



EXCHANGE OF NOTES (APRIL 2, 1938) RECORDING AN ARRANGEMENT BETWEEN CANADA AND THE NETHERLANDS INDIES FOR THE PREVENTION OF DOUBLE TAXATION OF INCOME

*The Consul General of the Netherlands in Canada to the Under-Secretary of State for External Affairs*

CONSULATE GENERAL OF THE NETHERLANDS

OTTAWA, April 2, 1938.

SIR,

With reference to our discussions respecting negotiation of an arrangement for the prevention of double taxation of income as between Canada and the Netherlands Indies, I have the honour to inform you that the Governor General of the Netherlands Indies will designate Canada as one of the countries referred to in Article 6, Paragraph I, of the Order of the 5th May, 1934, Netherland Indian Gazette No. 291, provided the Canadian Government, on its part, will issue instructions to its Officers applying Section 8, Chapter 97, R.S.C. 1927, as amended, to income derived from sources within the Netherlands Indies.

If this arrangement is satisfactory to your Government, I should propose that it be deemed to have come into effect on January 1, 1938.

I have the honour, etc.

J. A. SCHURMAN

*Consul General of the Netherlands.*

*The Under-Secretary of State for External Affairs to the Consul General of the Netherlands in Canada*

DEPARTMENT OF EXTERNAL AFFAIRS

OTTAWA, April 2, 1938.

SIR,

I have the honour to acknowledge the receipt of your communication of to-day's date respecting the negotiation of an arrangement for the prevention of double taxation on income as between Canada and Netherlands Indies, and to state that the Canadian Government accepts the proposal which you have made therein on behalf of your Government. Accordingly instructions will be issued to its Officers applying Section 8, Chapter 97, R.S.C. 1927 to income derived from sources within the Netherlands Indies.

The Canadian Government further agrees that this arrangement shall be deemed to have come into effect on January 1, 1938.

I have the honour, etc.

O. D. SKELTON

*Under-Secretary of State for External Affairs.*