

CANADA

**SUPPLEMENTARY CONVENTION MODIFYING THE CONVENTION BETWEEN
CANADA AND THE REPUBLIC OF FINLAND FOR THE AVOIDANCE OF
DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH
RESPECT TO TAXES ON INCOME, SIGNED AT OTTAWA ON MARCH 28,
1959.**

The Government of Canada and the Government of the Republic of Finland, desiring to conclude a Supplementary Convention modifying the Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income signed at Ottawa on March 28, 1959⁽¹⁾, have agreed as follows:

ARTICLE I.

The provisions of the above-mentioned Convention 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 done in the English and Finnish 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 Ottawa.

(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 on or after the first day of January, 1965. It shall continue in force indefinitely as though it were an integral part of the Convention of March 28, 1959.

IN WITNESS WHEREOF the undersigned, duly authorized thereto, have signed this Supplementary Convention and have affixed thereto their seals.

DONE in duplicate at Helsinki this thirtieth day of December, 1964.

For the Government of Canada:

H. H. CARTER.

*For the Government of the Republic
of Finland:*

JAAKKO HALLAMA.

⁽¹⁾ Canada Treaty Series 1959 No. 23.