foregoing that the enumeration of the taxes provided for in Article 6 (2) of the agreement is to be considered nonlimitative.

I avail myself of this opportunity, Mr. Ambassador, to renew to Your Excellency the assurance of my very high consideration.

P. WIGNY

His Excellency  
William A. M. Burden  
Ambassador of the  
United States of America  
Brussels

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<sup>1</sup> Voir p. 333 de ce volume.

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<sup>1</sup> See p. 332 of this volume.