

# DOWNLOAD PDF CONVENTION BETWEEN THE UNITED STATES AND SWISS CONFEDERATION.

## Chapter 1 : Articles of Confederation - HISTORY

*Convention between the Swiss Confederation and the United States of America for the avoidance of double taxation with respect to taxes on estates and inheritances (July 9, ).*

Visit Website The impetus for an effective central government lay in wartime urgency, the need for foreign recognition and aid, and the growth of national feeling. Altogether six drafts of the Articles were prepared before Congress settled on a final version in 1777. Benjamin Franklin wrote the first and presented it to Congress in July 1776. It was never formally considered. None of these drafts contributed significantly to the fourth version written by John Dickinson of Pennsylvania, the text that after much revision provided the basis for the Articles approved by Congress. Dickinson prepared his draft in June 1777; it was revised by a committee of Congress and discussed in late July and August. In November the final Articles, much altered by this long deliberative process, were approved for submission to the states. By December 1787 all the states had approved it except Maryland, but prospects for acceptance looked bleak, because claims to western lands by other states set Maryland in inflexible opposition. Maryland also supported the demands because nearby Virginia would clearly dominate its neighbor should its claims be accepted. Not all issues had been settled with ratification, however. A disagreement over the appointment of taxes forecast the division over slavery in the Constitutional Convention. With large numbers of slaves, the southern states opposed this requirement, arguing that taxes should be based on the number of white inhabitants. In the middle of the war, Congress had little time and less desire to take action on such matters as the slave trade and fugitive slaves, both issues receiving much attention in the Constitutional Convention. Its revenue would come from the states, each contributing according to the value of privately owned land within its borders. But Congress would exercise considerable powers: Decisions on certain specified matters—making war, entering treaties, regulating coinage, for example—required the assent of nine states in Congress, and all others required a majority. Although the states remained sovereign and independent, no state was to impose restrictions on the trade or the movement of citizens of another state not imposed on its own. Movement across state lines was not to be restricted. To amend the Articles the legislatures of all thirteen states would have to agree. This provision, like many in the Articles, indicated that powerful provincial loyalties—and suspicions of central authority—persisted. In the 1780s—the so-called Critical Period—state actions powerfully affected politics and economic life. For the most part, business prospered and the economy grew. Expansion into the West proceeded and population increased. National problems persisted, however, as American merchants were barred from the British West Indies and the British army continued to hold posts in the Old Northwest, American territory under the Treaty of Paris. These circumstances contributed to a sense that constitutional revision was imperative. Still, national feeling grew slowly in the 1780s, although major efforts to amend the Articles in order to give Congress the power to tax failed in 1788 and 1791. The year after the failure of 1791, the Constitutional Convention met in Philadelphia and effectively closed the history of government under the Articles of Confederation. Eric Foner and John A. Start your free trial today.

## Chapter 2 : Switzerland-USA Double Tax Treaty

*United States of America and the Swiss Confederation for the Avoidance of Double Taxation with Respect to Taxes on Income, signed at Washington, October 2, 1930, together with a Protocol to the Convention.*