

No. 17331

**UNITED STATES OF AMERICA
and
HAGUE CONFERENCE ON
PRIVATE INTERNATIONAL LAW**

**Exchange of letters constituting an agreement relating to
reimbursement of income taxes. The Hague, 11 and
24 August 1977**

Authentic text: English.

Registered by the United States of America on 24 November 1978.

**ÉTATS-UNIS D'AMÉRIQUE
et
CONFÉRENCE DE LA HAYE SUR LE DROIT
INTERNATIONAL PRIVÉ**

**Échange de lettres constituant un accord relatif au
remboursement de l'impôt sur le revenu. La Haye,
11 et 24 août 1977**

Texte authentique : anglais.

Enregistré par les États-Unis d'Amérique le 24 novembre 1978.

EXCHANGE OF LETTERS CONSTITUTING AN AGREEMENT¹ BETWEEN
THE UNITED STATES OF AMERICA AND THE HAGUE CONFER-
ENCE ON PRIVATE INTERNATIONAL LAW RELATING TO REIM-
BURSEMENT OF INCOME TAXES

I

THE HAGUE, NETHERLANDS

August 11, 1977

Dear Mr. Secretary-General:

I have been authorized to inform you that the United States Government can reimburse The Hague Conference on Private International Law for the sums utilized to reimburse personnel subject to payment of U.S. income tax in order to equalize the remuneration between such personnel and staff members of The Hague Conference not subject to national taxes. To do this, I propose below a formal agreement establishing the procedure:

The United States Government understands that The Hague Conference on Private International Law will reimburse Conference staff members who are U.S. citizens or otherwise liable to pay U.S. income taxes for any U.S. income taxes levied on their Hague Conference income through a special reimbursement account. The United States Government will be obligated to pay a tax equalization charge as part of its annual payment to The Hague Conference on Private International Law to compensate this special suspense account. This charge will cover actual reimbursements made by The Hague Conference to employees subject to U.S. income taxes. This agreement does not cover Hague Conference employees paid from voluntary funds.

Your concurrence in the above paragraph by letter will constitute the agreement between the United States Government and The Hague Conference on Private International Law formalizing the tax reimbursement procedure which will enter into force retroactively as of January 1, 1977.

Sincerely yours,

[Signed]
ELIZABETH A. BROWN
Chargé d'affaires a.i.

Dr. M. H. van Hoogstraten
Secretary-General
Permanent Bureau
Hague Conference on Private International Law
The Hague

¹ Came into force on 24 August 1977 by the exchange of the said letters, with retroactive effect from 1 January 1977, in accordance with their provisions.

II

*The Secretary-General, Hague Conference on Private International Law,
to the American Ambassador*

CONFÉRENCE DE LA HAYE DE DROIT INTERNATIONAL PRIVÉ¹
THE HAGUE

24 August 1977

No. 263 (77) vH.vR

Dear Mr. Ambassador,

I have the honour to acknowledge receipt of the letter dated August 11, 1977, of the Acting Chargé d'affaires of the United States, Miss Elizabeth A. Brown, concerning the equalization payments to the Conference of amounts paid to U.S. citizens among the staff of the Permanent Bureau, in reimbursement of U.S. income tax levied on their remunerations paid by the Conference, and which reads as follows:

[See letter I]

I now have pleasure in letting Your Excellency know that I concur in the solution proposed in Your Excellency's letter, this reply constituting an agreement between The Hague Conference on Private International Law and the United States Government.

I am, dear Mr. Ambassador,

Yours sincerely,

[Signed]

M. H. VAN HOOGRATEN
Secretary-General

His Excellency the Ambassador
of the United States of America
The Hague

¹ The Hague Conference on Private International Law.