

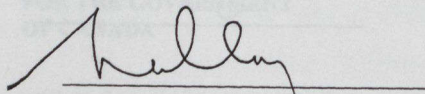
PROTOCOL

At the moment of signing the Convention this day concluded between Canada and the Hashemite Kingdom of Jordan for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, the undersigned have agreed upon the following provision which shall be an integral part of the Convention.

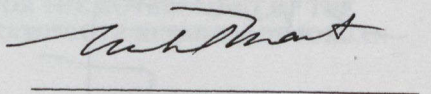
1. With respect to Articles 10 and 11 of the Convention, where a Contracting State subjects income to the same taxation treatment as income from share and that income also falls under the definition of the term "interest" in paragraph 4 of Article 11, it is understood that such income is deemed to be income falling under the definition of the term "dividends" in paragraph 3 of Article 10.
2. With respect to paragraph 3 of Article 26 of the Convention, it is understood that the competent authorities of the Contracting States may consult to agree on a common meaning of the term "substantially".
3. Given that no tax on capital gains is imposed in one of the Contracting States at the time of signature of the Convention, the Contracting States agree that, should the situation change in the future and results in double taxation, they will meet with a view to suggesting amendments to the Convention in order to ensure that no such double taxation exists.

IN WITNESS WHEREOF the undersigned, duly authorized to that effect, have signed this Convention. *PROTOCOL AB*

DONE in duplicate at *Amman*, this *6<sup>th</sup>* day of *September* 1999, in the English, French and Arabic languages, each version being equally authentic.

  
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 FOR THE GOVERNMENT  
 OF CANADA

M. Molloy

  
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 FOR THE GOVERNMENT OF THE  
 HASHEMITE KINGDOM OF JORDAN

Michel Marto