

**EXCHANGE OF NOTES BETWEEN CANADA AND INDIA CONSTITUTING
AN AGREEMENT FOR THE AVOIDANCE OF DOUBLE TAXATION OF
INCOME DERIVED FROM THE OPERATION OF AIRCRAFT**

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*The Secretary to the Government of India, Ministry of Tourism and
Civil Aviation to the High Commissioner of Canada*

New Delhi, July 20, 1982

Excellency,

I have the honour to refer to the Agreement between the Government of India and the Government of Canada signed today relating to Air Services and the agreed minutes of understanding signed at Ottawa on the 26th day of February, 1982 by the representatives of both the Governments. It was agreed that pending the entry into force of the Agreement between the Government of India and the Government of Canada for the Avoidance of Double Taxation and Prevention of Fiscal Evasion with respect to Taxes on Income, neither contracting party would levy any income tax on the income or profits derived by a designated airline of the other contracting party from the operation of aircraft.

2. I have further the honour to propose that the present letter and your Excellency's letter in reply confirming the foregoing arrangements on behalf of the Government of Canada shall be regarded as constituting an agreement the two Governments, which will enter into force on the date of your Excellency's reply.

3. I avail myself of this opportunity to renew to your Excellency the assurances of my highest consideration.

B. VENKATARAMAN
*Secretary of the Ministry
of Tourism and Civil Aviation*

His Excellency Mr. John G. Hadwen,
High Commissioner of Canada,
New Delhi.