

## PROTOCOL

At the signing of the Convention between the Government of Canada and the Government of the Republic of Singapore for the Avoidance of Double Taxation with respect to Taxes on Income, the undersigned have agreed on the following provisions which shall be an integral part of the Convention:

1. With reference to paragraph 1 of Article VIII and paragraph 3 of Article XIV, the term "international traffic" shall not include voyages between places in a Contracting State and one or more movable bases situated in waters other than the territorial waters of either Contracting State;
2. With reference to the said Convention, nothing therein stated shall be construed as preventing Canada from imposing its tax on amounts included in the income of a resident in Canada according to Section 91 of the Canadian Income Tax Act.