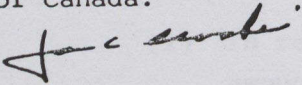


(ii) in respect of other taxes on income, for taxes chargeable for any taxable year beginning on or after 1 January in the calendar year next following the year in which the notice is given.

In witness whereof the undersigned, duly authorized to that effect, have signed this Convention.

Done in duplicate at Helsinki, this 28th day of May 1990 in the English, Finnish, French and Swedish languages, each version being equally authentic.

For the Government
of Canada:



John Crosbie

For the Government
of Finland:



Ulla Puolanne