On 10 November 2015, the US Senate Foreign Relations Committee approved eight tax treaties: new protocols amending US tax treaties with Switzerland, Luxembourg, Spain, and Japan; new tax treaties with Hungary, Chile, and Poland; and a multilateral convention on tax administration.

All of the items were approved by the Foreign Relations Committee in the last Congress with the exception of the protocol amending the treaty with Japan, which was transmitted to the Senate in April of this year. In the last Congress, Senator Rand Paul opposed advancing the treaties, citing the scope of potential information sharing they would allow.

During a 29 October hearing, Senator Robert Menendez signaled that the situation has not changed, saying that the effort to ratify the treaties is impeded by one or two Senate colleagues. He was cited in press stories as saying it is unclear how the treaties could be addressed in the Senate once they cleared the Committee.

The treaties were approved by unanimous voice vote today, though Senator Paul, a member of the Committee, was said to not be present.

For additional information with respect to this alert, please contact the following:

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