

108TH CONGRESS  
1ST SESSION

# H. R. 3121

To override the income tax treaty with Barbados.

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## IN THE HOUSE OF REPRESENTATIVES

SEPTEMBER 17, 2003

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

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## 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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