

SCHEDULE
 AGREEMENT
 BETWEEN THE
 GOVERNMENT OF CANADA
 AND THE
 GOVERNMENT OF THE KINGDOM OF DENMARK
 FOR THE AVOIDANCE OF
 DOUBLE TAXATION
 AND THE PREVENTION OF FISCAL EVASION
 WITH RESPECT TO
 TAXES ON INCOME

The Government of Canada and the Government of the Kingdom of Denmark

Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,

Have appointed for that purpose as their respective Plenipotentiaries:

The Government of Canada:
 The Honourable Walter E. Harris, M.P.,
 Minister of Finance;

The Government of the Kingdom of Denmark:
 His Excellency O. Sehested,
 Envoy Extraordinary and Minister Plenipotentiary of
 Denmark in Ottawa;

Who, having exhibited their respective full powers, found in good and due form, have agreed as follows:—

ARTICLE I.

1. The taxes which are subject to this Agreement are:

(a) In Canada:

Income taxes, including surtaxes, which are imposed by the Government of Canada (hereinafter referred to as "Canadian tax");