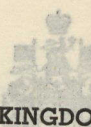


CANADA



**EXCHANGE OF NOTES BETWEEN CANADA AND THE UNITED KINGDOM
TERMINATING THE APPLICATION OF THE CANADA-U.K. INCOME TAX
AGREEMENT (1946) TO THE TERRITORIES OF NYASALAND AND SOUTHERN
RHODESIA**

I

*The High Commissioner for the United Kingdom to the Secretary of
State for External Affairs*

1084/4

OFFICE OF THE HIGH COMMISSIONER FOR THE UNITED KINGDOM,
EARNSCLIFFE, OTTAWA.

May 1, 1957.

SIR,

I have the honour to refer to the Exchanges of Notes which took place on the 27th of July and the 14th August, 1951,¹ and on the 27th February and the 9th of April, 1953,² between the Government of the United Kingdom and the Government of Canada, extending to certain territories the Agreement between the United Kingdom and Canada for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, dated the 5th of June, 1946,³ and to inform you that my Government has instructed me to give notice under Article XV (2) of that Agreement of the termination of the application of the Agreement to Nyasaland and Southern Rhodesia.

In accordance with Article XV (2), the Agreement will cease to apply to Nyasaland and Southern Rhodesia six months after the date of this notice. It is proposed, however, that this notice and the Canadian Government's acceptance thereof shall be regarded as putting on record the agreement of the two Governments that the extensions shall not have effect as respects any income in respect of which the extension of the Agreement to the Federation of Rhodesia and Nyassaland has effect. In this connection I have to refer to the separate notification which I have sent to your Excellency today.

¹ Canada Treaty Series 1951, No. 19.

² Canada Treaty Series 1953, No. 6.

³ Canada Treaty Series 1946, No. 17.

Subject to the concurrence of the Government of Canada in these proposals the Government of the United Kingdom will arrange for publication in the London Gazette of the termination of the application of the agreement to Nyasaland and Southern Rhodesia.

I have the Honour to be, Sir, Your most obedient servant,

J. J. S. GARNER,
High Commissioner for the United Kingdom.

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