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No. 7855

UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND
and
FRANCE

Convention for the avoidance of double taxation with respect to duties on the estates of deceased persons. Signed at Paris, on 21 June 1963

Official texts: English and French.

Registered by the United Kingdom of Great Britain and Northern Ireland on 14 July 1965.

ROYAUME-UNI DE GRANDE-BRETAGNE ET D'IRLANDE DU NORD
et
FRANCE

Convention tendant à éviter les doubles impositions en matière d'impôts sur les successions. Signée à Paris, le 21 juin 1963

Textes officiels anglais et français.

Enregistrée par le Royaume-Uni de Grande-Bretagne et d'Irlande du Nord le 14 juillet 1965.

No. 7855. CONVENTION[1] BETWEEN THE UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND AND FRANCE FOR THE AVOIDANCE OF DOUBLE TAXATION WITH RESPECT TO DUTIES ON THE ESTATES OF DECEASED PERSONS. SIGNED AT PARIS, ON 21 JUNE 1963

The Government of the United Kingdom of Great Britain and Northern Ireland and the Government of the French Republic,

Desiring to conclude a Convention for the avoidance of double taxation with respect to death duties,

Have agreed as follows :

Article I

(1) The present Convention shall apply :

(*a*) in France, to the duty imposed on successions by death ;

(*b*) in the United Kingdom of Great Britain and Northern Ireland, to the estate duty imposed in Great Britain.

(2) The present Convention shall also apply to any other duties of a similar character imposed in France or Great Britain after the date of its signature or in any territory to which it may be extended under Article IX or applies under Article X.

Article II

(1) In the present Convention :

(*a*) the term " France " means metropolitain France and the overseas *départements* ;

(*b*) the term " United Kingdom " means Great Britain and Northern Ireland ;

(*c*) the term " Great Britain " means England, Wales and Scotland, and does not include the Channel Islands and the Isle of Man ;

(*d*) the term " territory " when used in relation to one or the other Contracting Party, means France or Great Britain, as the context requires ;

[1] Came into force on 30 June 1964, the date on which the Contracting Parties had notified each other that the procedures required by their respective constitutional laws for the bringing into force of the Convention had been completed, in accordance with article XI.

(*e*) the term " duty " means, as the context requires, the duty imposed in France on successions by death, or the estate duty imposed in Great Britain.

(2) In the application of the provisions of the present Convention by either Contracting Party any term not otherwise defined shall, unless the context otherwise requires, have the meaning which it has under the law of that Party relating to the duties which are the subject of the present Convention.

(3) (*a*) For the purposes of the present Convention, the question whether a deceased person was domiciled at the time of his death in any part of the territory of one of the Contracting Parties shall be determined in accordance with the law in force in that territory.

(*b*) Where by reason of the provisions of the preceding sub-paragraph a deceased person is deemed to be domiciled in the territory of each of the Contracting Parties, then this case shall be solved in accordance with the following rules :

(i) he shall be deemed to be domiciled in the territory of the Contracting Party in which he had a permanent home available to him at the time of his death ; if he had a permanent home available to him in the territory of each of the Contracting Parties he shall be deemed to be domiciled in the territory of the Contracting Party with which his personal and economic relations were closest (centre of vital interests) ;

(ii) if the Contracting Party in whose territory he had his centre of vital interests cannot be determined, or if he had not a permanent home available to him in the territory of either Contracting Party, he shall be deemed to be domiciled in the territory of the Contracting Party in which he had an habitual abode ;

(iii) if he had an habitual abode in the territory of each of the Contracting Parties, or in the territory of neither, he shall be deemed to be domiciled in that of which he was a national ;

(iv) if he was a national of both territories or of neither of them, the taxation authorities of the Contracting Parties shall determine the question by mutual agreement.

Article III

(1) Where a person was at the time of his death domiciled in any part of the territory of one of the Contracting Parties, the situs of any property shall for the purposes of the imposition of duty and of any credit to be allowed under Article VI be determined exclusively in accordance with the rules in Article IV.

(2) Paragraph (1) of this Article shall apply only if, apart from the said Article IV :

(*a*) duty would be imposed on the property under the law of each Contracting Party ; or

(*b*) duty would be imposed on the property under the law of one of the Contracting Parties and would, but for some specific exemption, be imposed thereon under the law of the other Contracting Party.

Article IV

The rules referred to in paragraph (1) of Article III are :

(*a*) land shall be deemed to be situated at the place where it is located ; rights or interests (otherwise than by way of security) which constitute immovable property shall be deemed to be situated at the place where the land to which they relate is located ; the question whether rights or interests constitute immovable property shall be determined in accordance with the law of the place where the land to which they relate is located ;

(*b*) tangible movable property (other than such property for which specific provision is hereinafter made) and rights or interests (otherwise than by way of security) therein shall be deemed to be situated at the place where it is located at the time of the deceased person's death or, if *in transitu*, at the place of destination ; and bank or currency notes or other forms of currency recognised as legal tender in the place of issue shall be treated as tangible movable property for the purpose of this sub-paragraph ;

(*c*) debts, secured or unsecured, excluding those for which specific provision is made in this Article, but including debentures and debenture stock issued by a company, bills of exchange, promissory notes and cheques shall be deemed to be situated at the place where the deceased person was domiciled at the time of his death ;

(*d*) securities issued by any government, county council, *département*, municipality or other public authority shall be deemed to be situated at the place where the deceased person was domiciled at the time of his death ;

(*e*) shares or stock in a company (including any such property held by a nominee, whether the beneficial ownership is evidenced by scrip certificates or otherwise) shall be deemed to be situated at the place where the company was incorporated ;

(*f*) moneys payable under a policy of assurance or insurance shall be deemed to be situated at the place where the deceased person was domiciled at the time of his death ;

(*g*) an interest in a partnership, which term includes a *société en nom collectif*,