

Message to the Senate Transmitting the United States-Japan Taxation Convention

April 13, 2015

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 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 and a related agreement entered into by an exchange of notes (together the “proposed Protocol”), both signed on January 24, 2013, at Washington, together with correcting notes exchanged March 9 and March 29, 2013. 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 U.S.-Japan tax treaty relations into closer conformity with current U.S. tax treaty policy.

For example, the proposed Protocol provides for an exemption from source-country withholding tax on all cross-border payments of interest, and updates the provisions of the existing Convention with respect to the mutual agreement procedure by incorporating mandatory arbitration of certain cases that the competent authorities of the United States and Japan have been unable to resolve after a reasonable period of time.

I recommend that 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,
April 13, 2015.

Remarks Following a Meeting With Prime Minister Haider al-Abadi of Iraq and an Exchange With Reporters

April 14, 2015

President Obama. It is good to welcome once again Prime Minister Abadi to the United States and to the Oval Office. Prime Minister Abadi, when he came into the office, was already facing significant challenges. And obviously, the incursions of ISIL, also known as Daesh, into Iraq pose not only a humanitarian threat, but a strategic threat to the country.

Thanks to his leadership, as well as the partnership and sacrifices made by over 60 members of an international coalition, we are making serious progress in pushing back ISIL out of Iraqi territory. About a quarter of the territory that had fallen under Daesh control has been recovered. Thousands of strikes have not only taken ISIL fighters off the war theater, but their infrastructure has been deteriorated and decayed. And under Prime Minister Abadi’s leadership, the Iraqi security forces have

been rebuilt and are getting reequipped, retrained, and strategically deployed across the country.

Now, this is a long process, and in our discussions, Prime Minister Abadi made clear that success will not occur overnight. But what is clear is that we will be successful. And part of that success is Prime Minister Abadi’s commitment to an inclusive Government where Shia, Sunni, and Kurds and all the peoples of Iraq are unified around that nation’s sovereignty and its ability to control its own destiny.

And in a significant change from some past practices, I think both Sunni leaders and Kurdish leaders feel that they are heard in the halls of power, that they are participating in governance in Baghdad. And although there is the natural back-and-forth that exists in any democracy, Prime Minister Abadi has kept true