- 3. The present Agreement shall come into force on the date on which the Instruments of Ratification are exchanged and shall thereupon have de lagbestämmelser, som avse att förhindra skuttebedräreri, seles som treffe
- Sidi(a) In Sweden: d svildtok aloka karaaninaylagu sitydu abnulag (1
- (i) as respects tax on income which is assessed in or after the calendar year beginning on 1st January, 1951, being income for which preliminary tax is payable during the period 1st March, 1950, to 28th February, 1951, or any succeeding period;
- (ii) as respects coupon tax on dividends payable on or after 1st mos dasnia January, 1950. somel its selle sellede basitiated in animitated (b) In Canada:
- (i) as respects income tax, including surtax, for the taxation year 1950 and subsequent taxation years;
- (ii) as respects the tax levied under Part II of the Income Tax Act, amounts paid or credited to non-residents on or after 1st January, 2. Mittrycket "behäriga myndighetev" betyden för Svert. 1001 diomnande

Kungl, finansdepartementet roch fän Canadas svidkommande ministern offe skatteärenden (the Minister of IIXX HISTRA ue) eller hans behallmäktlgade

The present Agreement shall continue in effect indefinitely but either of the contracting States may, on or before 30th June in any calendar year, give to the other State written notice of termination and, in such event, the present Agreement shall cease to be effective-

- eled (a) In Sweden: all areast and reed, accretical abbeauta latva siteb
- (i) as respects tax on income for which preliminary tax is payable after the last day of February, in the calendar year next following that in which the notice is given:
- (ii) as respects coupon tax on dividends payable on or after 1st January in the calendar year next following that in which the notice is given.
- (b) In Canada: Asive alleb Leader sedipleate, sally sharter
- (i) as respects income tax, including surtax, for the taxation year next following that in which the notice is given:
- (ii) as respects tax levied under Part II of the Income Tax Act, amounts paid or credited to non-residents on or after the 1st January in the calendar year next following that in which the trabor as notice is given.

Done in duplicate, at Ottawa this 6th day of April, 1951.

Ratifikationsinstrumenten skola utväxlas i Stockholm snarasz möjligt.

For the Government of Canada:

D. C. ABBOTT. Detta avial är upprättat på svenska och angelska språken; båda

Sbroativ sazil lenguensetzel

For the Royal Government of Sweden: bemoeds the land neitheladar egrees vs anogun PER WIJKMAN.

filedagens samtycke.