

**SECOND PROTOCOL AMENDING THE CONVENTION
BETWEEN
CANADA
AND
THE REPUBLIC OF AUSTRIA
FOR THE AVOIDANCE OF DOUBLE TAXATION
AND THE PREVENTION OF FISCAL EVASION WITH RESPECT
TO TAXES ON INCOME AND ON CAPITAL,
DONE AT VIENNA ON 9 DECEMBER 1976, AS AMENDED
BY THE PROTOCOL DONE AT VIENNA ON 15 JUNE 1999**

CANADA AND THE REPUBLIC OF AUSTRIA;

DESIRING to amend the *Convention between Canada and the Republic of Austria for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital*, done at Vienna on 9 December 1976, as amended by the Protocol done at Vienna on 15 June 1999 (“the Convention”),

HAVE AGREED as follows:

ARTICLE 1

Paragraphs 1, 2 and 3 of Article 26 of the Convention shall be deleted and replaced by the following paragraphs 1, 2, 3, 4 and 5 and paragraphs 4 and 5 shall be renumbered 6 and 7 respectively:

“1. The competent authorities of the Contracting States shall exchange such information as is foreseeably relevant for carrying out the provisions of this Convention or to the administration or enforcement of the domestic laws concerning taxes of every kind and description imposed on behalf of the Contracting States, insofar as the taxation thereunder is not contrary to the Convention. The exchange of information is not restricted by Articles 1 and 2.