

## Message to the Senate Transmitting the Japan-United States Tax Convention

*December 9, 2003*

*To the Senate of the United States:*

I transmit herewith, for Senate advice and consent to ratification, the Convention between the Government of the United States of America and the Government of Japan for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income, signed at Washington on November 6, 2003, together with a Protocol and an exchange of notes (the "Convention"). I also transmit, for the information of the Senate, the report of the Department of State concerning the Convention.

This Convention would replace the Convention between the United States of America and Japan for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income, signed at Tokyo on March 8, 1971.

This Convention, which is similar to tax treaties between the United States and other developed nations, provides rules specifying the circumstances under which

income that arises in one of the countries and is derived by residents of the other country may be taxed by the country in which income arises, providing for maximum source-country withholding tax rates that may be applied to various types of income and providing for protection from double taxation of income. The proposed Convention also provides rules designed to ensure that the benefits of the Convention are not available to persons that are engaged in treaty shopping. Also included in the proposed Convention are rules necessary for administering the Convention.

I recommend that the Senate give early and favorable consideration to this Convention, and that the Senate give its advice and consent to the ratification of the Convention.

GEORGE W. BUSH

The White House,  
December 9, 2003.

## Remarks Following a Meeting With Members of the Iraqi National Symphony

*December 10, 2003*

Last night Laura and I had the honor of going to hear the Iraqi National Symphony play with the Washington Symphony at the Kennedy Center. It was an extraordinary event. And today I've had the honor of welcoming members of the symphony here at the White House. Maestro, you did a superb job. Thank you very much.

I'm also honored to be here with Rend al-Rahim, who is the Iraqi representative to the United States. Rend is an articulate defender of freedom and peace. I'm so

honored you're here, Rend, and we look forward to working with you.

We've had a very positive discussion here about freedom and hopes and aspirations of young and old alike. And I am so impressed by the spirit of these musicians. I'm so honored you would come to our country.

It's very interesting that the Iraqi Symphony is made up of people who are Shi'a and Sunni and Armenian and Kurdish. They work for one thing, and that is a