

SUPPLEMENTARY CONVENTION MODIFYING THE AGREEMENT BETWEEN THE GOVERNMENT OF CANADA AND THE GOVERNMENT OF THE KINGDOM OF DENMARK FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME SIGNED AT OTTAWA ON SEPTEMBER 30, 1955

The Government of Canada and the Government of the Kingdom of Denmark desiring to conclude a Supplementary Convention modifying the Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income signed at Ottawa on September 30, 1955⁽¹⁾ have agreed as follows:

ARTICLE I.

The provisions of the above-mentioned Agreement are hereby modified as follows:

- (a) By deleting paragraph (2) of Article VI.
- (b) By redesignating paragraph (3) of Article VI as paragraph (2).
- (c) By deleting paragraph (4) of Article VI.

ARTICLE II.

(1) This Supplementary Convention is drafted in the English and Danish languages, the two texts having equal force.

(2) This Supplementary Convention shall be ratified and the instruments of ratification shall be exchanged as soon as possible at Copenhagen.

(3) This Supplementary Convention shall come into force on the date on which the instruments of ratification are exchanged and shall thereupon have effect with respect to dividends paid or credited on or after January 1, 1965.

(4) This Supplementary Convention shall continue in force indefinitely as though it were an integral part of the Agreement of September 30, 1955.

IN WITNESS WHEREOF the undersigned, duly authorized thereto, have signed this Supplementary Convention.

DONE in duplicate at Ottawa this twenty-seventh day of November, 1964.

For the Government of Canada:
W. L. GORDON.

For Danmarks Regering:
JOHN KNOX.

⁽¹⁾ Canada Treaty Series 1956 No. 7.