

**PROTOCOL**  
**AMENDING THE CONVENTION**  
**BETWEEN**  
**THE GOVERNMENT OF CANADA**  
**AND**  
**THE SWISS FEDERAL COUNCIL**  
**FOR THE AVOIDANCE OF DOUBLE TAXATION**  
**WITH RESPECT TO TAXES ON INCOME AND ON CAPITAL,**  
**DONE AT BERNE ON 5 MAY 1997**

**THE GOVERNMENT OF CANADA AND THE SWISS FEDERAL COUNCIL**

**DESIRING** to conclude a Protocol amending the *Convention between the Government of Canada and the Swiss Federal Council for the Avoidance of Double Taxation with respect to Taxes on Income and on Capital*, done at Berne on 5 May 1997 (the "Convention"),

**HAVE AGREED** as follows:

**ARTICLE I**

Paragraph 2 of Article 3 (General Definitions) of the Convention shall be deleted and replaced by the following:

- "2. As regards the application of the Convention by a Contracting State, at any time, any term not defined therein shall, unless the context otherwise requires, have the meaning which it has at that time under the law of that State concerning the taxes to which the Convention applies, any meaning under the applicable tax laws of that State prevailing over a meaning given to the term under other laws of that State."