

CANADA

**SUPPLEMENTARY CONVENTION FURTHER MODIFYING THE CONVENTION
BETWEEN CANADA AND THE REPUBLIC OF FINLAND FOR THE AVOID-
ANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVA-
SION WITH RESPECT TO TAXES ON INCOME, SIGNED AT OTTAWA ON
MARCH 28, 1959¹**

The Government of Canada and the Government of the Republic of Finland, desiring to conclude a Supplementary Convention further 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, as modified by the Supplementary Convention of December 30, 1964,² have agreed as follows:

ARTICLE I

The provision of the above-mentioned Convention are hereby modified as follows:

(a) by adding after paragraph 1 of Article XIII the following paragraph:

“2. Notwithstanding the provisions of paragraph 1 of this Article, dividends paid by a company which is a resident of Canada to a company which is a resident of Finland shall be exempt from Finnish tax to the extent that the dividends would have been exempt from tax under Finnish law if both companies had been residents of Finland.”

(b) by renumbering paragraphs 2 and 3 as 3 and 4.

ARTICLE II

1. This Supplementary Convention shall be ratified and the instruments of ratification shall be exchanged at Helsinki as soon as possible.
2. This Supplementary Convention shall come into force on the date on which the instruments of ratification are exchanged and shall thereupon have effect in respect of dividends received in any taxation year ending on or after January 1, 1969.
3. This Supplementary Convention shall continue in force indefinitely as though it were an integral part of the Convention of March 28, 1959, as modified by the Supplementary Convention of December 30, 1964.

¹Treaty Series 1959 No. 23

²Treaty Series 1965 No. 12