

cluding supporting terrorist organizations and impeding the Lebanese government's ability to function effectively, continue to pose an unusual and extraordinary threat to the national security, foreign policy, and economy of the United States. For these reasons, I have determined that it is necessary to continue in effect the national emergency declared with respect to this threat and to maintain in force the sanctions to address this national emergency.

In addition, the United States condemns the Asad regime's use of brutal violence and human rights abuses and calls on the Asad regime to stop its violent war and allow a political transition in Syria that will forge a credible path to

a future of greater freedom, democracy, opportunity, and justice.

The United States will consider changes in the composition, policies, and actions of the Government of Syria in determining whether to continue or terminate this national emergency in the future.

BARACK OBAMA

The White House,  
May 7, 2014.

NOTE: The notice is listed in Appendix D at the end of this volume.

## Message to the Senate Transmitting the Protocol Amending the United States-Spain Taxation Convention *May 7, 2014*

*To the Senate of the United States:*

I transmit herewith, for the advice and consent of the Senate to its ratification, the Protocol Amending the Convention between the United States of America and the Kingdom of Spain for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income and its Protocol, signed at Madrid on February 22, 1990, and a related Memorandum of Understanding signed on January 14, 2013, at Madrid, together with correcting notes dated July 23, 2013, and January 31, 2014 (together the "proposed protocol"). I also transmit for the information of the Senate the report of the Department of State, which includes an overview of the proposed protocol.

The proposed protocol was negotiated to bring United States-Spain tax treaty relations into closer conformity with U.S. tax treaty policy. The proposed protocol exempts from

## the Protocol Amending the United

source-country withholding cross-border payments of certain direct dividends, interest, royalties, and capital gains, and updates the provisions of the existing convention with respect to preventing abuse by third-country investors and the exchanges of information between revenue authorities. The proposed protocol also updates the mutual agreement procedure by requiring binding arbitration of certain cases that the competent authorities of the United States and Spain have been unable to resolve after a reasonable period of time.

I recommend the Senate give early and favorable consideration to the proposed protocol and give its advice and consent to its ratification.

BARACK OBAMA

The White House,  
May 7, 2014.