

DOMINION OF CANADA

From the Consul-General of Norway for Canada to The Secretary of State
External Affairs of Canada

TREATY SERIES, 1929
ROYAL NORWEGIAN CONSULATE GENERAL
No. 9

Ottawa, 2nd May, 1929.

Sir,
It being the desire of the Government to effect an arrangement for reciprocal exemption from taxation of income arising within their respective countries from the operation of ships owned or controlled by persons or corporations resident in the country of the other, I have the honour to inform you that the Government of Norway is recording an Agreement

1. In respect of Norway the Norwegian Government undertakes that in accordance with the Norwegian Tax Law the income from the operation of ships owned or operated by persons or corporations in Canada shall not be liable to taxation.

2. In respect of CANADA AND DENMARK the Canadian Government undertakes that in accordance with the provisions of the Income War Tax Act the income from the operation of ships owned or operated by persons or corporations in Norway shall be exempt from taxation.

RECIPROCAL EXEMPTION FROM INCOME TAX
OF EARNINGS
DERIVED FROM THE OPERATION OF SHIPS

3. If in the event of any tax which has been paid by persons or corporations in the country of the other and which have been paid more than a year from the date of the payment, the same shall be refunded.



LUDWIG AUBERT,
Consul-General of Norway

The Honorable
The Secretary of State for External Affairs,
Ottawa.

AWATWA
N. A. A. A. A.
PRINTED TO THE KING'S MOST EXCELLENT MASTERY

32 100 010
p 1028:30