

108TH CONGRESS
1ST SESSION

H. R. 3121

To override the income tax treaty with Barbados.

IN THE HOUSE OF REPRESENTATIVES

SEPTEMBER 17, 2003

Mr. McINNIS introduced the following bill; which was referred to the
Committee on Ways and Means

A BILL

To override the income tax treaty with Barbados.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. OVERRIDE OF INCOME TAX TREATY WITH BAR-**
4 **BADOS.**

5 (a) IN GENERAL.—The Internal Revenue Code of
6 1986 shall be applied without regard to the Convention
7 between the United States of America and Barbados for
8 the Avoidance of Double Taxation and the Prevention of
9 Fiscal Evasion with Respect to Taxes on Income signed
10 on December 31, 1984.

11 (b) EFFECTIVE DATE.—Subsection (a) shall apply—

1 (1) in the case of United States taxes withheld
2 at source, to amounts paid or credited after the date
3 of the enactment of this Act, and

4 (2) in the case of other United States taxes, to
5 taxable years ending after such date.

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