

CANADA



EXCHANGE OF NOTES (JUNE 30 AND JULY 21, 1953) BETWEEN CANADA AND THE UNITED KINGDOM CONSTITUTING AN AGREEMENT EXTENDING THE DOUBLE TAXATION AGREEMENT OF JUNE 5, 1946, WITH RESPECT TO INCOME TAX TO THE COLONY OF DOMINICA

I

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

OFFICE OF THE HIGH COMMISSIONER
FOR THE UNITED KINGDOM,
EARNSCLIFFE, OTTAWA.

No. 19

30th June, 1953.

SIR,

I have the honour to inform you that my Government, in accordance with Article XV of the Agreement between the Government of the United Kingdom and the Government of Canada for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, dated 5th June, 1946¹, has instructed me to give notice of its desire that the Agreement shall extend to the Colony of Dominica, the Government of which has been consulted and has expressed its wish for the extension.

2. The extension, it is suggested, shall have effect in Canada as respect Income Taxes, including Surtaxes, for the taxation year 1953 and subsequent years, and in Dominica as respects the Income Tax for the year of assessment beginning on 1st January, 1953, and for subsequent years of assessment.

3. In relation to Dominica, Article VI(3) of the Agreement will require modification as follows. For "shall be exempt from United Kingdom surtax" there shall be deemed to be substituted the words "shall not be liable to tax in Dominica at a rate in excess of the rate applicable to a company".

4. It is proposed, that this notification and the Canadian Government's written acceptance thereof shall be regarded as putting on record the agreement of the two Governments that the Double Taxation Agreement as modified shall apply to Dominica on the sixtieth day after the date of this notification.

5. Subject to the concurrence of the Canadian Government, notice of the extension of the Agreement to Dominica would be published in the London Gazette and it is assumed that the Canadian Government would wish to arrange for notice to be published in the Canada Gazette.

I have the honour to be,

Sir,

Your obedient servant,

ARCHIBALD NYE

¹Treaty Series 1946, No. 17.