

5. Where in paragraph 4(a) the three year period referred to includes any or all of the taxation years 1957, 1958 or 1959 the word 'all' shall be replaced by, 'at least 95 per cent' for any such year or years."

ARTICLE II

The provisions of the Protocol signed at Ottawa on April 2, 1957*, and annexed to the above-mentioned Convention of the same date are hereby modified by deleting the following words in the paragraph relating to article XVII: "alimonies as well as".

ARTICLE III

1. This Supplementary Convention shall be ratified and the instruments of ratification shall be exchanged at The Hague as soon as possible.

2. This Supplementary Convention shall come into force on the date on which the instruments of ratification are exchanged and shall thereupon have effect:

- (a) as respects income taxes, for any taxation year beginning after December 31, 1959, and
- (b) as respects taxes on income withheld at the source, during the calendar year 1960 and subsequent years.

3. As from the date of its entry into force this Supplementary Convention shall be considered as an integral part of the Convention of April 2, 1957.*

IN WITNESS WHEREOF the undersigned, duly authorized thereto, have signed this Supplementary Convention and have affixed thereto their seals.

DONE, in duplicate, this 28th day of October, nineteen hundred and fifty-nine at OTTAWA, in the English and Netherlands languages, both texts being equally authentic.

SEAL

FOR THE GOVERNMENT OF CANADA:

DONALD M. FLEMING.

SEAL

FOR THE GOVERNMENT OF THE
KINGDOM OF THE NETHERLANDS:

D. J. VON BALLUSECK.