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Message to the Senate Transmitting the Protocol Amending the Germany-United States Taxation Convention

September 29, 2006

To the Senate of the United States:

I transmit herewith, for Senate advice and consent to ratification, a Protocol Amending the Convention Between the United States of America and the Federal Republic of Germany for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income and Capital and to Certain Other Taxes, Signed on August 29, 1989, signed at Berlin June 1, 2006 (the "Protocol"), along with a related Joint Declaration. Also transmitted for the information of the Senate is the report of the Department of State with respect to the Protocol.

The Protocol eliminates the withholding tax on certain cross-border dividend payments. Like a number of recent U.S. tax agreements, the proposed Protocol provides for the elimination of the withholding tax on dividends arising from certain direct investments and cross-border dividend payments to pension funds. The Protocol also provides for mandatory arbitration of certain cases before the competent authorities. This provision is the first of its kind in a U.S. tax treaty. In addition, the Protocol also modernizes the Convention to bring it into closer conformity with current U.S. tax-treaty policy, including strengthening the treaty's provisions preventing so-called treaty shopping.

I recommend that the Senate give early and favorable consideration to the Protocol, along with the Joint Declaration and give its advice and consent to ratification.

George W. Bush

The White House,
September 29, 2006.

NOTE: This message was released by the Office of the Press Secretary on October 2. An original was not available for verification of the content of this message.

Message to the Senate Transmitting the Estonia-United States Extradition Treaty

September 29, 2006

To the Senate of the United States:

With a view to receiving the advice and consent of the Senate to ratification, I transmit herewith the Extradition Treaty between the United States of America and the Government of the Republic of Estonia, signed on February 8, 2006, at Tallinn. I also transmit, for the information of the Senate, the report of the Department of State with respect to the treaty.

The new extradition treaty with Estonia would replace the outdated extradition treaty between the United States and Estonia, signed on November 8, 1923, at Tallinn, and the Supplementary Extradition Treaty, signed on October 10, 1934, at Washington. The treaty also fulfills the requirement for a bilateral instrument between the United States and each European Union (EU) Member State in order to implement the Extradition Agreement between the United States and the EU. Two other comprehensive new extradition treaties with EU Member States—Latvia and Malta—likewise also serve as the requisite bilateral instruments pursuant to the U.S.-EU Agreement, and therefore also are being submitted separately and individually.

The treaty follows generally the form and content of other extradition treaties recently concluded by the United States. It would replace an outmoded list of extraditable offenses with a modern "dual criminality" approach, which would enable extradition for such offenses as money laundering and other newer offenses not appearing on the list. The treaty also contains a modernized "political offense" clause. It further provides that extradition shall not be refused based on the nationality of the person sought; in the past, Estonia has declined to extradite its nationals to the United States. Finally, the new treaty incorporates a series of procedural improvements to streamline and speed the extradition process.