

## PROTOCOL

At the moment of signing the Convention for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion With Respect to Taxes on Income and on Capital between the Government of Canada and the Government of the Kingdom of Denmark, the signatories have agreed that the following provisions shall form an integral part of the Convention:

1. As regards the application of subparagraph i) of paragraph 1 of Article 3 and of Article 8 of the Convention, the terms "transport by a ship" or "operation of ships" means the operation of a ship on a voyage by voyage basis.
2. For the purposes of subparagraph c) of paragraph 1 of Article 23 of the Convention, the term "Denmark" includes Greenland. However, notwithstanding the provisions of Article 32 of the Convention, Canada may, on or before June 30 in any calendar year, give to Denmark notice of termination of the preceding sentence and in such event the preceding sentence shall cease to have effect for taxation years beginning on or after 1st January of the calendar year next following that in which the notice is given.
3. Article 26 of the Convention has been extended to apply to Greenland.
4. As far as Article 26 is concerned, the terms "the Kingdom of Denmark" and "Denmark" shall also apply to Greenland unless the context otherwise requires.
5. The taxes which in pursuance of this Protocol are the subject of Article 26 of the Convention shall include the following taxes which are levied in Greenland: the provincial and communal income tax, the provincial and communal corporation tax and the provincial and communal taxes on dividends (indkomst-, selskabs- og udbytteskatter til landskassen og kommunerne).
6. The term "competent authority" means in the case of Greenland the Greenland Local Government or the authority which on behalf of the Local Government has been authorized to handle questions with reference to the Convention.

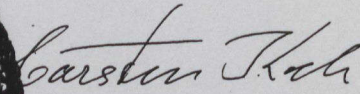
This Protocol shall enter into force on and have effect from the same date as the Convention.

IN WITNESS WHEREOF the undersigned, duly authorized to that effect, have signed this Protocol.

Done in duplicate at Copenhagen, this 17<sup>th</sup> day of September 1997, in the English, French and Danish languages, each version being equally authentic.

  
FOR THE GOVERNMENT  
OF CANADA

Brian Baker

  
FOR THE GOVERNMENT OF  
THE KINGDOM OF DENMARK

Carsten Koch