

EXCHANGE OF NOTES (MAY 9 and 22, 1952) BETWEEN CANADA AND THE UNITED KINGDOM CONSTITUTING AN AGREEMENT EXTENDING THE DOUBLE TAXATION AGREEMENT OF JUNE 2, 1948 WITH RESPECT TO INCOME TAXES TO BRITISH GUIANA AND ST. LUCIA

OFFICE OF THE HIGH COMMISSIONER FOR THE UNITED KINGDOM, EARNSCLIFFE

OTTAWA, 9th May, 1952.

No. 24 in 2 of AWATA

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 income, dated 25th June 1948, has instructed me to give notice of its desire that the Agreement should extend to the Colonies of British Guiana and St. Lucia, both of which have expressed their desire that the Agreement should so extend.

**SOMMAIRE**

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- I. Note, en date du 9 mai 1952, adressée par le Haut Commissaire suppléant du Royaume-Uni au Secrétaire d'Etat aux Affaires extérieures . . . . . 5
- II. Note, en date du 22 mai 1952, adressée par le Secrétaire d'Etat aux Affaires extérieures au Haut Commissaire suppléant du Royaume-Uni . . . . . 7

5. It is proposed that this notification and the Canadian Government's written acceptance thereof shall be regarded as putting on record the agreed terms of the Double Taxation Agreement as modified by the date of this notification. The Agreement shall apply to British Guiana and St. Lucia on the sixteenth 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

Your most obedient servant

(Sgd.) J. THOMSON

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