

**PROTOCOL AMENDING THE AGREEMENT  
BETWEEN  
CANADA  
AND  
BARBADOS  
FOR THE AVOIDANCE OF DOUBLE TAXATION  
AND THE PREVENTION OF FISCAL EVASION  
WITH RESPECT TO TAXES ON INCOME AND ON CAPITAL,  
DONE AT BRIDGETOWN ON 22 JANUARY 1980**

**THE GOVERNMENT OF CANADA AND THE GOVERNMENT OF  
BARBADOS,**

*DESIRING to conclude a Protocol amending the Agreement between Canada and Barbados for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital, done at Bridgetown on 22 January 1980 (hereinafter referred to as "the Agreement"),*

**HAVE AGREED** as follows:

**ARTICLE 1**

1. Paragraph 1 of Article IV of the Agreement shall be deleted and replaced by the following:

"1. For the purposes of this Agreement, the term  
"resident of a Contracting State" means:

- (a) any person who, under the laws of that State, is liable to tax therein by reason of that person's domicile, residence, place of management or any other criterion of a similar nature, but does not include any person who is liable to tax in that State in respect only of income from sources in that State or capital situated therein; and