

No. 5221

**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.

**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. AGREEMENT¹ 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

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 Annex² 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

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

² 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, 1948,¹ 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, 1929,² as well as the Agree-

¹ United Nations, *Treaty Series*, Vol. 173, p. 67, and Vol. 356.

² League of Nations, *Treaty Series*, Vol. CV, p. 189.