

PROTOCOL.

At the moment of signing the Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, this day concluded between the Government of Canada, and the Government of the Kingdom of the Netherlands the undersigned plenipotentiaries have agreed that the following provisions shall form an integral part of the Convention:

Article I.

The notification meant in paragraph 3 of article I is not conditional for the application of paragraph 2 of that article.

Article IV.

The provision of paragraph 1 of article IV does not prejudice the right of each of the States to levy a tax by way of deduction at the source in accordance with the articles VII, VIII and IX.

Article XIV.

The provisions of the present Convention shall not be construed to restrict in any manner the advantages accorded by international law or the law of either of the States to diplomatic and consular representatives of the other State and to the officials attached to such representatives.

Article XVII.

The provisions of article XVII do not affect the right of either of the States to tax alimonies as well as income from estates and trusts derived from sources within that State.

Article XIX.

The Government of the Kingdom of the Netherlands informed the Canadian Government that in the present circumstances it is not able to give to the Canadian authorities information concerning third parties obtained from banks or insurance companies, which it might have available.

The Canadian Government accepts this limitation.

In witness thereof the undersigned, duly authorised thereto, have signed this Protocol and have affixed thereto their seals.

Done in duplicate this 2nd day of April nineteen hundred and fifty-seven at Ottawa, in the Netherlands and English languages, both texts being equally authentic.

A. H. J. LOVINK,

For the Government of the Kingdom of the Netherlands

W. E. HARRIS,

For the Government of Canada.