TO TAXES ON THE ESTATES OF DECEASED PERSONS.

THE GOVERNMENT OF CANADA and THE GOVERNMENT AND TAXATION OF AMERICA, desiring to conclude a convenient of

Taxes on the Estates of Deceased Persons

Convention between the Government of Canada and the Government of the United States of America

legal or equitable, in or over any of the following classes of propert the purposes of tax form or are deemed to form part of the estate of

Signed at Washington February 17, 1961

Ottawa April 9, 1962

Where a person dies a citizen of the United States of America or domiciled in Canada or the United States of America, the situs of any rights or interests,

Entered into force April 9, 1962

DOUBLE IMPOSITION

Impôt sur les biens transmis par décès

Convention entre le Gouvernement du Canada et le Gouvernement des États-Unis d'Amérique

Signée à Washington le 17 février 1961

Instruments de ratification échangés à Ottawa le 9 avril 1962

En vigueur le 9 avril 1962

43 208.546

ROGER DUHAMEL, F.R.S.C. | ROGER DUHAMEL, M.S.r.C. | Imprimeur de la Reine et Controller of Stationery | Contrôleur de la Papeterie OTTAWA, 1963

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