

EXCHANGE OF NOTES (MAY 9 and 22, 1952) BETWEEN CANADA AND THE UNITED KINGDOM CONSTITUTING AN AGREEMENT EXTENDING THE DOUBLE TAXATION AGREEMENT OF JUNE 5, 1946, WITH RESPECT TO INCOME TAXES TO BRITISH GUIANA AND ST. LUCIA

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OFFICE OF THE HIGH COMMISSIONER FOR THE UNITED KINGDOM, EARNSCLIFFE

OTTAWA, 9th May, 1952.

No. 24

SIR,

I have the honour to inform you that my Government, in accordance with Article XV of the Agreement between the Government of the United Kingdom and the Government of Canada for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, dated 5th June 1946, has instructed me to give notice of its desire that the Agreement shall extend to the Governments of British Guiana and St. Lucia, both of which have expressed their wish for the extension.

2. The extension, it is suggested, shall have effect in Canada for the taxation year 1952 and subsequent years.

3. For both Colonies the date from which the extension would be effective is 1st January, 1952, and the tax concerned in each Colony is the Income tax.

4. In relation to both British Guiana and St. Lucia, Article VI (3) of the Agreement will require modification as follows:

For "shall be exempt from [United Kingdom] surtax" there shall be deemed to be substituted "shall not be liable to tax in [the territory] at a rate in excess of the rate applicable to a company".

5. It is proposed that this notification and the Canadian Government's written acceptance thereof shall be regarded as putting on record the agreement of the two Governments that the Double Taxation Agreement as modified shall apply to British Guiana and St. Lucia on the sixtieth day after the date of this notification.

6. Subject to the concurrence of the Canadian Government notice of the extension of the Agreement to the two Colonies would be published in the London Gazette and it is assumed that the Canadian Government would wish to arrange for notice to be published in the Canada Gazette.

I have the honour to be, Sir,

Your most obedient servant

(Sgd.) J. THOMSON.

The Honourable L. B. Pearson, M.P.,  
Secretary of State for External Affairs,  
Ottawa.