

SCHEDULE

CONVENTION BETWEEN CANADA AND THE UNITED STATES
OF AMERICA FOR THE AVOIDANCE OF DOUBLE
TAXATION AND THE PREVENTION OF
FISCAL EVASION IN THE CASE
OF ESTATE TAXES AND
SUCCESSION DUTIES.

SIGNED AT OTTAWA, CANADA.

Eighth day of June, 1944.

The Government of the United States of America and the Government of Canada, being desirous of avoiding double taxation and of preventing fiscal evasion in the case of estate taxes and succession duties, have decided to conclude a Convention and for that purpose have appointed as their Plenipotentiaries:

W. L. MACKENZIE KING,

Secretary of State for External Affairs, and

COLIN W. G. GIBSON,

Minister of National Revenue, for Canada;

RAY ATHERTON,

Ambassador Extraordinary and Plenipotentiary of the
United States of America at Ottawa, for the
United States of America.

Who, having communicated to one another their full powers found in good and due form, have agreed upon the following Articles: