

SUPPLEMENTARY AGREEMENT MODIFYING THE AGREEMENT BETWEEN THE GOVERNMENT OF CANADA AND THE ROYAL GOVERNMENT OF SWEDEN FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE ESTABLISHMENT OF RULES FOR RECIPROCAL FISCAL ASSISTANCE IN THE MATTER OF INCOME TAXES, SIGNED AT OTTAWA ON APRIL 6, 1951, ⁽¹⁾ AS MODIFIED BY THE SUPPLEMENTARY AGREEMENT, SIGNED AT STOCKHOLM ON JANUARY 21, 1966 ⁽²⁾

The Government of Canada and the Royal Government of Sweden, desiring to conclude a Supplementary Agreement modifying the Agreement for the avoidance of double taxation and the establishment of rules for reciprocal fiscal assistance in the matter of income taxes, signed at Ottawa on April 6, 1951, as modified by the Supplementary Agreement, signed at Stockholm on January 21, 1966, have agreed as follows:

ARTICLE I

The provisions of the above-mentioned Agreement are hereby modified as follows:

By deleting Article IX and replacing it with the following:

"ARTICLE IX

1. Remuneration (other than pensions) paid by, or out of funds created by, Sweden or a political subdivision or a local authority thereof to an individual for services rendered to Sweden or a political subdivision or a local authority thereof shall be exempt from Canadian tax if the individual is not a citizen of Canada.

2. Remuneration (other than pensions) paid by, or out of funds created by, Canada or a political subdivision or a local authority thereof to an individual for services rendered to Canada or a political subdivision or a local authority thereof shall be exempt from Swedish tax if the individual is not a citizen of Sweden.

3. The provisions of this Article shall not apply to payments in respect of services rendered in connection with any trade or business carried on by either of the Contracting States or a political subdivision or a local authority thereof for purposes of profit."

ARTICLE II

(1) This Supplementary Agreement is done in the English, French and Swedish languages, the texts having equal force. It shall be ratified by the two Contracting Governments. Ratification by his Majesty the King of Sweden shall be subject to the consent of the Riksdag.

(2) The instruments of ratification shall be exchanged as soon as possible at Ottawa.

⁽¹⁾ Treaty Series 1951 No. 13

⁽²⁾ Treaty Series 1966 No. 21