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*The Deputy Minister of Economy and Planning of Cameroon to the
Secretary of State for External Affairs of Canada*

Ottawa, May 26, 1982

Sir,

You have informed me by letter of today's date of the following:

“At the moment of signing the Convention between the Government of Canada and the Government of the United Republic of Cameroon for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, I have the honour to propose that you should consider that in the event where the United Republic of Cameroon would, after this day, conclude a Tax Convention with a third State in which the rates of withholding tax on dividends, interest or royalties are lower than 20 per cent those rates will automatically be applied to payments of dividends, interest or royalties, as the case may be, which a resident of Canada receives from a resident of Cameroon.

I should be greatly obliged to have your agreement to this proposal, it being understood that this letter and your reply shall be considered as constituting and agreement between our two Governments on this point.”

I have the honour to inform you that the terms of this letter meet with the approval of the Government of the United Republic of Cameroon.

Accept, Sir, the assurances of my highest consideration.

PAUL DONT SOP

The Honourable Mark MacGuigan M.P., P.C.,
Secretary of State for External Affairs
Ottawa, Ontario