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*The Secretary of State for External Affairs of Canada
to the Deputy Minister of Economy and Planning of Cameroon*

Ottawa, May 26, 1982

LAE 0529

Sir,

At the moment of signing the Convention between the Government of Canada and the Government of the United Republic of Cameroon for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, I have the honour to propose that you should consider that in the event where the United Republic of Cameroon would, after this day, conclude a Tax Convention with a third State in which the rates of withholding tax on dividends, interest or royalties are lower than 20 per cent those rates will automatically be applied to payments of dividends, interest or royalties, as the case may be, which a resident of Canada receives from a resident of Cameroon.

I should be greatly obliged to have your agreement to this proposal, it being understood that this letter and your reply shall be considered as constituting an agreement between our two Governments on this point.

Accept, Sir, the assurances of my highest consideration.

MARK MACGUIGAN
*Secretary of State for
External Affairs*

Mr. Pierre-Désiré Engo
Deputy Minister of Economy and Planning
of the United Republic of Cameroon