

EXCHANGE OF NOTES (21 JULY AND 14 AUGUST 1951) CONSTITUTING AN AGREEMENT EXTENDING TO CERTAIN COLONIAL TERRITORIES THE CANADA-UNITED KINGDOM DOUBLE TAXATION AGREEMENT OF JUNE 5, 1948.

The High Commissioner for the United Kingdom to the Acting Secretary of State for External Affairs

OFFICE OF THE HIGH COMMISSIONER

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Income-taxes including surtaxes for the taxation years 1951 and subsequent years. In relation to the territories listed in the Appendix, Article VII (3) of the Agreement will require modification as follows: "The term 'United Kingdom' shall not be liable for tax on the territories; also rate in respect of the rate applicable to a company, unless otherwise stated in the Agreement." It is proposed that this notification and the Canadian Government's written acceptance shall be regarded as being entered into by the two Governments at the date of the Double Taxation Agreement as modified shall apply to the territories named on the list below.

Subject to the conditions of the Canadian Government it is proposed that this exchange of documents shall be published in the London Gazette and an announcement issued to the United Kingdom press. It is assumed that suitable publicity will also be given in Canada to the extension of the Agreement.

I have the honour to be, Sir, your most obedient servant,  
J. THOMSON

For the High Commissioner  
For the text of the Agreement of June 5, 1948, see Canada Treaty Series 1948 No. 17.