

The Department of State acknowledges receipt of Note Verbale No. NV 71-15, dated March 31, 2015, from the Embassy of the Grand Duchy of Luxembourg regarding the Agreement between the Government of the United States of America and the Government of the Grand Duchy of Luxembourg to Improve International Tax Compliance and with respect to the United States information reporting provisions commonly known as the Foreign Account Tax Compliance Act, signed at Luxembourg on March 28, 2014, which is not yet in force (“the Agreement”), which note reads as follows:

The Embassy of the Grand Duchy of Luxembourg presents its compliments to the Department of State of the United States of America and refers to the Agreement between the Government of the United States of America and the Government of the Grand Duchy of Luxembourg to Improve International Tax Compliance and with respect to the United States information reporting provisions commonly known as the Foreign Account Tax Compliance Act, signed at Luxembourg on March 28, 2014, which is not yet in force (“the Agreement”). In that connection, the Embassy proposes the following modifications to the English version of the Agreement:

1. The second Whereas clause of the Agreement shall be deleted and replaced with: “Whereas, the Convention on Mutual Administrative Assistance in Tax Matters (the “Convention”), done at Strasbourg on January 25, 1988, authorizes the exchange of information for tax purposes, including on an automatic basis (hereinafter the “Convention” refers to the Convention and any amendments thereto that are in force for both Parties);”.

2. The third Whereas clause of the Agreement shall be deleted.
3. In the eleventh Whereas clause of the Agreement, the phrase “, as amended by the Protocol” shall be deleted in all places it appears in the Whereas clause.
4. In Paragraph 1 of Article 2 of the Agreement, the phrase “Article 28 of the Convention, as amended by the Protocol” shall be deleted and replaced with “Article 6 of the Convention”.
5. In Paragraph 6 of Article 3 of the Agreement, the phrase “Article 27 of the Convention, as amended by the Protocol” shall be deleted and replaced with “Article 24 of the Convention”.
6. In Paragraph 7 of Article 3 of the Agreement, the phrase “as amended by the Protocol,” shall be deleted.
7. In Paragraph 1 of Article 10 of the Agreement, the paragraph shall be deleted and replaced with: “1. This Agreement shall enter into force on the date of Luxembourg’s written notification, through diplomatic channels, to the United States that Luxembourg has completed its necessary internal procedures for entry into force of this Agreement.”.

Correspondingly, the Embassy of the Grand Duchy of Luxembourg has the honor to propose the following modifications to the French version of the Agreement:

1. The second Whereas clause of the Agreement shall be deleted and replaced with: « Considérant que la Convention concernant l'assistance administrative mutuelle en matière fiscale (la « Convention »), faite à Strasbourg le 25 janvier 1988, autorise l'échange d'informations à des fins fiscales, y compris sur une base automatique (ci-après la "Convention" désigne la Convention et toutes les modifications s'y rapportant qui sont en vigueur pour les deux Parties); ».
2. The third Whereas clause of the Agreement shall be deleted.
3. In the eleventh Whereas clause of the Agreement, the phrase «, telle

qu'amendée par le Protocole » shall be deleted in all places it appears in the Whereas clause.

4. In Paragraph 1 of Article 2 of the Agreement, the phrase « l'Article 28 de la Convention, telle qu'amendée par le Protocole » shall be deleted and replaced with « l'Article 6 de la Convention ».
5. In Paragraph 6 of Article 3 of the Agreement, the phrase « l'Article 27 de la Convention, tel qu'amendée par le Protocole » shall be deleted and replaced with « l'Article 24 de la Convention ».
6. In Paragraph 7 of Article 3 of the Agreement, the phrase « telle qu'amendée par le Protocole » shall be deleted.
7. In Paragraph 1 of Article 10 of the Agreement, the paragraph shall be deleted and replaced with: «1. Le présent Accord entrera en vigueur à la date de la notification écrite, par la voie diplomatique, du Luxembourg aux États-Unis stipulant que le Luxembourg a achevé les procédures internes nécessaires pour l'entrée en vigueur du présent Accord. ».

If the foregoing is acceptable to the Government of the United States of America, the Embassy further proposes that the present note and the Department's affirmative note in reply shall constitute an agreement between the Government of the Grand Duchy of Luxembourg and the Government of the United States of America modifying the Agreement and that this modifying agreement shall enter into force on the date of the Department's reply.

The Embassy avails itself of this opportunity to renew to the Department the assurances of its highest consideration.

The Department informs the Embassy that the Government of the United States of America accepts the proposals set forth in the Embassy's note.

Therefore, the Embassy's note and the present note shall constitute an agreement between the Government of the Grand Duchy of Luxembourg and the Government

of the United States of America modifying the Agreement. This modifying agreement shall enter into force on the date of the present note, April 1, 2015.

WSP

Department of State,

Washington, April 1, 2015.



NV 71-15

NOTE VERBALE

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The Embassy avails itself of this opportunity to renew to the Department the assurances of its highest consideration.

Washington, DC, the 31st of March 2015



United States Department of State
Office of the Secretary of State
Washington, DC