

PROTOCOL

At the signing of the Convention between Canada and the Republic of Indonesia for the Avoidance of Double Taxation and The Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital, the undersigned have agreed on the following provisions which shall be an integral part of the Convention:

- (a) Nothing in the Convention shall be construed as preventing Canada from imposing a tax on amounts included in the income of a resident of Canada according to section 91 of the Canadian Income Tax Act;
- (b) It is understood that profits from the operations of ships in the meaning of Article 8 can only be derived by an enterprise which carries out shipping business on its own account and responsibility.

IN WITNESS WHEREOF the undersigned, duly authorized to that effect, have signed this Protocol.

DONE in duplicate at JAKARTA, this 16th day of January, 1979 in the English, French and Indonesian languages, each version being equally authentic.

For the Government of Canada

JACK H. HORNER

*For the Government of the Republic of
Indonesia*
MOCHTAR