

**PROTOCOL  
BETWEEN  
CANADA  
AND  
THE KINGDOM OF SPAIN  
AMENDING THE CONVENTION BETWEEN CANADA AND SPAIN  
FOR THE AVOIDANCE OF DOUBLE TAXATION  
AND THE PREVENTION OF FISCAL EVASION  
WITH RESPECT TO TAXES ON INCOME AND ON CAPITAL,  
SIGNED AT OTTAWA ON 23 NOVEMBER 1976**

**CANADA AND THE KINGDOM OF SPAIN,**

**DESIRING** to amend the *Convention between Canada and Spain for the Avoidance of double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital*, signed at Ottawa on 23 November 1976 (hereinafter referred to as the "Convention"),

**HAVE AGREED** as follows:

**ARTICLE 1**

Paragraph 3 of Article II (Taxes Covered) of the Convention shall be deleted and replaced by the following paragraph:

"3. The existing taxes to which this Convention shall apply are in particular:

- (a) in Spain:
    - (i) the income tax on individuals;
    - (ii) the corporation tax;
    - (iii) the income tax on non residents;
    - (iv) local taxes on income; and
    - (v) the capital tax;
- (hereinafter referred to as "Spanish Tax");