

(Introduction)

CHANGÉ DE NOTES (27 JUILLET ET 14 AOÛT 1951) COMPORTANT UN ACCORD
 ÉTENDANT À CERTAINES TERRITOIRES COLONIAUX L'ACCORD RELATIF
 AUX DOUBLES IMPOSITIONS INTERVENU LE 5 JUIN 1946 ENTRE LE
 CANADA ET LE ROYAUME-UNI

APPENDIX

CANADA

<i>Territory</i>	<i>Date from which the extension is to be effective in the Territory</i>	<i>Taxes to which the Agreement is to apply in the Territory</i>
Aden Colony	1st April, 1951	The income tax. (including super tax)
Antigua	1st January, 1951	The income tax.
Barbados	1st January, 1951	The income tax.
British Honduras	1st January, 1951	The income tax. (including surtax)
Cyprus	1st January, 1951	The income tax.
Falkland Islands	1st January, 1951	The income tax.
Fiji	1st January, 1951	Normal tax and surtax
Gambia	1st January, 1951	The income tax.
Gold Coast	1st April, 1951	The income tax.
Grenada	1st January, 1951	The income tax
Jamaica	1st January, 1951	The income tax. (including surtax)
Mauritius	1st July, 1951	The income tax.
Montserrat	1st January, 1951	The income tax.
Nigeria	1st April, 1951	The income tax.
Nyasaland	1st April, 1951	The income tax. (including surtax)
St. Christopher and Nevis	1st January, 1951	The income tax.
St. Vincent	1st January, 1951	The income tax.
Seychelles	1st January, 1951	The income tax.
Sierra Leone	1st April, 1951	The income tax; the duty on profits charged under the Concessions Ordinance, 1931; the Diamond Industry Profit Tax
Trinidad	1st January, 1951	The income tax.
Virgin Islands	1st January, 1951	The income tax.